



Australian Government
Australian Industrial Registry

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

Ref: FR2004/542-[007V]

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

Dear Mr Hannan

Financial Return - year ending 30 June, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at *Attachment C*)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/542**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at Peter.McKerrow@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely

Deputy Industrial Registrar

9 August 2004

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



Australian Government

Australian Industrial Registry

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

Dear Mr Hannan

Financial Return - year ending 30 June 2004 Ref: FR2004/542

This letter is intended to remind you of your obligations to provide members with copies of your reporting unit's financial reports for year ended 30 June 2004 and to lodge the reports in the Industrial Registry by no later than 14 January 2005.

Over the past 18 months you would have received from us information about the major changes made by Schedule 1B of the *Workplace Relations Act 1996* ('RAO'³³).

Financial Reports

Your reporting unit must prepare or have prepared the following three reports as soon as practicable after its financial year:

1. A General Purpose Financial Report (GPFR);
2. An Operating Report; and
3. An Auditor's Report.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the abovementioned reports (the "full report"). Under certain circumstances, your reporting unit can provide a more limited concise report. The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the reporting unit for the presentation of its financial reports.

A reporting unit may make application to a Registrar to extend the period within which copies of the full report or concise report are to be provided to members by no more than one month.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members (the *second meeting*). This meeting must be held within 6 months of the end of the financial year. You may make application to a Registrar to extend this time limit by no more than one month so that the time limit for providing to members copies of the full report or concise report may in turn be extended.

³³ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If your rules contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the full report (see s266(3)), it is permissible to present the full report directly to a Committee of Management meeting. This meeting must be held within 6 months of the end of the financial year.

There is no provision for extending the time limit for presenting the full report to a committee of management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. Your reporting unit's financial reports should, therefore, be lodged by no later than 14 January 2005.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrrow@air.gov.au as early as possible if you have any queries. If you have already taken steps to ensure that your reporting unit complies with the time scale requirements of RAO, please ignore this letter.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFRs must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely

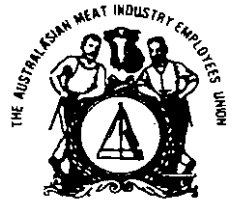


Peter McKerrrow
for Deputy Industrial Registrar

23 November 2004

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

(Federal Council)



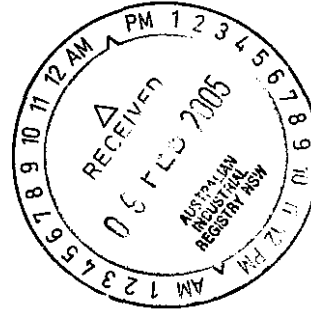
Branch Secretary
ROSS RICHARDSON

Federal President
GRAHAM BIRD

Level 1, 39 Lytton Road, East Brisbane, Qld. 4169 Australia
Telephone: (07) 3217 3766
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Email admin@amieuqld.asn.au
Website www.amieu.asn.au

3 February 2005

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



Dear Sir/Madam

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 2004.

The timescale requirements of the Act regarding these is as follows:-

1. C.O.M Certificate.....6 September 2004
2. Signed by Auditor6 September 2004
3. Supplied to Members6 September 2004
4. Presented to C.O.M Meeting (for noting).....22 November 2004
5. Lodged with A.I.R3 February 2005

Attached also please find notification of particulars of loans, grants and donations \$1,000.00 and exceeding for the year ended 30th June 2004.

