



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. H. Croxon
Secretary/Treasurer
Australian Road Transport Industrial Organization
Western Australian Branch
37 Cohn Street
CARLISLE WA 6101

Dear Mr. Croxon,

Re: Financial Statements for year ended 30 June 2002 - FR 2002/428

Thank you for your letter of 17 March 2003 in response to our letter of 25 February 2003 providing further information in relation to the financial documents of the Western Australian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2002.

Your comments have been noted.

Yours sincerely,

Larry Powell
Statutory Services Branch

24 March 2003



Australian Road Transport Industrial Organisation,
WA Branch
37 Cohn Street, Carlisle WA, 6101
Telephone (08) 9355 3022. Fax (08) 9355 3122
Email: julianne@transportforumwa.com.au

17th March 2003

Mr Larry Powell
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Mr Powell,

**RE: FINANCIAL STATEMENTS FOR YEAR ENDED 20TH JUNE 2002
FR 2002/428**

We are in receipt of your letter dated 25th February 2003 requesting further information concerning the West Australian Branch of the Australian Road Transport Industrial Organization financial statements for year ending 30 June 2002.

Subsection 279(1) and (3) and Subsection 279(6) -

The Financial statement for year ending 30 June 2002 was sent to ARTIO in September 2002, the report was copied and made available to members before the next meeting -which was held on 29th October 2002. At this meeting the "officers certificate" was signed to present the financial statement to the board. Once this was done the financials were sent back to the auditor for his signature on the final independent audit report, which he dated 18th November 2002.

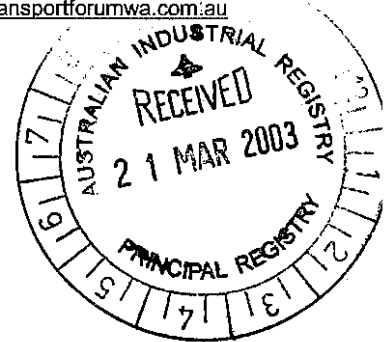
Yours sincerely

A handwritten signature in black ink, appearing to read 'Howard Croxon', written over a horizontal line.

Howard Croxon
Secretary



Australian Road Transport Industrial Organisation,
WA Branch
37 Cohn Street, Carlisle WA, 6101
Telephone (08) 9355 3022. Fax (08) 9355 3122
Email: julianne@transportforumwa.com.au



17th March 2003

Mr Larry Powell
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Mr Powell,

**RE: FINANCIAL STATEMENTS FOR YEAR ENDED 20TH JUNE 2002
FR 2002/428**

We are in receipt of your letter dated 25th February 2003 requesting further information concerning the West Australian Branch of the Australian Road Transport Industrial Organization financial statements for year ending 30 June 2002.

Subsection 279(1) and (3) and Subsection 279(6) -

The Financial statement for year ending 30 June 2002 was sent to ARTIO in September 2002, the report was copied and made available to members before the next meeting -which was held on 29th October 2002. At this meeting the "officers certificate" was signed to present the financial statement to the board. Once this was done the financials were sent back to the auditor for his signature on the final independent audit report, which he dated 18th November 2002.

Yours sincerely

A handwritten signature in black ink, appearing to read "Howard Croxon".

Howard Croxon
Secretary



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. H. Croxon
Secretary/Treasurer
Australian Road Transport Industrial Organization
Western Australian Branch
37 Cohn Street
CARLISLE WA 6101

Dear Mr. Croxon,

**Re: Financial Statements for year ended 30 June 2002
FR 2002/428**

Receipt is acknowledged of the financial documents of the Western Australian Branch of the Australian Road Transport Industrial Organization for the year ended 30 June 2002, lodged in the Industrial Registry on 28 January 2003.

The financial documents have been filed.

The following matter concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention, your written response to this matter is requested by Monday, 10 March 2003.

1. Timescale Provisions

Financial documents should be prepared, audited, supplied to members, presented to a meeting and lodged with the Registrar within certain timescale requirements these requirements are summarised for your assistance in the attachment.

