



**Australian Government**  
**Australian Industrial Registry**

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Our Ref: 260V-TAS: FR2003/553

Mr D. McDougall  
Executive Officer  
The Australian Retailers Association -  
Tasmania Division  
GPO Box 735H  
HOBART 7001

Dear Mr McDougall,

**Re: The Australian Retailers Association - Tasmania Division**  
**Financial return for year ended 30 June 2003**  
**(FR2003/553)**

Receipt is acknowledged of the financial documents for the financial year ended 30 June 2003 and subsequent correspondence. The documents were lodged in the Registry on 16 December 2003.

The documents have been filed.

As you know a number of amendments to the Act came into operation on 12 May 2003. The Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) alters the arrangements under which organisations are required to provide financial and other information to members and the Industrial Registrar. You will recall that a number of explanatory pamphlets were sent to you on 8 May 2003 setting out in detail the relevant changes.

It is strongly recommend that the organisation acquaint itself with the new requirements of the RAO Schedule, particularly as the Act now provides for penalties for non-compliance.

Should you require further assistance please contact the responsible officer.

Yours sincerely,

Daniel Mammone  
RIA Team 4  
Statutory Services Branch

10 June 2004

FR2003/553

AUSTRALIAN RETAILERS ASSOCIATION  
- TASMANIA \*

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2003

**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

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**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

**Councillors' Report**

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The Councillors submit the financial statements of Australian Retailers Association – Tasmania for the year ended 30 June 2003.

**PRINCIPAL ACTIVITIES**

The principal activity of the Association during the financial year was to service the needs of the members.

**RESULTS AND REVIEW OF OPERATIONS**

The surplus/(loss) of the Association for the financial year amounted to \$3 278.93 (2002 : \$5 178).

**SIGNIFICANT CHANGES**

There have been no significant changes in the financial year.

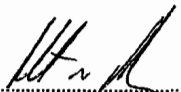
**FUTURE DEVELOPMENTS**


No future developments are expected to affect the operations of the Division.

**EVENTS SUBSEQUENT TO BALANCE DATE**

No events have occurred subsequent to balance date that are likely to affect the operations of the state of affairs in subsequent financial periods.

Signed in Hobart this .....<sup>19<sup>th</sup></sup>..... day of November..... 2003.

  
.....  
COUNCILLOR

  
.....  
COUNCILLOR

**INDEPENDENT AUDIT REPORT TO THE MEMBERS**  
**OF THE AUSTRALIAN RETAILERS ASSOCIATION - TASMANIA**

**Scope**

We have audited the attached financial report, being a special purpose financial report, of the Australian Retailers Association - Tasmania ("the Association") for the financial year ended 30 June 2003 as set out on pages 8 to 12. The committee of management is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the financial reporting requirements of the Association's constitution and the Workplace Relations Act 1996 ("the Act") and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Association. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee of management's financial reporting requirements under the Association's constitution and the Act. We disclaim any assumption of responsibility for any reliance on this audit report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects:

- (i) the Association kept satisfactory accounting records for the year ended 30 June 2003, which detailed the sources and nature of the income of the Association (including income from members) and the nature and purposes of expenditure; and
- (ii) the financial report was properly drawn up so as to give a true and fair view of:
  - a) the financial position of the Association at 30 June 2003;
  - b) the income and expenditure and results of the Association for the year ended on that date; and
  - c) the cash flows of the Association for the year ended on that date,and is in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Act.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion,

- (i) the Association kept satisfactory accounting records for the year ended 30 June 2003, which detailed the sources and nature of the income of the Association (including income from members) and the nature and purposes of expenditure; and

**Deloitte  
Touche  
Tohmatsu**

- (ii) the financial report was properly drawn up so as to give a true and fair view of:
- a) the financial position of the Association at 30 June 2003;
  - b) the income and expenditure and results of the Association for the year ended on that date; and
  - c) the cash flows of the Association for the year ended on that date,
- and is in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Act.

All information and explanations that, under section 276 subsection (2) of the Act, officers or employees of the Association were required to provide were provided.

*Deloitte Touche Tohmatsu*  
DELOITTE TOUCHE TOHMATSU

*L.T. Cox*

L.T. Cox  
Partner  
Chartered Accountants

Hobart, 19 November 2003

**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

**Accounting Officer's Certificate**

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I, MICHAEL RAYNER, being the officer responsible for keeping the accounting records of the economic entity, certify that as at 30 June 2003 the number of members of the Australian Retailers Association – Tasmania was 55.

