



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2003/312-[007V]

Mr T R Hannan
Federal Secretary
The Australasian Meat Industry Employees Union
Suite 5, 5th Floor
Labor Council Building
377-383 Sussex Street
SYDNEY NSW 2000

Dear Mr Hannan

**Re: The Australasian Meat Industry Employees Union
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, 2003.

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 note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 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

Belinda Penna
E-mail: belinda.penna@air.gov.au
16 July 2003

**THE AUSTRALASIAN MEAT INDUSTRY
EMPLOYEES' UNION**
(Federal Council)



Federal Secretary
TOM HANNAN

377 Sussex Street, Sydney, N.S.W. 2000 Australia.
Telephone: (02) 9264 2041
Facsimile: (02) 9261 1970

2nd April, 2004

*The Office of the Industrial Registrar
Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY NSW 2011*

Dear Sir/Madam,

Re: Financial Documents

Please find enclosed two (2) copies of the financial documents of the Australasian Meat Industry Employees' Union Federal Council for the year ended 30th June, 2003.

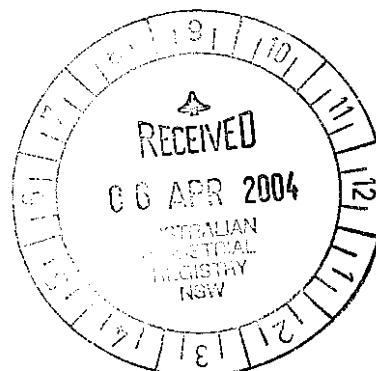
The timescale requirements of the Act regarding these documents is as follows. We realise the time frame for the financial documents being presented to members and the second meeting of COM is incorrect. This was due partly to the Christmas break and to other matters arising making an earlier convened meeting difficult. Please accept our apologies for this..

- | | | |
|----|---|-------------------------|
| 1) | <i>C.O.M. Certificate</i> | <i>10 November 2003</i> |
| 2) | <i>Signed by Auditor</i> | <i>24 November 2003</i> |
| 3) | <i>Supplied to Members</i> | <i>10 December 2003</i> |
| 4) | <i>Presented to C.O.M.
Meeting (for noting)</i> | <i>23 March 2004</i> |
| 5) | <i>Lodged with A.I.R.</i> | <i>02 April 2004</i> |

Attached also please find notification of particulars of loans, grants and donations \$1,000 and exceeding for the year ended 30th June, 2003

Yours faithfully,

TOM HANNAN
Federal Secretary



AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

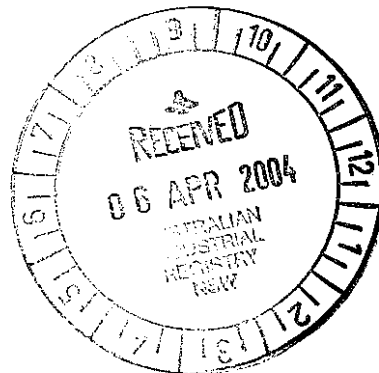
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2003

I hereby certify that this and the annexed eight (8) pages are true copies of the audited accounts submitted to a meeting of the Federal Executive held in Adelaide, South Australia on Monday the 10th November, 2003



T.R. HANNAN
Federal Secretary



AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2003**

	Note	2003	2002
CURRENT ASSETS			
Cash on hand		-	50
Cash at bank	3	4,886	10,782
Term deposits		141,836	153,900
Commercial bills		178,960	234,240
Capitation fees owing	5	44,891	114,146
Other (GST)		-	2,840
TOTAL CURRENT ASSETS		<u>370,573</u>	<u>515,958</u>
NON-CURRENT ASSETS	6	<u>33,587</u>	<u>46,549</u>
TOTAL ASSETS		<u>404,160</u>	<u>562,507</u>
CURRENT LIABILITIES			
Sundry creditors		5,879	1,582
Capitation fees in advance (W.A.)		6,364	-
Other (GST)		1,499	-
Provision for Long Service Leave	4	45,554	45,554
Provision for holiday pay and sick leave	4	68,778	68,078
Provision for doubtful debts (Branches - Capitation)		-	60,000
TOTAL LIABILITIES		<u>128,074</u>	<u>175,214</u>
NET ASSETS		<u>276,086</u>	<u>387,293</u>
ACCUMULATED FUNDS			
Balance 1 July 2002		387,293	507,553
Operating Loss for Year		<u>(111,207)</u>	<u>(120,260)</u>
Balance 30 June 2003		<u>276,086</u>	<u>387,293</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2003**

