



Australian Government
Australian Industrial Registry

Level 36, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401

Mr Dennis Winchester
Executive Director
The Motel Inn, Motel and Accommodation Association
National Office
Level 3
551 Pacific Highway
ST LEONARDS NEW SOUTH WALES 2065

Dear Mr Winchester,

**Financial documents for The Motel Inn, Motel and Accommodation Association
Year ended 30 June 2003
(115N: FR2003/393)**

Receipt of your of 25 October 2005 correspondence is acknowledged. That correspondence, inter alia, addresses the query we raised on 25 August 2004 concerning the distribution of the financial statements, certificates and Auditor's report to your membership and the subsequent presentation of that material to a meeting of the Association's committee of management.

The documents have now been filed.

Please contact me by telephone on 03 8661 7776 or by email at mark.elliott@air.gov.au should you require any further information on the financial reporting requirements contained in Schedule 1B to the Act.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Mark Elliott', written over a light blue horizontal line.

Mark Elliott
Statutory Services Branch
7 November 2005

The Accommodation Association



Motor Inn
Motel and
Accommodation
Association
National Office

25 October 2005

Mr Terry Nassios
Deputy Industrial Registrar
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Mr Nassios

Re: MIMA Reports 2003 & 2004

Please find enclosed a copy of the 2004 report as prepared by our auditors,
Grosvenor Schiliro.

It was my understanding that the 2004 report had been previously lodged.

In connection with the 2003 report, the Secretary's Certificate should read "**presented to the Committee of Management Meeting on 2 December 2003**", not 9 December which was when the Annual General Meeting was held.

My apologies for the delay in these matters being resolved.

If you require any further information, kindly contact me on 0418 462 271.

Yours sincerely



Dennis Winchester
Executive Director

Level 3, 551 Pacific Highway St Leonards NSW 2065 Phone (02) 94376685 Fax (02) 9437 4717



Australian Government

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

Dear Mr. Winchester,

Re: Outstanding financial report for year ended 30 June 2004 (2004/449); unfinalised financial report for year ended 30 June 2003 FR 2003/393)

I am concerned the financial documents of The Motor Inn, Motel and Accommodation Association for the year ended 30 June 2003 have not been finalised and the financial report for the year ended 30 June 2004 has not been lodged in the Industrial Registry.

I note that Australian Industrial Registry officers have on numerous occasions discussed these matters with you. I understand that the most recent of these discussions occurred on 7 October 2004, during which you undertook to immediately lodge all relevant material. However, to date the Registry has not received any of that documentation.

I reiterate previous advice that the Industrial Registrar attaches great importance to reporting units fully satisfying their statutory obligations as prescribed by the Workplace Relations Act 1996. As you should be aware, Schedule 1B of the Act provides for civil penalties where various requirements of the legislation are not met. Non-compliance with the relevant provisions may attract a penalty(s) as appropriate.

I also draw your attention to sections 330 and 331 both of which provide broad powers to a registrar to conduct either an inquiry or an investigation into compliance with various financial reporting requirements.

You are requested to notify me by no later than Wednesday, 26 October 2005 when the outstanding financial documents will be lodged in this office.

I remind you the Industrial Registrar is keen to assist organizations/reporting units fully satisfy their legislative requirements. If you have any concerns regarding these obligations and how you can ensure full compliance with the legislative requirements, I encourage you to contact Mr Mark Elliott of this office by telephone on (03) 8661 7776 or by email to mark.elliott@air.gov.au.

I look forward to your response.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Terry Nassios', written over a horizontal line.

