MCK | McKINNON & CO

CERTIFIED PRACTISING ACCOUNTANTS
ABN 65 010 329 576

McKinnon & Co Accountants Pty Ltd
1/53 Mabel Street, Atherton
PO Box 279, ATHERTON QLD 4883
Telephone (07) 4091 1244
Fax: (07) 4091 3202

Email:
accountant@mckinnonandco.com.au
Web: www.mckinnonandco.com.au

1st October 2026

The Directors
Atherton Tableland Promotion Bureau Ltd
PO Box 257
ATHERTON QLD 4883

Dear Sir/Madam

We have completed the review of the books of account of **Atherton Tableland Promotion Bureau Ltd** for the year ended **30 June 2026**. Our auditor's review report has been attached to the financial statements.

Our assessment in the course of the review was that record keeping and internal controls have been maintained to a satisfactory standard. While our examination of internal controls was carried out for review purposes, and cannot be expected to disclose every weakness, no matters have come to our attention that warrant further comment.

We enclose the following documents:

(a) This letter, which serves as a record of the Auditor's representations and recommendations made to the company. There is provision for the signature of your representative which is your entity's confirmation and recognition of the Auditor's assessment of this review period. Please sign and return a copy to our office at your earliest convenience.

(b) Our account for services rendered, to be paid within 30 days.

(c) An Engagement Letter and Representation Letter to be signed by the authorised person and returned to our office.

(d) A copy of the Financial Statements and Auditor's Review Report to be kept by the company for their records

We thank you for the opportunity to have been of service.

Yours faithfully

P. Whitting

Philippa E Whitting

Director

McKinnon & Co Accountants Pty Ltd

Representative

Atherton Tableland Promotion Bureau Ltd

MCK | McKINNON & Co

CERTIFIED PRACTISING ACCOUNTANTS
ABN 65 010 329 576

McKinnon & Co Accountants Pty Ltd
1/53 Mabel Street, Atherton
PO Box 279, ATHERTON QLD 4883
Telephone (07) 4091 1244
Fax: (07) 4091 3202

Email: accountant@mckinnonandco.com.au
Web: www.mckinnonandco.com.au

31st August 2026

The Directors
Atherton Tableland Promotion Bureau Limited
PO Box 257
ATHERTON QLD 4883

To those charged with governance of Atherton Tableland Promotion Bureau Limited

The objective and scope of the review

You have requested that we review the financial report of **Atherton Tableland Promotion Bureau Limited** which comprises the statement of financial position as at **30 June 2026** and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, and notes comprising a summary of significant accounting policies and other explanatory information (if applicable) and the directors' declaration.

We are pleased to confirm our acceptance and our understanding of the terms and objectives of our engagement by means of this letter.

Our review will be conducted in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, issued by the Auditing and Assurance Standards Board, with the objective of providing us with a basis for reporting whether we have become aware of any matter that causes us to believe that the financial report is not prepared, in all material respects, in accordance with the *Corporations Act* 2001. Such a review consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures and does not, ordinarily, require corroboration of the information obtained.

The scope of a review of a financial report is substantially less than the scope of an audit conducted in accordance with Auditing Standards whose objective is the expression of an opinion regarding the financial report and accordingly, we shall express no such opinion. ASRE 2410 requires us to also comply with the ethical requirements of the annual financial report of the entity.

Responsibilities of those charged with governance

Those charged with governance of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act* 2001 and for such internal control as the those charged with governance determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. As part of our review, we shall request written representations from management concerning assertions made in connection with the review. We shall also request that where any document containing the financial report indicates that the financial report has been reviewed, our review report will also be included in the document.

Those charged with governance of the company acknowledge and understand they have responsibility to provide us with:

i. access to information relevant to the preparation of the financial report;

ii. additional information that we may request for the purposes of the review engagement; and

iii. unrestricted access to persons from whom we determine it is necessary to obtain evidence.

A review of the financial report does not provide assurance that we shall become aware of all significant matters that might be identified in an audit. Further, our engagement cannot be relied upon to disclose whether fraud or errors, or illegal acts exist. However, we shall inform you of any material matters that come to our attention.

