

QUEENSLAND
CRIME AND MISCONDUCT COMMISSION

Crime and Misconduct Act 2001
[Section 75]

NOTICE TO DISCOVER
(MISCONDUCT INVESTIGATION)

CRIME & MISCONDUCT COMMISSION
No. 2005-5 Date 28 Nov 05
IN THE MATTER OF:

OP GRAND

EXHIBIT No. 301
CLERK

TO: Robert LA CASTRA
[REDACTED]
[REDACTED] QLD 4226

I, **ROBERT MARTIN NEEDHAM**, Chairperson of the Crime and Misconduct Commission, reasonably suspect that you are a person who has information, or you are in possession of a document or thing, relevant to a misconduct investigation.

I **HEREBY** require you to give:

- a written statement of information of the type specified in the Schedule to this Notice, and relevant to a misconduct investigation; and
- stated documents which are in your possession of the type specified in the Schedule to this Notice, and relevant to a misconduct investigation.


TO: Lincoln HANSEN, Anna McDONALD, Karel WEIMAR, Ben DUELL, or Daniel BOYLE of the Crime and Misconduct Commission.

YOU ARE REQUIRED TO COMPLY WITH THIS NOTICE BY:

Giving the statement, document or thing to the Commission Officer/s named above on or before 5:00pm on Monday 22 August 2005 at:

The Crime and Misconduct Commission
Level 3 Terrica Place
140 Creek Street
BRISBANE QLD 4000

DATED this 12th day of August 2005


ROBERT MARTIN NEEDHAM
Chairperson
Crime and Misconduct Commission

The postal address of the Crime and Misconduct Commission is:

GPO Box 3123
BRISBANE QLD 4001

Facsimile No. (07) 3360 6333
Telephone No. (07) 3360 6060

The business address of the Crime and Misconduct Commission is:

Terrica Place
3rd Floor
140 Creek Street
BRISBANE QLD 4000

The Case Officer is: Ken BEMI

SCHEDULE

1. All documentation, including information contained upon any computer or computer disk or other electronic storage medium, held by you or that is otherwise in your possession or under your control, recording the relevant details required by Chapter 5 Part 8 of the *Local Government Act 1993* including details of any gift, donations, services, benefits or funds (hereinafter collectively referred to as "gifts") you requested, were provided, or received, directly or indirectly, from any person or entity related to the Gold Coast City Council elections of 27 March 2004 including but not limited to:
 - Correspondence (including email correspondence);
 - Invoices, receipts, remittance advices or similar documents evidencing gifts you requested, were provided, or received; and
 - Statements of account held with any financial institution evidencing gifts you requested, were provided, or received.

2. All files, memoranda, presentations, documents, notes, note books, meeting notes and other records of meetings, emails, correspondence, letters, letters of engagement, diary entries and records, advertisements, promotional material, advices, advertising strategies and records, invoices and records of payment by you (or any other party) and any other documentation whether in printed form or in any other form, including information contained upon any computer or computer disk or other electronic storage medium held by you or that is otherwise in your possession or under your control:
 - Relating to your candidacy or to your election campaign, or the candidacy of another candidate or the election campaign of any group of candidates as defined by section 426 of the *Local Government Act 1993*, in relation to the Gold Coast City Council elections of 27 March 2004;
 - Relating to your dealings with any of the following: Lionel Barden; the Lionel Barden Commonsense Campaign Fund; the Lionel Barden Common Sense Trust; the Common Sense Trust; the Lionel Barden Trust; the Power and Robbins Trust; Mandra Pty Ltd trading as Quadrant; Hickey Lawyers; Great Southern Land G.M.B.H.; Ray Group Pty Ltd; Gregory Phillips; Sunland Group Limited; Phil Sullivan; Fish Development Pty Ltd; Devine Ltd; Rapcivic Contractors Pty Ltd; Roche Group Pty Ltd; Villa World Limited; Ingles Group (QLD) Pty Ltd; Blue Sky Capital Pty Ltd; and Stockland Development Pty Ltd; or any person or entity associated with the aforementioned persons or entities in relation to the Gold Coast City Council elections of 27 March 2004; and
 - That may indicate the nature and extent of the association between yourself and David Power, Ron Clarke, Raymond William Hackwood, Edward (Ted) Shepherd, Jan Grew, Sue Robbins, Grant Pforr, Brian Rowe, Robert Molhoek, Roxanne Scott and Greg Betts in respect of the possible nomination and election of any of those persons at the Gold Coast City Council elections of 27 March 2004.

