

21 May 2012

Ms Nancy Abeyakoon National Manager, Finance & Administration Printing Industries Association of Australia 25 South Parade AUBURN NSW 2144



Dear Ms Abeyakoon

Re: Lodgement of Financial Statements and Accounts – Printing Industries Association of Australia – for year ending 31 December 2011 (FR2011/2863)

I acknowledge receipt of the abovementioned financial return which was lodged with Fair Work Australia on 26 April 2012. A supplementary Certificate by Secretary or Prescribed Designated Officer, signed by the Deputy President for Susan Heaney, National President, was also lodged today, 21 May 2012.

The documents have been filed.

Please note that the correct time frames for lodgment of the various applicable statutory returns required by the *Fair Work (Registered Organisations) Act 200*9 are as follows:

- (1) The annual return of information in relation to officeholders and the register of members and other prescribed information under section 230 must be lodged by 31 March of each year.
- (2) The Statement of Loans, Grants and Donations required by section 237 must be lodged by 31 March each year.
- (3) The general purpose financial report and auditor's report must be lodged within 6 months of the end of the financial year. The Secretary's Certificate under section 268 which must accompany the financial report must only be signed and dated after the events (i.e. provision of the report to members and presentation at a general meeting) which it certifies.

Yours sincerely

Stephen Kellett

FAIR WORK AUSTRALIA

KELLETT, Stephen

From:

Nancy Abeyakoon [nancy@printnet.com.au]

Sent:

Monday, 21 May 2012 11:44 AM

To:

KELLETT, Stephen

Subject:

RE: re-worded Secretary's certificate for signing

Attachments:

SSA0P10410012052111120.pdf



Signed certificate attached . I've named Susan Heaney our President as the prescribed officer signed by the Deputy President . Hope it's ok if you need any changes please do not hesitate to contact me . Thanks .

Kind regards

Nancy

Nancy Abeyakoon National Manager, Finance & Administration

Phone: (02) 8789 7340 Mobile: 0428 500 148

Email: nancy@printnet.com.au
Website: www.printnet.com.au

Website: www.printnet.com.au

Sustainable
PRINTING INDUSTRIES ASSOCIATION OF AUSTRALIA
25 South Parade Auburn NSW 2144 | ABN 84 720 646 451 | Fax: (02) 8789 7387

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From: KELLETT, Stephen [mailto:stephen.KELLETT@fwa.gov.au]

Sent: Monday, 21 May 2012 9:15 AM

To: Nancy Abeyakoon

Subject: re-worded Secretary's certificate for signing

Dear Nancy,

Please see attached a Certificate for signing and dating today.

Yours sincerely

Stephen Kellett

FAIR WORK AUSTRALIA

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CERTIFICATE BY SECRETARY OR PRESCRIBED DESIGNATED OFFICER

s268 Fair Work (Registered Organizations) Act 2009

1 Susan Heaney

a prescribed designated officer of the Printing Industries Association of Australia certify that the documents lodged with Fair Work Australia on 24 April 2012 comprising the financial statements in respect of the year ended 31 December 2011 are:

- copies of the full report referred to in s268 of the Fair Work (Registered Organisations) Act 2009
- · copies of the documents provided to members at end March 2012
- and subsequently presented to the Annual General meeting in accordance with section 266 held on 20/4/2012.

Signature:

Name: RAY KEEN

Position DEPUTY PRESIDENT

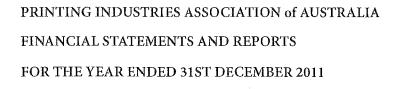
Date 21/5/12

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FR2011/2863





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INCOME STATEMENT			
FOR THE YEAR ENDED 31 DECEMBER 2011			
	Allact.	2014	
Revenues from Ordinary Activities	2	3,547,540	3,285,816
Depreciation	1c	(81,971)	(96,778)
Salaries, Wages & Allowances		(2,045,105)	(1,959,002)
Annual Leave Provided	According to the National Section (National Section)	(14,936)	(10,727)
Long Service Leave Provided		(19,900)	(18,871)
Superannuation		(170,531)	(175,850)
Grants		(3,000)	(3,000)
Affiliation Fees		(38,691)	(42,324)
Postage		(24,568)	(31,033)
Printing & Stationery		(103,284)	(167,948)
Property Costs		(136,767)	(156,277)
Telephone & Facsimile		(115,122)	(135,471)
Travel		(65,161)	(64,477)
Computer		(47,789)	(62,715)
Consultancy		(59,751)	(35,700)
Motor Vehicle		(55,191)	(49,451)
Meeting Costs		(86,671)	(64,494)
Advertising & Marketing		(33,736)	(17,649)
Other		(238,010)	(200,190)
Profit (Loss) from activities before income tax expense		207,356	(6140)
Income Tax Expense	1(e)		
Net profit (Loss) after income tax attributable to the Association)	207,356	(6,140)

