

ELLIOTT, Mark

From: ELLIOTT, Mark
Sent: Friday, 19 December 2008 3:03 PM
To: 'Barbara Nebart'
Subject: RE: Amended Auditors Report
Attachments: 20081219_150131.pdf

Thank you Barbara. AS noted in the attached correspondence, the financial report has now been filed.

Kind regards,

MARK ELLIOTT
Statutory Services Branch

Australian Industrial Relations Commission
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7811
International: (613) 8661 7811
Facsimile: (03) 9655 0410
Email: mark.elliott@airc.gov.au

From: Barbara Nebart [<mailto:Barbara@sdan.org.au>]
Sent: Friday, 19 December 2008 1:12 PM
To: ELLIOTT, Mark
Subject: Amended Auditors Report

Mark

As discussed by telephone today, please find attached the scanned auditors report as amended, for the SDA Newcastle and Northern Branch.

Regards



Barbara Nebart
Branch Secretary

Newcastle & Northern Branch
PO Box 118, Hamilton, NSW 2303
Telephone : (02) 49614694
Fax : (02) 49622598
Web : www.sdan.org.au Email : secretary@sdan.org.au

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19/12/2008



Australian Government
Australian Industrial Registry

19 December 2008

Ms Barbara Nebart

Secretary

Shop, Distributive and Allied Employees Association, Newcastle and Northern Branch

By email: secretary@sdan.org.au

Dear Ms Nebart

Re: Financial Report for the Shop, Distributive and Allied Employees Association, Newcastle and Northern Branch for year ended 30 June 2008 – FR2008/313

I acknowledge receipt of the further auditor's report lodged in relation to the financial report for the Shop, Distributive and Allied Employees Association, Newcastle and Northern Branch for the year ended 30 June 2008. The replacement auditor's report was lodged with the Registry on 19 December 2008.

The financial report has now been filed.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Mark Elliott'.

Mark Elliott

Statutory Services Branch

Principal Registry

Tel: 03 86617811

Email: mark.elliott@airc.gov.au



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7764
Fax: (03) 9655 0410
Email: kevin.donnellan@airc.gov.au

Ms Barbara Nebart
Secretary
Shop, Distributive and Allied Employees Association, Newcastle and Northern Branch

email: secretary@sdan.org.au

Dear Ms Nebart

**Re: Financial Report for the Shop, Distributive and Allied Employees Association,
Newcastle and Northern Branch for year ended 30 June 2008 – FR2008/313**

I acknowledge receipt of the financial report for the Shop, Distributive and Allied Employees Association, Newcastle and Northern Branch for the year ended 30 June 2008. The report was lodged with the Registry on 28 November 2008.

The financial report has not been filed.

The following matters require your attention before any action can be taken to file the above report.

Audit Report

Auditor's Opinion

The Audit Report contained the following opinion:

“In our opinion:

- (a) the financial report of Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch:*
 - (i) gives a true and fair view of the branch's financial position as at 30 June 2008 and of its performance for the year ended on that date; and*
 - (ii) complies with RAO regulations, Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and*
- (b) the financial statements and notes also comply with International Financial Reporting Standards as disclosed in Note 1.”*

Paragraph (a)(i) appears to be directed to ss.253(3) of Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule). Paragraph (a)(ii) appears to be the paragraph intended to deal with the opinion required of the Auditor, if applicable, under ss.257(5) of the RAO Schedule. Subsection 257(5) sets out the matters upon which an auditor is required to make an opinion on whether the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RAO Schedule. Paragraph (a)(ii) of the auditor's opinion, if worded as follows would satisfy the requirements:

“the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the RAO Schedule of the Workplace Relations Act 1996.”

The opinion required under ss.257(5) would, in the opinion of this office, be consistent with ASA 700.

Auditor's Qualification

It is not clear from the Report whether or not the Auditor is an approved Auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report.

Could the Branch obtain from the Auditor, a revised report addressing the matters listed above and provide the revised report to the Registry.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to be 'K Donnellan', with a long horizontal stroke extending to the right.

