



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/881-[290V]

Mr Gordon Thomson
General Secretary
Union of Christmas Island Workers
P.O. Box 84
Christmas Island
INDIAN OCEAN WA 6798

Dear Mr Thomson

**Re: Union of Christmas Island Workers - Financial Reporting Obligations under
*Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2002.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2002. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

In relation to financial documents for year ended 31 December 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 30 June 2003. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
6 August 2003

u.c.i.w.

FR 2002/881

Union Of Christmas Island Workers

P.O. Box 84, CHRISTMAS ISLAND, INDIAN OCEAN, W. A. 6798

☎ + 091 - 648472 Fax: + 091 - 648470

☎ + 091 - 648471

Foo Kee Heng

President.....

Gordon Thomson

Monday 1 December 2003

General Secretary.....

Mr. Nicholas Wilson
Industrial Registrar
Australian Industrial Relations Commission
GPO Box 1994S
Melbourne VIC. 3001

Dear Mr. Wilson

UNION OF CHRISTMAS ISLAND WORKERS FINANCIAL ACCOUNTS

I advise that in accordance with the requirements of Section 279(1) to (6) of the Act, the committee of management of the Union has resolved to supply members with copies of the financial accounts of the Union for the year ended 31 December 2002.

I advise that the accounts as contained in the Auditor's Report for 2002 were made available to members and distributed with the Auditor's Report on 13 October 2003. The Auditor's Report for 2002 was received by the committee of management meeting of 13 October 2003 and adopted by the annual general meeting of 19 November 2003.

Enclosed are copies of the financial statements and signed Auditor's Report for the year ended 31 December 2002. The enclosed copy of the accounts is the same as that distributed to members of the Union.

Also enclosed are the accounting officer's and committee of management certificates for the accounting periods ended 31 December 2003.

In addition, I enclose the certificate (General Secretary's Statement) signed by me stating that the accounts have been made out in accordance with Statement of Accounting Concepts and all Applicable Accounting Standards. The financial statements to which the certificate is attached are for the year ended 31 December 2002 and are those presented to the committee of management meeting on 13 October 2003.

UCIW Phone (08) 9164 8471 or 9164 8472 Fax (08) 9164 8470 Email uciw@pulau.cx

These certificates were affixed to the auditor's reports, which were distributed to members on 13 October 2003.

On the basis of this documentation I submit that the Union has complied with the audit requirements of the Act.

Yours faithfully



Gordon Thomson
General Secretary

UNION OF CHRISTMAS ISLAND WORKERS


Committee of Management Certificate

We, Foo Kee Heng and Low, Boon Hong, being two members of the Committee of Management of the Union of Christmas Island Workers, 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 Union as at 31 December 2002.
- (ii) In the opinion of the Committee of Management, meetings of the Committee of Management were held during the period 1 January 2002 to 31 December 2002 in accordance with rules of the Union;
- (iii) To the knowledge of any member of the Committee of Management, there have been no instances where records of the Union or other documents (not being documents containing information made available to any member of the Union 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 Union, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996 and Regulations thereto or the rules of the Union and
- (iv) The Union 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 2000 and auditors report thereto.



FOO KEE HENG



LOW BOON HONG

Date: 11 July 2003

This Committee of Management Certificate forms part of the Accounts and Statements referred to in the Auditors Report.

UNION OF CHRISTMAS ISLAND WORKERS

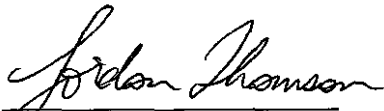
Accounting Officer's Certificate

I, GORDON SINCLAIR THOMSON, being the officer responsible for keeping the accounting records of the Union of Christmas Island Workers, certify that as at 31 December 2002 the number of members of the Union was 375 in total.

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 and the result of operations for the period then ended;
- (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 Union;
- (iii) All expenditure incurred by the Union, was authorised in accordance with the rules of the Union;
- (iv) With regard to funds of the Union 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 to any such fund for purposes other than those for which the fund was operated.
- (v) All loans or financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules;
- (vi) The register of members of the organisation was maintained in accordance with the *Workplace Relations Act 1996*.

