



Fair Work
Australia

Ms Nancy Abeyakoon
Accountant
Printing Industries Association of Australia
PO Box 234
AUBURN NSW 1835

Dear Ms Abeyakoon

**Re: Lodgement of Financial Statements and Accounts –
Printing Industries Association of Australia – for year ending 31 December 2008
(FR2008/584)**

Thank you for lodging the Certificate of Secretary or Designated Officer in accordance with section 268 of the RAO Schedule. The certificate was received by email on 3 July 2009 and has been added to the documents already received.

The documents have been filed and there is no further action to be taken in respect of the return for year ending 31 December 2008.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

3 July 2009

KELLETT, Stephen

From: Nancy Abeyakoon [nancy@printnet.com.au]
Sent: Friday, 3 July 2009 2:04 PM
To: KELLETT, Stephen
Subject: Lodgement of 2008 Financials
Attachments: SS 2158026109070316140.jpg



SS

2158026109070316140.jpg

Dear Stephen

Attached herewith the signed statement . Original in the mail . Thank you for your assistance .

Regards

Nancy

Nancy Abeyakoon
Financial Controller
Printing Industries Association Of Australia
25 South Parade
Auburn NSW 2144
Phone 02 8789 7340
Fax 02 8789 7387

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

I,James Chetwynd Atkinson.....,

a prescribed designated officer, certify that the enclosed documents lodged, consisting of the general purpose financial report of the **Printing Industries Association of Australia** for the year ended 31 December 2008

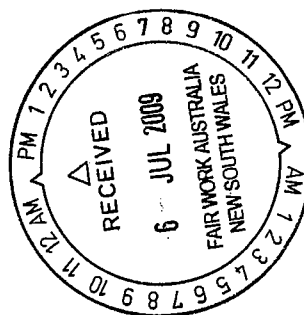
are copies of the documents provided to members (on
24/04/09)

and subsequently presented to a meeting in accordance with section
266 held on 28-05-2009.

(Signature) J. P. Atkinson

President J. P. ATKINSON

Date 1 / 7 / 09





Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Ms Nancy Abeyakoon
Accountant
Printing Industries Association of Australia
PO Box 234
AUBURN NSW 1835



Dear Ms Abeyakoon

**Re: Lodgement of Financial Statements and Accounts – Printing Industries Association
of Australia – for year ending 31 December 2008 (FR2008/584)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 2 June 2009.

The documents lodged did not include a Certificate of Secretary or Designated Officer in accordance with section 268 of the RAO Schedule. Your covering letter does not satisfy this requirement. This certification must be signed by an office-holder and for convenience I attach a proforma which may be used. I would respectfully ask that a signed certificate be lodged at your earliest opportunity so that it may be added to the documents already received.

I also note in the Income Statement an amount for Grants of \$7,000. If this amount included any single grant exceeding \$1,000, then a separate statement giving the relevant particulars is required to be lodged under s237 of the RAO Schedule, if it has not already been.

If you have any query regarding this letter or wish to clarify any aspect, please do not hesitate to contact me on 02 429 462 979.

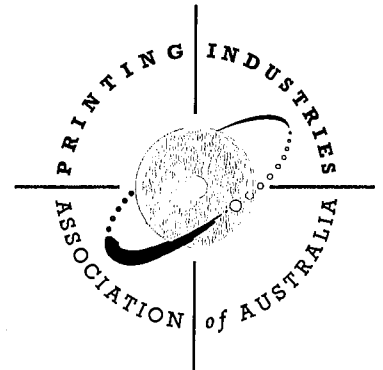
Yours sincerely,

Stephen Kellett
Statutory Services Branch

10 June 2009

02 June 2009.

The Industrial Registrar
Australian Industrial Registry
Level 8, 80 William St
East Sydney NSW 2011



Printing
Industries
Association of
Australia

ANNUAL RETURN

ABN 84 720 646 451

Dear Sir,

As we have now held our Annual general Meeting, I am pleased to enclose the Annual Report which includes the Financial Statements for year ended 31 December 2008. All the other Annual Return Information was lodged in March 2009 .

We anticipate that the Financial Statements will also be on our web site within the next week, if this version is more convenient for your purposes.