Kevin Donnellan
Statutory Services Branch

9 December 2008

Building on a Century of Service 1908–2008



**Shop Distributive and Allied Employees' Association
Newcastle and Northern Branch
17 William Street, Hamilton NSW 2303**

Postal Address: PO Box 118, Hamilton NSW 2303
ABN: 36 153 379 383
Telephone: 02) 4961 4694, Fax: 02) 4962 2598
Website: www.sdan.org.au
Email: secretary@sdan.org.au

27 November 2008

Industrial Registrar
NSW District Registry
Level 8
Terrace Towers
80 Williams Street
EAST SYDNEY NSW 2011

Dear Sir

Please find enclosed copies of the Reports, Accounts and Statements of the Newcastle and Northern Branch for the period ending 30 June 2008, together with a Designated Officer's Certificate stating that the above mentioned Reports, Accounts and Statements are copies of the documents that were presented to the meeting of Branch Council held on Monday 24 November 2008.

May we be advised of your receipt please.

Yours faithfully

Barbara Nebart
BRANCH SECRETARY

Encl



DESIGNATED OFFICERS' CERTIFICATE

S268 of Schedule 1B Workplace Relations Act 1996

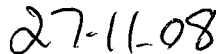
I, Barbara Nebart, being the Branch Secretary- Treasurer of the Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch certify:

1. that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
2. that the full report was provided to members on 8 October 2008; and
3. that the full report was presented to a meeting of the Committee of Management of the reporting unit on 24 November 2008; in accordance with section 266 of the RAO Schedule.

Signature: _____



Date: _____



Annual report – Shop, Distributive and Allied Employees’
Association, Newcastle and Northern Branch
For the Year Ended 30 June 2008

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Committee of Management Operating Report

SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION NEWCASTLE AND NORTHERN BRANCH

2007-2008 OPERATING REPORT

Membership of the Newcastle and Northern Branch of the Association as at 30 June 2008 was 10,664.

There were no persons who were, at the end of the financial year to which the report relates, employees of the Branch.

The finances of the Branch are stable and there were no significant changes in the Branch's financial affairs during the year.

Persons eligible to do so under the rules of the Association were actively encouraged to join the Association. Persons join or resign through the Newcastle and Northern Branch of the Association in accordance with Branch Rules 25A and 25B.

The members of the Committee of Management of the Branch for the relevant period were:

Branch President	-	Reginald Coghlan
Branch Vice President	-	Allan Carruthers
Branch Vice President	-	Margaret Harris
Branch Secretary-Treasurer	-	Barbara Nebart
Committee of Management	-	Sandra Owen
	-	Ross Simmons
	-	Grant Gibson
	-	Colin Moon
	-	Toni May
	-	Lyn Wiebe

The Branch maintained its industrial awards and agreements at a high, up-to-date standard.

New Enterprise Agreements were negotiated with a wide range of employers including Franklins, Pretty Girl Fashion Group, Bunnings Traditional Stores, Priceline, Dominos Pizza, Dick Smith Powerhouse and others. These agreements all resulted in improved wages and working conditions for the employees that they covered.

Throughout the year the Branch has conducted periodic training courses for Delegates in respect of Occupational Health and Safety, Workers Compensation Return to Work, Delegates Training Levels 1, 2 and 3 and Agreement specific familiarisation and interpretation courses.

During the relevant period the Branch represented and/or assisted its members in industrial matters at the workplace.

The Association is affiliated to the Australian Council of Trade Unions.

Committee of Management Operating Report

SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION NEWCASTLE AND NORTHERN BRANCH

2007-2008 OPERATING REPORT CONTINUED

The Newcastle and Northern Branch maintained its rules and reported according to statutory requirements.

The Committee of Management were unaware of any officer or member who were a trustee of a superannuation entity or an exempt public sector superannuation scheme or a director of a company that is a trustee of such an entity or scheme and where a criterion for the officer or member holding such a position is being an officer or member of a registered organization for the financial year under review.