Yours faithfully



Gordon Thomson
General Secretary

Date: 11 July 2003

This Accounting Officer's Certificate forms part of the Accounts and Statements referred to in the Auditors Report.

UNION OF CHRISTMAS ISLAND WORKERS

GENERAL SECRETARY'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2002

In my opinion the accompanying accounts as set out on pages 3 to 8:-

- (a) Are drawn up so as to give a true and fair view of the state of the Union's affairs as at 31 December 2002 and of its Net Profit for the year ended on that date; and
- (b) At the date of this statement there are reasonable grounds to believe that the Union will be able to pay its debts as and when they fall due.

The accounts have been made out in accordance with Statement of Accounting Concepts and all Applicable Accounting Standards.


GENERAL SECRETARY

Dated: 11 July 2003

UNION OF CHRISTMAS ISLAND WORKERS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2002

Abbott

Business Consultants

+ Improving Profits
Adding Value
Building Wealth

INDEPENDENT AUDITOR'S REPORT

To the Members of the Union of Christmas Island Workers

Scope

We have audited the financial report set out on pages to for the year ended 31 December 2002. The Executive Committee is responsible for the preparation and presentation of the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts of 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 material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to represent a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

Audit Opinion

In our opinion


- (i) There were kept by the Union in relation to the year satisfactory account records, including:
 - (a) records of the sources and nature of the income of the Union (including income from members); and

.../2

- (b) records of the nature and purposes of the expenditure of the Union; and
- (ii) the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements, the financial position of the Union of Christmas Island Workers as at 31 December 2002 and the results of its operations for the year ended; and

all the information and explanations that officers of employees of the Union were required to provide were provided.

ABBOTT BUSINESS CONSULTANTS



A L MCDOWELL
AUDITOR

DATE: 11 July 2003

UNION OF CHRISTMAS ISLAND WORKERS

BALANCE SHEET AS AT 31 DECEMBER 2002

	CURRENT \$	PRIOR \$
MEMBERS FUNDS	<u>34,982</u>	<u>62,473</u>
Represented by -		
CURRENT ASSETS		
Cash at Bank		
Westpac Bank	-	23,691
Trade Debtors	105	-
Loans at Call (Unsecured)		
UCIW Services Pty Ltd	<u>19,808</u>	<u>8,809</u>
	19,913	32,500
CURRENT LIABILITIES		
Bank Overdraft		
Westpac Bank	2,254	-
Trade Creditors	9,053	5,400
Provision for Annual Leave	<u>16,767</u>	<u>15,052</u>
	<u>28,074</u>	<u>20,452</u>
	8,161	(12,048)
NON-CURRENT ASSETS		
Land & Buildings - at Cost	50,443	50,444
Plant & Equipment - at Cost	28,373	28,373
Accumulated Depreciation	<u>22,290</u>	<u>18,177</u>
	6,083	10,196
Motor Vehicles - at Cost	26,088	26,088
Accumulated Depreciation	<u>10,872</u>	<u>6,454</u>
	<u>15,216</u>	<u>19,634</u>
	<u>21,299</u>	<u>29,830</u>
	<u>71,742</u>	<u>80,274</u>
	63,581	92,322
NON-CURRENT LIABILITIES		
Secured Loan - TLC Building Society	<u>28,599</u>	<u>29,849</u>
EXCESS OF ASSETS OVER LIABILITIES	<u>34,982</u>	<u>62,473</u>

UNION OF CHRISTMAS ISLAND WORKERS

MEMBERS FUND ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2002

	CURRENT \$	PRIOR \$
Opening Balance	62,473	119,549
Net Loss/(Profit)	<u>27,491</u>	<u>57,076</u>
	<u>34,982</u>	<u>62,473</u>