From the information available, the timing of these various steps would seem to be at variance with the requirements of the legislation.

Subsection 279(6) provides that members should be supplied with a copy of the signed auditor's report, committee of management certificate and accounting officer's certificate, together with a copy of the audited accounts at least 7 days before the meeting at which the report, certificates and accounts are to be presented. Subsection 279(6) also provides that once the report, certificates and accounts have been supplied to members they are to be presented to either a meeting of members or a meeting of the committee of management.

Would you please confirm that the documents have been supplied to members in accordance with subsections 279(1) and (3), and presented to a meeting in accordance with subsection 279(6).

The following matters are referred for assistance when preparing future financial documents; no further action is requested in respect of these:

2. Secretary's Certificate

It is noted that the certificate does not provide the name of the signatory or the position held by that person.

It is the attitude of this office that such information should be provided.

3. Accounting Officer's Certificate

The Accounting Officer's certificate was not completed correctly in that there was no certification in respect of the requirements of regulation 109(1)(a)(iii).

That regulation requires the accounting officer to certify whether, in the opinion of that officer:

"before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation".

4. Committee of Management Certificate

(a) Paragraph (iv) was not completed correctly.

In that part the committee of management was required to certify whether or not the branch had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 30 June 2001.

It should be noted that this part of the committee of management's certificate always refers back to the preceding year.

(b) It is noted that the certificate does not provide the names of the signatories.

It is the attitude of this office that such names be provided.

5. References to Act

There are a number of references in the documents to the Industrial Relations Act 1988, e.g. the auditor's report, committee of management certificate, the prescribed information notice and the notes to the accounts.

The documents should reflect the appropriate provisions of the Workplace Relations Act 1996.

Would you please bring this matter to the attention of your auditor.

6. Timescale provisions

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1).

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell', with a stylized flourish at the end.

Larry Powell
Statutory Services Branch

25 February 2003

PART IX, DIVISION 11 OF WORKPLACE RELATIONS ACT 1996
ACCOUNTS AND AUDIT

Financial documents should be prepared, audited, supplied to members*, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements – these requirements are summarised as follows:

- A The account of income and expenditure and the account of assets and liabilities are prepared as soon as practicable after the end of the financial year [s273(1) and reg 107].

Opinions are required to be given on the accounts in the Accounting Officer's Certificate (usually by the Treasurer or Secretary) [reg 109(1)(a) and (4)] and the Committee of Management Certificate (by 2 members of the Committee on its behalf) [reg 109(1)(b) and (2)].

Again, each certificate is to be prepared as soon as practicable after the end of the financial year [s273(1) and (2)].

Note: The Committee of Management Certificate must refer to certain matters relating to the accounts "which shall be in accordance with such resolution as is passed by the committee of management" [reg 109(2)(a)]. It necessarily follows that the accounts must be the subject of a resolution at a Committee of Management meeting convened prior to preparation of the certificate here known as the FIRST MEETING.

- B The accounts (by this stage including the two certificates) are then to be submitted for the Auditor's opinion [s276(1)].
- C The Auditor makes his/her report expressing his/her opinion in accordance with s276(4) within 6 months from the completion of the relevant financial year [reg 113]**.
- D Members are to be supplied* with copies of the accounts and the Auditor's Report within 56 days of the date of the making of the auditor's report [s279(1) and (3)**.
- E The accounts and the Auditor's Report are then to be presented to a General Meeting of Members or a Committee of Management Meeting within 84 days of the auditor's report** here known as the SECOND MEETING provided that at least 7 clear days elapse between the date documents are supplied to members (as per D above) and the date of the meeting [s279(6)(a)].

If a meeting is not due within the period mentioned above, the documents must be presented to the next Committee of Management meeting [s279(6)(b)].

Note: If the auditor's report refers to any deficiency, failure or shortcoming and a meeting is not due within the period mentioned above, the documents must be presented to a meeting of the committee of management convened for the purpose within the period mentioned above [s279(7)].