3. A written statement of information detailing all donations, gifts, services, benefits or funds (hereinafter collectively referred to as "gifts") you or your campaign committee requested, were provided, or received either directly, or indirectly through another person or entity, and whether or not requested, or provided, or received wholly by yourself or in conjunction with others, from any person or entity related to the Gold Coast City Council elections of 27 March 2004 including but not limited to:

- The identity of the person or entity who provided gifts, including the identity of any third person or entity involved in the distribution or eventual provision of the gifts to yourself;
 - The nature of the gifts you requested, were provided, or received. For example whether the gift was monetary, in-kind, or the provision of service;
 - The amount, or market value, of any gifts you requested, were provided, or received; and
 - The date you requested, were provided, or received any gifts.
4. A written statement of information detailing:
- Your dealings with any of the following: Lionel Barden; the Lionel Barden Commonsense Campaign Fund; the Lionel Barden Common Sense Trust; the Common Sense Trust; the Lionel Barden Trust; the Power and Robbins Trust; Mandra Pty Ltd trading as Quadrant; Hickey Lawyers; Great Southern Land G.M.B.H.; Ray Group Pty Ltd; Gregory Phillips; Sunland Group Limited; Phil Sullivan; Fish Development Pty Ltd; Devine Ltd; Rapcivic Contractors Pty Ltd; Roche Group Pty Ltd; Villa World Limited; Ingles Group (QLD) Pty Ltd; Blue Sky Capital Pty Ltd; and Stockland Development Pty Ltd; or any person or entity associated with the aforementioned persons or entities in relation to the Gold Coast City Council elections of 27 March 2004;
 - The nature and extent of the association between yourself and David Power, Ron Clarke, Raymond William Hackwood, Edward (Ted) Shepherd, Jan Grew, Sue Robbins, Grant Pforr, Brian Rowe, Robert Molhoek, Roxanne Scott and Greg Betts in relation to the possible nomination and election of any of those candidates at the Gold Coast City Council elections on 27 March 2004;
 - Your dealings with, and knowledge of, Paul Wesley Brinsmead and/or Hickey Lawyers in relation to the receipt of funds and/or the disbursement of funds by Paul Wesley Brinsmead and/or Hickey Lawyers that were received and/or disbursed for the benefit of the election campaign of yourself, a group of candidates, or any other candidate in respect of the Gold Coast City Council elections of 27 March 2004;
 - The date that you announced you would be a candidate for the Gold Coast City Council elections of 27 March 2004;
 - The date that you nominated as a candidate for the Gold Coast City Council elections of 27 March 2004;
 - The name and residential and business address of each member of your campaign committee (as defined by s 426 of the *Local Government Act 1993*) for the Gold Coast City Council elections of 27 March 2004; and
 - Any accounts held with any financial institution (including account number, account name and financial institution) that were used by you, your campaign committee, (as defined by s 426 of the *Local Government Act 1993*), any member of your campaign committee or any person acting for you or your campaign committee in relation to your campaign for the Gold Coast City Council elections of 27 March 2004.

INFORMATION TO ADDRESSEE

GENERALLY

YOU MUST COMPLY WITH THIS NOTICE

Failure to comply with this notice, without reasonable excuse, constitutes an offence which carries a maximum penalty of 85 penalty units or 1 year's imprisonment.

An offence is not committed if the information, document or thing—

is **subject to privilege**;

OR

is a **secret process of manufacture** applied by you solely for a lawful purpose.

Privilege, in the context of a misconduct investigation, means -

- (i) legal professional privilege; or
- (ii) public interest immunity; or
- (iii) parliamentary privilege

and includes a claim on the ground of confidentiality. "Confidentiality" means a ground recognised at law that giving an answer, or disclosing a communication or document, would be a breach of an oath taken or statutory or commercial obligation or restriction to maintain secrecy.

By complying with this notice, **YOU DO NOT**—

contravene a provision of an Act or law imposing a statutory or commercial obligation or restriction to maintain secrecy in relation to the information, document, or thing;

OR

incur any civil liability in relation to the information, document or thing.

SHOULD YOU HAVE A CLAIM OF PRIVILEGE

The commission officer is to consider the claim. The commission officer may withdraw the requirement in relation to which the claim is made OR may advise you that you may apply to or be required to attend before the Supreme Court to establish the privilege under section 196 of the *Crime and Misconduct Act 2001* (Q).