Yours faithfully

ROSS RICHARDSON
FEDERAL SECRETARY
A.M.I.E.U

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2004

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2004**

	Note	2004	2003
CURRENT ASSETS			
Cash at bank	3	326,906	325,682
Capitation fees owing	5	-	44,891
TOTAL CURRENT ASSETS		<u>326,906</u>	<u>370,573</u>
NON-CURRENT ASSETS			
	6	<u>15,259</u>	<u>33,587</u>
TOTAL ASSETS		<u>342,165</u>	<u>404,160</u>
CURRENT LIABILITIES			
Sundry creditors		4,582	5,879
Capitation fees in advance (W.A.)		-	6,364
Other (GST)		3,896	1,499
Provision for Long Service Leave	4	62,304	45,554
Provision for holiday pay and sick leave	4	30,024	68,778
TOTAL LIABILITIES		<u>100,806</u>	<u>128,074</u>
NET ASSETS		<u>241,359</u>	<u>276,086</u>
ACCUMULATED FUNDS			
Balance 1 July 2003		276,086	387,293
Operating Loss for Year		<u>(34,727)</u>	<u>(111,207)</u>
Balance 30 June 2004		<u>241,359</u>	<u>276,086</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		315,369	360,619
Payments to suppliers & employees		<u>(309,314)</u>	<u>(432,690)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		<u>6,055</u>	<u>(72,071)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for furniture & equipment		<u>(4,831)</u>	<u>(1,219)</u>
NET CASH USED FOR INVESTING ACTIVITIES		<u>(4,831)</u>	<u>(1,219)</u>
Net movement for year		1,224	(73,290)
Add Cash at Bank 1st July		325,682	398,972
CASH AT BANK 30 JUNE		<u>326,906</u>	<u>325,682</u>
 RECONCILIATION OF NET LOSS FOR YEAR TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Net Loss for year		(34,727)	(111,207)
Add back Non-Cash Outlays			
Depreciation		<u>23,159</u>	<u>14,181</u>
		<u>(11,568)</u>	<u>(97,026)</u>
Changes in net Assets & Liabilities			
Decrease in receivables		44,891	72,095
Decrease in current liabilities		<u>(27,268)</u>	<u>(47,140)</u>
NET CASH FROM/(USED IN) OPERATING ACTIVITIES		<u>6,055</u>	<u>(72,071)</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
INCOME			
Capitation Fees	5	245,996	248,497
Interest Received		16,407	15,661
Sundry Income		5,475	2,706
Website Income		2,600	24,500
		<u>270,478</u>	<u>291,364</u>
TOTAL INCOME			
LESS EXPENDITURE			
Administration Expenses		21,222	23,732
Affiliation Fees			
- ACTU		52,354	53,123
- Other		1,190	600
Audit and Accountancy		6,700	5,000
Depreciation of Fixed Assets		23,159	14,181
Donations and Grants	8	200	7,354
Fringe benefits Tax		165	1,098
Holiday pay and sick leave charges		-	700
Industrial Officer (QLD)		12,825	-
Legal and professional services	7	-	244
Long Service Leave charges		-	-
Maintenance - office equipment		141	909
Meeting expenses			
Federal Executive and Council		259	4,391
Publicity and Public Relations (Website)		2,009	35,249
Reference Library and Publications		5,139	10,758
Rent and electricity		25,318	31,868
Redundancy Payments		22,406	-
Salaries			
Officials		36,400	34,636
Staff		19,534	71,348
Staff Amenities		54	1,304
Staff Training		150	2,655
Superannuation		41,737	39,779
Travel and accommodation		34,243	38,301
TOTAL EXPENDITURE		<u>305,205</u>	<u>377,230</u>
SURPLUS/(LOSS) FOR YEAR		<u>(34,727)</u>	<u>(85,866)</u>
LESS Capitation fees Written Off - Western Australia	5	<u>-</u>	<u>(25,341)</u>
OPERATING LOSS FOR YEAR		<u>(34,727)</u>	<u>(111,207)</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004**

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	22704
- General Account	22,704
- Investment Account	304,202
	<u>326,906</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004**

4. PROVISIONS FOR EMPLOYEE ENTITLEMENTS

(a) **Long Service Leave**

Balance 01.07.2003	45,554	
Additional provision	-	
Payout	<u>(15,530)</u>	
Balance 30.06.2004		<u>30,024</u>

(b) **Holiday Pay and Sick Leave**

Balance 01.07.2003	68,778	
Additional provision	-	
Payout	<u>(6,474)</u>	
Balance 30.06.2004		<u>62,304</u>

