



**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: FR2004/543-[007V-NCNN]**

Ms Kath Evans  
Secretary  
Australasian Meat Industry Employees Union  
Newcastle and Northern Branch  
PO Box 2263  
DANGAR NSW 2309

Dear Ms Evans

**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'<sup>1</sup>). 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.

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<sup>1</sup> 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](http://www.airc.gov.au)). When lodging the financial return please quote: **FR2004/543**.

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](mailto: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](http://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

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /	
<b>FIRST MEETING:</b> Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	<i>as soon as practicable after end of financial year</i>
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<i>within a reasonable time of having received the GPFR</i>
Provide full report free of charge to members.  (a) if the report is to be presented before a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or  (b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.  <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	/ /                    	
<b>SECOND MEETING:</b> Present full report to:  (a) General Meeting of Members - s266 (1),(2), or  (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ /       	<i>within 6 months of end of financial year</i>  <i>within 6 months of end of financial year</i>
Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /	<i>within 14 days of meeting</i>

**Note:** The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

## 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	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	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?	
<b>2</b>	<b>Committee of Management Statement</b>	
	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?	
<b>3</b>	<b>Auditor's Report</b>	
	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?	
<b>4</b>	<b>Operating Report</b>	
	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?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	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 Officer<sup>1</sup>**

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]<sup>2</sup>*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]<sup>3</sup>*, 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]<sup>3</sup>* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

<sup>1</sup>*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.

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*



**Australian Government**  
**Australian Industrial Registry**

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

Ms Kath Evans  
Secretary  
The Australasian Meat Industry Employees Union  
Newcastle and Northern Branch  
Union House 34 Union Street  
NEWCASTLE WEST NSW 2302

Dear Ms Evans

**Financial Return - year ending 30 June 2004 Ref: FR2004/543**

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'<sup>49</sup>).

**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

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<sup>49</sup> Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

that the time limit for providing to members copies of the full report or concise report may in turn be extended.

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**

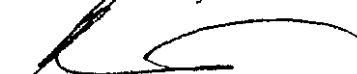
We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at [peter.mckerrow@air.gov.au](mailto:peter.mckerrow@air.gov.au) as early as possible if you have any queries. If you have already taken steps to ensure that your reporting unit complies with the time scale requirements of RAO, please 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](http://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 McKerrow  
for Deputy Industrial Registrar  
23 November 2004



KATH EVANS  
Secretary

# The Australasian Meat Industry Employees' Union

NEWCASTLE AND NORTHERN BRANCH

OFFICE:  
UNION HOUSE,  
34 UNION STREET,  
NEWCASTLE WEST.  
P.O. BOX 5016,  
NEWCASTLE WEST 2302.

Registered under the Workplace Relations Act 1996

PHONE:(02) 4929 5496

FAX: (02) 4929 5401

18th February, 2005

The Industrial Registrar  
Australian Industrial Registry  
Level 8, Terrace Towers  
80 William Street  
East Sydney NSW 2011

Dear Sir/Madam,

Re: Financial Returns Year Ending 30th June, 2004

I enclose herewith for your files a copy of the Financial Returns of the Australasian Meat Industry Employees Union (Newcastle and Northern Branch) for the year ended 30th June, 2004 pursuant to Schedule 1B RAO of the Workplace Relations Act 1996.

The financial report was submitted to the Committee of Management meeting held 26th August, 2004.

The financial report was distributed free to members on 28th October, 2004 as an insert in the Union's Journal. I have attached a copy of the Union's Journal and the financial report as an insert for your information.

The Australasian Meat Industry Employees Union (Federal Council) filed a notification of rule alterations in the Australian Industrial Registry on 23rd November, 2004 followed by a declaration as required by regulation 126 of the Workplace Relations Act (Registration and Accountability of Organisations) Regulations on 24th November, 2004.

