

FR 2003/582



TRANSPORT WORKERS UNION OF AUSTRALIA
VICTORIAN/TASMANIAN BRANCH

ABN 47 634 608 538

President: Michael Nealer
Vice President: Bob Rule
Branch Secretary: Bill Noonan
Trustees: Wayne Mader, Brian Dunn

52-56 Rouse Street, Port Melbourne
P.O. Box 203, Port Melbourne, Vic. 3207
Tel: (03) 9645 1322 Fax: (03) 9646 1792
Email: info@twu.asn.au

Tasmania and Victorian Country
Telephone: 1800 331 530

27 August 2003

Our Ref: BN/sf

Australian Industrial Registry
Nauru House
80 Collins Street
Melbourne VIC 3000

ATTENTION: THE REGISTRAR

Dear Sir,

RE: 2002 ACCOUNTS

I hereby enclose a copy of the auditors accounts and financial statements of the Transport Workers Union of Australia Victorian/Tasmanian Branch for the year ended 31 December 2002, together with the Secretary's certificate and a statement of donations.

This information is supplied as per the requirements of part IX division 11 of the Workplace Relations Act 1996, concerning the filing of financial documents on behalf of a registered organisation.

Should you have any queries concerning these matters or require further information, please contact Wayne Mader on (03) 9645 1322.

Yours sincerely

BILL NOONAN
BRANCH SECRETARY



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IN QUALITY
AS/NZS ISO 9002



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SECTION 280 (I)

WORKPLACE RELATIONS ACT 1996

SECRETARY'S CERTIFICATE

I, Bill Noonan, Branch Secretary of the Transport Workers Union of Australia, Victorian/Tasmanian Branch, certify that the documents enclosed with this certificate for lodgment with the Industrial Registry are copies of the Auditors report, accounts and statements provided to members in the Unions newspaper "TWU NEWS" on 20th July 2003 and presented to the Branch Committee of Management meeting on the branch Committee of Management Meeting 26th August 2003 in accordance with sub section 279 (6) of the Workplace Relations Act 1996.

SIGNED: *Bill Noonan*

DATE: *27 August 2003.*

TITLE: BRANCH SECRETARY.



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**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

FOR THE YEAR ENDED 31 DECEMBER 2002

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**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2002**

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash on Hand		1,000	1,000
Cash at Bank		300,906	324,995
Accrued Interest		14,076	13,945
Sundry Debtors		(8,162)	128,873
Prepayments		10,503	8,558
Investments	2	1,433,200	1,828,200
Other Assets	3	302,000	302,000
		<u>2,053,523</u>	<u>2,607,571</u>
NON CURRENT ASSETS			
Property, Plant & Equipment	4	4,027,577	4,484,569
Investments	2	350,000	500,000
Other Assets	3	974,352	1,154,644
Intangible Assets	5	50,913	101,826
		<u>5,402,842</u>	<u>6,241,039</u>
TOTAL ASSETS		7,456,365	8,848,610
CURRENT LIABILITIES			
Sundry Creditors	6	473,776	606,485
Lease Liability		7,061	-
Employee Entitlements	7	399,308	395,880
		<u>880,145</u>	<u>1,002,365</u>
NON-CURRENT LIABILITIES			
Lease Liability		12,719	-
Employee Entitlements	7	396,501	407,687
		<u>409,220</u>	<u>407,687</u>
TOTAL LIABILITIES		1,289,365	1,410,052
NET ASSETS		<u>6,167,000</u>	<u>7,438,558</u>
ACCUMULATED FUNDS AND RESERVES			
Accumulated Funds		<u>6,167,000</u>	<u>7,438,558</u>

The attached Notes 1 to 11 form part of these Accounts.