Yours Sincerely

Nancy Abeyakoon

Accountant

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Auburn NSW 2144
PO Box 234
Auburn NSW 1835
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NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 84th Annual General Meeting of members of Printing Industries Association of Australia will be held on Thursday 28 May 2009 at 2 pm in meeting room 3 of the Auditorium, Melbourne Exhibition Centre, 2 Clarendon Street, Southbank, Melbourne, 3006.

Business

To confirm the minutes of the 83rd Annual General Meeting held at Melbourne's Crown Casino, 8 Whiteman Street, Southbank, Melbourne, 3006 on Wednesday 16 April 2008.

To receive and adopt the Annual Report of the Association for the year ended 31 December 2008.

To receive and adopt the audited Financial Statements for the year ended 31 December 2008.

Appointment of Auditors.

To transact any other business that may be brought forward in conformity with the Constitution of the Association.

BY ORDER OF THE COUNCIL

Peter Lane OAM
National Honorary Secretary
Printing Industries Association of Australia
25 South Parade
Auburn, NSW, 2144

NOTES: All financial Association members are invited to be present and any Association member entitled to attend and vote is entitled to appoint a proxy. The form of proxy is attached inside the back page of the report.

Printing Industries Association of Australia

84th Annual Report for the Year Ended

31 December 2008

The National Council has pleasure in presenting the 84th Annual Report of the activities of the Association for the year ended 31 December 2008, together with the audited Income Statement, Cash Flow Statement and Balance Sheet for the year ended 31 December 2008.

Presented to the Annual General Meeting held in Melbourne on Thursday 28 May 2009 at the Melbourne Exhibition Centre, 2 Clarendon Street, Southbank Melbourne, 3006.

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Financials

Financial Statements And Reports For The Year Ended 31st December 2008

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Income Statement For The Year Ended 31 December 2008

	Notes	2008	2007
Revenues from Ordinary Activities	2	3,599,141	3,847,575
Depreciation	1c	(108,701)	(99,060)
Salaries, Wages & Allowances		(2,351,708)	(2,416,622)
Annual Leave Provided/Written back		12,000	(23,000)
Long Service Leave Provided		(29,000)	(24,900)
Superannuation		(200,357)	(210,928)
Grants		(7,000)	(9,226)
Affiliation Fees		(37,846)	(43,902)
Postage		(35,923)	(46,350)
Printing & Stationery		(183,218)	(163,650)
Property Costs		(108,704)	(109,410)
Telephone & Facsimile		(179,549)	(190,409)
Travel		(80,389)	(69,938)
Computer		(83,110)	(76,062)
Consultancy		(113,960)	(35,700)
Motor Vehicle		(74,506)	(72,529)
Meeting Costs		(98,392)	(85,407)
Advertising & Marketing		(30,321)	(32,632)
Other		(232,751)	(400,429)
Profit from activities before income tax expense		(344,294)	(262,579)
Income Tax Expense	1(e)		
Net profit after income tax attributable to the association		(344,294)	(262,579)
Total Changes in equity of the association		(344,294)	(262,579)

The accompanying notes form part of these financial statements

BALANCE SHEET AS AT 31 DECEMBER 2008

	Notes	2008	2007
Current Assets			
Cash on Hand		2,650	2,650
Cash at Bank		(322,861)	(519,994)
Cash at Bank- Printing Industries' Training Fund		0	19,109
Subscriptions in Arrears and General Debtors	5	262,705	156,131
Prepayments		46,887	46,352
Regional Activities		234,412	436,498
Total Current Assets		223,793	140,746
Non Current Assets			
Land & Buildings	4	4,834,646	4,833,646
Furniture, Fittings & Office Equipment	4	197,918	209,449
Motor Vehicles	4	163,621	230,777
Total Non Current Assets		5,196,185	5,273,872
Total Assets		5,419,978	5,414,618
Current Liabilities			
Printing Industries' Training Fund		12,811	19,109
Revenue in Advance		21,291	11,005
Sundry Creditors & Accruals		717,084	354,857
Provision for Annual Leave	1(d)	148,450	172,613
Total Current Liabilities		899,636	557,584
Non Current Liabilities			
Provision for Long Service Leave	1(d)	291,602	284,000
Total Non Current Liabilities		291,602	284,000
Total Liabilities		1,191,238	841,584
Net Assets		4,228,740	4,573,034
Members' Funds			
Accumulated Funds	9	4,228,740	4,573,034
Total Members' Funds		4,228,740	4,573,034