Terry Nassios
Deputy Industrial Registrar

18 October 2005



Australian Government
Australian Industrial Registry

Level 36, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401

Mr Dennis Winchester
Executive Director
The Motel Inn, Motel and Accommodation Association
National Office
Level 3
551 Pacific Highway
ST LEONARDS NEW SOUTH WALES 2065

Dear Mr Winchester,

**Financial documents for The Motel Inn, Motel and Accommodation Association
- National Office
Year ended 30 June 2003
(052V: FR2003/393)**

Receipt is acknowledged of the financial documents lodged under former section 280(1) of the *Workplace Relations Act 1996* ("the Act") for The Motel Inn, Motel and Accommodation Association for the year ended 30 June 2003. The documents were lodged in the Industrial Registry on 24 August 2004.

The following matter concerning the Act's former requirements requires your attention before the documents can be filed.

Certain timescale requirements apply to the preparation, audit, supply, presentation and lodgement of documents prepared under the former Act's provisions.

From the information available, certain of those obligations appear have not been met in this instance.

In particular:

- Former section 279 of the Act required the organisation to provide free of charge to its members a copy of the Auditor's report and a copy of the accounts and statements prepared under section 273 to which the auditor's report relates.
- Copies of the report, accounts and statements were subsequently required to be presented to a general meeting of members, or a meeting of the organisation's committee of management.

- At least 7 clear days had to have elapsed between the date the financial documents were provided to members and the date of the meeting (former subsection 279(6)(a) referred). Members would therefore have had a reasonable opportunity to examine each of the Auditor's report, accounts, statements and certificates before the meeting and raise, or arrange to have raised, any questions for consideration at the meeting.

In the case of the documents lodged, the Auditor's report was signed on 3 December 2003. The Secretary's Certificate states that the documents were presented to a meeting of the organisation's committee of management on 9 December 2003. It does not therefore appear that seven clear days could have elapsed between distribution of the accounts, statements, certificates and Auditor's report to the membership and presentation of those documents to the committee of management meeting.

Would you please represent the relevant documents to the next occurring meeting of the organisation's committee of management. Further, could you please subsequently confirm in writing that the documents were so presented and the date of that meeting

The following matter is drawn to your attention to assist in the preparation of documents pertaining to future financial years:

As you would know the Workplace Relations (Registration and Accountability of Organisations) legislation generally came into operation on 12 May 2003.

The RAO legislation established a **Registration and Accountability of Organisations Schedule** (the RAO Schedule), inserted as schedule IB within the *Workplace Relations Act 1996*, pertaining to registered organisations. Many of the provisions relating to registered organisations in the WR Act have been replicated in the new RAO Schedule, with some amendments. Other matters, including those concerning financial reporting have been substantially changed by the RAO Schedule.

Please note that the financial reporting obligations for the financial year ending 30 June 2004 will be governed by the requirements of the RAO Schedule because the relevant 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))].

Amongst other things, the RAO Schedule has altered the arrangements under which organisations are required to provide financial and other information to members and the Industrial Registrar. You may wish to refer to section 269 of Schedule 1B which provides for reduced reporting requirements if a reporting unit has substantial common membership with a State registered body.

Fact sheets about the new financial reporting requirements may be found on the Commission's website at http://www.airc.gov.au/fact_sheets/factsheets.html.

Please contact me by telephone on 03 8661 7776 or by email at mark.elliott@air.gov.au should you either wish to discuss this correspondence or if you require any further information on the financial reporting requirements now contained in Schedule 1B to the Act.

Yours sincerely,

M.E.

Mark Elliott
Statutory Services Branch
25 August 2004

The Accommodation Association



Motor Inn
Motel and
Accommodation
Association
National Office

Your ref: FR2003/393

17 August 2004

Mr Mark Elliott
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3001

Dear Sir

MIMA Australia – Financial Documents, Year Ended 30 June 2003

Please find enclosed the financial documents for the Motor Inn, Motel and Accommodation Association of Australia as requested in your letter of 21 July 2004..

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

Yours faithfully

A handwritten signature in cursive script, appearing to read 'Dennis Winchester'.