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2002**

	Note	2002 \$	2001 \$
INCOME			
Contributions and Entrance Fees		4,693,745	4,520,482
Bad Debt Recoveries		165,987	253,509
Investment Income	9	181,305	229,416
Transport Safety Seminar		26,316	10,228
Occupational Health & Safety Course Fees		15,402	42,409
Profit on Redemption of Investments		-	19,976
Federal Office Organising Payment		75,000	39,402
Recoveries		11,500	-
Website Advertising		30,000	-
Sundry Income		7,578	4,213
TOTAL INCOME		5,206,833	5,119,635
EXPENDITURE			
Accountancy Fees		31,848	33,387
Administration Costs		1,200	780
Advertising		55,311	22,451
Affiliation & Levies		124,683	120,691
Amortisation		68,231	50,912
Annual Leave		122,468	19,300
Auditor's Remuneration		6,750	6,000
Bank Charges		31,551	36,807
Certificates & Awards		2,271	3,117
Clothing & Uniforms		1,862	1,572
Conference & Meeting Expenses		40,901	33,482
Cleaning		27,984	27,173
Consultants Fees		5,632	6,761
Computer Costs		112,572	51,401
Car Allowance		156,840	-
Delegates Commission		156,255	151,933
Delegate Meeting Expenses		14,270	20,458
Debt Collection		10,489	27,809
Depreciation		148,349	206,740
Donations		12,624	4,260
Family Day - Members		4,268	2,076
Federal Council Levies		593,571	508,371
Freight & Cartage		1,131	1,726
Fringe Benefits Tax		34,979	39,155
Insurance		8,794	15,579
Lease & Hire of Equipment		3,574	22,606
Lease Charges		77	-

The attached Notes 1 to 11 form part of these Accounts.

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER 2002**

	Note	2002 \$	2001 \$
Interest Paid - Lease		4,205	-
Legal Expenses		6,609	131,087
Light & Power		21,729	21,234
Long Service Leave Expense		75,580	43,706
Loss on Sale of Non-current Assets		128,550	33,173
Mortuary Benefits		25,500	45,040
Motor Vehicle Expenses		129,012	186,234
Payroll Tax		167,901	158,494
Postage		107,252	123,502
Printing & Stationery		62,078	66,641
Publications, Awards & Subscriptions		14,355	18,233
Rates & Taxes		22,086	16,763
Rent - Country Offices		5,534	3,515
Repairs & Maintenance		35,497	52,096
Research & Development Costs		-	2,080
Rubbish Removal		1,670	3,574
Schoolbook Scholarship		5,925	11,400
Salaries	10	2,483,651	2,517,144
Security Costs		5,465	4,756
Staff Amenities		6,042	6,194
Superannuation	10	469,635	463,736
Sundry Expenses		10,024	3,588
Telephone		119,943	155,305
Termination Payouts		-	32,626
Training Courses		33,010	13,646
Travel & Accommodation		31,667	32,821
WorkCover		105,056	143,758
TOTAL EXPENDITURE		<u>5,856,461</u>	<u>5,704,893</u>
OPERATING SURPLUS [DEFICIT] FOR THE YEAR BEFORE ABNORMALS		(649,628)	(585,258)
ABNORMAL ITEMS	11		
Unrealised Gains / (Losses)		(395,000)	(171,800)
Redundancy Payments		(226,931)	-
OPERATING SURPLUS [DEFICIT] FOR THE YEAR		(1,271,559)	(757,058)
Add Accumulated Funds at Beginning of Year		<u>7,438,559</u>	<u>8,195,617</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>6,167,000</u>	<u>7,438,559</u>

The attached Notes 1 to 11 form part of these Accounts.

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	Note	2002 \$	2001 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members			
- Contributions and Entrance Fees		4,859,732	4,773,991
Payments to Suppliers and Employees		(5,741,929)	(5,489,151)
Interest Received		160,299	212,842
Distributions Received		6,930	2,629
Other Receipts		165,796	56,851
		(549,172)	(442,838)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sale of:			
- Property, Motor Vehicles, Plant & Equipment		210,334	34,864
- Investments		150,000	2,299,461
Repayment of Loans		180,292	322,353
Payment for:			
- Property, Motor Vehicles, Plant & Equipment		(15,544)	(111,406)
- Investments		-	(2,000,000)
		525,083	545,272
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES			
NET (DECREASE) INCREASE IN CASH HELD		(24,089)	102,434
Cash at Beginning of Year		325,995	223,561
CASH AT END OF YEAR		301,906	325,995

The attached Notes 1 to 11 form part of these Accounts.