- F Copies of the accounts and the Auditor's Report are to be lodged in the Industrial Registry within 14 days after the meeting at which they were presented** - accompanied by a certificate by the Secretary that the documents lodged are copies of the documents presented to the meeting mentioned in E above [s280(1)]. This certificate should be dated and should also indicate the date on which the documents were presented to the "second meeting".

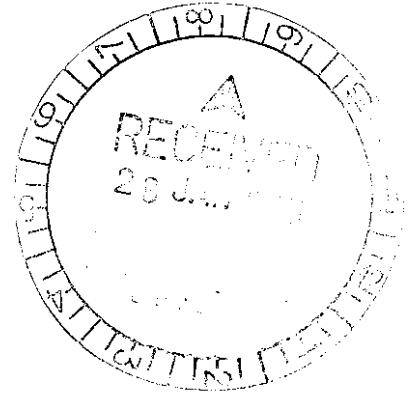
* The obligation to supply documents to members may be discharged by the supply of "a summary", subject to certain conditions [s279(2)]

** The legislation generally includes provision for extensions, etc. to be sought in certain circumstances.



21 January 2003

Industrial Registrar
West Australian Industrial Relations Commission
Level 16
111 St Georges Tce
PERTH WA 6000



Dear Sir/Madam

Financial Statements for the Year Ended 30 June 2002

Please find enclosed the audited accounts of the Australian Road Transport Industrial Organisation, Western Australian Branch.

The accounts were adopted at the ARTIO WA Branch AGM on Tuesday 17th December 2002.

Yours sincerely

A handwritten signature in black ink, appearing to read "Howard Croxon". The signature is stylized and cursive.

Howard Croxon
ARTIO
WA Branch

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

SECTION 280(b)

**OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2002**

I hereby confirm that the accounts of the Australian Road Transport Industrial Organisation Western Australian Branch for the ended 30 June 2002 are true copies of the auditor's report, the financial accounts and other statements as presented to a meeting of members of the organisation on 29 October 2002 in accordance with Section 279 of the Industrial Relations Act 1988.



Officer

Dated:

13/11/02

Perth, Western Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

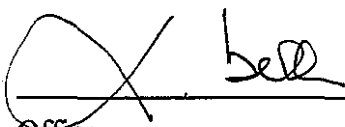
SECTION 268(3)

**STATUTORY DECLARATION BY OFFICER
FOR THE YEAR ENDED 30 JUNE 2002**

In the financial year ended 30 June 2002, the organisation maintained the following records:

- (i) register of members, showing name and postal address for each member;
- (ii) listing of names, postal addresses and occupations of all officers of the branch; and
- (iii) other accounting records sufficient to ensure the adequacy of control over the activities and assets of the branch.

To the best of my knowledge and belief, the attached balance sheet, income and expenditure statement, cash flow statement and accompanying notes give a true and fair view of the state of affairs of the branch as at 30 June 2002 and of its results for the year ended on that date.



Officer

Dated: 13/11/02

Perth, Western Australia

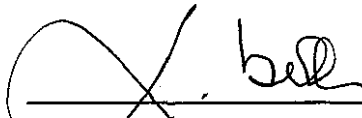
**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

SECTION 274(4)

**PRESCRIBED INFORMATION NOTICE
FOR THE YEAR ENDED 30 JUNE 2002**

The following is made in accordance with the requirements of Section 274 of the Industrial Relations Act 1988:

- (i) a member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation;
- (ii) an organisation shall, on the application made under subsection (1) by a member of the organisation, or a Registrar, make the specified information available to the member or the Registrar, in such manner and within such time as is prescribed; and
- (iii) the Registrar shall not make an application under (1) above, except at the request of a member of the organisation concerned, and the Registrar, when he receives information as a result of an application made at the request of such a member, shall furnish that information to that member.