BALANCE SHEET			
AS AT 31 DECEMBER 2011			
Company Agencies	Notes	2011	2010
Current Assets		2.650	2.550
Cash on Hand Cash at Bank		2,650	2,650
		70,779	144,080
Investments	escale escale and escale and the control of the con	625,457	400,000
Subscriptions in Arrears and General Debtors	5	162,687	199,682
Prepayments		8,810	8,925
Regional Activities		418,799	364,901
Total Current Assets	-	1,289,182	1,120,238
Non Current Assets			
Land & Buildings	4	5,490,647	5,490,647
Furniture, Fittings & Office Equipment	4	102,965	133,089
Motor Vehicles	4	72,401	57,205
Total Non Current Assets	•	5,666,013	5,680,941
	•		
Total Assets		6,955,195	6,801,179
Current Liabilities			
Printing Industries' Training Fund		9,944	11,705
Revenue in Advance		19,506	14,071
Sundry Creditors & Accruals	6	584,615	562,524
Provision for Annual Leave	1(d)	142,187	171,273
Total Current Liabilities		756,252	759,573
Non Current Liabilities			
Provision for Long Service Leave	1(d)	260,122	310,142
Total Non Current Liabilities		260,122	301,142
Total Liabilities		1,016,374	1,069,715
Net Assets		5,938,821	5,731,464
		J, J J U, U Z 1	3,7 3 1, 1 04
Members' Funds			
Accumulated Funds	10	5,938,821	5,731,464
Total Members' Funds		5,938,821	5,731,464

CASH FLOW STATEMENT		
FOR THE YEAR ENDED 31 DECEMBER 2011		
		90j0
Operating Activities		
Receipts from Customers	3,461,117	3,429,748
Interest Received	16,295	24,729
Payment to Suppliers & Employees	(3,252,706)	(3,194,618
Funds-From-Operations	224,706	259,859
Investing Activities	224,700	233,033
Proceeds from Sale of Assets	5,100	1,500
Payment for Property, Plant & Equipment	(77,650)	(920,698)
Cash provided by/(used in) investing activities	(72,550)	(919,198)
Net Increase/(Decrease) in Cash Held	152,156	(659,339)
	546,730	1,206,069
Cash at Beginning of Financial Year Cash At End of Financial Year		
	698,886	546,730
RECONCILIATION OF FUNDS FROM OPERATIONS		
FOR THE YEAR ENDED 31 DECEMBER 2011		
	* 50,000	22(0)(0)25
Oprerating Profit/Loss after income tax	207,356	(6140)
Non Cash Flows In Operating Profit/(Loss):		
Profit on Sale of Non Current Assets	5,507	(560)
Depreciation	81,971	96,778
Charges to Provision for Employee Entitlements	(79,105)	29,596
Changes In Assets & Liabilities		
Decrease/(Increase) in Current Receivables	36,996	177,677
Decrease/(Increase) in Prepayments	(558)	25,412
Increase/(Decrease) in Sundry Creditors	22,763	(28,357)
Increase / (Decrease)in Training Fund -Tasmania	(1,762)	0
Increase/(Decrease) in Subscriptions in Advance	5,436	3,008
Increase/(Decrease) in Regional Activities	(53,898)	(38,675)
Net Cash Provided by/(used in) Operating Activities	224,706	259,859
Reconciliation Of Cash		
Cash on Hand	2,650	2,650
Cash at Bank	696,236	544,080
	698,886	546,730

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2011

	Retained Earnings
Balance as at 01 January 2010	5,737,610
Rounding	(6)
Net Profit (Loss) for the Year	(6,140)
Balance as at 31 December 2010	5,731,464
ex.Rounding	1
Net Profit (Loss) for the Year	207,356
Balance as at 31 December 2011	5,938,821

STATEMENT OF ACCOUNTING POLICIES

The financial statements have been drawn up in accordance with applicable Australian Accounting Standards, The financial statements have been drawn up in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Fair Work (Registered Organisations) Act 2009.