The accompanying notes form part of these financial statements

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2008

	2008	2007
Operating Activities		
Receipts from Customers	4,021,657	3,742,847
Interest Received	941	5,644
Payment to Suppliers & Employees	(3,817,734)	(3,940,863)
Funds From Operations	204,864	(192,372)
Investing Activities		
Proceeds from Sale of Assets	7,000	67,955
Payment for Property, Plant & Equipment	(33,840)	(229,208)
Cash provided by/(used in) investing activities	(26,840)	(161,253)
Net Increase/(Decrease) in Cash Held	178,024	(353,625)
Cash at Beginning of Financial Year	(498,235)	(144,610)
Cash At End of Financial Year	(320,211)	(498,235)

RECONCILIATION OF FUNDS FROM OPERATIONS FOR THE YEAR ENDED 31 DECEMBER 2008

	2008	2007
Operating Profit/(Loss) after Income Tax	(344,294)	(262,579)
Non Cash Flows In Operating Profit/(Loss):		
Profit on Sale of Non Current Assets	(4,174)	(12,331)
Depreciation	108,701	99,060
Charges to Provision for Employee Entitlements	(16561)	(17,933)
Reduction in Provision	0	(96,379)
Changes In Assets & Liabilities		
Decrease/(Increase) in Current Receivables	(106,574)	38,579
Decrease/(Increase) in Prepayments	(539)	68,860
Increase/(Decrease) in Sundry Creditors	355,933	(56,501)
Increase/(Decrease) in Subscriptions in Advance	10,286	(10,664)
Increase/(Decrease) in Regional Activities	202,086	57,516
Net Cash Provided by/(used in) Operating Activities	204,864	(192,372)
RECONCILIATION OF CASH		
Cash on Hand	2,650	2,650
Cash at Bank	(322,861)	(519,994)
Cash at Bank- Printing Industries' Training Fund	0	19,109
	(320,211)	(498,235)

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008

1

STATEMENT OF ACCOUNTING POLICIES

The financial statements have been drawn up in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act. The financial statements have been prepared in accordance with the historic cost convention, except where stated for certain assets which are at valuation. The accounting policies adopted are consistent with those of the previous year, except as stated. The following is a summary of the significant accounting policies adopted by the Association in the preparation of the accounts.

(a) Non-Current Assets

Land and Buildings are regularly valued. Depreciation began to be provided for buildings during the year ended 31 December 1993 and valuations were undertaken in 2003. As a result of the increase in values, National Council has decided not to make a provision for depreciation on buildings as the respective values are in excess of the carrying value of the underlying assets.

Furniture, fittings and office equipment have been included in the accounts at cost.

(b) Leased Assets

The Association does not have any leases that are classified as financial leases under Accounting Standard AASB117. Lease payments made under operating leases are charged to the Statement of Financial Performance in equal instalments over the accounting period covered by the lease term.

(c) Depreciation Method

Depreciation has been provided on all non-current assets, with the exception of those referred to in part (a), using the straight-line method so as to write off the cost of the asset over the estimated useful life. Where assets have been re-valued depreciation is based on the revalued amount. The depreciation rates used for each class of depreciable asset are:

Motor Vehicles	20%
Furniture, Fittings & Office Equipment	7.5% - 20%

(d) Provision for Employee Entitlements

The amounts expected to be paid to employees for their pro-rata entitlement to long service and annual leave are accrued annually at current pay rates having regard to experience of employee departures and period of service. Provision for Long Service Leave is provided for all employees with five or more years' service.

(e) Income Tax

The Association is exempt from income tax under Section 23 (F) of the Income Tax Assessment Act on the grounds that it is an association of employers registered under the Workplace Relations Act 1996.

(f) Provision for Doubtful Debts

The collectability of debts is assessed at year-end and provision is made for any specific doubtful debts.