Officer

Dated: 13/11/02
Perth, Western Australia

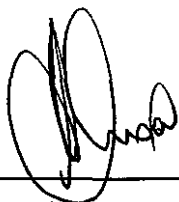
**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**ACCOUNTING OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2002**

I, Howard Croxon, being the officer responsible for keeping the accounting records of the Australian Road Transport Industrial Organisation Western Australian Branch, certify that as at 30 June 2002, the number of members of the branch was 34.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the branch as at 30 June 2002;
- (ii) a record has been kept of all moneys paid by, or collected from, members and all moneys 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 the organisation;
- (iii) with regard to funds of the organisation 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 purposes other than those for which the fund was operated;
- (iv) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation; and
- (v) the registrar of members of the branch was maintained in accordance with the Act.



Howard Croxon

Dated: _____

18/11/02

Perth, Western Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**BALANCE SHEET
AS AT 30 JUNE 2002**

	NOTE	2002 \$	2001 \$
MEMBERS' FUNDS			
Retained profits/(accumulated losses) at beginning of year		(35,568)	(34,265)
Surplus/(deficit) as per revenue and expenditure statement		-	(1,303)
		<hr/>	<hr/>
Retained profits at end of year		(35,568)	(35,568)
General reserve		33,341	33,341
		<hr/>	<hr/>
SURPLUS/(DEFICIENCY) AT END OF YEAR		<u>(2,227)</u>	<u>(2,227)</u>
 This is represented by:			
CURRENT ASSETS			
Cash at bank		-	-
Receivables	3	9,229	-
		<hr/>	<hr/>
TOTAL ASSETS		<u>9,229</u>	<u>-</u>
 CURRENT LIABILITIES			
Accounts payable	4	9,229	-
Borrowings	5	2,227	-
PAYG withheld		-	2,227
		<hr/>	<hr/>
TOTAL LIABILITIES		<u>11,456</u>	<u>2,227</u>
 NET ASSETS (LIABILITIES)		 <u>(2,227)</u>	 <u>(2,227)</u>

The accompanying notes form part of these financial statements

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2002**

	NOTE	2002 \$	2001 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		9,229	16,471
Payments to suppliers and employees		(11,456)	(18,382)
Net cash outflow from operating activities	6(b)	(2,227)	(1,911)
CASH FLOWS FROM FINANCING ACTIVITIES			
Movement in loan to WA Road Transport Association		2,227	1,928
Net cash inflow from financing activities		2,227	1,928
Net increase/(decrease) in cash held		-	17
Cash at the beginning of the financial year		-	(17)
Cash at the end of the financial year	6(a)	-	-

The accompanying notes form part of these financial statements

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the organisation's constitution and the Industrial Relations Act 1988. The committee has determined that the organisation is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Industrial Relations Act 1988 and the following Australian Accounting Standards:

AAS 3 Accounting for Income Tax
AAS 5 Materiality
AAS 8 Events Occurring After Reporting Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Employee benefits

Provision is made in respect of the organisation's liability for annual leave and long service leave at balance date.

NOTE 2: GOING CONCERN

The ability of the organisation to continue operations and to meet its financial obligations, as and when incurred, is dependent upon the organisation generating sufficient funds through its normal operations, the negotiation of satisfactory financial arrangement with financiers, and/or the continued support of its members.

2002	2001
\$	\$

NOTE 3: RECEIVABLES

Subscriptions owing from WARTA	9,229	-
	<u> </u>	<u> </u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

	2002 \$	2001 \$
NOTE 4: ACCOUNTS PAYABLE		
Trade creditors	<u>9,229</u>	<u>-</u>
NOTE 5: BORROWINGS		
Loan - WA Road Transport Association	<u>2,227</u>	<u>-</u>
NOTE 6: CASH FLOW INFORMATION		
(a) Reconciliation of cash		
Deposits at call	-	-
Bank overdraft	-	-
	<u>-</u>	<u>-</u>
(b) Reconciliation of net cash provided by operating activities to profit from ordinary activities after income tax.		
Profit from ordinary activities after income tax	-	(1,303)
Changes in assets and liabilities:		
(Increase)/Decrease in receivables	(9,229)	6,471
Decrease/(Increase) in sundry creditors	9,229	(3,029)
Increase in provision for annual leave	-	(6,277)
(Decrease)/Increase in PAYG withholding	(2,227)	2,227
	<u>(2,227)</u>	<u>(1,911)</u>