The financial report is a general purpose financial report that has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), Urgent Issues Group Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

The financial report of Printing Industries Association of Australia complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) & other mandatory professional reporting requirements including the Workplace Relations Act. The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(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, Board 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 re-valued 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 Fair Work Act.

(f) Provision for Doubtful Debts

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

OPERATING PROFIT/(LOSS)

Major revenue items entering into the determination of operating profit/(loss)		
	⁽¹⁾ -1,0-2,1520118	2010
Subscription Revenue	2,596,414	2,714,545
Net Income from Regional Activities	540,798	450,409
Interest on Short-term Investments	16,295	24,729
Rental Income	97,178	92,373
Printex	296,436	0
Bad Debts Recovered	419	3,760
	3,547,540	3,285,816

3. OPERATING PROFIT/(LOSS)

The Operating Profit/(Loss) before Income Tax has been determined after charging the following specific items:		
	2011	2010
Bad Debts written off to Profit & Loss	38,160	49,601
Depreciation	81,971	96,778
Operating Leases	41,085	57,193
Auditor's Remuneration:		
The total amount received or due and receivable by the Auditors of the Association:		
For Audit Services	27,000	27,000
For Other Services	0	0

NON-CURRENT ASSETS

Non Current Assets are included in the accounts on the follow	ing bases:	
	(1)	
Land & Buildings at Cost	5,582,699	5,582,699
Less; Accumulated Depreciation	92,052	92,052
	5,490,647	5,490,647
	400 700	422.000
Furniture, Fittings & Office Equipment at Cost	400,782	432,008
Less: Accumulated Depreciation	297,817	298,919
	102,965	133,089
Matau Vahislan at Cast	. 252.070	250.564
Motor Vehicles at Cost	253,970	259,564
Less: Accumulated Depreciation	181,569	202,359
	72,401	57,205
Total Non Current Assets	5,666,013	5,680,941

SUBSCRIPTIONS IN ARREARS & GENERAL DEBTORS

AND AND CONTRACTOR OF THE PROPERTY OF THE PROP	Execution and definitions of the properties and selection and produce and the selection states.	Activities and the second seco
Debtors	226,118	262,908
Less: Provision for Doubtful debts	63,431	63,226
	162,687	199,682

SUNDRY CREDITORS AND ACCRUALS

Sundry Creditors	68,504	60,410
Accruals	281,607	236,187
Projects – Government/Other	234,504	265,927
	584,615	562,524

COMMITMENTS FOR EXPENDITURE

a. Operating Lease commitments	2015	2010
Not later than one year	32,760	46,344
Later than one year and not later than two years	31,260	22,026
Later than two years and not later than five years	25,410	6,090

8. 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.

9 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:

	Effectiv(Weigh Avera	ted .	Hoating	Interest te		terest ring	То	tal
	2011 %	2010 %	2011 \$	2010 \$	2011 . \$	2010 \$	CONTRACTOR OF THE PARTY OF THE	BEET IN WHICH THE STATE OF THE
Cash	2.5	2.5						
Receivable	-	-			1,289,182	1,120,238	1,289,182	1,120,238
Investments	2.5	2.5						
Totals					1,289,182	1,120,238	1,289,182	1,120,238
Creditors					614,064	588,300	614,064	588,300
Totals					614,064	588,300	614,064	588,300

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.

RETAINED PROFITS

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Retained profits at beginning of the year	5,731,464	5,737,610
Net profit/(loss) attributable to the Association	207,356	(6,140)
Rounding	1	(6)
Retained Profits at the end of the Financial Year	5,938,821	5,731,464

RELATED PARTIES.

The Board members of the Association act in an honorary capacity and receive no remuneration.

Each Board member 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.

MEMBERS' ACCESS TO FINANCIAL RECORDS.

In accordance with the regalicments of the Fair Work (Registered Organisations) Act 2000 Section 272

- 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 congressable an application under subsection of

STATEMENT BY COMMITTEE OF MANAGEMENT

In relation to the General Purpose Financial Report (GPFR) for the year ended 31 December 2011, 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 2011;
- 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 17th day of February 2012.

Chris Segaert

National Honorary Treasurer

Date: 17.02.2012.