Independence

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act* 2001 in relation to the review of the financial report. In conducting our review of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act* 2001, we shall notify you on a timely basis. As part of our review process, we shall also provide you with a written independence declaration as required by the *Corporations Act* 2001.

The *Corporations Act* 2001 includes specific restrictions on the employment relationships that can exist between the reviewed entity and its auditors. To assist us in meeting the independence requirements of the *Corporations Act* 2001, and to the extent permitted by law and regulation, we request you discuss with us:

- The provision of services offered to you by McKinnon and Co Accountants prior to engaging or accepting the service; and
- The prospective employment opportunities of any current or former partner or professional employee of McKinnon and Co Accountants prior to the commencement of formal employment discussions with the current or former partner or professional employee.

Fees

Our fee for the review of the financial report of **Atherton Tableland Promotion Bureau Limited** for the year ending **30 June 2026**, will be billed as work progress and is based on the time required by the individuals assigned to the engagement plus out of pocket expenses.

Factors affecting the final cost may include:

- incomplete records & ledgers;
- information not being provided to us within agreed time limits;
- significant errors in the information that is provided;
- the scale of the business significantly changing;
- a material issue arising which was not reasonably contemplated at the time of the fee quote;

then this additional time will also be billed.

Presentation of the reviewed financial report in electronic format

Should the **Atherton Tableland Promotion Bureau Limited** publish a hard copy of the reviewed financial report and auditor's review report for members and electronically present the reviewed financial report and auditor's review report on its internet web site, the security and controls over information on the web site should be addressed by the entity to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of the reviewed financial information on the entity's web site is beyond the scope of the review of the financial report. Responsibility for the electronic presentation of the financial report on the entity's web site is that of the governing body of the entity.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our review of the financial report including our respective responsibilities.

Yours faithfully,

P. Whitting

Philippa E Whitting
Director
McKinnon and Co Accountants Pty Ltd

Acknowledged and agreed on behalf of **Atherton Tableland Promotion Bureau Limited**

_____

[Signed]

_____

[Name and title]

Dated this ____ day of _____ 2026

1st October 2026

McKinnon & Co Accountants Pty Ltd

PO Box 279

Atherton QLD 4883

This representation letter is provided in connection with your review of the financial report of **Atherton Tableland Promotion Bureau Ltd** for the year ended **30 June 2026** for the purpose of expressing an opinion as to whether the financial report is prepared, in all material respects, in accordance with the Australian Accounting Standards.

We confirm that to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves the following:

Financial report

- We have fulfilled our responsibilities, as set out in the terms of the review engagement for the preparation of the financial report in accordance with Australian Accounting Standards; in particular the financial report gives a true and fair view in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. (ASA 540)
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards. (ASA 550)
- All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed. (ASA 560)
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole. A list of the uncorrected misstatements is attached to the representation letter. (ASA 450)

Information provided

- We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the review; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain review evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial report.
- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. (ASA 240)
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial report. (ASA 240)

- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others. (ASA 240)
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report. (ASA 250)
- We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with (ASA 502)
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. (ASA 550)

Atherton Tableland Promotion Bureau Ltd

Signed: .....

Name: .....

Authorised Representative.

ATHERTON TABLELAND PROMOTION BUREAU LIMITED
ABN: 50 010 684 241

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2026

Liability limited by a scheme approved under Professional Standards Legislation

ATHERTON TABLELAND PROMOTION BUREAU LIMITED
ABN: 50 010 684 241

CONTENTS

Director's Report

Income Statement

Balance Sheet

Notes to the Financial Statements

Director's Declaration

Auditor's Independence Declaration

Auditor's Report

ATHERTON TABLELAND PROMOTION BUREAU LTD
84 114 759 376

DIRECTORS' REPORT

The directors present their report on the ATHERTON TABLELAND PROMOTION BUREAU LTD for the financial year ended 30 June 2026.