UNION OF CHRISTMAS ISLAND WORKERS

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2002

	CURRENT \$	PRIOR \$
INCOME		
Donations Received	12,220	6,000
Housing & Campaign Fund	39,994	-
Interest Received	27	206
Legal Levy	4,150	-
Management Fee - UCIW Services Pty Ltd	11,000	18,000
Membership Fees Received	88,969	109,514
Miscellaneous Income	1,182	182
	157,542	133,902
EXPENDITURE		
Accounting & Audit Fees	4,490	5,550
Advertising & Promotion	-	80
Annual Leave Expense	1,715	15,052
Affiliation Fees	2,050	1,922
Bank Charges & GST Paid	421	427
Cleaning	-	615
Computer Requisites	1,333	1,218
Depreciation	8,531	10,596
Donations	900	-
Electricity	2,004	2,334
Entertainment	403	-
Fees & Licences	450	200
Fines & Penalties	565	61
Freight & Cartage	4,415	319
Fringe Benefits Tax	4,251	-
Gardening & Lawnmowing	200	400
Guest Accommodation	545	-
Hire of Plant & Equipment	14	66
Insurance	-	1,436
Internet & Service Fees	486	1,026
Interest - TLC Building Society	1,751	2,212
Legal Fees	5,600	2,000
Motor Vehicle Fuel & Oil	1,332	1,234
Repairs & Maintenance	438	1,009
Registration	450	186
Insurance	2,061	166
	4,281	2,595
Printing, Stationery & Stamps	499	2,414
Rates & Taxes	1,687	1,270
Staff Amenities	45	-
Staff Training	106	300
Staff Accommodation	8,540	9,322
Staff Airfares	4,081	3,682
Superannuation	12,058	12,057
Sundry Expenses	1,110	1,607

UNION OF CHRISTMAS ISLAND WORKERS

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2002

	CURRENT \$	PRIOR \$
Telephone	5,611	5,390
Translation Fees	-	4,350
Union Day Expenses	10,724	9,674
Wages	96,167	92,803
	<u>185,033</u>	<u>190,978</u>
NET PROFIT/(LOSS)	<u>(27,491)</u>	<u>(57,076)</u>

UNION OF CHRISTMAS ISLAND WORKERS

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

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

These financial statements are a special purpose financial report prepared in order to satisfy the requirements of the Proprietor to prepare financial accounts. The Proprietor has determined that the business is not a reporting entity and therefore there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) in the preparation and presentation of these statements.

The statements have been prepared in accordance with the requirements of the following Accounting Standards and other mandatory professional reporting requirements:

AAS 1 Profit and Loss or other Operating Statements

AAS 4 Depreciation of Non-Current Assets

The statements are also prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

11-Jul-03

UNION OF CHRISTMAS ISLAND WORKERS
 Tax Depreciation Report from 01-Jan-02 to 31-Dec-02

Page 1

DESCRIPTION	ORIGINAL COST	% PRIVATE	OPENING WDV	-ACQUISITION- DATE	DATE DISPOSED	CONSID. RECEIVED	CAPITAL GAIN	BASIS OF		- DEPRECIATION - RATE	- CLOSING WDV	
								-P/L ON DISPOSAL- ASSESS	NON-ASSESS DEP CALC			
<u>670 - Plant & Equipment - at Cost</u>												
1 Industrial Library	9850		3433	01-Jul-95				3433	15.00 DV	515	2918	
5 Desks (5)	500		118	01-Jul-95				118	20.00 DV	24	94	
6 Tables (3)	400		94	01-Jul-95				94	20.00 DV	19	75	
7 Front Counter	300		70	01-Jul-95				70	20.00 DV	14	56	
8 Carpet	100		24	01-Jul-95				24	20.00 DV	5	19	
9 Coffee Table	50		11	01-Jul-95				11	20.00 DV	2	9	
10 Chairs	300		70	01-Jul-95				70	20.00 DV	14	56	
11 Filing Cabinets	300		70	01-Jul-95				70	20.00 DV	14	56	
12 Lounge Suite Set	100		24	01-Jul-95				24	20.00 DV	5	19	
13 Paintings	500		358	01-Jul-95				358	5.00 DV	18	340	
16 Refrigerator	100		24	01-Jul-95				24	20.00 DV	5	19	
17 Public Address System	300		46	01-Jul-95				46	25.00 DV	12	34	
19 UCIW - Plaque & Flag	1000		505	01-Jul-95				505	10.00 DV	51	454	
21 Photocopier	3523		1075	11-Nov-97				1075	25.00 DV	269	806	
23 Fax Machine - Donated by CIP	1000		200	01-Jan-98				1000	20.00 PC	200		
24 3 Air Conditioners	2520		1504	08-Mar-00				1504	25.00 DV	376	1128	
25 2 Computers	5012		1703	08-May-00				5012	40.00 PC	1703		
26 1 Laptop Computer	2518		867	12-May-00				2518	40.00 PC	867		
670 TOTAL	28373		10196							4113	6083	
<u>676 - Motor Vehicles - at Cost</u>												
27 Toyota Rav4 car	26088		19634	15-Nov-00				19634	22.50 DV	4418	15216	
GRAND TOTAL	54461		29830							8531	21299	