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2002**

	2002	2001
	\$	\$
INCOME		
Subscriptions	9,229	-
Management fees	-	10,000
	9,229	10,000
TOTAL INCOME		
LESS EXPENDITURE		
Management fees	9,229	-
Bank charges	-	17
Salaries	-	14,053
Superannuation	-	10
Provision for annual leave	-	(6,277)
Redundancy payments	-	3,500
	9,229	11,303
TOTAL EXPENDITURE	9,229	11,303
DEFICIT FOR THE YEAR	-	1,303

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

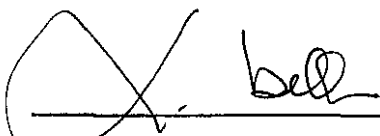
**CERTIFICATE OF THE COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2002**

We state on behalf of the committee of management, and in accordance with a resolution of the committee of management that:

- (i) in the opinion of the committee of management, the attached accounts present fairly the financial position and the results and cash flows of the organisation (Western Australian branch) as at 30 June 2002;
- (ii) the accounts have been prepared on the going concern basis notwithstanding that the organisation had an excess of current liabilities over current assets as 30 June 2002. The ability of the organisation to continue as a going concern is dependent upon the continuity of normal business activities, including the procurement and maintenance of a membership base, to facilitate the settlement of liabilities in the ordinary course of business.

The members of the committee of management believe that at the date of signing this report, the organisation will continue to receive support from its members, and there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they fall due;

- (iii) in the opinion of the committee of management, meetings have been held in accordance with the rules of the organisation;
- (iv) to the knowledge of the committee of management, there have been no instances where records or other documents (other than those containing information for the use of members under Section 274 of the Industrial Relations Act 1988) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished or made available to members in accordance with the Industrial Relations Act 1988, the regulations thereto, or the rules of the organisation; and
- (v) the organisation (Western Australian branch) has complies with Section 279 of the Act in relation to the accounts in respect of the year ended 30 June 2002.



Officer

13/11/02

Officer

Dated: 

Perth, Western Australia

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH**

Scope

We have audited the financial report, being a special purpose financial report, of Australian Road Transport Industrial Organisation, Western Australian Branch for the year ended 30 June 2002 as set out on pages 5 to 10. The executive committee is responsible for the financial report and has determined that the accounting policies used are appropriate to meet the needs of the Industrial Relations Act 1988 and the needs of the members. We have conducted an independent audit of this financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Industrial Relations Act 1988 and for distribution to the organisation's members. We disclaim any assumption of responsibility for any reliance on this 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, the financial report is presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with our understanding of the organisation's financial position, and performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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

Audit opinion

In our opinion, in relation to Section 276 (4) of the Industrial Relations Act 1988, the organisation has during the financial year:

- (i) kept satisfactory accounting records including:
 - (a) records of the sources and nature of the income of the organisation (including income from members); and
 - (b) records of the nature and purposes of the expenditure;

**AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH
A.B.N. 57 806 878 514**

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
AUSTRALIAN ROAD TRANSPORT INDUSTRIAL ORGANISATION
WESTERN AUSTRALIAN BRANCH**

- (ii) the accounts and statements prepared under Section 273 in relation to the year were properly drawn up to give a true and fair view of:
 - (a) the financial affairs of the organisation as at the end of the year; and
 - (b) the income and expenditure, and deficit of the organisation for the year; and
- (iii) all information and explanations sought under Section 276 (2) from officers and employees of the organisation were provided.

Owen & Plaistowe
Certified Practising Accountants



Hugh M E Plaistowe
Auditor no. 13533

Dated: 18 November 2005

Perth, Western Australia



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/428-[278V-WA]

Mr A J Layton
Secretary/Treasurer
Australian Road Transport Industrial Organization-
Western Australian Branch
37 Cohn Street
CARLISLE WA 6101

Dear Mr. Layton

**Re: Australian Road Transport Industrial Organization-Western Australian Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
11 July, 2002