Information on Directors

The names of each person who has been a director during the year and to the date of this report are:

Ms Susan Gregory
Ms Michelle Bell-Turner - Chair
Mr David Prete
Ms Kayleen Collins
Ms Erin Simpson
Ms Anna Winter
Mr Gary Aylward

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Operating Results

The profit of the company amounted to $16,655.47.

Significant Changes in the State of Affairs

There have been no significant changes in the state of affairs of the company during the year.

Principal Activities

The principal activities of the company during the financial year is to encourage the private sector to participate in, and be responsible for, the ongoing need to promote and market the region, to enhance product offerings, increase visitor numbers, encourage length of stay and to provide an overall positive, visitor experience.

No significant changes in the nature of the company's activity occurred during the financial year.

Events After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

Environmental Issues

The company's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Dividends paid or recommended

No dividends were paid or declared since the start of the financial year. No recommendation for payment of dividends has been made.

ATHERTON TABLELAND PROMOTION BUREAU LTD
84 114 759 376

DIRECTORS' REPORT

Options

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

ATHERTON TABLELAND PROMOTION BUREAU LTD
84 114 759 376

DIRECTORS' REPORT

Indemnification and Insurance of Officers and Auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

Auditors' Independence Declaration

The lead auditors' independence declaration in accordance with section 307C of the Corporations Act 2001, for the year ended 30 June 2026 has been received and can be found on page 3.

Signed in accordance with a resolution of the Board of Directors:

Director: _____

Director: _____

Dated this day of

ATHERTON TABLELAND PROMOTION BUREAU LIMITED
ABN: 50 010 684 241

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2026

	2026 $	2025 $
INCOME		
Interest Received	7	24
Commissions	66	337
Marketing	21,182	-
Membership	14,282	17,063
TTNQ Contribution	-	10,000
TRC Contribution	100,000	-
	135,537	27,424
EXPENSES		
Accountancy Fees	5,599	500
Administration Costs	6,271	8,427
Bank Charges	4,482	287
Discover Map 2023 Distribution	-	2,450
Freight & Cartage	5,000	-
Insurance	357	-
Marketing	94,061	8,692
Membership and Subscriptions	577	191
Projects	-	500
Repairs & Maintenance	239	-
Website Hosting	2,296	844
	118,882	21,891
Profit before income tax	16,655	5,533

ATHERTON TABLELAND PROMOTION BUREAU LIMITED
ABN: 50 010 684 241

BALANCE SHEET
AS AT 30 JUNE 2026

	2026 $	2025 $
SHARE CAPITAL AND RESERVES		
Retained earnings	31,249.51	14,594.04
TOTAL SHARE CAPITAL AND RESERVES	31,249.51	14,594.04
Represented by:		
ASSETS		
CURRENT ASSETS		
Westpac Cheque Account 1705	46,499.48	12,551.81
Westpac Discover Project Account	1,198.67	239.62
Westpac Cash Reserves Account	3,557.70	4,273.03
Trade Debtors	180.00	-
GST	1,920.58	126.55
TOTAL CURRENT ASSETS	53,356.43	17,191.01
NON CURRENT ASSETS		
Fixed Assets		
Plant & Equipment	12,318.00	12,318.00
Less: Accumulated Depreciation	(12,318.00)	(12,318.00)
	-	-
Total Fixed Assets	-	-
TOTAL NON CURRENT ASSETS	-	-
TOTAL ASSETS	53,356.43	17,191.01
LIABILITIES		
CURRENT LIABILITIES		
Trade Creditors	22,106.92	2,596.97
TOTAL CURRENT LIABILITIES	22,106.92	2,596.97
TOTAL LIABILITIES	22,106.92	2,596.97
NET ASSETS	31,249.51	14,594.04

ATHERTON TABLELAND PROMOTION BUREAU LIMITED
ABN: 50 010 684 241

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

The financial statements cover the business of Atherton Tableland Promotion Bureau Limited and have been prepared to meet the needs of stakeholders and to assist in the preparation of the tax return.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The special purpose financial statements have been prepared in accordance with the significant accounting policies presented below and do not comply with any Australian Accounting Standards. The financial statements have been prepared on an accruals basis and are based on historical costs.