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2002**

1 (a) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(i) Basis of Preparation

The financial statements have been prepared in accordance with generally accepted accounting principles and the Workplace Relations Act 1996. They have been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets or investments.

The accounting policies have been consistently applied and, except where there is a change in accounting policy, are consistent with those of the previous year.

(ii) Revenue Recognition

Memberships

Membership contributions are accounted for on a cash receipts basis being cash received during the financial year ending 31st December. The received amounts include memberships for prior years, the current financial year and the next financial year.

Interest

Interest income is recognised as it accrues.

(iii) Property, Plant & Equipment

Acquisition

Items of property, plant and equipment are recorded at cost.

Depreciation

Depreciation is calculated on a straight line or diminishing value basis in order to write off the cost of the asset over its useful life after taking into account residual value.

(iv) Employee Entitlements

Provision has been made for employee entitlements based on the rates and conditions determined by the Committee of Management and endorsed by the Industrial relations Commission on the 20th January 1997.

Annual Leave is based on four weeks leave plus 17.5% loading.

Long Service Leave is based on an entitlement to 3 months leave after 10 years of service and is accrued after 5 years of service which is when employees are entitled to pro rata payment on termination.

Sick Leave has not been provided for as employees are not entitled to payment on termination.

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2002**

(v) Income Tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 23 (f) of the Income Tax Assessment Act. Fringe Benefits Tax has been paid by the Union in accordance with the provisions of the Fringe Benefits Tax Assessment Act.

(vi) GST

All items of income and expenditure as shown in the statement of Income and Expenditure are exclusive of GST.

(vii) Investments

Investments are valued at cost except for those that have an underlying market value. These investments are shown in the financial statements at the market price ruling at the 31st of December of each year. Any gain or loss resulting from the revaluation of that investment is included in the operating result for that year.

1 (b) INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

in accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-section (1), (2) and (3) of Section 274, which reads as follows:

- (1) A member of an organisation, or a registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation or a registrar, make the specified information available to the member or registrar in such a manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the registrar shall provide to a member information received because of an application made at the request of the members.

1 (c) COMPARATIVES

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current year amounts and other disclosures.

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2002**

	2002 \$	2001 \$
2 INVESTMENTS		
CURRENT ASSETS		
Bell Australian Equity Fund	850,500	1,010,500
Bell International Equity Fund	<u>582,700</u>	<u>817,700</u>
	<u>1,433,200</u>	<u>1,828,200</u>
NON CURRENT ASSETS		
Northern Territory Government Bonds	200,000	200,000
NSW Government Bonds	<u>150,000</u>	<u>300,000</u>
	<u>350,000</u>	<u>500,000</u>
3 OTHER ASSETS		
CURRENT ASSETS		
Loan to T.W.U. Federal Council	302,000	302,000
NON-CURRENT ASSETS		
Loan to T.W.U. Federal Council	974,352	1,154,644

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2002**

	2002 \$	2001 \$
4 PROPERTY, PLANT & EQUIPMENT		
Land - Rouse St. Port Melbourne (at cost)	<u>2,180,000</u>	<u>2,180,000</u>
	2,180,000	2,180,000
Building - Rouse St. Port Melb. (at cost)	2,249,031	2,249,031
Less: Accumulated Depreciation	<u>(616,691)</u>	<u>(560,465)</u>
	1,632,340	1,688,566
Motor Vehicles (at cost)	134,570	723,668
Less: Accumulated Depreciation	<u>(59,780)</u>	<u>(256,126)</u>
	74,790	467,542
Office Furniture & Equipment (at cost)	1,098,394	1,082,468
Less: Accumulated Depreciation	<u>(974,927)</u>	<u>(934,007)</u>
	123,467	148,461
Leased Assets	34,298	-
Less: Accumulated Depreciation	<u>(17,318)</u>	<u>-</u>
	16,980	-
	<u>4,027,577</u>	<u>4,484,569</u>
5 INTANGIBLE ASSETS		
Software Development Costs	254,562	254,562
Less: Accumulated Amortisation	<u>(203,649)</u>	<u>(152,736)</u>
	50,913	101,826