During the financial year in question, the reporting unit did not engage in any recovery of wages activity which is required to be reported on under the Industrial Registrar's Financial Reporting Guidelines.

A quarterly magazine is produced and posted to members of the Branch and periodic information Bulletins are posted to delegates and workplaces.

The Branch produces a range of publications for its members including such matters as Occupational, Health and Safety, Workers Compensation, Equal Opportunity, Superannuation, Sexual Harassment, Young Workers, the Workchoices legislation, Womens and Family issues and others.

Signed: _____



Barbara Nebart
Designated Officer

Dated: _____

25-8-08

Committee of Management Statement


On 25th August 2008 the Committee of Management of Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch ("reporting unit"), passed the following resolution in relation to the general purpose financial report of the reporting unit for the year ended 30 June 2008.

The Committee of Management declares in relation to the general purpose financial report that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the 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 general purpose financial report 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 RAO Schedule and the RAO Regulations; and
 - (iv) 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) the information sought in any request of a member of the reporting unit or a Registrar duly made under Section 272 of the RAO Schedule has been furnished to the member or the Registrar; and
 - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during this period.
- (f) In relation to recovery of wages activity:
 - (i) there has been no such activity undertaken by the reporting unit.

For the Committee of Management: Barbara Nebart
Title of Office Held: Designated Officer

Signature
Date:


25-8-08

Financial report – Shop, Distributive and Allied Employees’ Association, Newcastle and Northern Branch For the Year Ended 30 June 2008

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This financial report covers Shop, Distributive and Allied Employees’ Association Newcastle and Northern Branch as an individual entity. The financial report is presented in the Australian currency.

Shop, Distributive and Allied Employees’ Association Newcastle and Northern Branch’s principal place of business is:

17 William Street, Hamilton NSW 2303

A description of the nature of the entity’s operations and its principal activities is included in the Committee of Management operating report on page 1, which is not part of this financial report.

Income Statement

For the Year Ended 30 June 2008

	Notes	2008 \$	2007 \$
Revenue from continuing operations	3	436,962	428,992
Affiliation and levy expenses		(255,197)	(254,888)
Conferences and travelling expenses		(9,214)	(15,242)
Management expenses		(43,409)	(42,700)
Member benefit expenses		(63,934)	(61,890)
Profit from continuing operations		<u>65,208</u>	<u>54,272</u>

The above income statement should be read in conjunction with the accompanying notes.

Balance Sheet
As at 30 June 2008

	Notes	2008 \$	2007 \$
Current assets			
Cash assets		252,835	187,631
Total assets		<u>252,835</u>	<u>187,631</u>
Current liabilities			
Payables	4	<u>8,183</u>	<u>8,187</u>
Total liabilities		<u>8,183</u>	<u>8,187</u>
Net assets		<u>244,652</u>	<u>179,444</u>
Equity			
Retained profits		<u>244,652</u>	<u>179,444</u>
Total equity	5	<u>244,652</u>	<u>179,444</u>

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Recognised Income and Expense
As at 30 June 2008

	Notes	2008 \$	2007 \$
Total equity at the beginning of the period		179,444	125,172
Profit for the period		<u>65,208</u>	<u>54,272</u>
Total equity at the end of the period	5	<u>244,652</u>	<u>179,444</u>

The above statement of recognised income and expense should be read in conjunction with the accompanying notes.

Cash Flow Statement
For the Year Ended 30 June 2008

	Notes	2008 \$	2007 \$
Cash flows from operating activities			
Receipts from customers (inclusive of goods and services tax)	3	477,504	469,697
Payments to suppliers (inclusive of goods and services tax)		(415,167)	(417,026)
		<u>62,337</u>	<u>52,671</u>
Interest received	3	2,867	1,995
Net cash inflow from operating activities		<u>65,204</u>	<u>54,666</u>
Net increase in cash held		65,204	54,666
Cash at the beginning of the period		<u>187,631</u>	<u>132,965</u>
Cash at the end of the period		<u>252,835</u>	<u>187,631</u>

The above cash flow statement should be read in conjunction with the accompanying notes.