OPERATING REPORT FOR THE YEAR ENDED 31 DECEMBER 2011

In accordance with section 254 (2) (f) of Fair Work (Registered Organisations) Regulations 2009 – Regulation 159, 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 profit of \$207,356 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 1,319 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 29 employees of the Association at the end of the financial year.
- c. Board members during the year were:

Susan Heaney

Simon Doggett.

Ray Keen

Paul Richardson

Peter Lane

Ian Smith

Chris Segaert

Danny Roach

Kieran May

Chris Segaert

National Honorary Treasurer

Date:17.02.2012.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PRINTING INDUSTRIES ASSOCIATION OF AUSTRALIA

We have audited the accompanying financial report of Printing Industries Association of Australia which comprises the balance sheet as at 31 December 2011, profit and loss statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes.

Committee's Responsibility for the Financial Report

The members of the Committee of the association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the financial reporting requirements of the association's constitution. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the committee also state, in accordance with Accounting Standard AASB 101: "Presentation of Financial Statements", that compliance with the Australian equivalents to International Financial Reporting Standards (IFRS) ensure that the financial report, comprising the financial statements and notes, complies with: IFRS.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. On making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the director, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion Except for

Under the terms of AASB 116 we report that the Association does not comply with the Australian Accounting Standards in respect of the provision of depreciation on buildings detailed in Note 1(a). Had depreciation been charged we estimate this to have been \$115,168 for the financial year.

In our opinion except to the extent of the above:

- (a) The financial report of Printing Industries Association of Australia is in accordance with the associations constitution, including:
 - (i) giving a true and fair view of the Association's financial position as at 31 December 2011 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the related sections of the Fair Work Act.
- (b) The financial report also complies with the International Financial Reporting Standards as disclosed in Note 1.

Bell Partners

Accountants Advisors Auditors

Donald. F. Bell

40 Lime Street SYDNEY NSW 2000

Dated, this 16th day of March 2012

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

THE WAS ASSESSED TO THE PROPERTY OF THE PROPER	en e	n marken per operation over entere Let receive the proper entere parties
Audit Fees		
	27,000	27,000
Insurances	20,541	22,816
Legal and Debt Recovery	3,341	0
Publications & Journals	17,172	17,132
Public Relations & Entertainment	7,671	12,515
Repairs	19,958	24.076
Bank Fees	21,244	22,012
Bad Debts	38,160	64,188
Corporate Plan	69,298	0
General	13,625	10,450
TOTAL	238,010	200,189
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23.03.2012

Attention: Stephen Kellett Statutory Services Branch Fair Work Australia Level 8, Terrace Towers 80 William Street East Sydney NSW 2011.





<u>Printing Industries Association Of Australia</u> <u>Y/Ended 31.12.2011 (FR 2011/2863)</u>

Dear Sir.

I would also like to advise that our Financial Statements for year ended 31 December 2011 have been finalised and will be forwarded to our members in time for the Annual General Meeting which is set down for April 2012.

I'll be lodging the Annual Return information now and the Annual Report which includes the Financial Statements will be sent in after the AGM.

Yours Sincerely

Printing

Industries

Association of

Australia

ABN 84 720 646 451

25 South Parade

Auburn NSW 2144

PO Box 234

Auburn NSW 1835

Telephone

(02) 8789 7300

Facsimile

(02) 8789 7387

Toll free

1 800 227 425

E-mail

info@printnet.com.au

www

http://www.printnet.com.au

Nancy Abeyakoon

National Manager Finance & Administration

CERTIFICATE BY SECRETARY OR PRESCRIBED **DESIGNATED OFFICER**

a prescribed designated officer, certify that the enclosed documents lodged, being a copy of the full report of the Printing Industries Association of Australia for the year ended 31December 2011.

- are copies of the documents will be provided to members end March 2012.
- and subsequently presented to the Annual General meeting in accordance with section 266, held on 20 / 4 /2012

Signature:

Name

Position: National President

Date

22/3/12





Printing

Industries

Association of

Australia

ABN 84 720 646 451

25 South Parade

Auburn NSW 2144

PO Box 234

Auburn NSW 1835

Telephone

(02) 8789 7300

Facsimile

(02) 8789 7387

Toll free

1 800 227 425

E-mail

info@printnet.com.au

WWW

http://www.printnet.com.au