

25 November 2013

Mr Philip Lovel
Secretary/Treasurer, Victorian Branch
Australian Road Transport Industrial Organisation
PO Box 5
SOUTH MELBOURNE VIC 3025



sent to: paulryan@bigpond.net.au

Dear Mr Lovel,

Re: Lodgement of Financial Statements and Accounts - Australian Road Transport Industrial Organisation, Victorian Branch - for year ended 30 June 2012 (FR2012/319)

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 3 December 2012. I apologise for the unusual delay in corresponding in relation to this report.

I have today provided advice to Mr Paul Ryan in relation to the provisions of section 266 of the *Fair Work (Registered Organisations) Act 2009*, which should clarify what appears to have been a misunderstanding of the requirements. Future Designated Officer certificates should certify that reports have been presented to the second meeting (of the committee) envisaged by subsection 266(3).

I have filed the documents. Please note that the financial report was subject to an abbreviated review. Next year's report may be subject to a full and comprehensive compliance audit. An officer of the Commission will correspond with you separately over any issues of compliance arising in the 2013 report when it is lodged.

A new edition of the General Manager's reporting guidelines for reports prepared pursuant to section 253 was gazetted on 26 June 2013. These guidelines apply to financial reports that end on or after 30 June 2013. Model financial statements have also been made available.

For your convenient reference the new guidelines and model financial statements are available on the website here: <http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

Yours sincerely



Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

cc. Mr Paul Ryan



Australian Road Transport
Industrial Organisation
ABN: 63734697902

The General Manager
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3000

3 December 2012

By email: larry.powell@fwa.gov.au

Att: Larry Powell

Dear Larry

RE: ARTIO Vic Branch Financial Accounts for 2011/12

Please find attached the financial statements for ARTIO Vic Branch 2011/12 financial year. These statements along with the supporting paperwork were presented to a Committee of Management meeting on 30 November 2012 and then referred to the Auditor with the necessary paperwork. The auditor approved the full accounts and these were then accepted, along with the Auditor's Report, by the Committee of Management.

As you would be aware, following the alterations to our rules in 2009 there is no longer any requirement to have them accepted and approved at a general meeting of members. The accounts and accompanying documents have been available to members from 30 November 2012.

Please contact Paul Ryan on [REDACTED] if you require any further information.

Yours Faithfully

PHILIP LOVEL
Branch Secretary/Treasurer

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- **ARTIO QLD** PO Box 325, Stones Corner, Queensland, 4120 T 07 3394 4388 F 07 3397 9324 E admin@qta.com.au
- **ARTIO NSW** PO Box 277, Hurstville, New South Wales, 2220 T 02 9579 2333 F 02 9579 2333 E hughmc@artionsw.com.au
- **ARTIO WA** 239 Star St, Welshpool, Western Australia 6106 T 08 9355 3022 F 08 9355 3122 E reception@transportforumwa.com.au
- **ARTIO TAS** PO Box 728, Riverside, Tasmania 7250 T 0409 274 482 E ed@tta.org.au

Branch Committee of Management Statement

On 30 November 2012 the Committee of Management of the Australian Road Transport Industrial Organization, Vic Branch passed the following resolution to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2012:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the Branch financial statements and notes comply with the Australian Accounting Standards;
- (b) the Branch financial statements and notes comply with the reporting guidelines of the General Manager FWA,
- (c) the Branch financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) as the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) no request of a member of the reporting unit or General Manager, Fair Work Australia was made under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) there has been no order for inspection of financial records made by Fair Work Australia under s. 273 of the Fair Work (Registered Organisations) Act 2009

For the Branch Committee of Management: ***Philip Lovel***

Title of Office held: Secretary/Treasurer



Signature:

Date: 30 November 2012

Certificate of Secretary or other Authorised Officer
s268 of the Fair Work (Registered Organisations) Act 2009

I **Philip Lovel** being the *Secretary/Treasurer* of the Australian Road Transport Industrial Organization Vic Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s266 of the Act; and
- that the full report (which includes the Auditor's Report and the Operating Report) was provided to members on **30 November 2012**; and
- that the full report, was presented to and accepted by the Committee of Management on 30 November 2012 in accordance with Rule 35A of the Organisation's rules.



Signature

Secretary/Treasurer

Date: 30 November 2012

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION, VIC BRANCH
OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2012**

Principal Activities

The principal activities of the Branch during the financial year were to promote, protect and advance the interests of its members through the maintenance of Industrial Instruments, including Modern Awards, the development of EBA's and representation of members in various state and federal Industrial Commissions and Tribunals.