Notes to the Financial Statements
For the Year Ended 30 June 2008

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**Notes to the Financial Statements
For the Year Ended 30 June 2008**

Note 1 Summary of Significant Accounting Policies

(a) Basis of preparation

This general purpose financial report has been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and RAO requirements.

Compliance with IFRSs

Australian Accounting Standards include the Australian equivalents to International Financial Reporting Standards (AIFRSs). Compliance with AIFRSs ensures that the financial statements and notes of the reporting unit comply with International Financial Reporting Standards (IFRSs).

(b) Revenue recognition

Amounts disclosed as revenue are net of returns, allowances and duties and taxes paid. Revenue is recognised for the major business activity as follows:

(i) Membership revenue

Membership revenue is recognised as and when it falls due.

(ii) Interest revenue

Interest revenue is recognised as and when it is received.

(c) Payables

This amount represents GST outstanding to the Australian Tax Office at 30 June 2008.

(d) Cash

For purposes of the statement of cash flows, cash includes deposits at call with financial institutions and other highly liquid investments with short periods to maturity which are readily convertible to cash on hand and are subject to an insignificant risk of changes in value, net of outstanding bank overdrafts.

(e) Income tax

Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch is an exempt body for income tax purposes.

(f) Goods and services tax

Revenues, expenses and assets are recognised net of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). 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 are stated with the amount of GST included.

The net amount of the GST recoverable from, or payable to the ATO, is included as a current asset or liability in the balance sheet.

Cash flows are included in the statement of cash flows on a gross basis.

Notes to the Financial Statements
For the Year Ended 30 June 2008

Note 2 Financial Risk Management

The Branch's activities expose it to a variety of financial risks including market risk, credit risk and liquidity risk. Notes on the Branch's policies and procedures in respect of managing financial risk are set out in this note below.

(a) Credit risk

Credit risk arises from cash assets.

The Branch's holding of cash assets has only been held by the Commonwealth Bank, therefore the cash assets are deemed to have limited credit risk.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets.

(b) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close-out market positions.

The Branch monitors its cash flow on a weekly basis to ensure adequate funds are in place to meet expenditure requirements.

The Branch had no borrowing facilities at the reporting date.

Financial liabilities at 30 June 2008 and 30 June 2007 relate to GST payable.

Maturities of financial liabilities

The table below analyses the Branch's financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

		Less than 6 months	Total contractual cash flow	Carrying amount assets / liabilities
		\$	\$	\$
2008	Payables (GST)	8,183	8,183	8,183
2007	Payables (GST)	8,187	8,187	8,187

(c) Market risk

Cash flow and fair value interest rate risk

The Branch does not have long-term borrowings. The Branch's interest rate risks arise from cash assets.

The impact of interest rate risk on cash has been considered and it is deemed not to be material. Payables are non-interest bearing.

(d) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The carrying amount of payables is assumed to approximate their fair value due to their short-term nature.

Notes to the Financial Statements
For the Year Ended 30 June 2008

Note 3 Revenue

	2008 \$	2007 \$
Revenue from continuing operations		
Membership contributions	434,095	426,997
Interest received	2,867	1,995
	<u>436,962</u>	<u>428,992</u>

Note 4 Current Liabilities – Payables

Net GST payable	<u>8,183</u>	<u>8,187</u>
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Note 5 Equity/ Retained Earnings

Total profits at the beginning of the financial year	179,444	125,172
Net profit for the period	65,208	54,272
Total profit at the end of the financial year	<u>244,652</u>	<u>179,444</u>

Note 6 Related Parties

The following transactions occurred with related parties:

Affiliation and levy expenses paid to Shop, Distributive and Allied Employees' Association

255,197 254,888

Management expenses paid to Shop Assistants and Warehouse Employees' Federation of Australia, Newcastle and Northern New South Wales

43,409 42,700

There were no transactions with, or remuneration paid, to the members of the Committee of Management.