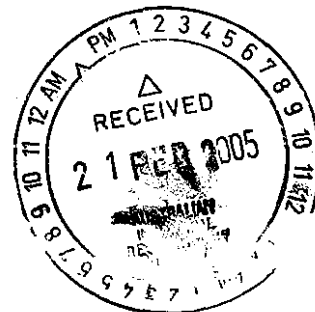
The Branch Committee of Management considered and adopted the financial report on Thursday, 25th November, 2004.

The Branch has been notified that the alteration to Rules was certified on 21 January, 2005; a certificate was issued (R2004/476).

Accordingly, I now forward the financial report for your records.

Yours faithfully,

Kath Evans  
Secretary



**Certificate of Secretary or other Authorised Officer**

S268 of Schedule 1B Workplace Relations Act 1996

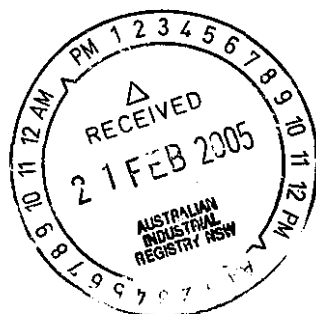
I, Kathleen May Evans being the Secretary of the Australasian Meat Industry Employees Union Newcastle and Northern Branch certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- That the full report was provide to members on 28th October, 2004; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 25th November, 2004 in accordance with section 266 of the RAO Schedule.



Signature

Date: *18<sup>th</sup> February 2005*



**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH**

**FEDERAL REGISTERED UNION**

**ABN 65 730 047 738**

**FOR THE YEAR ENDED 30 JUNE 2004**

**FINANCIAL REPORT**



34 Union Street  
NEWCASTLE WEST NSW 2302

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

**ABN 65 730 047 738**

**OPERATING REPORT**

Your committee members submit the financial report of the Australasian Meat Industry Employees Union, Newcastle & Northern Branch for the financial year ended 30 June 2004.

**Committee Members**

The names of committee members throughout the year were:

Cameron Armstrong  
Paul Brown  
Ryan Christe  
Mark Cooke  
Michael Elliot  
Kathleen Evans  
Lynne Lavell  
Marie Lucas  
Anthony McLean  
Wayne Mitchell  
Brian Mordue  
Karen Radnidge  
Joanne Reid  
Peter Stunt  
Joseph Wilson

**Principal Activities**

The principal activities during the financial year related to the operations of a trade union.

**Significant Changes**

No significant changes in the nature of these activities occurred during the year.

**Operating Result**

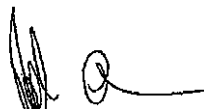
The profit from ordinary activities amounted to \$14,810.

Signed in accordance with a resolution of the members of the committee.



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**KATHLEEN EVANS**



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**PAUL BROWN**

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

**ABN 65 730 047 738**

**STATEMENT BY**

**MEMBERS OF THE COMMITTEE**

In the opinion of the committee the financial report as set out of pages 4 to 14.

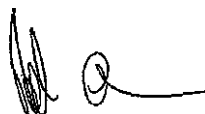
1. Presents fairly the financial position of Australasian Meat Industry Employees Union, Newcastle & Northern Branch as at 30 June 2004 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Australasian Meat Industry Employees Union, Newcastle & Northern Branch will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



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**KATHLEEN EVANS**



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**PAUL BROWN**



**INDEPENDENT AUDITORS REPORT TO MEMBERS OF  
 AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
 NEWCASTLE & NORTHERN BRANCH - FEDERAL  
 ABN 65 730 047 738**

**SCOPE**

We have audited the financial statements of Australasian Meat Industry Employees Union, Newcastle & Northern Branch for the year ended 30 June 2004 as set out on pages 4 to 14. The management of the Union is responsible for the preparation of the financial statements and the information contained therein. We have conducted an independent audit of the financial statements in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examinations, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

**AUDIT OPINION**

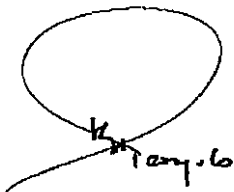
We report that we have inspected and audited the accounting records of Australasian Meat Industry Employees Union in relation to the year ended 30 June 2004 and report that in our opinion satisfactory accounting records were kept by the Union in relation to the year, including;