5. CAPITATION FEES

	Balance Owing 30.06.03	Current 2004	Received 2004	Write off during year	Balance Owing 30.06.04
N.S.W.	-	53,904	53,904	-	-
South Australia	-	-	-	-	-
Newcastle	16,968	41,131	58,099	-	-
Queensland	-	85,663	85,663	-	-
Victoria	27,923	52,570	80,493	-	-
Tasmania	-	-	-	-	-
West Australia	-	12,728	12,728	-	-
TOTAL	44,891	245,996	290,887	-	-

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004

6. NON-CURRENT ASSETS

Motor Vehicle at cost	27,898	
Depreciation provided	<u>18,580</u>	
Written down value 30.06.04	<u>9,318</u>	
Furniture and Office Equipment		
Cost to date	60,793	
Depreciation provided	<u>54,852</u>	
Written down value 30.06.04	<u>5,941</u>	
TOTAL		<u>15,259</u>

7. LEGAL COSTS

Solicitors fees	<u>-</u>
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8. DONATIONS AND GRANTS

Workers Out	<u>200</u>
	<u>200</u>

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 2004, the number of members of the organisation was

In my opinion:-

- (a) The annexed accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2004.
- (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.

Dated:

6-9-04


.....
T. R. HANNAN

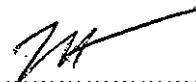
AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

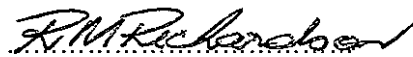
COMMITTEE OF MANAGEMENT'S CERTIFICATE

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 2004.
- (b) In the opinion of the Committee, meetings of the Committee were held during the year ended 30 June 2004, 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: 6-9-04

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@comcen.com.au

TELEPHONE: 9807-2188
FAX: 9809-7868
P.O. BOX 150
WEST RYDE 1685



Liability is limited
by the Accountants
Scheme

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 2004.

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

Dated:

6-9-04



Chartered Accountants

A. M. I. E. U. - FEDERAL COUNCIL

DEPRECIATION SCHEDULE FOR THE YEAR ENDED 30 JUNE 2004

Description	Purchase Date	Original Cost	Opening W.D.V.	Deprec Rate	Deprec P.C.	Scrapped	Closing W.D.V.
Furniture	1999	16,350	-	10%			-
	1999	366	201	10%	37	164	-
Office alterations		2,770	436	10%	277	159	-
Mobile telephones	1996	1,394	348	10%	139	209	-
	1998	552	277	10%	55	221	-
Computer	1998	7,400	740	10%	740		-
	1999	3,195	691	10%	320	372	-
Fax	1998	3,550	355	10%	355		-
Franking machine		2,200	660	10%	220	440	-
Aficio Copier	1999	11,814	6,991	10%	1,181	5,810	-
Lan Service set up	31.07.01	1,996	1,040	25%	499	541	-
Computer equip & workstation	31.05.02	3,155	2,301	25%	789		1,512
Mobile Phones (2)	09.08.02	1,219	940	25%	305	635	-
Compactus	19.02.04	4,832	4,832	20%	403		<u>4,429</u>
							<u>5,941</u>
Motor Vehicle XYC659	30.06.02	27,898	18,608	33.3%	9,290		<u>9,318</u>
TOTAL		88,691	38,419		14,609	8,550	<u><u>15,259</u></u>



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

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

Dear Mr Richardson

Federal Council Financial Return - year ending 30 June 2004 (FR2004/549)

I refer to the financial documents of the Union's Federal Council lodged in the Registry on 9 February 2005.

It would appear these documents have been prepared to meet the former financial reporting requirements of the Workplace Relations Act 1996. In particular the documents omit:

- the Committee of Management Statement - required by the Industrial Registrar's Reporting Guidelines; and
- the operating report - required by s254 of the RAO Schedule¹

It would also appear that the financial report may not have been prepared to take account of the legislation or the disclosure requirements of the Industrial Registrar's Reporting Guidelines; however, this is a matter which you may be able to determine with more certainty after discussion with your accountant or auditor and consideration of the Guidelines.

The opinion of the auditor is also expressed by reference to the former provisions of the legislation rather than the RAO Schedule. Section 257(5) now provides for the matters on which an auditor is required to express an opinion concerning the general purpose financial report (GPFR).