IF

a claim is made in relation to a document or thing you are required to give or produce to the commission;

AND

the document or thing is in your possession or you acknowledge the document or thing is in your possession;

AND

the commission officer does not withdraw the requirement;

THE COMMISSION OFFICER MUST REQUIRE YOU TO IMMEDIATELY SEAL THE DOCUMENT OR THING [the "SEALED EVIDENCE"] AND GIVE IT TO THE COMMISSION OFFICER FOR SAFE KEEPING.

YOU MUST IMMEDIATELY SEAL THE DOCUMENT OR THING UNDER THE SUPERVISION OF THE COMMISSION'S REPRESENTATIVE. [A failure to do so constitutes an offence which carries a maximum penalty of 85 penalty units or 1 year's imprisonment.]

YOU AND THE COMMISSION'S REPRESENTATIVE MUST IMMEDIATELY DELIVER THE SEALED EVIDENCE TO A REGISTRAR OF THE SUPREME COURT TO BE HELD IN SAFE CUSTODY.

The Registrar is to keep the sealed evidence in safe custody until—

(a) application is made to a Supreme Court judge to decide the claim of privilege;

OR

(b) the end of 3 court days after the day on which the document or thing is given to the registrar, if an application has not been made under paragraph (a);

OR

- (c) the registrar is told by the person and the commission representative that agreement has been reached on the disposal of the sealed evidence.

If an application is made to a Supreme Court, the Registrar is to dispose of the sealed evidence in the way ordered by the judge.

If an application is not made by the end of 3 court days after the day on which the document or thing is given to the Registrar, the Registrar is to return the sealed evidence to you.

If you and the commission representative give the registrar notice that an agreement on the disposal of the sealed evidence has been reached, the Registrar is to dispose of the sealed evidence in the way agreed.

RESPONSE TO CMC

Bob La Castra's Election Campaign

1 & 2

My election campaign for 2004 was run by myself and my wife, Lindsey. No other people were involved in fundraising activities. I received no financial donations for the 2004 election and neither did I receive any donations in my two previous elections in 1997 and 2000, respectively.

Any gifts over the value of \$200 have been listed in my final return in accordance with the Local Government Act (copy of final return enclosed).

One fundraising dinner (per ticket cost \$100) was conducted in order to cover the costs of printing and delivery of 3 Election Mail-outs, 'how to Vote cards' and 'after election party' for volunteer booth workers.

The fundraising dinner was organised by Lindsey La Castra, who is President of Community Employment Link Group Inc. Payment of tickets, were made through the Community Employment Link Group Inc, cheque account, with the Commonwealth Bank. The relevant Bank Statements, showing ingoings and outgoings, in relation to the fundraising dinner, are enclosed. The 'Disclosure of Election Gifts', booklet, supplied to candidates, states that - *proceeds of raffles, dinners and other similar fundraising activities, conducted by a candidate, or a candidate's fundraising committee, do not need to be disclosed.* However, I have enclosed relevant details of the dinner for your information.

I have also enclosed my three mail-outs to my electorate and my 'how to vote card'. I did not undertake any other advertising or distribute any other promotional material.

I have no documentation or any other material relating to the candidacy of any other candidate, no documentation or any other material relating to dealings with *any* entity listed on page 2 of the schedule and no documentation or any other material indicating my relationship with any of the candidates listed on page 2 of the schedule.

Bob La Castra

3. Written statement of fundraising dinner proceeds

A printed statement and summary, showing the proceeds of the fundraising dinner and expenses incurred for the dinner, after election party and the election itself, is enclosed.

As mentioned earlier, I have enclosed a copy of my final return, which details gifts of \$200 or more.

4. My dealings with the Lionel Barden Trust and other named trusts

I did not have any connection with any of these funds. I did not know who had donated to these funds and have never heard of the vast majority of these funds. Furthermore, I only now know the identity of donors, due to the information forwarded to me in the 'schedule'.

I had met Lionel Barden on a few occasions during my seven years in Council, through our mutual connections with The Friends of the Abused Child Trust.

I've had no dealings with Lionel Barden in connection with any of the named Trust Funds. I did not request, was not offered and did not receive any donations from any of the named trust funds, or indeed, 'any other' trust funds.

Quadrant: My only dealings with Quadrant were via an invitation by Roxanne Scott to view campaign material designed for her, by Quadrant at the offices of Quadrant, in Robina.