UNION OF CHRISTMAS ISLAND WORKERS

GENERAL SECRETARY'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2002

In my opinion the accompanying accounts as set out on pages 3 to 8:-

- (a) Are drawn up so as to give a true and fair view of the state of the Union's affairs as at 31 December 2002 and of its Net Profit for the year ended on that date; and
- (b) At the date of this statement there are reasonable grounds to believe that the Union will be able to pay its debts as and when they fall due.

The accounts have been made out in accordance with Statement of Accounting Concepts and all Applicable Accounting Standards.


GENERAL SECRETARY

Dated: 11 July 2003

UNION OF CHRISTMAS ISLAND WORKERS

Committee of Management Certificate

We, Foo Kee Heng and Low, Boon Hong, being two members of the Committee of Management of the Union of Christmas Island Workers, 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 Union as at 31 December 2002.
- (ii) In the opinion of the Committee of Management, meetings of the Committee of Management were held during the period 1 January 2002 to 31 December 2002 in accordance with rules of the Union;
- (iii) To the knowledge of any member of the Committee of Management, there have been no instances where records of the Union or other documents (not being documents containing information made available to any member of the Union 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 Union, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996 and Regulations thereto or the rules of the Union and
- (iv) The Union 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 2000 and auditors report thereto.



FOO KEE HENG



LOW BOON HONG

Date: 11 July 2003

This Committee of Management Certificate forms part of the Accounts and Statements referred to in the Auditors Report.

UNION OF CHRISTMAS ISLAND WORKERS

Accounting Officer's Certificate

I, GORDON SINCLAIR THOMSON, being the officer responsible for keeping the accounting records of the Union of Christmas Island Workers, certify that as at 31 December 2002 the number of members of the Union was 375 in total.

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 and the result of operations for the period then ended;
- (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 Union;
- (iii) All expenditure incurred by the Union, was authorised in accordance with the rules of the Union;
- (iv) With regard to funds of the Union 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 to any such fund for purposes other than those for which the fund was operated.
- (v) All loans or financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules;
- (vi) The register of members of the organisation was maintained in accordance with the *Workplace Relations Act 1996*.

Yours faithfully



Gordon Thomson
General Secretary

Date: 11 July 2003

This Accounting Officer's Certificate forms part of the Accounts and Statements referred to in the Auditors Report.



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9654 6672

Mr. G. Thomson
General Secretary
Union of Christmas Island Workers
P.O. Box 84
CHRISTMAS ISLAND
INDIAN OCEAN WA 6798

Dear Mr. Thomson,

**RE: Financial documents for year ended 31 December 2002
FR 2002/881**

Reference is made to the financial documents of the Union of Christmas Island Workers for the year ended 31 December 2002, lodged in the Industrial Registry on 8 December 2003.

The documents have been filed.

The following matters are referred for assistance when preparing future financial documents; no further assistance is requested in respect of these:

1. Auditor's Report

Unless an exemption is granted, the auditor is required to inspect and audit the accounting records of the organisation for the financial year and make a report in relation to that year to the organisation within six months of the end of the financial year - refer subsection 276(1) and regulation 113.

Would you please bring this matter to the attention of the auditor.

2. Timescale Provisions

Financial documents should be prepared, audited, supplied to members, presented to a meeting and lodged with the Registrar within certain timescale requirements; these requirements are summarised for your assistance in the attachment.

From the information available, the timing of these various steps would seem to be at variance with the requirements of the legislation.