In my opinion:

- (1) the attached financial statements show a true and fair view of the financial affairs of the Association as at 30 June 2003.
- (2) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of Australian Retailers Association – Tasmania.
- (3) before any expenditure was incurred by the Association, approval for the incurring of the expenditure was obtained in accordance with the rules of Australian Retailers Association – Tasmania.
- (4) with regard to funds of Australian Retailers Association – Tasmania raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for the purposes other than those for which the fund was operated.
- (5) all loans or other financial benefits granted to persons holding office in the Association were authorised in accordance with the rules of Australian Retailers Association – Tasmania.
- (6) the register of members of Australian Retailers Association – Tasmania was maintained in accordance with the Act.



MICHAEL RAYNER

Signed at Hobart on the 19 day of Nov. 2003.

**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

**Certificate of Council of Australian Retailers Association - Tasmania**

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We, ROBERT NAIRN PARKER and MICHAEL RAYNER, being two members of the Council of the Australian Retailers Association – Tasmania, do state on behalf of the Council and in accordance with the resolutions passed by the Council that:

- (1) in the opinion of the Council, the attached financial statements show a true and fair view of the financial affairs of the Association as at 30 June 2003;
- (2) in the opinion of the Council, meetings of the Council were held during the period ended 30 June 2003 in accordance with the rules of the Association;
- (3) to the knowledge of any member of the Council, there have been no instances where records of the Association or other documents (not being documents containing information made available to a member of the Association under section 512(2) of the Industrial Relations Act 1991, and under section 274(2) of the Federal Workplace Relations Act 1996, or copies of those records or documents, or copies of the rules of the Association) have not been furnished, or made available, to members in accordance with the requirements of the Industrial Relations Act 1996, the Federal Workplace Relations Act 1996, the Regulations thereto, or the rules of the Association; and
- (4) in relation to the report prepared in accordance with section 514 of the Industrial Relations Act 1991, and section 276 of the Federal Workplace Relations Act 1996, by the auditor of the organisation in respect of the financial period immediately preceding the financial period to which the financial statements relate, and in relation to any accounts and statements prepared in accordance with section 510(1) of the Industrial Relations Act 1991 to which that report relates; the organisation has complied with section 517(1) of the Industrial Relations Act 1991 and section 279(1) of the Federal Workplace Relations Act 1996, in which ever of subsections (5) or (6) of section 517 of the Industrial Relations Act 1991 and subsections (5), (6) or (7) of section 279 of the Federal Workplace Relations Act 1996, that are applicable in complying with the requirements of the Federal Workplace Relations Act 1996.



ROBERT N PARKER



MICHAEL RAYNER

Signed at Hobart on the 19<sup>th</sup> day of Nov. 2003




**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

**Statement of Particulars of Loans, Grants and Donations by an Officer of Australian Retailers Association - Tasmania**

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I, MICHAEL RAYNER, Treasurer of the Council of Australian Retailers Association – Tasmania, state, in respect of the financial period ending 30 June 2003, that:

No loans, grants or donations of an amount exceeding \$1,000 were made by the Australian Retailers Association – Tasmania during the financial period.



MICHAEL RAYNER

Signed at Hobart on the *19<sup>th</sup>* day of *November* 2003

**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

**Certificate by Secretary**

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I, MICHAEL RAYNER, being the duly authorised officer of the Council of Australian Retailers Association – Tasmania, hereby certify that the documents lodged herewith are true copies of the financial statements, auditors' report and certificates presented to the general meeting of members of Australian Retailers Association – Tasmania held in respect of the financial period of Australian Retailers Association – Tasmania ending 30 June 2003.

The documents lodged herewith are:

- (1) copies of the financial statements prepared in accordance with the requirements of section 510(1) of the Industrial Relations Act 1991 and section 273(1) of the Federal Workplace Relations Act 1996;
- (2) a copy of the certificate given by the accounting officer of the Australian Retailers Association – Tasmania in accordance with the requirements of section 510(2) of the Industrial Relations Act 1991 and section 273(2) of the Federal Workplace Relations Act 1996;
- (3) a copy of the certificate given by the committee of management in accordance with the requirements of section 510(2) of the Industrial Relations Act 1991 and section 273(2) of the Federal Relations Act 1996;
- (4) a copy of the report of the auditor of the organisation prepared in accordance with the requirements of section 276 of the Federal Workplace Relations Act 1996; and
- (5) a statement by an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements of section 269(1) of the Federal Workplace Relations Act 1996.