- (a) (i) records of the sources and nature of the income of the Union (including income from members); and
- (ii) records of the nature and purposes of the expenditure of the Union; and

in our opinion the accounts and other statements prepared under section 276 of the Workplace Relations Act 1996 in relation to the year were properly drawn up so as to give a true and fair view of:

- (b) (i) the financial affairs of the Union as at 30 June 2004; and
- (ii) the income and expenditure and any surplus of the Union for the year; and
- (c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by us for the purpose of the audit, was provided.

We also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, we must report particulars and that those particulars, if any, which form part of this report, are attached.



**K H PERRY & CO  
 CHARTERED ACCOUNTANTS**

**TREVOR J RAMSAY  
 REGISTERED COMPANY AUDITOR**

Dated at MAYFIELD this TWENTY SIXTH day of AUGUST 2004

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH – FEDERAL**

**ABN 65 730 047 738**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
<b>CLASSIFICATION OF EXPENSES BY FUNCTION</b>			
Membership contributions & entrance fees		516,170	407,342
Other revenues from ordinary activities		6,982	6,335
Administration & overhead expenses		(468,582)	(409,501)
Other expenses		( 39,760)	( 35,742)
Net profit/(loss) from ordinary activities before income tax expense	2	14,810	( 31,566)
Income tax expense relating to ordinary activities	4	-	-
Net profit/(loss) from ordinary activities after income tax expense attributable to the union		14,810	( 31,566)
Total changes in equity other than those resulting from transactions with owners as owners		<u>14,810</u>	<u>( 31,566)</u>

The accompanying notes form part of these financial statements

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

## NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2004

	NOTE	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash assets	6	449,766	217,988
Receivables	7	30,301	61,579
Other	8	7,359	27,580
		<u>487,426</u>	<u>307,147</u>
<b>NON CURRENT ASSETS</b>			
Plant & equipment	9	-	223
		<u>-</u>	<u>223</u>
<b>TOTAL NON CURRENT ASSETS</b>			
		<u>487,426</u>	<u>307,370</u>
<b>LESS CURRENT LIABILITIES</b>			
Payables	10	31,637	1,436
Other	11	445,162	310,117
		<u>476,799</u>	<u>311,553</u>
<b>NET ASSETS</b>			
		<u>10,627</u>	<u>( 4,183)</u>
<b>ACCUMULATED FUNDS</b>			
General fund	12	10,627	(4,183)
		<u>10,627</u>	<u>( 4,183)</u>
<b>TOTAL EQUITY</b>			
		<u>10,627</u>	<u>( 4,183)</u>

The accompanying notes form part of these financial statements

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

## NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED 30 JUNE 2004

	NOTE	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		581,651	504,422
Payments to suppliers		( 356,755)	( 583,833)
Interest received		6,882	6,335
Net cash provided by / (used in) operating activities	5	231,778	( 73,076)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
		-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
		-	-
Net (decrease) in cash held		231,778	( 73,076)
Cash at beginning of year	6	217,988	291,064
<b>CASH AT END OF YEAR</b>	6	<u>449,766</u>	<u>217,988</u>

The accompanying notes form part of these financial statements

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

**ABN 65 730 047 738**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board. The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Costs is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report.

**(a) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

**(b) Plant & Equipment**

Each class of plant & equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

**Plant & equipment are measured on the cost basis.**

The carrying amount of property, plant and equipment is reviewed annually by Committee of Management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of plant & equipment and capitalized leased assets, is depreciated on a prime cost basis over their useful lives to the Union commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Plant & equipment	3.5%

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION****NEWCASTLE & NORTHERN BRANCH - FEDERAL**

ABN 65 730 047 738

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2004****NOTE 1: STATEMENT OF ACCOUNTING POLICIES (continued)****(c) Cash**

For the purpose of the statement of cash flows, cash includes cash on hand and in at call deposits with banks or financial institutions.