Results of Principal Activities

The Branch's principal activities resulted in maintaining and improving the position of its members within the Industrial Relations framework.

Significant Changes in Nature of Principal Activities

There were no significant changes in the nature of the Association's principal activities during the financial year.

Significant Changes in Branch's Financial Affairs

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Association.

Trustee or Director of Trustee Company of Superannuation Entity or Exempt Public Sector Superannuation Scheme

The following officers of the Association held reserved positions in the following entities:

Philip Lovel is a Director of TWU Superannuation Nominees Pty Ltd, a trustee company that is the trustee of the TWUSUPER.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 285.

Rights of Members to Resign

Any member has the right to resign from Association in accordance with the provisions of Rule 11 of the organisation's rules which states:

“11 - RESIGNATION FROM MEMBERSHIP

- (1) A member of the Organization may resign from membership by written notice addressed and delivered to the Secretary/Treasurer of the Branch of which it is a member.
- (2) A notice of resignation from membership of the Organization takes effect:
 - (a) where the member ceases to be eligible to become a member of the Organization;
 - (i) on the day on which the notice is received by the Organization; or

- (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;
whichever is later; or
- (b) in any other case
- (i) at the end of two (2) weeks after the notice is received by the Organization; or
- (ii) on the day specified in the notice;
whichever is later
- (3) Any dues payable but not paid by a former member of the Organization, in relation to a period before the member's resignation from the Organization took effect, may be sued for and recovered in the name of the Organization, in a court of competent jurisdiction, as a debt due to the Organization.
- (4) A notice delivered to the person mentioned in subrule (1) is taken to have been received by the Organization when it was delivered.
- (5) A notice of resignation that has been received by the Organization is not invalid because it was not addressed and delivered in accordance and delivered in accordance with Rule 11(1).
- (6) A resignation from membership of the Organization is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the Organization that the resignation has been accepted.”

Number of Employees

The Organisation has no direct employees and services are provided through an external consultant to the equivalent of 0.4 of a full time equivalent employee.

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Association at the beginning of the financial year and throughout that year were:

Paul Freestone, President
Bruce Forsyth, Vice President
Cameron Dunn, Vice President
Philip Lovel Secretary/Treasurer
Brendan Hopley, Committee Member
Darren Jones, Committee Member



Philip Lovel
Secretary/Treasurer
Date: 30 November 2012

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION

VICTORIA BRANCH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2012**

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2012**

	NOTE	2012 \$	2011 \$
INCOME			
Members Subscriptions		27,000	23,415
Miscellaneous Income		450	450
TOTAL INCOME		27,450	23,865
 EXPENDITURE			
Office Expenses:			
Audit Fees		450	450
Bank Charges & Interest		-	-
		450	450
 Professional Expenses:			
Subscriptions - National Association		27,000	23,415
TOTAL EXPENDITURE		27,450	23,865
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR		0	0

The accompanying notes form part of these financials accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE, 2012**

	\$
Accumulated Surplus/(Deficit) 1 July 2010	64
Profit attributable to members	<u>0</u>
Balance as of 30 June 2011	64
Profit attributable to members	<u>0</u>
Balance as of 30 June 2012	<u><u>64</u></u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**BALANCE SHEET
AS AT 30TH JUNE, 2012**

	NOTE	2012 \$	2011 \$
CURRENT ASSETS			
Receivables		<u>5,821</u>	<u>514</u>
TOTAL CURRENT ASSETS		<u>5,821</u>	<u>514</u>
TOTAL ASSETS		<u>5,821</u>	<u>514</u>
CURRENT LIABILITIES			
Creditors and Borrowings		<u>5,757</u>	<u>450</u>
TOTAL CURRENT LIABILITIES		<u>5,757</u>	<u>450</u>
TOTAL LIABILITES		<u>5,757</u>	<u>450</u>
NET ASSETS		<u><u>64</u></u>	<u><u>64</u></u>
SHAREHOLDERS EQUITY			
Accumulated Surpluses		<u>64</u>	<u>64</u>
TOTAL SHAREHOLDERS EQUITY		<u><u>64</u></u>	<u><u>64</u></u>

The accompanying notes form part of these financial accounts.