The Ray Group Pty Ltd:

I knew both Brian and Cathy Ray personally. Cathy and I worked together to assist in fundraising for and to promote the awareness of "Gold Coast Community Action Group for People with a Disability". I knew Brian through social tennis. Brian and Cathy bought 8 tickets to my fundraising dinner. I had no other dealings with Brian or the Ray Group, in relation to the election.

I have had no dealings with any of the other named entities listed in relation to the election and had and indeed still have no knowledge of many of the named entities

Rdc

Nature and Extent of my association with other candidates in relation to their possible nomination and election.

David Power

I had nothing to do with his campaign

Ron Clarke

Ron introduced himself to me at the Council offices in Nerang, in the lead up to the election (he introduced himself to all Councillors, who agreed see him) to outline his vision for the Gold Coast. I had nothing to do with his campaign

Ray Hackwood

I had nothing to do with his campaign

Ted Shepherd

I had nothing to do with his campaign

Jan Grew

I had nothing to do with her campaign.

Sue Robbins

I had nothing to do with her campaign.

Grant Pforr

I did not know Grant prior to his election. I had nothing to do with his campaign.

Brian Rowe

I did not know Brian prior to ~~the~~ election. I had nothing to do with his campaign.

Robert Molhoek

I had met Rob at various official functions prior to his election, but did not know him personally. I had nothing to do with his campaign.

Roxanne Scott

Roxanne Scott approached me, as she lived in my electorate. I had also met her, but only briefly, in a professional capacity, through my job as a Councillor and through her job with the Department of Employment & Training. I had also seen her on a couple of occasions at fundraising events for victims of sexual assault. I did not procure Roxanne Scott; she had already announced her intention to others, to run, before she and others informed me that she was standing for Council.

When Councillor Sue Robbins found out that Roxanne Scott was going to run for Council, she told me that an advertising agency called Quadrant were in receipt of some funding from the business community to assist some new candidates with their promotional material for the election. My understanding was that these

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businesses would remain anonymous in order to protect the beneficiaries of any funding, from feeling any future obligation.

Roxanne contacted Quadrant, who subsequently designed her promotional material. On a few occasions, Roxanne invited me to view her promotional material at Quadrant and I gave her some advice.

I was also able to assist Roxanne Scott by helping her to find people to give out How to Vote cards on a few election booths she was unable to cover herself.

I believe it is relevant to briefly outline the reason that Roxanne Scott was advised to seek my advice on running for Council.

Roxanne Scott stood against Cr Dawn Crichlow at the 2004 election. During the 2000 election, Cr Dawn Crichlow actively and openly sought a candidate to stand against me and subsequently gave significant assistance to a candidate, who stood against me. However, the role that Cr Crichlow played went way beyond this.

Cr Crichlow, was unopposed at the 2000 election, so she spent 3 hours, on the day of the election, stationed at my main polling booth in Ashmore, handing out 'how to vote cards' for my opposition. Furthermore, she arranged for many of her usual booth workers, to man other polling booths for my opposition. She was photographed in election mail-outs, with my opposition and she was photographed by the Gold Coast Bulletin, handing out 'how to vote cards' for my opposition. When Cr Crichlow left the Ashmore polling booth, she spent several hours opposing Cr Jan Grew at one of her polling stations and also spent several hours opposing Cr Alan Rickard at one of his booths.

Notwithstanding the above, I would like to reiterate that I did not approach Roxanne Scott to stand for Council. I did not know Roxanne well and had, as I have stated, only met her on the odd occasion. That said, I knew that she was a professional woman, who seemed to me, to be a person of good repute.

Councillors are often approached by potential candidates, who are seeking advice on running for Council. During the 2004 election I was also approached by **David Dunk (who ran for the same seat as Greg Betts, in Division 12)**. Like, Roxanne Scott, I had met David Dunk on one or two occasions in my capacity as a Councillor. David was a security guard and former policeman and presented as a good calibre candidate. I met with David Dunk, once or twice, during the campaign and spoke to him throughout the campaign, discussing issues and offering advice.

Dee

Greg Betts

I did not know Greg prior to his election. I had nothing to do with his campaign.

Knowledge of Paul Wesley Brinsmead/Hickey Lawyers

I had no dealings or knowledge and indeed still have no knowledge of Paul Wesley Brinsmead, in any capacity.

I had no dealings or knowledge of Hickey Lawyers in respect of the election.

Date of announcement of my candidacy

I can't remember when I announced my candidacy for the election, but I had been a Councillor for 7 years and had always made it abundantly clear, throughout my second term, that I was intending to stand at the 2004 election.

Date of my nomination to stand at 2004 election

I nominated as a candidate for election on 11th February 2004.