**(d) Revenue**

Revenue from members is recognized according to the period of membership subscription. Interest revenues is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from the rendering of a service is recognised upon the delivery of the service to the member. All revenue is stated net of the amount of goods and services tax (GST).

**(e) Comparative Figures**

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

**ABN 65 730 047 738**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2004**

	2004	2003
	\$	\$
<b>NOTE 2: REVENUE</b>		
Operating activities:		
- membership contributions & entrance fees	516,170	407,342
- interest received	6,882	6,335
- other revenue	100	-
	<u>523,152</u>	<u>413,677</u>
Interest revenue from:		
- other persons	<u>6,882</u>	<u>6,335</u>
<b>NOTE 3: OPERATING PROFIT</b>		
Expenses:		
Depreciation of plant & equipment	-	223
Remuneration of auditor		
- audit & other services	15,195	14,200
<b>NOTE 4: INCOME TAX EXPENSE</b>		
No provision for income tax is necessary as "Trade Unions" are exempt from income tax under section 50-15 of the Income Tax Assessment Act, 1997		
	<u>-</u>	<u>-</u>

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

## NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2004

	2004 \$	2003 \$
<b>NOTE 5: CASH FLOW INFORMATION</b>		
<b>Reconciliation of Cash Flow from Operations with profit/(Loss) from ordinary activities after Income Tax</b>		
Profit/(loss) from ordinary activities after income tax	14,810	( 31,566)
	-----	-----
Non cash flows in operating (loss)		
Depreciation	223	338
Changes in assets and liabilities		
(Increase)/Decrease in receivables	31,278	28,956
(Increase)/Decrease in other debtors	20,221	( 19,980)
Increase/(Decrease) in payables	30,201	( 1,221)
Increase/(Decrease) in other liabilities	135,045	( 49,603)
	-----	-----
Cash Flows from Operations	231,778	( 73,076)
	=====	=====
<b>NOTE 6: CASH ASSETS</b>		
Cash at bank	449,766	217,988
	=====	=====
<b>NOTE 7: RECEIVABLES</b>		
Dues receivable	30,301	61,579
	=====	=====



## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

## NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2004

	NOTE	2004 \$	2003 \$
<b>NOTE 8: OTHER</b>			
Other debtors		7,359	27,580
		<u>7,359</u>	<u>27,580</u>

**NOTE 9: PLANT & EQUIPMENT**

Plant & equipment at cost		9,638	9,638
Less accumulated depreciation		9,638	9,415
		<u>9,638</u>	<u>9,415</u>
Total Plant and Equipment		-	223
		<u>-</u>	<u>223</u>

## (a) Movements in Carrying Amounts

Movement in the carry amounts for each class of plant and equipment between the beginning and the end of the current period

	Plant & Equipment \$	Total \$
Balance at the beginning of period	223	223
Additions	-	-
Depreciation	(223)	(223)
	<u>-</u>	<u>-</u>
Carrying amount at the end of the period	<u>-</u>	<u>-</u>

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

**ABN 65 730 047 738**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
<b>NOTE 10: PAYABLES</b>			
Accounts payable		31,637	1,436
		<u>31,637</u>	<u>1,436</u>
<b>NOTE 11: OTHER CURRENT LIABILITIES</b>			
Members advance contributions		311,448	270,801
Other creditors & accruals		130,714	39,316
Provision for legal fees		3,000	-
		<u>445,162</u>	<u>310,117</u>
<b>NOTE 12: RETAINED PROFITS</b>			
Retained profits/(losses) at the beginning of the financial year		( 4,183)	27,383
Net profit/(loss) attributable to members of the Union		14,810	( 31,566)
		<u>10,627</u>	<u>( 4,183)</u>

**NOTE 13: NOTICE REQUIRED UNDER WORKPLACE RELATIONS ACT**

In accordance with the requirements of the Workplace Relations Act 1996 the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which reads as follows:-

- (1) A member of an organization, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make on application under Sub-Section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received of an application made at the request of the member.