2 Significant Accounting Policies

Income Tax

The tax expense recognised in the statement of profit or loss and other comprehensive income comprises current income tax expense plus deferred tax expense.

Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (loss) for the year and is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates and laws that have been enacted or substantively enacted by the end of the reporting period. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred tax is not provided for the following:

- The initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting year.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and losses can be utilised.

Current tax assets and liabilities are offset where there is a legally enforceable right to set off the recognised amounts and there is an intention either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Deferred tax assets and liabilities are offset where there is a legal right to set off current tax assets against current tax liabilities and the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Current and deferred tax is recognised as income or an expense and included in profit or loss for the period except where the tax arises from a transaction which is recognised in other comprehensive income or equity, in which case the tax is recognised in other comprehensive income or equity respectively.

Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short term investments which are readily convertible to known amounts of cash and subject to an insignificant risk of change in value.

Revenue and Other Income

Revenue is recognised when the business is entitled to it.

Interest revenue

Interest revenue is recognised using the effective interest rate method.

Other income

Other income is recognised on an accruals basis when the company is entitled to it.

Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

		2026 $	2025 $
3	**Trade and Other Receivables**		
	Current		
	Trade Debtors	180.00	-
	GST	1,920.58	126.55
		2,100.58	126.55
4	**Retained Earnings**		
	Retained earnings at the beginning of the financial year	14,594.04	9,061.08
	Net profit attributable to members of the company	16,655.47	5,532.96
	Retained earnings at the end of the financial year	31,249.51	14,594.04

ATHERTON TABLELAND PROMOTION BUREAU LIMITED
ABN: 50 010 684 241

DIRECTOR'S DECLARATION

The director has determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

The director of the company declares that:

1. The financial statements and notes present fairly the Company's financial position as at 30 June 2026 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements; and

2. In the director's opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the director.

Dated this day of

AUDITORS' INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF
ATHERTON TABLELAND PROMOTION BUREAU LTD

We declare that, to the best of our knowledge and belief, during the year ended 30 June 2026 there have been:

(i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and

(ii) no contraventions of any applicable code of professional conduct in relation to the audit.

P. Whitting

Philippa E Whitting

Office 1, 53 Mabel Street, Atherton QLD 4883

Dated this day of

MCK | McKINNON & Co

McKinnon & Co Accountants Pty Ltd
1/53 Mabel Street, Atherton
PO Box 279, ATHERTON QLD 4883
Telephone (07) 4091 1244
Fax: (07) 4091 3202

CERTIFIED PRACTISING ACCOUNTANTS
ABN 65 010 329 576

Email: accountant@mckinnonandco.com.au
Web: www.mckinnonandco.com.au

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE DIRECTOR'S OF ATHERTON TABLELAND PROMOTION BUREAU LTD

Report on the financial report

Opinion

We have reviewed the accompanying financial report of **Atherton Tableland Promotion Bureau Ltd**, which comprises the Balance Sheet as at **30 June 2026**, the Profit and Loss statement, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Directors' declaration.

Directors' responsibility for the financial report

The Directors of the entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act* 2001 and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 *Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the *Corporations Act* 2001 including: giving a true and fair view of the entity's financial position as at **30 June 2026** and its performance for the year ended on that date; and complying with the Australian Accounting Standards. ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act* 2001. We confirm that the independence declaration required by the *Corporations Act* 2001, which has been given to the Directors of **Atherton Tableland Promotion Bureau Ltd**, would be in the same terms if given to the Directors as at the time of this auditor's report.

Basis of accounting

Without modifying our conclusion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the *Corporations Act* 2001. As a result, the financial report may not be suitable for another purpose

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of Atherton Tableland Promotion Bureau Ltd is not in accordance with the *Corporations Act* 2001 including:

a) giving a true and fair view of the company's financial position as at **30 June 2026** and of its performance for the year ended on that date; and

b) complying with Australian Accounting Standards

P. Whitting

Philippa Whitting
Director

1/53 Mabel Street, Atherton Q 4883

Dated this 1st day of October 2026