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008

2

OPERATING PROFIT/(LOSS)

Major revenue items entering into the determination of Operating Profit/(Loss)

	2008	2007
Subscription Revenue	3,121,570	3,132,070
Net Income from Regional Activities	367,259	614,448
Interest on Short-term Investments	941	5,644
Rental Income	88,099	30,267
Profit on Sale of Assets	4,174	12,331
Bad Debts Recovered	17,098	2,815
	3,599,141	3,847,575

3

OPERATING PROFIT/(LOSS)

The Operating Profit/(Loss) before Income Tax has been determined after charging the following specific items:

	2008	2007
Bad Debts written off to Profit & Loss	19,832	34,832
Depreciation	108,701	99,060
Operating Leases	55,975	59,494
Auditor's Remuneration:		
The total amount received or due and receivable by the Auditors of the Association:		
For Audit Services	27,000	26,000
For Other Services	2,000	0

4

NON CURRENT ASSETS

Non Current Assets are included in the accounts on the following bases:

	2008	2007
Land & Buildings		
At cost	4,834,646	4,833,646
Furniture, Fittings & Office Equipment at Cost	451,636	418,797
Less: Accumulated Depreciation	253,718	209,348
	197,918	209,449
Motor Vehicles at Cost	291,057	322,130
Less: Accumulated Depreciation	127,436	91,353
	163,621	230,777
Total Non Current Assets	5,196,185	5,273,872

5

SUBSCRIPTIONS IN ARREARS AND GENERAL DEBTORS

	2008	2007
Debtors	288,804	168,158
Less: Provision for Doubtful debts	26,099	12,027
	262,705	156,131

6

COMMITMENTS FOR EXPENDITURE**a. Operating Lease Commitments**

Not later than one year
Later than one year and not later than two years
Later than two years and not later than five years

	2008	2007
Not later than one year	41,124	38,772
Later than one year and not later than two years	41,124	38,772
Later than two years and not later than five years	57,930	

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008

7

SUPERANNUATION COMMITMENTS

The Association contributes to a superannuation fund designed for management and staff. Those contributions are fully vested, and the rate of contribution is as set down under relevant Government Legislation.

The Association is under no legal obligation to make up any shortfall in the assets of the fund to meet payments due to employees.

8

FINANCIAL INSTRUMENTS**a) Interest Rate Risk**

The Association's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Weighted Average Effective Rate		Floating Interest Rate		Non Interest Bearing		Total	
	2008 %	2007 %	2008 \$	2007 \$	2008 \$	2007 \$	2008 \$	2007 \$
Cash	2.5	4.0				0	0	0
Receivable	0	0			223,793	140,746	223,793	140,746
Investments	2.5	4.5						
Totals					223,793	140,746	223,793	140,746
Creditors					751,186	384,971	751,186	384,971
Totals					751,186	384,971	751,186	384,971

b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral, or other security, at balance date to be recognised as financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the balance sheet and notes to the financial statements. The Association does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Association.

c) Net Fair Value

The net fair values of all assets and liabilities approximate their carrying value. No financial assets or liabilities are readily traded on organised markets in standardised form.

9

RETAINED PROFITS

Retained profits at beginning of the year
Net profit/(loss) attributable to the Association
Rounding
Retained Profits at the end of the Financial Year

2008	2007
43,720,000	41,700,000
(1,420,000)	(1,200,000)
42,300,000	40,500,000

10

RELATED PARTIES

The National Councillors of the Association act in an honorary capacity and receive no remuneration.

Each National Councillor is a representative of an organisation who is itself, a member of the association and who pays an annual subscription for that membership under normal commercial conditions.

**NOTES TO AND FORMING
PART OF THE ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2008**

11

MEMBERS' ACCESS TO FINANCIAL RECORDS

In accordance with the requirements of section 272 schedule 1B of the Workplace Relations Act:

1. A member of the reporting unit, or the Registrar, may apply to the reporting unit for specific prescribed information in relation to the Association 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. The reporting unit must comply with an application under subsection (1).

12

CONTINGENT LIABILITY

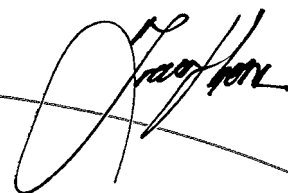
An employee made redundant has indicated he will be taking action for additional remuneration. The Association does not believe he is entitled to further remuneration, but has made provision in the accounts for an additional payment and any relevant legal costs.