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

## NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2004

2004	2003
\$	\$

**NOTE 14: FINANCIAL INSTRUMENTS****(a) Interest Rate Risk**

The Union's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing			
	2004	2003	2004	2003	Within 1 year		1 to 5 years	
	%	%	\$	\$	\$	\$	\$	\$
Financial assets								
Cash	2.6	2.7	449,766	217,988	-	-	-	-
<b>Total Financial Assets</b>			<b>449,766</b>	<b>217,988</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Financial Liabilities			-	-	-	-	-	-
<b>Total Financial Liabilities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**(b) Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial report. The union does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Union.

**(c) Net Values**

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

**ABN 65 730 047 738**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 15: SEGMENT REPORTING**

The Union operates predominantly in one industry.

The principal activity of the Union relates to the provision of Trade Union services.

**NOTE 16: UNION DETAILS**

The registered office of the Union is

34 Union Street  
NEWCASTLE WEST NSW 2302

**NOTE 17: NOTICE TO MEMBERS**

At the end of the financial year ended 30 June 2004 there were 3,984 persons that were members of the Organisation.

As a member of the Union you are obliged to advise the Union of any changes to your address and if you are no longer working in the industry.

Under the Rules of the Organisation a member may resign from the Union by written notice addressed and delivered to the Secretary of the Branch in which membership is held.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

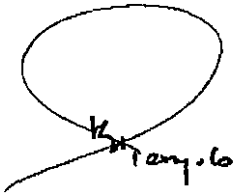
**ABN 65 730 047 738**

**AUDITORS STATEMENT IN RELATION TO THE**

**ADDITIONAL FINANCIAL DATA**

The additional financial data presented in the following pages is in accordance with the books and records of the Australasian Meat Industry Employees Union, Newcastle & Northern Branch ('our client') which have been subjected to the auditing procedures applied in our statutory audit of the Union for the year ended 30 June 2004. It will be appreciated that our statutory audit did not cover all details of the additional financial data.

Accordingly we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither the firm, nor any member or employee of the firm, undertakes responsibility in any way whatsoever to any person (other than our client) in respect of such data, including any errors or omission therein however caused.

A handwritten signature in black ink, appearing to read 'Trevor J Ramsay', is written over a large, loopy circular scribble.

**K H PERRY & CO**  
**CHARTERED ACCOUNTANTS**

**TREVOR J RAMSAY**  
**REGISTERED COMPANY AUDITOR**

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

## NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## STATEMENT OF INCOME &amp; EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2004

	2004 \$	2003 \$
<b>INCOME</b>		
Membership contributions & entrance fees	516,170	407,342
Interest	6,882	6,335
Other income	100	-
<b>TOTAL INCOME</b>	<u>523,152</u>	<u>413,677</u>
<b>EXPENDITURE</b>		
Advertising	173	308
Audit fees	15,195	14,200
Bank charges	975	1,009
Capitation fee	387,128	305,506
Computer software & expenses	600	5,193
Delegates commissions	21,128	24,468
Depreciation	223	338
Donations	750	-
Functions & presentation	135	2,193
General expenses	122	147
Legal & professional fees	28,557	68,084
Legal fees provision	3,000	( 36,484)
Loss of member wages	-	3,106
Printing & stationery	4	396
Staff training	-	987
Transfer of membership contributions & entrance fees – Federal Council	39,760	35,742
Travel & accommodation	10,592	20,050
<b>TOTAL EXPENDITURE</b>	<u>508,342</u>	<u>445,243</u>
<b>OPERATING SURPLUS/ (DEFICIT)</b>	14,810	( 31,566)
Transfer to/from other funds	-	-
Net surplus/ (deficit) transferred to general fund	14,810	( 31,566)
General fund balance at beginning of year	( 4183)	27,383
<b>GENERAL FUND BALANCE AT END OF YEAR</b>	<u>10,627</u>	<u>( 4,183)</u>

This statement is to be read in conjunction with the attached Auditors Statement of K H Perry & Co