The auditor's report is dated 11 July 2003 whereas your letter of 1 December 2003 indicates that the documents were distributed to members on 13 October 2003. It appears therefore, that the documents were not supplied to the members within 56 days of the making of the auditor's report - refer subsection 279(3) of the Act.

Also, your letter indicates that the documents were adopted by the annual general meeting held on 19 November 2003. It appears therefore, that the documents were not presented to a General Meeting of members or a Committee of Management meeting within 84 days of the making of the auditor's report - refer subsection 279(6)(a) of the Act.

3. Committee of Management Certificate

Paragraph (iv) was not completed correctly.

In that part the committee of management was required to certify whether or not the organisation had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 31 December 2001.

It should be noted that this part of the committee of management's certificate always refers back to the preceding year.

4. Profit and Loss Account

The item "Wages" shown in the profit and loss account as a total of "\$96,167" should have been identified as having been paid to either "holders of office" or "employees" - refer subregulation 107(a)(xiv) and (xv).

5. Prescribed information notice

There should be included in the accounts a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 274(1), (2) and (3) - refer subsection 274(4) of the Act.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993.

Yours sincerely,



Larry Powell
Statutory Services Branch

16 December 2003

WORKPLACE RELATIONS ACT 1996 - FINANCIAL REPORTING TIMELINE

Financial documents should be prepared, audited, provided to members*, presented to a meeting and lodged in the Industrial Registry within certain time-scales - these requirements are summarised as follows:

- A An organisation must keep such accounting records [s.4(1)] as correctly explain its transactions and financial position [s.272(1)].
- B The account of income and expenditure and the account of assets and liabilities are prepared as soon as practicable after the end of the financial year [s273(1) and reg 107].

Opinions are required to be given on the accounts in the Accounting Officer's Certificate (usually by the Treasurer or Secretary) [reg 109(1)(a) and (4)] and the Committee of Management Certificate (by 2 members of the committee on its behalf) [reg 109(1)(b) and (2)].

Again, each certificate is to be prepared as soon as practicable after the end of the financial year [s273(1) and (2)].

*Note: The Committee of Management Certificate must refer to certain matters relating to the accounts "which shall be in accordance with such resolution as is passed by the committee of management" [reg 109(2)(a)]. It necessarily follows that the accounts must be the subject of a resolution at a committee of management meeting convened prior to preparation of the certificate - here known as the **FIRST MEETING**.*

- C The accounts (by this stage including the two certificates) are then to be submitted for the Auditor's opinion [s276(1)].
- D The Auditor makes his/her report - expressing his/her opinion in accordance with s276(4) - within 6 months from the completion of the relevant financial year [reg 113]**.
- E Members are to be provided* with copies of the accounts and the Auditor's Report within 56 days of the date of the making of the Auditor's report [s279(1) and (3)**.
- F The accounts and the Auditor's Report are then to be presented to a general meeting of members or a meeting of the committee of management within 84 days of the Auditor's report** - here known as the **SECOND MEETING** - provided that at least 7 clear days elapse between the date documents are supplied to members (as per E above) and the date of the meeting [s279(6)(a)].

If a meeting is not due within the period mentioned above, the documents must be presented to the next committee of management meeting [s279(6)(b)].

Note: If the Auditor's Report refers to any deficiency, failure or shortcoming and a meeting is not due within the period mentioned above, the documents must be presented to a meeting of the committee of management convened for the purpose within the period mentioned above [s279(7)].

- G Copies of the accounts and the Auditor's Report are to be lodged in the Industrial Registry within 14 days after the meeting at which they were presented** - accompanied by a certificate by the Secretary that the documents lodged are copies of the documents presented to the meeting mentioned in F above [s280(1)]. This certificate should be dated and should also indicate the date on which the documents were presented to the "second meeting".