STATEMENT BY COMMITTEE OF MANAGEMENT

In relation to the General Purpose Financial Report (GPFR) for the year ended 31 December 2008, the Committee declares that, in the opinion of the Committee of Management:

- a. The financial statements and notes comply with the reporting guidelines of the Industrial Registrar for the purposes of section 255 of the Registration and Accountability of Organisations (RAO) Schedule;
- b. The financial statements and notes give a true and fair view of the financial performance, the cash flows and financial position of the Association for the year ended 31 December 2008;
- c. The accounting policies are consistent with those of the previous year and comply with the Australian Accounting Standards, with the exception of the provision for depreciation on buildings as reflected in note 1(a).
- d. There are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due;
- 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 Association, and
 - ii. the financial affairs of the Association have been managed in accordance with the rules of the Association, and
 - iii. the financial records of the Association have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations, and
 - iv. the information sought in any request of a member of the Association or a Registrar under section 272 of the RAO Schedule has been furnished to the member or the Registrar, and
 - v. There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- f. In relation to the recovery of wages activity, the Association is a registered employer association, and as such is not involved in such activities. During the year there was no recovery of wages from members of the Association or others.

Signed in accordance with a resolution of the Committee of Management, passed on the 25 day of February 2009.



Trevor Hone
National Honorary Treasurer
Date: 17 March 2009



OPERATING REPORT FOR THE YEAR ENDED 31 DECEMBER 2008

In accordance with section 254 (2) of schedule 1B of the Workplace Relations Act and Regulation 159 of the RAO regulations, the Committee of Management reports as follows:

Principal Activities

During the year the Association continued to assist its members with specialty services, advice, support and representation. As a result of these activities, The Association incurred a loss of \$344,294 during the year. There were no significant changes in the nature of the activities during the year.

Resignation of Members (Section 174) and clause 8 of the Association constitution

1. A member of the Association may resign by written notice addressed and delivered to a person designated for the purpose in the rules of the Association.
2. This resignation will take effect from:
 - a. Where the member ceases to be eligible to be a member of the Association:
 - i. On the day on which the notice is received by the Association; 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 be a member; whichever is later; or
 - b. in any other case:
 - i. at the end of two weeks, or such shorter period as is specified in the rules of the Association, after the notice is received by the Association; or
 - ii. On the day specified in the notice: whichever is later.
3. Any dues payable but not paid by the former member of the Association. In relation to a period before the member's resignation from the Association took effect, may be sued for and recovered in the name of the Association, in a court of a competent jurisdiction as a debt due to the Association.
4. A notice delivered to the person mentioned in subsection (1) is taken to have been received by the Association when it was delivered.
5. A notice of resignation that has been received by the Association is not invalid because it was not addressed and delivered in accordance with subsection (1).
6. A resignation from membership of the Association is valid even if it is not affected in accordance with this section if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

Superannuation Involvement

No officer or member of the Association is a trustee of a superannuation entity or an exempt public sector superannuation scheme; or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

Regulation 159 Information

- a. There were 1,574 members recorded in the register of members (section 230 of the RAO) and who are taken as members (section 244 of the RAO) at the end of the financial year.
- b. There were 32 employees of the Association at the end of the financial year.
- c. Members of the Committee of Management during the year were:
Peter Lane, a member during 2005, 2006 and 2007
Ian Bowden, a member during 2005, 2006 and 2007
Jim Atkinson, a member during 2007
Susan Heaney, a member during 2007.
Trevor Hone, a member during 2005, 2006 and 2007



Trevor Hone
National Honorary Treasurer
Date: 17 March 2009



AUDITOR'S REPORT TO MEMBERS

We have inspected and audited in accordance with Australian Auditing Standards the accounting records kept by Printing Industries Association of Australia, in respect of the year ended 31 December 2008 and have received all the information and explanations we require for the purposes of our audit.

In our opinion:

Under the terms of Section 257(5) we report that the Association does not comply with the Australian Accounting Standards in respect to the provision of depreciation on buildings as detailed in note 1 (a). Had depreciation been charged we estimate this to have been \$95,242 for the financial year.