Note 7 Division 7 – Members Access to Financial Records

1. A member of a reporting unit, or a Registrar, 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.

Committee of Management Declaration

In the Committees' opinion:

- (a) the financial statements and notes set out on pages 4 to 12 are in accordance with RAO regulations, including:
 - (i) complying with Accounting Standards, RAO regulations and other mandatory professional reporting requirements; and
 - (ii) giving a true and fair view of the entity's financial position as at 30 June 2008 and of its performance, as represented by the results of its operations and its cash flows, for the financial year ended on that date; and
- (b) there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Committee Management.



Barbara Nebart
Designated Officer

Dated: 25.8.08

PricewaterhouseCoopers
ABN 52 780 433 757

PricewaterhouseCoopers Centre
26 Honeysuckle Drive
PO Box 798
NEWCASTLE NSW 2300
DX 77 Newcastle
Australia
Telephone +61 2 4925 1100
Facsimile +61 2 4925 1199

**Independent auditor's report to the members of
Shop, Distributive and Allied Employees' Association,
Newcastle and Northern Branch**

Report on the financial report

We have audited the accompanying financial report of Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch (the branch), which comprises the balance sheet as at 30 June 2008, and the income statement, statement of recognised income and expense and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes.

Committee of Management's responsibility for the financial report

The Committee of Management of the branch 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 *RAO regulations*. This responsibility includes establishing and maintaining internal controls 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 Members also state, in accordance with Accounting Standard AASB 101 *Presentation of Financial Statements*, that compliance with the Australian equivalents to International Financial Reporting Standards ensures that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers 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

**Independent auditor's report to the members of
Shop, Distributive and Allied Employees' Association, Newcastle and
Northern Branch (continued)**

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee Members, as well as evaluating the overall presentation of the financial report.

For further explanation of an audit, visit our website <http://www.pwc.com/au/financialstatementaudit>. Our audit did not involve an analysis of the prudence of business decisions made by management. 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 the Australian professional ethical pronouncements.

Auditor's opinion

In our opinion:

- (a) the financial report of Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch:
 - (i) gives a true and fair view of the branch's financial position as at 30 June 2008 and of its performance for the year ended on that date; and
 - (ii) complies with *RAO regulations*, Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (b) the financial statements and notes also comply with International Financial Reporting Standards as disclosed in Note 1.

PRICEWATERHOUSE COOPERS

PricewaterhouseCoopers

D A Turner

Darren Turner
Partner

Newcastle
27 August 2008



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7764
Fax: (03) 9655 0410
Email: kevin.donnellan@air.gov.au

Ref: FR2008/313-[006N-NCNN]

Ms Barbara Nebart
Branch Secretary
Shop, Distributive and Allied Employees Association-Newcastle and Northern Branch
PO Box 118
HAMILTON NSW 2303

Dear Ms Nebart

Re: Financial Return - year ending 30 June, 2008
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule 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. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- RAO Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: orgs@air.gov.au
- Sending the documents by fax to: (03) 9655 0410

We encourage you to contact the Registry on (03) 8661 7764 or by e-mail at kevin.donnellan@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely

Kevin Donnellan

Statutory Services Branch

6 August 2008

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
<p>(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.</p> <p>(b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).</p>	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<p>Within a reasonable time of having received the GPFR</p> <p>(NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement</p>
<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <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. 	/ /	<p>(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,</p> <p style="text-align: center;">or</p> <p>(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.</p>
Present full report to:		
<p>(a) General Meeting of Members - s266 (1),(2); or</p> <p>(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)</p>	/ /	Within 6 months of end of financial year
	/ /	Within 6 months of end of financial year
Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /	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 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 certificate stating 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. A non-elected official is not allowed to sign the certificate.