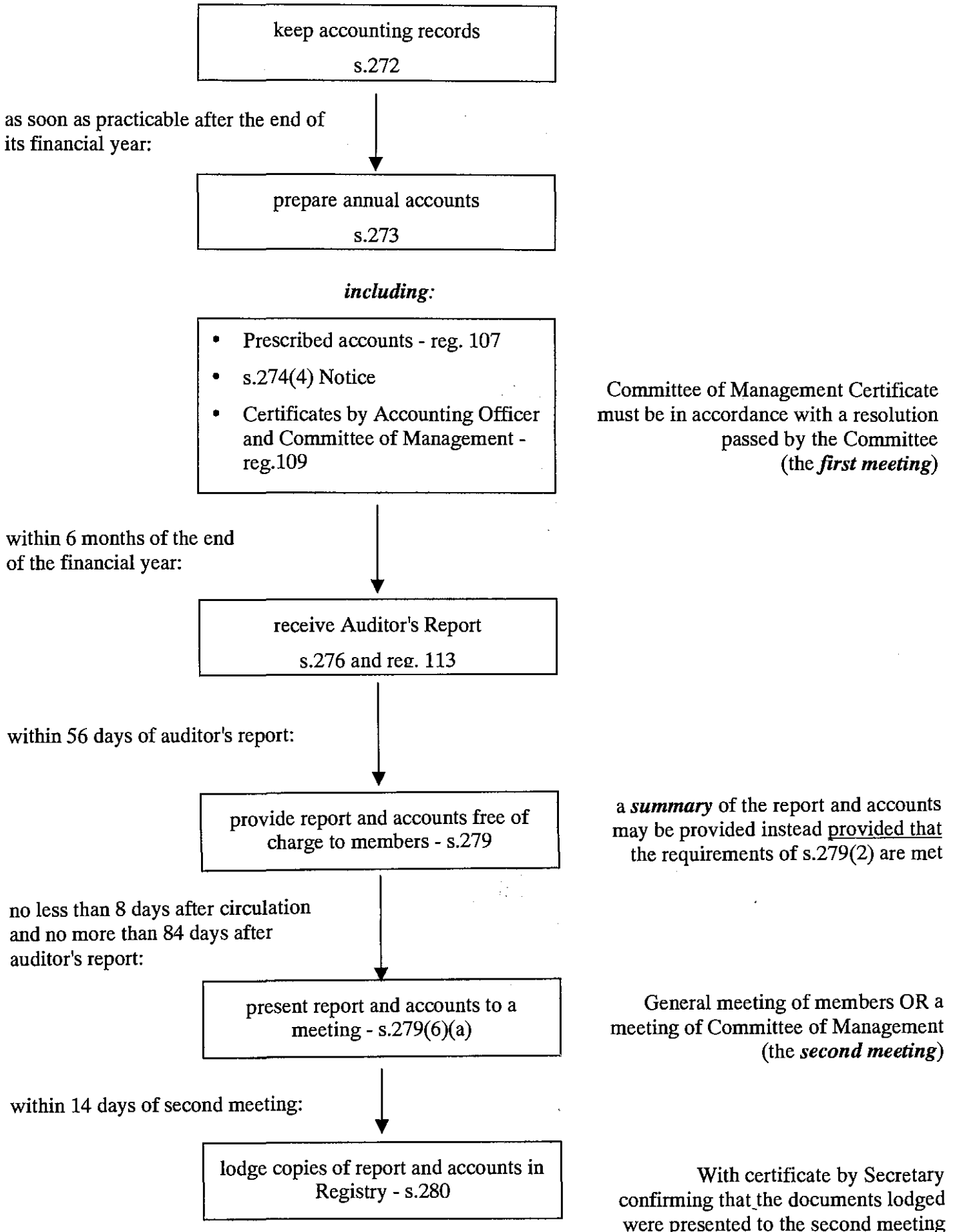
* The obligation to provide documents to members may be discharged by provision of "a summary", subject to certain conditions [s279(2)].

** The legislation generally includes provision for extensions, etc. to be sought in certain circumstances.

A graphical representation of these requirements is set out overleaf.

WORKPLACE RELATIONS ACT 1996 - FINANCIAL REPORTING TIMELINE

An organisation or a branch of an organisation must:



IMPORTANT NOTE: This timeline is a summary only; Part IX, Division 11 of the *Workplace Relations Act 1996* and Part VII, Division 8 of the *Workplace Relations Regulations* should be consulted for full details of the requirements and further information on issues such as extensions of time for some stages.

[14/01/99]