The name and residential and business address of my campaign committee members are as follows:

Res: Robert La Castra, 15 Clipper Boulevard, Clear Island Waters, Qld 4226

Bus: PO BOX 5231 Q SUPERCENTRE, MERMAID WATERS, QLD 4218

Res: Lindsey Dorwin La Castra, 15 Clipper Boulevard, Clear Island Waters, Qld 4226

Bus: PO BOX 5231 Q SUPERCENTRE, MERMAID WATERS, QLD 4218

*Note: C Modlin of 34 Yew Court, Buderim, Qld 4556 read and authorised my mail-out material, but this was the only function he performed. The only reason I asked Mr Chris Modlin to read and authorise my material, was because I did not want to print my own residential address on my mail-outs, due to the fact that my home had been vandalised on two or three occasions in the lead up to the election.

Account used for fundraising dinner and campaign expenditure:

(Lindsey La Castra) Community Employment Link Group Inc

Commonwealth Bank [REDACTED]

Bob La Castra

19/8/05

OFFICE USE ONLY

Date received:	Registered No:
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LOCAL GOVERNMENT ACT 1993	RETURN OF GIFTS
Sections 242(1)(a), 427(2)&(3), 427A(2)&(3)	SUCCESSFUL CANDIDATE - LOCAL GOVERNMENT ELECTION

(Further information to assist candidates to complete this form is attached)

Details of candidate furnishing this return

Name: ROBERT LA CASTRA
 Postal Address: PO BOX 5231 @ SUPERCENTRE
MERMAID WATERS QLD 4218

Candidate for Election of ~~Mayor~~ Councillor (*Delete whichever is not applicable)
 Nominated by a Registered Political Party? ~~YES~~ / *NO (*Delete whichever is not applicable)
 Name of Political Party: _____ (if applicable)
 Local Government: GOLD COAST CITY Division No. 8 (if applicable)

**Requirements under the Local Government Act 1993
regarding the completion of this return**

There are three (3) sections to this form. Depending on your circumstances, you will need to complete at least one section of the form.

Section A -- must be completed by a candidate if no gifts were received during the disclosure period (ie. a 'Nil' return).

Section B -- must be completed by a candidate if they, or their campaign committee, received gifts during the disclosure period.

Section C -- must be completed by each candidate who is a member of a group of candidates, and the group or the group's campaign committee, received gifts during the disclosure period.

Sections B and C -- must both be completed if a candidate and the group of candidates of which they are a member (or their campaign committees), received gifts during the disclosure period.

A candidate who is a member of a group of candidates which received no gifts during the disclosure period is not required to submit a return in respect of the group.

At the time of declaration of office, a successful candidate must decide whether or not the return is an **Interim Return** or a **Final Return** in respect of individual gifts (see general information attached to this form).

Section B - Candidate who received gifts during the disclosure period

Disclosure period covered by this return

Commencement Date: 45 / 5 / 2000
 (Refer to Act to calculate commencement date)

Conclusion Date: 5 / 5 / 2004
 (30 days after conclusion of the election - the election concludes when the last notice of the result is displayed in the Council's office)

Total value of all gifts received requiring disclosure received as an individual candidate and/or by the candidate's campaign committee: \$ 1316 (1316)

Number of person(s) who made those gifts: 2

If a gift or a series of gifts of a total value of \$200 or more was received by you as an individual candidate or by your campaign committee from any person or organisation during the disclosure period, insert the relevant details on the next page.

~~Interim~~ ***FINAL*RETURN**

Section B - Certification (as an individual candidate)

~~I certify that to the best of my knowledge and belief, this interim return contains the information readily available at the time the return is given and it is correct.* OR~~

I certify that to the best of my knowledge and belief, this final return contains the information readily available at the time the return is given and it is correct. I do not expect to receive any further gifts during the remainder of the disclosure period. However, should I receive any further gifts after the giving of this return I will disclose them by submitting a further return. *OR

~~I certify that to the best of my knowledge and belief, the information provided in this final return is correct and complete except to the extent identified below: *~~

Deficiency in return (please identify nature and particulars not able to be obtained).

Reason for deficiency (please identify why the particulars were not able to be obtained).

Person(s) who can supply missing particulars (please identify name and address of person and the reason for believing the person has the particulars).