	Note	2003 \$	2002 \$
INCOME			
Capitation Fees	5	248,497	305,751
Interest Received		15,661	19,076
Sundry Income		2,706	-
Website Income		24,500	-
		<u>291,364</u>	<u>324,827</u>
TOTAL INCOME			
LESS EXPENDITURE			
Administration Expenses		23,732	15,252
Affiliation Fees			
- ACTU		53,123	51,928
- Other		600	500
Audit and Accountancy		5,000	6,500
Depreciation of Fixed Assets		14,181	3,889
Donations and Grants	8	7,354	100
Fringe benefits Tax		1,098	1,385
Holiday pay and sick leave charges		700	10,713
Legal and professional services	7	244	166
Long Service Leave charges		-	8,500
Maintenance - office equipment		909	2,524
Meeting expenses			
Federal Executive and Council		4,391	757
Publicity and Public Relations (Website)		35,249	3,379
Reference Library and Publications		10,758	6,475
Rent and electricity		31,868	31,823
Salaries			
Officials		34,636	34,599
Staff		71,348	69,071
Staff Amenities		1,304	-
Staff Training		2,655	185
Superannuation		39,779	35,764
Travel and accommodation		38,301	33,657
		<u>377,230</u>	<u>317,167</u>
TOTAL EXPENDITURE			
SURPLUS/(LOSS) FOR YEAR		(85,866)	7,660
LESS Capitation fees Written Off - Western Australia	5	<u>(25,341)</u>	<u>(127,920)</u>
OPERATING LOSS FOR YEAR		<u>(111,207)</u>	<u>(120,260)</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

1. ACCOUNTING METHODS

The accounts are prepared under the historical cost convention and current accounting standards. In particular:-

- (a) Depreciation of fixed assets is calculated on the fixed instalment method
- (b) Provisions for long service leave, annual leave and sick leave have been made for the estimated accrued entitlements of officers and employees.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the provisions of Section 274 of the Workplace Relations Act 1996, a member of the organisation or the Registrar may apply to the organisation for specified prescribed information in relation to the organisation.

An organisation shall on application made under Sub-section (1) of Section 274 by a member of the organisation or a Registrar make the specified information available to the member or the Registrar in such manner and within such time as may be prescribed.

A registrar may only make an application under Sub-section (1) of Section 274 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.

3. CASH AT BANK

Commonwealth Bank	
- General Account	4,868
- Long Service Leave Account	18
	<hr/>
	4,886

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

4. PROVISIONS FOR EMPLOYEE ENTITLEMENTS

(a) Long Service Leave

Balance 01.07.2002	45,554	
Additional provision	<u>-</u>	
Balance 30.06.2003		<u>45,554</u>

(b) Holiday Pay and Sick Leave

Balance 01.07.2002	68,078	
Additional provision	<u>700</u>	
Balance 30.06.2003		<u>68,778</u>

5. CAPITATION FEES

	Balance Owing 30.06.02	Current 2003	Received 2003	Write off during year	Balance Owing 30.06.03
N.S.W.	-	64,449	64,449	-	-
South Australia	-	-	-	-	-
Newcastle	-	44,350	27,382	-	16,968 *
Queensland	-	82,768	82,768	-	-
Victoria	28,805	56,930	57,812	-	27,923 *
Tasmania	-	-	-	-	-
West Australia	85,341	-	-	85,341	-
TOTAL	114,146	248,497	232,411	85,341	44,891

* Newcastle received 4 July 2003
Victoria received 7 August 2003

PROVISION FOR DOUBTFUL DEBTS

Balance 01.07.2002	60,000
Decrease in provision (WA Capitation fees written off)	<u>(60,000)</u>
Balance 30.06.2003	<u>-</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003

6. NON-CURRENT ASSETS

Motor Vehicle at cost	<u>27,898</u>	
Furniture and Office Equipment		
Cost to date	57,060	
Depreciation provided	<u>51,371</u>	
Written down value 30.06.03	<u>5,689</u>	
TOTAL		<u>33,587</u>

7. LEGAL COSTS

Solicitors fees	<u>244</u>
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8. 

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

ACCOUNTING OFFICER'S CERTIFICATE

I, Terence R. Hannan, being the officer responsible for keeping the accounting records of the AUSTRALIAN MEAT INDUSTRY EMPLOYEES' UNION, FEDERAL COUNCIL, certify that as at 30 June 2003, the number of members of the organisation was 20,484.

In my opinion:-

- (a) The annexed accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2003.
- (b) A record has been kept of all moneys received and such receipts have been credited to the accounts with the Commonwealth Bank in accordance with the Rules of the Association.
- (c) Before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the Rules.
- (d) No funds were raised by compulsory levies. With regard to funds raised by voluntary contributions from members, or funds from other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for the purposes other than those for which the fund was established.
- (e) No loans or other financial benefits were made to persons holding office in the organisation, other than remuneration in respect of their full-time employment.
- (f) The register of members of the organisation has been maintained in accordance with the Workplace Relations Act 1996.