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
VICTORIA BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE, 2012**

	2012	2011
	\$	
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	22,143	23,415
Payments to suppliers	<u>(22,143)</u>	<u>(23,415)</u>
NET CASH FLOW FROM OPERATING ACTIVITIES	<u>-</u>	<u>-</u>
 CASH FLOW FORM INVESTING ACTIVITIES		
Payments for property, plant & equipment	<u>-</u>	<u>-</u>
NET CASH FLOW FROM INVESTING ACTIVITIES	<u>-</u>	<u>-</u>
 CASH FLOW FROM FINANCING ACTIVITIES		
Borrowings	-	-
Repayment of borrowing	<u>-</u>	<u>-</u>
NET CASH FLOW FROM FINANCING ACTIVITIES	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH HELD	-	-
CASH AT BEGINNING OF THE FINANCIAL YEAR	<u>-</u>	<u>-</u>
CASH AT END OF THE FINANCIAL YEAR	<u><u>-</u></u>	<u><u>-</u></u>
 a) Reconciliation of Cash		
Cash at Bank	<u><u>-</u></u>	<u><u>-</u></u>
 REONCILATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO OPERATING PROFIT AFTER INCOME TAX		
Operating profit after income tax	-	-
(Increase)/Decrease in Accounts Receivable	-	(450)
Increase/(Decrease) in Creditors	<u>-</u>	<u>450</u>
NET CASH INFLOW (OUTFLOW) FROM OPERATING ACTIVITIES	<u><u>-</u></u>	<u><u>-</u></u>

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30TH JUNE, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report covers Australian Road Transport Industrial Organisation – Victoria Branch as an individual entity.

Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, mandatory reporting requirements and the Fair Work (Registered Organisations) Act 2009.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The accounting policies adopted are consistent with those of the previous year unless otherwise stated.

Income Tax Expense

The organisation is registered as an “Industrial Organisation” and has an exemption from income tax under Section 23(f) of the Income Tax Assessment Act.

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets’ employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30TH JUNE, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the organisation commits itself to either purchase or sell the asset.

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

Impairment of Assets

At each reporting date, the organisation reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the organisation estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 30TH JUNE, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Revenue from the provision of membership subscriptions is recognised on an accrual basis over the financial year.

All revenue is stated net of the amount of goods and services tax (GST).

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

2. INFORMATION PROVIDED TO MEMBERS OR GENERAL MANAGER – FAIR WORK AUSTRALIA

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, as amended, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 272 which reads as follows:-

- (1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).



Certified Practising Accountants
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AUDITORS REPORT

TO THE MEMBERS: AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION VICTORIA BRANCH

Scope

We have audited the accompanying accounts being the Operating Report, Committee of Management Statement, Income Statement, Statement of Changes in Equity, Balance Sheet, Statement of Cash Flows and notes to and forming part of the accounts of Australian Road Transport Industrial Organisation Victoria Branch for the year ended 30th June, 2012. The organisation's officers are responsible for the preparation and presentation of the accounts and the information they contain. We have conducted an independent audit of these accounts in order to express an opinion on them to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Accounting Standards, statutory requirements and mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the financial position and the results of its operation.

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

Audit Opinion

In our opinion:

- (i) the organisation maintained satisfactory accounting records detailing the sources and nature of income (including income from members) and the nature and purpose of expenditure;
- (ii) in accordance with Section 257(2) of the Fair Work (Registered Organisations) Act 2009 we were provided with access to all necessary records and documents and received satisfactory explanations from the organisation's officers and employees where necessary; and
- (iii) the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the Fair Work (Registered Organisations) Act 2009:-
 - the financial position of the organisation as at 30th June, 2012, and
 - the results of its operations and cash flows for the year then ended.

ANDERSON & ASSOCIATES

JOHN V. ANDERSON CPA
Registered Company Auditor
Public Practice Certificate # 149802
Signed at Ringwood 30th November 2012



FAIR WORK
AUSTRALIA

6 August 2012

Mr Philip Lovel
Secretary/Treasurer
Australian Road Transport Industrial Organization-Victoria Branch

reception@vta.com.au

Dear Mr Lovel,

**Lodgement of Financial Documents for year ended 30 June 2012 [FR2012/319]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Road Transport Industrial Organization-Victoria Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

Failure to comply with these obligations is subject to a civil penalty provision - see s305 of the RO Act.

In addition, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website. The information can be viewed at www.fwa.gov.au – under *Registered Organisations – Overview – Fact sheets*. This site also contains the Financial Reporting Guidelines.

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at orgs@fwa.gov.au. Alternatively, you can forward the documents by fax to (03) 9655 0410.

Please do not hesitate to contact me on (03) 8661 7787 or by email at Andrea.O'HALLORAN@fwa.gov.au if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

Andrea O'Halloran
Organisations, Research & Advice
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement*

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
or
(b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.*

Present full report to:	/ /
(a) General Meeting of Members - s266 (1),(2); OR	
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.