In these circumstances, it would appear that the Federal Council has not yet met its financial reporting obligations under the RAO Schedule for the year ending 30 June 2004. Subject to any comment the Federal Council or the auditor may wish to make on these matters, the Federal Council should now:

- arrange for the preparation of a GPFR which meets the requirements of the RAO Schedule and the Reporting Guidelines
- meet and resolve to make a Committee of Management Statement
- arrange for the auditor to express an opinion on the GPFR
- prepare an operating report; and
- provide the GPFR, auditor's report and operating report ("the full report") to the members of the Union.

The full report should then either be presented to a general meeting of members or to a committee of management meeting and lodged in the Registry.

I note the Union has a website. As outlined in the Registry's letter of 9 August 2004 to the former Federal Secretary (copy enclosed), it is open to your organisation to provide the full report to its members by publishing it on its website subject to the conditions identified on page 3 of the letter.

¹ The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) (the RAO Schedule)

Statement of loans, grants and donations

The Statement has also been filed. Please note that the relevant provision is now s237 of the RAO Schedule.

If you or the auditor have any questions about these matters, please contact me on (02) 8374 6666.

Yours sincerely

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Peter McKerrow
for Deputy Industrial Registrar

4 March 2005

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

(Federal Council)



Federal Secretary
ROSS RICHARDSON

Federal President
GRAHAM BIRD

Level 1, 39 Lytton Road East Brisbane Qld 4169, Australia
Telephone: (07) 3217 3766
Facsimile: (07) 3217 4462
Email: admin@amieuqld.asn.au
Website: www.amieu.asn.au

6 May 2005

Ms Belinda Penna
Australian Industrial Registry
SYDNEY

BY FAX

Dear Ms Penna

Re: FR2004/549

I refer to the above, the correspondence from Mr. McKerrow dated 4 March 2005 and your e-mail of 21 April 2005.

I advise that this organisation has accepted the process outlined in the correspondence of Mr. McKerrow as necessary to ensure compliance with the RAO schedule.

Currently, we are at the stage of publishing the revised accounts to our members via a national journal.

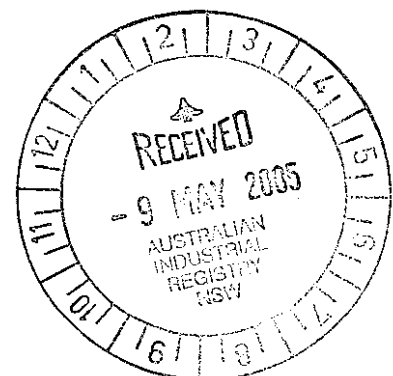
We expect the National Executive to complete the final step in the process at its meeting scheduled for later this month. I will forward the revised accounts soon after this time with the necessary information.

I foreshadow that we may have to seek an extension of time to file these matters. If this is so, we will rely on the fact we have acted in good faith and acted promptly to remedy any deficiencies that were brought to our attention.

If you have any enquiries in relation to the above please do not hesitate to contact me.

Yours sincerely,

ROSS RICHARDSON
FEDERAL SECRETARY
A.M.I.E.U.





Australian Government
Australian Industrial Registry

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80 William Street, East Sydney, NSW 2011
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Mr Ross Richardson
Federal Secretary
The Australasian Meat Industry Employees Union
Level 1, 39 Lytton Road
EAST BRISBANE QLD 4169

Dear Mr Richardson

Federal Council Financial Return - year ending 30 June 2004 (FR2004/549)

I refer to your faxed letter of 6 May 2005 in which you advise progress on the provision of the revised financial documents to members and their proposed presentation to the Union's National Executive later this month.

As outlined in the Registry's letters of 9 August and 23 November 2004, the RAO Schedule provides for defined time limits for the completion of the various steps in the financial reporting process and lodgement of documents in the Registry.

The Registrar's power to grant extensions of time under these provisions of the RAO Schedule are limited and generally extend only to granting extensions of no more than one month within the six month period after the end of a reporting unit's financial year.

The Registry appreciates that the Union's financial documents were originally inadvertently prepared under former provisions of the legislation as acknowledged in your letter of 6 May 2005. It is also appreciated that the Union acted quickly to address its reporting obligations once it became aware of the issue.

