



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. D. Winchester
Executive Director
Motor Inn, Motel and Accommodation Association
Level 3, 551 Pacific Highway
ST. LEONARDS NSW 2065

Dear Mr. Winchester,

Re: Financial statements for year ended 30 June 2002 - FR2002/411

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ('the Act') in respect of financial year ended 30 June 2002.

An organisation registered under the Act or a branch of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the organisation as required by subsection 276(1) of the Act before 31 December 2002. 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.

In the normal course of events, financial statements for year ended 30 June 2002 should be lodged in the Industrial Registry before 31 March 2003. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2003, please disregard this letter.

I have enclosed for your information a notice describing the financial reporting requirements in more detail, including the time-scales prescribed by the legislation.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

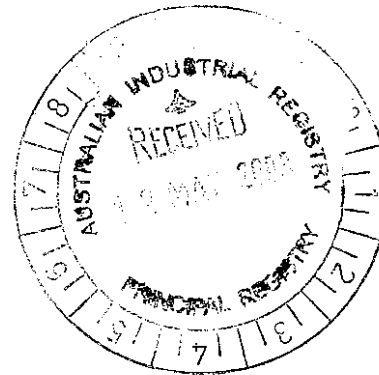

Clency Lapiere
Statutory Services Branch

11 March 2003

The Accommodation Association



Motor Inn
Motel and
Accommodation
Association
National Office



09 May
~~2003~~ 2003

Ms Marylyn Mendonca
Statutory Services Officer
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Madam

MIMA AUSTRALIA 2003 ANNUAL RETURNS OF INFORMATION

Please find enclosed the Annual Returns of Information for the Motor Inn, Motel and Accommodation Association of Australia.

I certify that the enclosed accounts are a true copy of the auditor's report, accounts and statements which were presented to the Annual General Meeting of MIMA held on 5 December 2002.

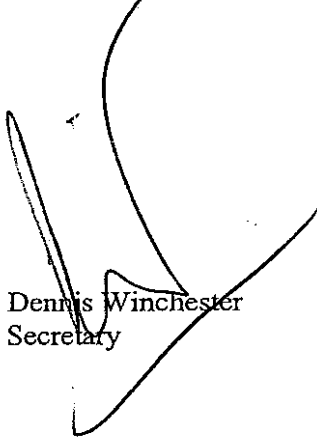
Should you require any further information please do not hesitate to contact me.

Yours faithfully


Dennis Winchester
Executive Director

SECRETARY'S CERTIFICATE

I, Dennis Winchester, Secretary of The Motor Inn Motel & Accommodation of Australia, hereby certify that the documents lodged with the Registrar for the year ended 30 June 2002, are copies of the auditors report, accounts and statements presented to the Committee of Management meeting 14 November 2002, in accordance with paragraph 279(6) of the Workplace Relations Act 1996.



Dennis Winchester
Secretary

Date 14 November 2002

**THE MOTOR INN MOTEL & ACCOMMODATION ASSOCIATION OF
AUSTRALIA**

BALANCE SHEET AS AT 30 JUNE 2002

	2002 \$	2001 \$
<u>INCOME</u>		
Interest Received	10	1
<u>TOTAL INCOME</u>	<u>10</u>	<u>1</u>
<u>EXPENDITURE</u>		
Advertising	-	691
Audit Fees / Accounting	1,099	1,195
Bank Charges	78	49
Government Tax and Duty	4	19
Consultancy Fees	-	450
General expenses	-	598
Events run by MIMA	-	-
Board Meeting Expenses	-	-
<u>TOTAL EXPENDITURE</u>	<u>1,181</u>	<u>3,002</u>
<u>OPERATING DEFICIT</u>	<u>(1,171)</u>	<u>(3,001)</u>
<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>		
Net surplus/(deficit) transferred to General Fund	(1,171)	(3,001)
General Fund balance at beginning of year	<u>(171,042)</u>	<u>(168,041)</u>
<u>GENERAL FUND BALANCE AT END OF YEAR</u>	<u>(172,213)</u>	<u>(171,042)</u>

The attached notes form part of these Accounts.

**THE MOTOR INN MOTEL & ACCOMMODATION ASSOCIATION OF
AUSTRALIA**

BALANCE SHEET AS AT 30 JUNE 2002

	2002 \$	2001 \$
<u>ACCUMULATED FUNDS</u>		
General Fund	<u>(172,213)</u>	<u>(171,042)</u>
	<u>(172,213)</u>	<u>(171,042)</u>
<u>Represented by net assets as follows:</u>		
<u>Current assets</u>		
Westpac Banking Corporation	516	927
GST paid	105	115
	<u>621</u>	<u>1,042</u>
TOTAL ASSETS	<u>621</u>	<u>1,042</u>
<u>Less</u>		
<u>Current liabilities and provisions</u>		
Other Creditors & Accruals (Note 3)	1,740	990
The Motor Inn Motel & Accommodation Association of NSW	171,094	171,094
TOTAL CURRENT LIABILITIES	<u>172,834</u>	<u>172,084</u>
TOTAL LIABILITIES	<u>172,834</u>	<u>172,084</u>
NET LIABILITIES	<u>(172,213)</u>	<u>(171,042)</u>

The attached notes form part of these Accounts.

**THE MOTOR INN MOTEL & ACCOMMODATION ASSOCIATION OF
AUSTRALIA**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2002**

1. ACCOUNTING METHODS

In accordance with generally accepted accounting principles for organisations, membership contributions are accounted for on a cash receipts basis. Otherwise, the accounts are prepared under the historical cost convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

- a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- b) Depreciation of fixed assets is calculated on the straight line / reducing balance basis in order to write the assets off over their useful life.
- c) Provisions for employee benefits in the form of Long Service Leave, Accrued Annual Leave (etc.) have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- d) No provisions for income tax is necessary as "Trade Unions" are exempt from income tax under section 23 (f) of the Income Tax Assessment Act.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Industrial Relations Act 1988, as amended, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 274, which read 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 subsection (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 subsection (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 member.