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

**ABN 65 730 047 738**

**CERTIFICATE BY MEMBER OF THE COMMITTEE**

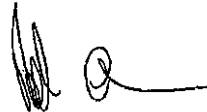
I, Kathleen Evans of 44 Ulick Street, Merewether, New South Wales, and I Paul Brown of Old Bar, New South Wales certify that:

- (a) We are members of the Committee of Management of Australasian Meat Industry Employees Union, Newcastle & Northern Branch.
- (b) We attended the Committee of Management meeting of the Union held on 26 August 2004.
- (c) We are authorized by a resolution of the Committee to sign this certificate.
- (d) This annual statement was submitted to the Members of the Committee at its Committee of Management meeting.



---

**KATHLEEN EVANS**



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**PAUL BROWN**

Dated at NEWCASTLE WEST this TWENTY SIXTH day of AUGUST 2004.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION**

**NEWCASTLE & NORTHERN BRANCH - FEDERAL**

**ABN 65 730 047 738**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 26 August 2004 the Committee of Management of Australasian Meat Industry Employees Union, Newcastle & Northern Branch 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 come 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

For Committee of Management: KATHLEEN EVANS

Title of Office held: SECRETARY

Signature:



Date: 26 August 2004



**MEAT EMPLOYEES'**  
**JOURNAL**  
**NEWCASTLE AND NORTHERN BRANCH**



**Volume 53**

**October/March 2005**

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

NEWCASTLE & NORTHERN BRANCH

FEDERAL REGISTERED UNION

ABN 65 730 047 738

FOR THE YEAR ENDED 30 JUNE 2004

FINANCIAL REPORT

34 Union Street  
NEWCASTLE WEST NSW 2302

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

## NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## OPERATING REPORT

Your committee members submit the financial report of the Australasian Meat Industry Employees Union, Newcastle & Northern Branch for the financial year ended 30 June 2004.

## Committee Members

The names of committee members throughout the year were:

Cameron Armstrong  
Paul Brown  
Ryan Christe  
Mark Cooke  
Michael Elliot  
Kathleen Evans  
Lynne Lavell  
Marie Lucas  
Anthony McLean  
Wayne Mitchell  
Brian Mordue  
Karen Radnidge  
Joanne Reid  
Peter Stunt  
Joseph Wilson

## Principal Activities

The principal activities during the financial year related to the operations of a trade union.

## Significant Changes

No significant changes in the nature of these activities occurred during the year.


## Operating Result

The profit from ordinary activities amounted to \$14,810.

Signed in accordance with a resolution of the members of the committee.



KATHLEEN EVANS



PAUL BROWN

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

## NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## STATEMENT BY

## MEMBERS OF THE COMMITTEE

In the opinion of the committee the financial report as set out of pages 4 to 14.

1. Presents fairly the financial position of Australasian Meat Industry Employees Union, Newcastle & Northern Branch as at 30 June 2004 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Australasian Meat Industry Employees Union, Newcastle & Northern Branch will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



KATHLEEN EVANS



PAUL BROWN

INDEPENDENT AUDITORS REPORT TO MEMBERS OF  
 AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
 NEWCASTLE & NORTHERN BRANCH - FEDERAL  
 ABN 65 730 047 738

## SCOPE

We have audited the financial statements of Australasian Meat Industry Employees Union, Newcastle & Northern Branch for the year ended 30 June 2004 as set out on pages 4 to 14. The management of the Union is responsible for the preparation of the financial statements and the information contained therein. We have conducted an independent audit of the financial statements in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examinations, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

## AUDIT OPINION

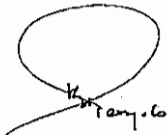
We report that we have inspected and audited the accounting records of Australasian Meat Industry Employees Union in relation to the year ended 30 June 2004 and report that in our opinion satisfactory accounting records were kept by the Union in relation to the year, including:

- (a) (i) records of the sources and nature of the income of the Union (including income from members); and  
 (ii) records of the nature and purposes of the expenditure of the Union; and

in our opinion the accounts and other statements prepared under section 276 of the Workplace Relations Act 1996 in relation to the year were properly drawn up so as to give a true and fair view of:

- (b) (i) the financial affairs of the Union as at 30 June 2004; and  
 (ii) the income and expenditure and any surplus of the Union for the year; and  
 (c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by us for the purpose of the audit, was provided.

