



Business and Financial Strategists

Looking Beyond the Numbers

for Your Peace of Mind

SERVICES AVAILABLE



THE HAYES KNIGHT NETWORK

- Hayes Knight is a leader in the accountancy profession.
- Formed in 1996, the Hayes Knight group is an Australasian association of independent accounting and business advisory firms with a similar market approach and philosophy.
- Hayes Knight is currently represented by offices in Sydney, Melbourne, Adelaide/Darwin, Perth, Auckland/Albany and Brisbane.
- The group is associated with Morison International, a worldwide group of business advisors in major commercial centres around the world.
- Collectively, the Hayes Knight group have over 40 Partners and 300 professional and support staff across the member firms.
- For more information visit the web site www.hayesknight.com.au.

OUR UNIQUE PROPOSITIONS

There has been a tendency in recent years for business executives and the general public to view all accounting firms as similar. Though such firms offer a similar range of services, they often are, in fact, very dissimilar in terms of such important factors as quality, reliability and value. Such differences stem generally from underlying differences in philosophy, business approach and the shared values, or culture, of each organisation.

Today, we are capitalising on our strengths for the benefit of our clients. These strengths include:

- Our technical and professional competency in accounting, tax and auditing;
- Our ability to understand a business;
- Our approach of using experienced personnel on the engagement; and
- Our 40 years as a practice serving the needs of clients.

Key to our ability to provide a high level of service to our clients is the quality and experience of our personnel.

Hayes Knight staff are skilled professionals with a background in commercial organisations and chartered accountancy practices. We understand what it is to be an adviser and the one seeking advice. We understand what it is like to run a business.

We believe that this unique combination of technical skills and experience is our strength and enables us to respond to the needs of clients.

Audit, Assurance and Advisory Experience

Our audit division has considerable audit and business advisory experience. Our experience is best demonstrated by reference to some of our audit and business advisory client list as shown below:

Listed and Disclosing Entities

- Queensland Trustees & Investment Limited
- Whitsunday Village Retail Property Trust
- Lake Resources NL
- Diamonex Limited
- ChongHerr Investments Limited
- ActivEX Limited
- Orocobre Limited

Associations & “Not for Profit” Entities

- Diabetic Association of Queensland
- Challenge Employment & Training
- Rural Doctors Association of Queensland
- Australian University Sport Inc
- Family Radio Limited (FM96.5)
- CRC for Sustainable Tourism Pty Ltd
- Queensland Council of Parents and Citizens Associations Inc
- Green Cross Australia

Other Larger Corporate Clients

- Tricare Limited
- Aquatec Environmental Limited
- Harvest Freshcuts Pty Ltd
- PreCast Concrete Pty Ltd
- Stewart Constructions (Qld) Pty Ltd
- McGuire Hotels Group
- Sarina Russo Group
- BM Webb Holdings Pty Ltd

Government Departments Internal Audit

- Queensland Audit Office
- Office of The Queensland Ombudsman
- Queensland Legislative Assembly
(1999-2005)

Mergers, Acquisitions and Re-Structuring

Acquisitions can play a key role in a company's growth by broadening its lines of business or allowing it to access new markets.

We have advised and assisted clients through phases of the merger and acquisition process including:

- assessment of financial, accounting and tax implications;
- conducting due diligence;
- preparation of fund raising documents such as prospectus, offer information statement and information memorandum;
- preparation of Investigating Accountants' Reports.

We have been active in the due diligence area. Some of our assignments have included the purchase of:

- a day care centre operation;
- a leading Gold Coast restaurant;
- a group comprising hotels in regional Queensland;
- an aircraft servicing and maintenance business;
- a large tyre re-seller in Brisbane.

Valuations & Forensic Accounting

We have performed valuations for a variety of circumstances:

- matrimonial matters;
- employee share option schemes
- purchase/sale of businesses and in particular CGT and stamp duties purposes;
- purchase/sale of unlisted company shares.

We have provided a variety of expert's reports to both listed and unlisted public companies. A listing of some of these reports is attached.

Forensic accounting assignments have included several complex fraud defalcation situations as well as loss of profit and damages assessments.

Provision of Tax Services

Given that the tax laws are ever evolving - the laws and amended rulings and court decisions issue regularly - we believe that the tax impact of these changes needs to be brought to our client's attention on an ongoing basis and in a timely fashion.

We provide advice and assistance in the following taxation areas:

- Preparation and/or review of income tax returns for all entity types;
- Preparation of Business Activity and Instalment Activity Statements.
- Fringe Benefits Tax including salary packaging;
- Assistance with preparation/review of annual fringe benefits tax returns;
- Taxation implications of various business proposals and transactions;
- Advising on tax consolidation legislation;
- Preparation of Private Ruling Requests;
- Goods & Services Tax;

Estate Planning

Over many years the practice has developed expertise in the taxation of deceased estates. We are regularly asked by solicitors and estate executors to assist with taxation matters.

This expertise has led the firm to develop the area of estate planning. We now advise clients on how to structure their affairs so they have peace of mind that the wealth they have created during their lifetime is administered according to their wishes.

We are also one of the first accounting practices in Australia to have qualified to use the Eldercare™ brand which is an initiative of the Institute of Chartered Accountants in Australia.

Financial Planning

We have a very successful financial planning division under the name of Hayes Knight Financial Planning. Hayes Knight is an authorised representative of Magnitude Group Pty Ltd (part of the BT Group). Hayes Knight in its first year was awarded the best new financial planning business in Queensland.

To receive this award Hayes Knight was recognised as the best in quality of advice, growth and compliance with legislative requirements. Hayes Knight now has many satisfied clients who are reaping the rewards of sound financial advice.