.....
T. R. HANNAN

Dated: 10-11-2003

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, TERENCE R. HANNAN AND ROSS M. RICHARDSON, being two members of the Committee of Management of the Australasian Meat Industry Employees' Union (Federal Council), do state on behalf of the Committee and in accordance with a resolution of the Committee that:-

- (a) In the opinion of the Committee the annexed accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2003.
- (b) In the opinion of the Committee, meetings of the Committee were held during the year ended 30 June 2003, in accordance with the Rules of the organisation.
- (c) 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, the Regulations thereto or the Rules of the organisation, as the case may be.
- (d) The organisation has complied with Sub-sections 279 (1) and 279 (6) of the Act in relation to the financial accounts in respect of the immediately preceding year, and the auditor's report thereon.



.....
T. R. HANNAN



.....
R. M. RICHARDSON

Dated: 10 - 11 - 2003

W. L. BROWNE & ASSOCIATES

A LIMITED PARTNERSHIP

JOHN CHEADLE F.C.A.
BRADLEY TURNER C.A.

2F RYEDALE ROAD, WEST RYDE, N.S.W. 2114

email: wlbrowne@comiccn.com.au



Liability is limited
by the Accountants
Scheme

TELEPHONE: 9807-2188

FAX: 9809-7868

P.O. BOX 150

WEST RYDE 1685

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

INDEPENDENT AUDITOR'S REPORT

I have audited the accounting records of the AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION - FEDERAL COUNCIL in respect of the financial year ended 30 June 2003.

In my opinion:-

- (i) There were kept by the said organisation in relation to the year satisfactory accounting records, including:
 - (a) records of the sources and nature of the income of the organisation (including income from members) and
 - (b) records of the nature and purposes of the expenditure of the organisation.
- (ii) The records and statements prepared under Section 273 of the Workplace Relations Act 1996 in relation to the year are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the organisation at the end of the financial year;and
 - (b) the income and expenditure and operating surplus for the financial year.

I have been provided with all information and explanations that under Sub-section (2) of Section 276 of the Act officers and employees of the organisation were required to provide.

J. C. Cheadle
W. L. Browne & Associates
Registered Company Auditor
No. 1486

24th Nov 2003

Dated:



Chartered Accountant



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr T R Hannan
Federal Secretary
The Australasian Meat Industry Employees Union
Level 1, 39 Lytton Road
EAST BRISBANE QLD 4169

Dear Mr Hannan

**Re: Lodgement of Financial Statements and Accounts for the AMIEU Federal Council
for the year ending 30 June 2003 (FR2003/312)**

Receipt is acknowledged of the abovementioned Financial Statements and Accounts which were lodged in the Registry on 6 April 2004.

Before the financial documents can be filed some additional information is required.

Statement of Loans, Grants and Donations

I appreciate that you have listed each donation of an amount exceeding \$1,000 that was made by your organisation during the financial year. I have enclosed a copy of s269 for your information.

The relevant particulars required about each of these donations are:

- the amount of each - you have specified this
- the purpose for which each was made - you have provided this information
- the name and address of the person to whom each amount was paid - please advise the **address** of the recipients of each payment.

Please provide the required information to enable the financial documents to be filed. If you have any enquiries regarding this letter please do not hesitate to contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

16 April 2004

269 Organisations to notify particulars of loans, grants and donations

- (1) An organisation shall, as soon as practicable after the end of each financial year, lodge in the Industrial Registry a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.
- (2) A statement lodged in the Industrial Registry under subsection (1) shall be signed by an officer of the organisation.
- (3) A statement lodged in the Industrial Registry under subsection (1) may be inspected at any registry, during office hours, by a member of the organisation concerned.
- (4) The relevant particulars, in relation to a loan made by an organisation, are:
 - (a) the amount of the loan;
 - (b) the purpose for which the loan was required;
 - (c) the security given in relation to the loan; and
 - (d) except where the loan was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.
- (5) **The relevant particulars, in relation to a grant or donation made by an organisation, are:**
 - (a) the amount of the grant or donation;**
 - (b) the purpose for which the grant or donation was made; and**
 - (c) except where the grant or donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the grant or donation was made.**
- (6) Where an organisation is divided into branches:
 - (a) this section applies in relation to the organisation as if loans, grants or donations made by a branch of the organisation were not made by the organisation; and
 - (b) this section applies in relation to each of the branches as if the branch were itself an organisation.
- (7) For the purposes of the application of this section in accordance with subsection (6) in relation to a branch of an organisation, the members of the organisation constituting the branch shall be taken to be members of the branch.



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Ross Richardson
Federal President
The Australasian Meat Industry Employees Union
Level 1, 39 Lytton Road
EAST BRISBANE QLD 4169

Dear Mr Richardson

**Re: Lodgement of financial statements and accounts for the Federal Council
for the year ending 30 June 2003 (FR2003/312)**

Receipt is acknowledged of your letter dated 28 May 2004, setting out details of donations made by your organisation during the financial year ending 30 June 2003.

The statement of donations has been placed on a file which is not for public viewing, other than by members of your organisation.

Following the receipt of this information, the financial statements and accounts have now been filed. Thank you for your attention to this matter.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

1 June 2004