We also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, we must report particulars and that those particulars, if any, which form part of this report, are attached.



K H PERRY & CO  
 CHARTERED ACCOUNTANTS

TREVOR J RAMSAY  
 REGISTERED COMPANY AUDITOR

Dated at MAYFIELD this TWENTY SIXTH day of AUGUST 2004

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
 NEWCASTLE & NORTHERN BRANCH - FEDERAL  
 ABN 65 730 047 738  
 STATEMENT OF FINANCIAL PERFORMANCE  
 FOR THE YEAR ENDED 30 JUNE 2004

	NOTE	2004 \$	2003 \$
<b>CLASSIFICATION OF EXPENSES BY FUNCTION</b>			
Membership contributions & entrance fees		516,170	407,342
Other revenues from ordinary activities		6,982	6,335
Administration & overhead expenses		(468,582)	(409,501)
Other expenses		( 39,760)	( 35,742)
Net profit/(loss) from ordinary activities before income tax expense	2	14,810	( 31,566)
Income tax expense relating to ordinary activities	4	-	-
Net profit/(loss) from ordinary activities after income tax expense attributable to the union		14,810	( 31,566)
Total changes in equity other than those resulting from transactions with owners as owners		14,810	( 31,566)

The accompanying notes form part of these financial statements

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2004

	NOTE	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash assets	6	449,766	217,988
Receivables	7	30,301	61,579
Other	8	7,359	27,580
		<u>487,426</u>	<u>307,147</u>
<b>NON CURRENT ASSETS</b>			
Plant & equipment	9	-	223
		<u>-</u>	<u>223</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>-</u>	<u>223</u>
<b>TOTAL ASSETS</b>		<u>487,426</u>	<u>307,370</u>
<b>LESS CURRENT LIABILITIES</b>			
Payables	10	31,637	1,436
Other	11	445,162	310,117
		<u>476,799</u>	<u>311,553</u>
<b>NET ASSETS</b>		<u>10,627</u>	<u>( 4,183)</u>
<b>ACCUMULATED FUNDS</b>			
General fund	12	10,627	(4,183)
		<u>10,627</u>	<u>( 4,183)</u>
<b>TOTAL EQUITY</b>		<u>10,627</u>	<u>( 4,183)</u>

The accompanying notes form part of these financial statements

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2004

	NOTE	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		581,651	504,422
Payments to suppliers		( 356,755)	( 583,833)
Interest received		6,882	6,335
		<u>231,778</u>	<u>( 73,076)</u>
Net cash provided by / (used in) operating activities	5	<u>231,778</u>	<u>( 73,076)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
		-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
		-	-
Net (decrease) in cash held		231,778	( 73,076)
Cash at beginning of year	6	217,988	291,064
		<u>449,766</u>	<u>217,988</u>
<b>CASH AT END OF YEAR</b>	6	<u>449,766</u>	<u>217,988</u>

The accompanying notes form part of these financial statements

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2004

## NOTE 1: STATEMENT OF ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board. The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Costs is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report.

## (a) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

## (b) Plant &amp; Equipment

Each class of plant & equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant & equipment are measured on the cost basis.

The carrying amount of property, plant and equipment is reviewed annually by Committee of Management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

## Depreciation

The depreciable amount of plant & equipment and capitalized leased assets, is depreciated on a prime cost basis over their useful lives to the Union commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Plant & equipment	3.5%

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2004

## NOTE 1: STATEMENT OF ACCOUNTING POLICIES (continued)

## (c) Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in at call deposits with banks or financial institutions.

## (d) Revenue

Revenue from members is recognized according to the period of membership subscription. Interest revenues is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from the rendering of a service is recognised upon the delivery of the service to the member. All revenue is stated net of the amount of goods and services tax (GST).