We look forward to the Union lodging copies of the full report with your certificate shortly.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Peter McKerrow', written over a thin horizontal line.

Peter McKerrow
Assistant Manager
NSW Registry

10 May 2005

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

(Federal Council)



Federal Secretary
ROSS RICHARDSON

Federal President
GRAHAM BIRD

Level 1, 39 Lytton Road East Brisbane Qld 4169, Australia
Telephone: (07) 3217 3766
Facsimile: (07) 3217 4462
Email: admin@amieuqld.asn.au
Website: www.amieu.asn.au

30th June, 2005

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



Dear Sir/Madam

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, 2004.

The timescale requirements of the Act regarding these is as follows:-

1. C.O.M. Certificate.....18 April, 2005
2. Signed by Auditor.....18 April, 2005
3. Supplied to Members.....4 May, 2005
4. Presented to C.O.M. Meeting (for noting).....25 May, 2005
5. Lodged with A.I.R.....30 June, 2005

Attached also please find notification of particulars of loans, grants and donations \$1,000.00 And exceeding for the year ended 30th June, 2004.

Yours faithfully

.....
ROSS RICHARDSON
FEDERAL SECRETARY
A.M.I.E.U.

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2004

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

OPERATING REPORT

This operating report covers the activities of the Australasian Meat Industry Employees' Union, Federal Council, for the financial year ended 30 June 2004, the results of those activities and any significant changes in the nature of those activities during the year.

1. PRINCIPAL ACTIVITIES

The principal activity of the union is to uphold the rights of organisation of labour and to improve, protect and foster the best interests of its members, and to subscribe to and/or operate with a policy of improving the cultural and living standards of its members.

2. RIGHT OF MEMBERS TO RESIGN

A member may resign from the union by written notice addressed and delivered to the Secretary of the Branch in which membership is held.

3. MEMBERSHIP OF THE UNION

Number of members as at 30 June 2004 was: 21 459

4. EMPLOYEES OF THE UNION

Number of employees as at 30 June 2004 was: 1 (One)

5. Application to the membership of the Committee of Management shall be in writing and shall be signed by at least two financial members of the union, and the nominee shall consent thereto and authenticate the same by the nominee's signature, which assent may be either upon one nomination paper or otherwise. Candidates shall be financial in accordance with these rules.

6. NATIONAL EXECUTIVE

The following persons were members of the National Executive during the year ended 30 June 2004:

Tom Hannan (until 10.09.04)
Ross Richardson
Eric Graham Bird

Charles Donzow
Kath Evans
Graham Smith

Grant Courtney
Graeme Haynes

Dated: 18th April 2005


R.M. RICHARDSON

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION
FEDERAL COUNCIL**

CERTIFICATE OF SECRETARY

I, Ross Michael Richardson, being Federal Secretary of the Australasian Meat Industry Employees Union (Federal Council), certify:

- **That the documents lodged herewith are copies of the full report, referred to in s268 of the RAQ Schedule: and**
- **That the full report was provided to the members on 4 May, 2005: and**
- **That the full report was presented to the Committee of Management of the reporting unit on 25 May, 2005: in accordance with section 266 of the RAQ Schedule.**

Signature

RM Richardson

30 June 2005

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

COMMITTEE OF MANAGEMENT'S CERTIFICATE

On 18 April 2005 the Committee of Management of Australasian Meat Industry Employees' Union, Federal Council, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management:


R. M. RICHARDSON

Dated: 18th April 2005

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2004**

	Note	2004	2003
CURRENT ASSETS			
Cash at bank	3	326,906	325,682
Capitation fees owing	5	-	44,891
TOTAL CURRENT ASSETS		<u>326,906</u>	<u>370,573</u>
NON-CURRENT ASSETS			
	6	<u>15,259</u>	<u>33,587</u>
TOTAL ASSETS		<u>342,165</u>	<u>404,160</u>
CURRENT LIABILITIES			
Sundry creditors		4,582	5,879
Capitation fees in advance (W.A.)		-	6,364
Other (GST)		3,896	1,499
Provision for Long Service Leave	4	62,304	45,554
Provision for holiday pay and sick leave	4	<u>30,024</u>	<u>68,778</u>
TOTAL LIABILITIES		<u>100,806</u>	<u>128,074</u>
NET ASSETS		<u>241,359</u>	<u>276,086</u>
ACCUMULATED FUNDS			
Balance 1 July 2003		276,086	387,293
Operating Loss for Year		<u>(34,727)</u>	<u>(111,207)</u>
Balance 30 June 2004		<u>241,359</u>	<u>276,086</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		315,369	360,619
Payments to suppliers & employees		<u>(309,314)</u>	<u>(432,690)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		<u>6,055</u>	<u>(72,071)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for furniture & equipment		<u>(4,831)</u>	<u>(1,219)</u>
NET CASH USED FOR INVESTING ACTIVITIES		<u>(4,831)</u>	<u>(1,219)</u>
Net movement for year		1,224	(73,290)
Add Cash at Bank 1st July		<u>325,682</u>	<u>398,972</u>
CASH AT BANK 30 JUNE		<u><u>326,906</u></u>	<u><u>325,682</u></u>
 RECONCILIATION OF NET LOSS FOR YEAR TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Net Loss for year		(34,727)	(111,207)
Add back Non-Cash Outlays			
Depreciation		<u>23,159</u>	<u>14,181</u>
		<u>(11,568)</u>	<u>(97,026)</u>
Changes in net Assets & Liabilities			
Decrease in receivables		44,891	72,095
Decrease in current liabilities		<u>(27,268)</u>	<u>(47,140)</u>
NET CASH FROM/(USED IN) OPERATING ACTIVITIES		<u><u>6,055</u></u>	<u><u>(72,071)</u></u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
INCOME			
Capitation Fees	5	245,996	248,497
Interest Received		16,407	15,661
Sundry Income		5,475	2,706
Website Income		2,600	24,500
		<u>270,478</u>	<u>291,364</u>
TOTAL INCOME			
LESS EXPENDITURE			
Administration Expenses		21,222	23,732
Affiliation Fees			
- ACTU		52,354	53,123
- Other		1,190	600
Audit and Accountancy		6,700	5,000
Depreciation of Fixed Assets		23,159	14,181
Donations and Grants	8	200	7,354
Fringe benefits Tax		165	1,098
Holiday pay and sick leave charges		-	700
Industrial Officer (QLD)		12,825	-
Legal and professional services	7	-	244
Long Service Leave charges		-	-
Maintenance - office equipment		141	909
Meeting expenses			
Federal Executive and Council		259	4,391
Publicity and Public Relations (Website)		2,009	35,249
Reference Library and Publications		5,139	10,758
Rent and electricity		25,318	31,868
Redundancy Payments		22,406	-
Salaries			
Officials		36,400	34,636
Staff		19,534	71,348
Staff Amenities		54	1,304
Staff Training		150	2,655
Superannuation		41,737	39,779
Travel and accommodation		34,243	38,301
TOTAL EXPENDITURE		<u>305,205</u>	<u>377,230</u>
SURPLUS/(LOSS) FOR YEAR		(34,727)	(85,866)
LESS Capitation fees Written Off - Western Australia	5	<u>-</u>	<u>(25,341)</u>
OPERATING LOSS FOR YEAR		<u>(34,727)</u>	<u>(111,207)</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004**

1. ACCOUNTING METHODS

The financial report has been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional requirements and the Workplace Relations Act 1996. 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 requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of subsections (1), (2) and (3) of section 272 of Schedule 1B which read as follows:

- (i) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (ii) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (iii) A reporting unit must comply with an application made under subsection (1).

