



23 June 2021

Mr George Pink  
President  
Showmen's Guild of Australasia

By e-mail: [admin@showmensguild.com.au](mailto:admin@showmensguild.com.au)

Dear Mr Pink

**Showmen's Guild of Australasia**  
**Financial Report for the year ended 31 December 2020 - FR2020/282**

I acknowledge receipt of the financial report for the year ended 31 December 2020 for the Showmen's Guild of Australasia (**the reporting unit**). The financial report was lodged with the Registered Organisations Commission (**ROC**) on 10 June 2021.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

Whilst the 2020 report has been filed the following should be addressed in the preparation of the next financial report.

**1. Timescale requirements**

As you are aware, an organisation is required under the RO Act to undertake certain steps in accordance with specified timelines. Information about these timelines can be found on the ROC website. In particular, I draw your attention to the fact sheet titled 'Financial reporting process' which explains the timeline requirements, and the fact sheet titled 'Summary of financial reporting timelines' which sets out the timelines in diagrammatical format.

I note that the following timescale requirements were not met:

Documents must be lodged with the ROC within 14 days after the general meeting

Section 268 of the RO Act requires a copy of the full report and the designated officer's certificate to be lodged with the ROC within 14 days after the general meeting of members referred to in section 266.

The designated officer's certificate indicates that this meeting occurred on 19 May 2021. If this is correct the documents should have been lodged with the ROC by 2 June 2021.

The full report was not lodged until 10 June 2021.

## 2. Designated officer's certificate

### Multiple certificates included

The financial report included a correctly signed 'Certificate by Prescribed Designated Officer' which has been used by the ROC to assess compliance against section 268 of the *Fair Work (Registered Organisations) Act 2009*. The report also included a second unsigned 'Certificate by Prescribed Designated Officer'. To avoid confusion please ensure that only one designated officer's certificate is included with future reports.

## 3. General Purpose Financial Report (GPFR)

### Nil disclosures disclosed more than once

The **officer's declaration statement (ODS)** provides reporting units with an option to disclose nil activities **not** reported elsewhere within the financial report.

Reporting guideline 21 states that if any activity described within items 10-20 of the reporting guidelines has not occurred in the reporting period, a statement to this effect must be included in the financial statements, the notes **or** in an ODS. Nil activities should be disclosed only **once**.

I note that the reporting unit's ODS includes a significant number of items for which there was already a disclosure elsewhere within the GPFR.

In future, please ensure that the ODS is used only to disclose nil items that have not already been disclosed elsewhere within the GPFR.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 9603 0707 or by email at [ken.morgan@roc.gov.au](mailto:ken.morgan@roc.gov.au)

Yours faithfully



**KEN MORGAN**  
Financial Reporting Specialist  
Registered Organisations Commission

**THE SHOWMEN'S GUILD OF AUSTRALASIA**

s.268 *Fair Work (Registered Organisations) Act 2009*

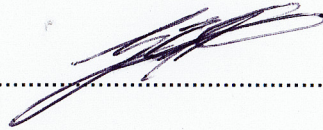
**CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER**

Certificate for the year ended 31 December 2020

I, **GEORGE PINK**, being the **PRESIDENT** of the Showmen's Guild of Australasia certify:

- that the documents lodged herewith are copies of the full report for the Showmen's Guild of Australasia for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the Showmen's Guild of Australasia on 27 April, 2021; and,
- that the full report was presented to **a general meeting of members** of the Showmen's Guild of Australasia on 19 May, 2021 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer: .....



Name of prescribed designated officer: **GEORGE PINK**

Title of prescribed designated officer: **PRESIDENT**

Dated: **19 MAY 2021**

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GENERAL PURPOSE

FINANCIAL REPORT

FOR THE YEAR ENDED

31 DECEMBER 2020



















































































