These costs are being amortised in full over five years

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2002**

	2002 \$	2001 \$
6 SUNDRY CREDITORS		
Payroll	163,026	224,534
Federal Council	175,054	206,404
Other	298,722	175,547
	473,776	606,485

7 EMPLOYEE ENTITLEMENTS

CURRENT LIABILITIES

Provision for Annual Leave	399,308	395,880
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NON CURRENT LIABILITIES

Provision for Long Service Leave	396,501	407,687
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8 VALUATION - LAND AND BUILDINGS

ROUSE STREET, PORT MELBOURNE

The most recent valuation of the land & building at Rouse Street was undertaken by Fitzroys on 14 January 2003. They have given two valuations, as follows:

- (i) \$2,900,000 assuming a notional owner occupied lease; or
- (ii) \$3,000,000 if the property was sold as a development site.

The written down value of the Rouse Street property included in the financial statements is \$3,812,340. This represents the purchase price paid for the property in 1990 plus the cost of the building, less depreciation on the building.

9 INVESTMENT INCOME

Investment income comprises the following:

Interest	161,875	214,284
Distributions from Equity Funds	19,430	15,132
	181,305	229,416

**TRANSPORT WORKERS' UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2002**

	2002 \$	2001 \$
<hr/>		
10 EMPLOYEE REMUNERATION		
The amount of salary and superannuation paid to employees and officials is as follows:		
Salaries		
Employees	1,254,550	1,151,839
Officials	1,229,101	1,365,305
	2,483,651	2,517,144
Superannuation		
Employees	248,397	217,981
Officials	221,238	245,755
	469,635	463,736

11 ABNORMAL ITEMS

Unrealised (Losses)	395,000	171,800
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Unrealised losses result from revaluing the book value of the Equity Fund investments to market value as at the 31st December 2002.

Redundancy Payments	226,931	-
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Redundancy Payments are amounts paid to employees terminated during the 2002 year.

**TRANSPORT WORKERS' UNION OF AUSTRALIA
(VICTORIAN/TASMANIAN BRANCH)**

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
THE TRANSPORT WORKER'S UNION OF AUSTRALIA
VICTORIAN TASMANIAN BRANCH**

Scope

We have audited the Financial Statements of The Transport Workers Union of Australia, Victorian Tasmanian Branch for the year ended 31 December 2002. The Financial Statements include the Statement of Income and Expenditure, Balance Sheet, Statement of Cash Flows and Notes To and Forming Part of the Financial Statements. The Committee of Management are responsible for the preparation and presentation of the Financial Statements and the information they contain. We have conducted an independent audit of these Financial Statements in order to express an opinion on them to the members of the union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Financial Statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Financial Statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all materials respects, the Financial Statements are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements, the Workplace Relations Act 1996 and the union's constitution so as to present a view which is consistent with our understanding of the Union's financial position and the results of its operations and its cash flows.

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

Audit Opinion

In our opinion:

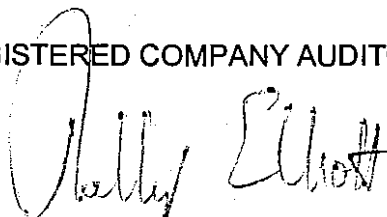
- (a) there were kept by the organisation in relation to the year satisfactory accounting records of the sources and nature of the income of the organisation (including income from members) and the nature and purpose of expenditures.
- (b) all the relevant information and explanations required to be furnished by the officers of the organisation were furnished and
- (c) the accounts and statements, prepared under section 273 of the Workplace Relations Act, are properly drawn up so as to give a true and fair view of the financial affairs of the organisation as at the end of the year and the income and expenditure and deficit for the year.