SIGNATURE: R du Bon

DATE: 5 / 4 / 04

(* Note: Delete whichever is not applicable)

Statement 30 (Page 1 of 2)

Statement begins 31 March 2004

Statement ends 30 April 2004

Closing balance \$119,211.77 CR

Enquiries 13 2221
 (8am to 8pm, Mon to Fri)

MRS LINDSAY LA CASTRA
 COMMUNITY EMPLOYMENT LINK GROUP INC
 PO BOX 5231
 Q SUPER CENTRE
 MERMAID WATERS QLD 4218

Cheque Account

Account number [REDACTED]

Name: COMMUNITY EMPLOYMENT LINK GROUP INC

Branch: ROBINA QLD.
 Bank, State & Branch number (BSB) 06 4468.

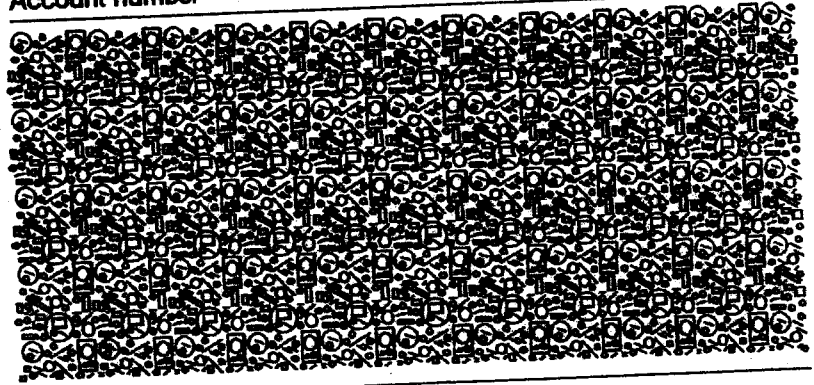
Note: Proceeds of cheques are not available until cleared. Please check that the entries listed on this statement are correct. If there are any errors, please contact the Bank immediately on 13 2221.

Further information about your account, including details of benefits or fees and charges, is available by telephoning the enquiry number listed above. If you have a complaint, information about our dispute resolution process is available from the same enquiry number.

Date	Transaction	Debit	Credit	Balance
31 Mar	2004 OPENING BALANCE			\$123,927.22 CR
31 Mar	000185	349.00		
* 31 Mar	000186 <i>Mudgeeraba Drinking</i>	3,104.20		\$120,474.02 CR
* 01 Apr	DEPOSIT		4,200.00	
* 01 Apr	DEPOSIT		5,500.00	
01 Apr	000188	1,474.25		
01 Apr	GROSS FEE - REBATE \$10.80-\$10.80			
01 Apr	STATE GOVT TAX GDT	22.40		\$128,677.37 CR
02 Apr	000189	1,574.10		\$127,103.27 CR
05 Apr	000179	120.00		
X 05 Apr	000187 <i>leaflet drop</i>	1,161.27		
05 Apr	000190	3,085.00		\$122,737.00 CR
08 Apr	000191	5,105.00		\$117,632.00 CR
* 14 Apr	DEPOSIT		400.00	
14 Apr	000194	2,440.00		\$115,592.00 CR
16 Apr	QVTC PTY LTD <i>Rugby Renovation 1</i> 02		2,979.16	
16 Apr	QVTC PTY LTD <i>Innovative Camps 1</i> 01		3,088.95	
16 Apr	QVTC PTY LTD <i>Loganholme Soccer 1</i> 000-075-9812		3,093.75	\$124,753.86 CR
20 Apr	000195	975.00		\$123,778.86 CR
21 Apr	000193	66.00		\$123,712.86 CR

BALANCE CARRIED FORWARD \$123,712.86 CR

Account number



Date	Transaction	Debit	Credit	Balance
	BALANCE BROUGHT FORWARD			\$123,712.86 CR
22 Apr	QVTC PTY LTD PAYMENT ID1466 <i>Event Happenings (2)</i>		3,433.84	
			800.00	
X 22 Apr	DEPOSIT			
		3,419.43		
22 Apr	000197	1,280.00		\$123,247.27 CR
22 Apr	000199	600.00		\$122,647.27 CR
23 Apr	000192	2,424.20		
28 Apr	000200	227.50		\$119,995.57 CR
28 Apr	000203	668.80		\$119,326.77 CR
X 29 Apr	000196 <i>Mudgeeraba Printing</i>	115.00		\$119,211.77 CR
30 Apr	000198			\$119,211.77 CR
30 Apr	2004 CLOSING BALANCE			

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$123,927.22 CR		\$28,211.15		\$23,495.70		\$119,211.77 CR