THE MOTOR INN MOTEL & ACCOMMODATION ASSOCIATION OF
AUSTRALIA

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2002

3. OTHER CREDITORS & ACCRUALS

	2002	2001
	\$	\$
Accrual	990	990
Other Creditors	750	-
	<u>1,740</u>	<u>990</u>

ACCOUNTING OFFICER CERTIFICATE
[Industrial Relations Act 1991, section 510(2) and Industrial
Relations Regulation 1992, clause 59(1)(a)]

I Dennis Winchester, being the Officer responsible for keeping the accounting records of the Motor Inn Motel & Accommodation Association of Australia, certify that as at 30 June 2002 the number of members of the organisation was 5.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2002;
- (ii) a record has been kept of all moneys paid by, or collected from, members of the organisation, and all moneys so paid or collected have been credited to the bank account or accounts to which the money is 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 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) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules;
- (vii) the register of members of the organisation was maintained in accordance with the Act.

DENNIS WINCHESTER

Treasurer

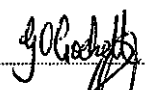
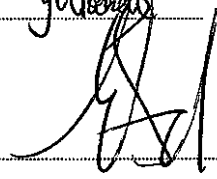
Date

15/11/02

COMMITTEE OF MANAGEMENT CERTIFICATE
[Industrial Relations Act 1991, section 510(2) and Industrial
Relations Regulation 1992, clause 59(1)(b)]

We, the undersigned, being two members of the Committee of Management of The Motor Inn, Motel & Accommodation Association of Australia, 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 30 June 2002;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 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 section 512(2) of the Industrial Relations Act 1988, as amended), or copies of those records or other 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 Industrial Relations Act 1998, as amended, the Regulations thereto, or the rules of the organisation; and
- (iv) the organisation has complied with sub-sections 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 30 June 2002, and the auditors' report thereon.

Names of Members of Committee	Signature	Date
<u>GARRY CROCKETT</u>		<u>26/11/02</u>
<u>ERIC SWANEY</u>		<u>25/11/02</u>



AUDITOR'S REPORT

[Industrial Relations Act 1991, section 514]

I have inspected and audited the accounting records kept by The Motor Inn, Motel & Accommodation Association of Australia, in respect of the year ended 30 June 2002, and have received all the information and explanation we required for the purpose of my audit.

In my opinion:

- (i) there were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purpose of expenditure, and
- (ii) the attached accounts and statements, prepared under the historical cost convention, and in accordance with section 273 of the Industrial Relations Act 1988, as amended, are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the organisation as at 30 June 2002, and,
 - (b) the income and expenditure, and surplus/deficit of the organisation for the year ended on that date.



MARK SCHILIRO
Registered Company Auditor

Date 29/11/02



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. D. Winchester
Executive Director
The Motor Inn, Motel and Accommodation Association
Level 3, 551 Pacific Highway
St. Leonards NSW 2065

Dear Mr. Winchester,

**Re: Financial documents for year ended 30 June 2001
FR 2002/411**

Reference is made to the financial documents of The Motor Inn, Motel and Accommodation Association for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 12 May 2003.

The following matter concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention; your written response to this matter is requested by Monday, 16 June 2003.

1. 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, it would appear that the financial documents have not been presented to a meeting for the purposes of subsection 279(6) of the Act.

Subsection 279(6) provides that members should be supplied with a copy of the signed auditor's report, committee of management certificate and accounting officer's certificate, together with a copy of the audited accounts at least 7 days before the meeting at which the report, certificates and accounts are to be presented. Subsection 279(6) also provides that once the report, certificates and accounts have been supplied to members they are to be presented to either a meeting of members or a meeting of the committee of management.

Given that the auditor's report is dated 29 November 2002, the committee of management certificate is dated 25 and 26 November 2002 and the accounting officer's certificate is dated 15 November 2002, it would appear that the Committee of Management meeting of the organisation held on 14 November 2002 was not sufficient for the purposes of subsection 279(6).

Would you please confirm that the documents have been supplied to members and presented to a meeting in accordance with subsection 279(6).

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

2. 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 branch 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 30 June 2001.

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

3. References to Act

There are a number of references throughout the documents to the Industrial Relations Act 1988. Financial documents lodged in the Industrial Registry should be prepared, audited, supplied to members, presented to a meeting of members or of the committee of management in accordance with Part IX, Division 11 of the Workplace Relations Act 1996 (Commonwealth).

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

4. Timescale provisions

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1).

It is noted that the above items were brought to the organisation's attention in connection with its financial documents for the period ended 30 June 2001 – refer to our letter of 13 February 2002.

Outstanding information

I note there is no response in regard to item 1 of my letter of 13 February 2002 requesting confirmation that the financial documents for the year ended 30 June 2001 have been supplied to members in accordance with subsections 279(1) and (3) of the Act, and presented to a meeting in accordance with subsection 279(6).

Your written response to this matter is requested by Monday, 16 June 2003.

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

2 June 2003



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: FR2002/411-[115N]

Mr. Dennis Winchester
Executive Director
The Motor Inn, Motel and Accommodation Association
Level 3
551 Pacific Highway
St Leonards NSW 2065

Dear Mr. Winchester

**Re: Motor Inn, Motel and Accommodation Association, The
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 30 June, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act 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.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

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
11 July, 2002