SIGNED: PHILLIP ELLIOTT (REGISTERED COMPANY AUDITOR)

PHILLIP ELLIOTT & CO

Dated

Melbourne


12th March 2003

**TRANSPORT WORKERS' UNION OF AUSTRALIA
(VICTORIAN/TASMANIAN BRANCH)
A.B.N. 47 634 608 538**

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Wayne Mader and Brian Dunn, being two members of the Committee of Management of the Transport Workers' Union of Australia, Victorian Tasmanian Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December, 2002;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December, 2002 in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274(2) of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation; and
- (iv) the organisation has complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31 December 2001 and the auditors report thereon.


.....
Wayne Mader


.....
Brian Dunn

13/3/03

TRANSPORT WORKERS' UNION OF AUSTRALIA
(VICTORIAN/TASMANIAN BRANCH)
A.B.N. 47 634 608 538

ACCOUNTING OFFICER'S CERTIFICATE

I, Bill Noonan, being the Officer responsible for keeping the accounting records of the Transport Workers' Union of Australia, Victorian Tasmanian Branch, certify that as at 31 December, 2002, the number of members of the organisation was 23,198.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December, 2002;
- (ii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the organisation was maintained in accordance with the Act.

Bill Noonan

.....
Bill Noonan

13/3/03



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Bill Noonan
Branch Secretary
Transport Workers' Union of Australia
Victorian/Tasmanian Branch
PO Box 203
PORT MELBOURNE VIC 3207

Dear Mr Noonan,

**Re: Transport Workers' Union of Australia - Victorian/Tasmanian Branch
Financial documents for year ended 31 December 2002 - FR2003/582**

Receipt is acknowledged of the financial documents of the Victorian/Tasmanian Branch of the Transport Workers' Union of Australia for the year ended 31 December 2002. The documents were lodged in the Industrial Registry on 29 August 2003.

The documents have been filed.

The statement of disclosure made pursuant to section 269 of the *Workplace Relations Act 1996* and lodged with the abovementioned documents has been dealt with under cover of a separate letter.

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I direct your attention to the following matters concerning the financial reporting requirements of the Act.

Timescale Provisions - signing of certificates

Both the accounting officer's certificate and that of the committee of management have been signed after the making to the members of the Branch of the auditor's report (emphasis added). In compliance with the requirements of the Act and the *Workplace Relations Regulations*, such certificates should not postdate the auditor's report as:

- the auditor must express an opinion on the accounts and statements prepared under section 273 of the Act - refer subsection 276(4)(a)(ii); and
- the accounts prepared under section 273 must include certificates by the accounting officer and the committee of management - refer subregulation 109(1).

New Legislation

As you may be aware, the Workplace Relations (Registration and Accountability of Organisations) legislation (the RAO legislation) generally came into operation on 12 May 2003.

The RAO legislation establishes a **Registration and Accountability of Organisations Schedule** (the RAO Schedule) inserted as Schedule IB within the *Workplace Relations Act 1996* (the WR Act) pertaining to registered organisations. Many of the provisions relating to registered organisations currently in the WR Act are replicated in the new RAO Schedule, with some amendments. Other matters will be substantially changed by the RAO Schedule, particularly the financial reporting requirements.

I note that the abovenamed organisation will be required to complete the financial reporting obligations for the financial year ended 31 December 2003 under the WR Act. However, the reporting obligations for the financial year ending 31 December 2004 will be governed by the requirements of the RAO Schedule. This is because the relevant transitional provisions of the *Workplace Relations Legislation Amendment (Registration of Accountability of Organisations) (Consequential Provisions) 2002 Act* apply to the first complete financial year subsequent to the commencement of the legislation [(see item 44(1))].

Yours sincerely

Ruth Hansen 
Statutory Services Branch

3 September 2003