MICHAEL RAYNER

Signed at Hobart on the *19<sup>th</sup>* day of *November* 2003

**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

**Statement of Financial Position as at 30 June 2003**

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	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash at bank	97 302	115 648
Trade Debtors	<u>1 584</u>	<u>-</u>
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$98 886</u></b>	<b><u>\$115 648</u></b>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	<u>-</u>	<u>20 041</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ -</u></b>	<b><u>\$20 041</u></b>
<b>NET ASSETS</b>	<b><u>\$98 886</u></b>	<b><u>\$95 607</u></b>
<b>MEMBERS' FUNDS</b>		
Accumulated surplus – general funds	<u>\$98 886</u>	<u>\$95 607</u>
<b>TOTAL MEMBERS' FUNDS</b>	<b><u>\$98 886</u></b>	<b><u>\$95 607</u></b>

*The attached notes form part of these financial statements*

**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA****Income and Expenditure Account for the Year Ended 30 June 2003**

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Interest Received	5 111	4 767
Membership Income	59 360	71 723
Other Income	<u>1 400</u>	<u>71 478</u>
<b>TOTAL Income</b>	<b>65 871</b>	<b>147 968</b>
<b>EXPENSES</b>		
Audit Fee	600	550
Campaign – Shop Trading Hours	-	70 778
Contributions to Other Organisations	12 447	14 200
General Expenses & Staff Amenities	207	154
Insurance	-	2 393
National Forums	-	243
Postage	760	980
Printing and Stationery	1 200	1 356
Promotions and Public Relations	3 958	6 046
Secretarial and Managerial	34 330	36 055
Telephone, Facsimile and Internet	2 629	2 533
Training and Development	409	518
Travel	<u>6 052</u>	<u>6 984</u>
<b>TOTAL Expenses</b>	<b><u>62 592</u></b>	<b><u>142 790</u></b>
<b>SURPLUS TRANSFERRED TO GENERAL FUND</b>	<b><u>\$3 279</u></b>	<b><u>\$5 178</u></b>

*The attached notes form part of these financial statements*

**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

**General Fund Account for the Year Ended 30 June 2003**

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	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
Surplus/(Deficit) on General Fund	<u>3 279</u>	<u>5 178</u>
<b>NET SURPLUS FOR THE PERIOD</b>	<b><u>\$3 279</u></b>	<b><u>\$5 178</u></b>
Accumulated Surplus at Start of Financial Period	<u>95 607</u>	<u>90 429</u>
<b>Accumulated Surplus at the end</b>	.....	.....

*The attached notes form part of these financial statements*

**AUSTRALIAN RETAILERS ASSOCIATION – TASMANIA**

**Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2003**

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**NOTE 1 – Statement of Accounting Policies**

This special purpose financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Incorporated (the "Association") constitution and the Workplace Relations Act 1996.

The requirements of Accounting Standards and other mandatory professional reporting requirements in Australia do not have mandatory applicability to the Association because it is not a "reporting entity". The Committee of Management have therefore prepared the financial report in accordance with the accounting policies as described below which are consistent with the financial reporting requirements of the Association's constitution and with previous years, and are, in the opinion of the Committee of Management, appropriate to meet the needs of members.

**(a) Basis of Accounting**

The financial report has been prepared on a modified accrual basis of accounting including the historical cost convention and the going concern assumption. Except where stated, current valuations of non-current assets are not taken into account. Cost is based on fair values of the consideration given in exchange for assets.

**(b) Income Tax**

The Association is exempt from income tax under the Income Tax Assessment Act 1997.

**(c) Revenue**

Membership fees are recognised as income when cash is received from members for their current year of membership. Where cash is received prior to balance date for the next membership year, it is classified as subscriptions received in advance in the balance sheet and is recognised as income in the subsequent year.

**NOTE 2 – Information to be Provided to Members of Australian Retailers Association – Tasmania or Registrar**

**(a)** In accordance with the requirements of the Federal Workplace Relations Act 1996 the attention of members of Australian Retailers Association –Tasmania is drawn to the provisions being sub-sections (1), (2) and (3) of Section 274, which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified information prescribed by the regulations in relation to the organisation.
- (2) An organisation shall, on application, make the specified information available to the member or Registrar in the manner, and within the time, such as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member; and
- (4) Subsections (2)(c) of Section 279, which requires the summary to contain a statement to the effect that the organisation will provide a copy of the report, accounts and statements free of charge to any member who requests a copy.