Except to the extent that depreciation has not been provided on buildings:

- (i) There were kept by the Association in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purposes of expenditure; and
- (ii) The attached general purpose financial reports and statements as set out on pages 1 to 10 have been prepared in accordance with section 257 of the Workplace Relations Act (Registration and Accountability of Organisations), and are properly drawn up so as to give a true and fair view of:
 - (a) The financial affairs of the Association as at 31 December 2008; and
 - (b) The income and expenditure, and profit of the Association for the year ending on that date.

BELL PARTNERS
Chartered Accountants



D. F. BELL
Signed at Sydney, this 8th Day of April 2009.

INFORMATION ADDENDUM FOR MEMBERS

Following on from the 2003 Annual General Meeting, the National Council requested that the following additional information be provided to members. The information set out in the Statement of Financial Performance is in line with the requirements of the various statutes, but the National Council has requested that more details be provided in respect of "Other Expenses". This addendum does not form part of the audited Financial Statements, but is included for the information of members.

ANALYSIS OF OTHER EXPENSES

EXPENDITURE

	2008	2007
Audit Fees	27,000	26,000
Insurances	22,810	38,584
Legal and Debt Recovery	15,806	12,885
Publications & Journals	31,178	49,482
Public Relations & Entertainment	13,060	18,290
Repairs	28,401	36,624
Bank Fees	39,261	29,662
Bad Debts	30,172	34,832
Workers Compensation write off (final)	12,375	04,000
General	12,688	50,070
TOTAL	232,751	400,429

Proxy Form

PROXY FORM

PLEASE NOTE THAT

1. A member entitled to attend and vote is entitled to appoint a proxy. A proxy must be a Member or a Partner in a Member Firm or Director or Authorised Representative of a Company or Corporation, which is a Member.
2. Proxy forms must be lodged at the registered office of the company at least 24 hours prior to the meeting.

Post or Fax to:
Printing Industries Association of Australia
25 South Parade
Auburn NSW 2144
Fax: (02) 8789 7387

I of
..... being a
member of the above named Association, hereby appoint
..... or in their absence of
..... as my proxy to vote on my behalf at the Annual
General Meeting of the Association to be held on Thursday 28 May 2009 and at any
adjournment of that meeting.

SIGNED

this day of 2009





Australian Government
Australian Industrial Registry

8 January 2009

Mr Gary Donnison
Chief Executive Officer
Printing Industries Association of Australia
PO Box 234
AUBURN NSW 1835



Dear Mr Donnison

Lodgment of Financial Statements and Accounts for year ended 31 December 2008 (FR2008/584)
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

The financial year of the Printing Industries Association of Australia has recently ended. This is a courtesy letter to remind you of the obligations imposed by the RAO Schedule regarding the preparation of financial accounts and statements.

As you are aware, the RAO Schedule sets out a particular chronological order in which financial documents and statements must be prepared, made available to members and presented to a meeting. All of these events must occur within particular timeframes that are also set out in the Schedule.

Detailed information can be found on our website at
<http://www.airc.gov.au/registered/FR/information.htm>, including:

- Fact sheets – the following fact sheets provide information regarding financial reporting:
 - Sheet 6 – Accounting, Auditing and Reporting Obligations;
 - Sheet 7 – Information Needs of Members;
 - Sheet 8 – Financial Reporting Process and Time Limits;
 - Sheet 9 – Diagrammatic Summary of Financial Reporting Process and Time Limits; and
 - Sheet 10 – Auditors.
- Sample Documents – a sample Committee of Management Statement and Designated Officer's Certificate is available;
- RAO Schedule and RAO Regulations;
- Registrar's Reporting Guidelines – the Guidelines set out requirements that must be met *in addition to* those required by Australian Accounting Standards; and
- Document Checklist and Timeline Planner to assist with meeting timeframes.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@airc.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990.

If you need any further information or assistance or if you do not believe that the documents will be lodged within the timeframes specified by the RAO Schedule please contact me on 0429 462 979 or by email at stephen.kellett@airc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Stephen Kellett', written in a cursive style.

Stephen Kellett
Statutory Services Branch