3. CASH AT BANK

Commonwealth Bank	
- General Account	22,704
- Investment Account	304,202
	<u>326,906</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004**

4. PROVISIONS FOR EMPLOYEE ENTITLEMENTS

(a) Long Service Leave

Balance 01.07.2003	45,554	
Additional provision	-	
Payout	<u>(15,530)</u>	
Balance 30.06.2004		<u>30,024</u>

(b) Holiday Pay and Sick Leave

Balance 01.07.2003	68,778	
Additional provision	-	
Payout	<u>(6,474)</u>	
Balance 30.06.2004		<u>62,304</u>

5. CAPITATION FEES

	Balance Owing 30.06.03	Current 2004	Received 2004	Write off during year	Balance Owing 30.06.04
N.S.W.	-	53,904	53,904	-	-
South Australia	-	-	-	-	-
Newcastle	16,968	41,131	58,099	-	-
Queensland	-	85,663	85,663	-	-
Victoria	27,923	52,570	80,493	-	-
Tasmania	-	-	-	-	-
West Australia	-	12,728	12,728	-	-
TOTAL	44,891	245,996	290,887	-	-

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004**

6. NON-CURRENT ASSETS

Motor Vehicle at cost	27,898	
Depreciation provided	<u>18,580</u>	
Written down value 30.06.04	<u>9,318</u>	
Furniture and Office Equipment		
Cost to date	60,793	
Depreciation provided	<u>54,852</u>	
Written down value 30.06.04	<u>5,941</u>	
TOTAL		<u>15,259</u>

7. LEGAL COSTS

Solicitors fees		<u>-</u>
-----------------	--	----------

8. DONATIONS AND GRANTS

Workers Out		<u>200</u>
		<u>200</u>

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@comcen.com.au

TELEPHONE: 9807-2188
FAX: 9809-7868
P.O. BOX 150
WEST RYDE 1685

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

FEDERAL COUNCIL

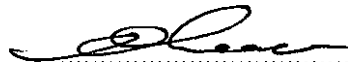
INDEPENDENT AUDITOR'S REPORT

I have audited the accounting records of the Australasian Meat Industry Employees' Union, Federal Council in respect of the financial year ended 30 June 2004.

Audit Opinion

In my opinion the financial report of the Australasian Meat Industry Employees' Union, Federal Council is in accordance with:

- (a) the Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the organisation's financial position as at 30 June 2004 and its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) other mandatory professional reporting requirements in Australia,



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

Dated: 18th April 2005



Chartered Accountants

Liability limited by a scheme approved
under Professional Standards Legislation

A. M. I. E. U. - FEDERAL COUNCIL

DEPRECIATION SCHEDULE FOR THE YEAR ENDED 30 JUNE 2004

Description	Purchase Date	Original Cost	Opening W.D.V.	Deprec Rate	Deprec P.C.	Scrapped	Closing W.D.V.
Furniture	1999	16,350	-	10%			-
	1999	366	201	10%	37	164	-
Office alterations		2,770	436	10%	277	159	-
Mobile telephones	1996	1,394	348	10%	139	209	-
	1998	552	277	10%	55	221	-
Computer	1998	7,400	740	10%	740		-
	1999	3,195	691	10%	320	372	-
Fax	1998	3,550	355	10%	355		-
Franking machine		2,200	660	10%	220	440	-
Aficio Copier	1999	11,814	6,991	10%	1,181	5,810	-
Lan Service set up	31.07.01	1,996	1,040	25%	499	541	-
Computer equip & workstation	31.05.02	3,155	2,301	25%	789		1,512
Mobile Phones (2)	09.08.02	1,219	940	25%	305	635	-
Compactus	19.02.04	4,832	4,832	20%	403		<u>4,429</u>
							<u>5,941</u>
Motor Vehicle XYC659	30.06.02	27,898	18,608	33.3%	9,290		<u>9,318</u>
TOTAL		88,691	38,419		14,609	8,550	<u>15,259</u>



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

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

Dear Mr Richardson

**Re: Lodgement of the Australasian Meat Industry Employees Union Federal Council
Financial Statements and Accounts for the year ending 30 June 2004 (FR2004/542)**

Receipt is acknowledged of the amended financial statements and accounts lodged in the Registry on 6 July 2005, in response to our letter of 4 March 2005.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/007v/financial.

I would like to take this opportunity to remind you that information about the financial reporting obligations under the Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) which apply to your organisation can be found at www.airc.gov.au/fact_sheets/factsheets.html.

Yours sincerely,

A handwritten signature in cursive script that reads "Belinda Penna".

Belinda Penna
for Deputy Industrial Registrar

8 July 2005