DP Dennis Winchester
Executive Director

**MOTOR INN MOTEL &
ACCOMMODATION OF AUSTRALIA**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2003**

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

BALANCE SHEET AS AT 30 JUNE 2003

	2003	2002
	\$	\$
<u>INCOME</u>		
Interest Received	-	10
<u>TOTAL INCOME</u>	<u>-</u>	<u>10</u>
<u>EXPENDITURE</u>		
Audit Fees / Accounting	1,050	1,099
Bank Charges	52	78
Government Tax and Duty	-	4
<u>TOTAL EXPENDITURE</u>	<u>1,102</u>	<u>1,181</u>
<u>OPERATING DEFICIT</u>	<u>(1,102)</u>	<u>(1,171)</u>
<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>		
Net surplus/(deficit) transferred to General Fund	(1,102)	(1,171)
General Fund balance at beginning of year	<u>(172,214)</u>	<u>(171,043)</u>
<u>GENERAL FUND BALANCE AT END OF YEAR</u>	<u>(173,316)</u>	<u>(172,214)</u>

The attached notes form part of these Accounts.

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

BALANCE SHEET AS AT 30 JUNE 2003

	2003 \$	2002 \$
<u>ACCUMULATED FUNDS</u>		
General Fund	(173,316)	(172,213)
	<u>(173,316)</u>	<u>(172,213)</u>
<u>Represented by net assets as follows:</u>		
<u>Current assets</u>		
Westpac Banking Corporation	478	516
GST paid	90	105
	<u>568</u>	<u>621</u>
TOTAL ASSETS	<u>568</u>	<u>621</u>
<u>Less</u>		
<u>Current liabilities and provisions</u>		
Other Creditors & Accruals (Note 3)	1,740	1,740
The Motor Inn Motel & Accommodation Association of NSW	172,144	171,094
TOTAL CURRENT LIABILITIES	<u>173,884</u>	<u>172,834</u>
TOTAL LIABILITIES	<u>173,884</u>	<u>172,834</u>
NET LIABILITIES	<u>(173,316)</u>	<u>(172,213)</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 2003**

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 2003**

3. OTHER CREDITORS & ACCRUALS

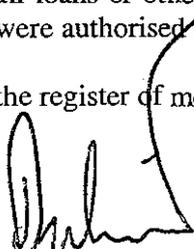
	2003	2002
	\$	\$
Accrual	990	990
Other Creditors	750	750
	<u>1,740</u>	<u>1,740</u>

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 2003 the number of members of the organisation was 3.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2003;
- (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
Executive Director

Date 2nd December 2003

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 2003;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2003, 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 2003, and the auditors' report thereon.

Names of Members of Committee	Signature	Date
<u>Garry Crockett</u>	<u></u>	<u>2.12.03</u>
<u>Jean Muller</u>	<u></u>	<u>3.12.03</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 2003, 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 2003, 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 3 December 2003

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 2003, are copies of the auditors report, accounts and statements presented to the Committee of Management meeting on 9 December 2003, in accordance with paragraph 279(6) of the Workplace Relations Act 1996.



Dennis Winchester
Secretary

Date 2nd December 2003



Australian Government
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: -[FR2003/393]

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

Dear Mr. Winchester,

**Re: The Motor Inn, Motel and Accommodation Association
Outstanding Financial Documents - *Workplace Relations Act 1996***

Our records show you have not lodged in the Industrial Registry the financial documents of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June, 2003.

As you would be aware the financial reporting obligations of the Act 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 that ended on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that started on or after 1 July 2003.

We will write to you soon about what you must do for the financial year which has just ended. Until we do so you should discuss the new requirements with your accountant or auditor.

You should also lodge the outstanding financial documents before 30 July 2004.

You may contact me on (03) 8661 7776 if you wish to discuss this letter.

In reply please quote: FR2003/393

Yours sincerely

A handwritten signature in black ink, appearing to read 'Mark Elliott', written over a white background.

Mark Elliott
Statutory Services Branch
Australian Industrial Registry
E-mail: mark.elliott@air.gov.au

21 July, 2004