## (e) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
 NEWCASTLE & NORTHERN BRANCH - FEDERAL  
 ABN 65 730 047 738

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

	2004 \$	2003 \$
<b>NOTE 2: REVENUE</b>		
Operating activities:		
- membership contributions & entrance fees	516,170	407,342
- interest received	6,882	6,335
- other revenue	100	-
	<u>523,152</u>	<u>413,677</u>
Interest revenue from:		
- other persons	<u>6,882</u>	<u>6,335</u>
<b>NOTE 3: OPERATING PROFIT</b>		
Expenses:		
Depreciation of plant & equipment	-	223
Remuneration of auditor		
- audit & other services	15,195	14,200

**NOTE 4: INCOME TAX EXPENSE**

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under section 50-15 of the Income Tax Assessment Act, 1997

- -

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
 NEWCASTLE & NORTHERN BRANCH - FEDERAL  
 ABN 65 730 047 738

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

	2004 \$	2003 \$
<b>NOTE 5: CASH FLOW INFORMATION</b>		
Reconciliation of Cash Flow from Operations with profit/(Loss) from ordinary activities after Income Tax		
Profit/(loss) from ordinary activities after income tax	14,810	( 31,566)
Non cash flows in operating (loss)		
Depreciation	223	338
Changes in assets and liabilities		
(Increase)/Decrease in receivables	31,278	28,956
(Increase)/Decrease in other debtors	20,221	( 19,980)
Increase/(Decrease) in payables	30,201	( 1,221)
Increase/(Decrease) in other liabilities	135,045	( 49,603)
Cash Flows from Operations	<u>231,778</u>	<u>( 73,076)</u>
<b>NOTE 6: CASH ASSETS</b>		
Cash at bank	<u>449,766</u>	<u>217,988</u>
<b>NOTE 7: RECEIVABLES</b>		
Dues receivable	<u>30,301</u>	<u>61,579</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

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

	NOTE	2004 \$	2003 \$
<b>NOTE 8: OTHER</b>			
Other debtors		<u>7,359</u>	<u>27,580</u>
<b>NOTE 9: PLANT &amp; EQUIPMENT</b>			
Plant & equipment at cost		9,638	9,638
Less accumulated depreciation		9,638	9,415
Total Plant and Equipment		<u>-</u>	<u>223</u>

(a) Movements in Carrying Amounts

Movement in the carry amounts for each class of plant and equipment between the beginning and the end of the current period

	Plant & Equipment \$	Total \$
Balance at the beginning of period	223	223
Additions	-	-
Depreciation	(223)	(223)
Carrying amount at the end of the period	<u>-</u>	<u>-</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

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

	NOTE	2004 \$	2003 \$
<b>NOTE 10: PAYABLES</b>			
Accounts payable		<u>31,637</u>	<u>1,436</u>
<b>NOTE 11: OTHER CURRENT LIABILITIES</b>			
Members advance contributions		311,448	270,801
Other creditors & accruals		130,714	39,316
Provision for legal fees		3,000	-
		<u>445,162</u>	<u>310,117</u>

**NOTE 12: RETAINED PROFITS**

Retained profits/(losses) at the beginning of the financial year	( 4,183)	27,383
Net profit/(loss) attributable to members of the Union	14,810	( 31,566)
Retained profits at the end of the financial year	<u>10,627</u>	<u>( 4,183)</u>

**NOTE 13: NOTICE REQUIRED UNDER WORKPLACE RELATIONS ACT**

In accordance with the requirements of the Workplace Relations Act 1996 the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which reads as follows:-

- (1) A member of an organization, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make on application under Sub-Section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received of an application made at the request of the member.



AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

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

2004  
\$

2003  
\$

NOTE 14: FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The Union's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing			
	2004 %	2003 %	2004 \$	2003 \$	Within 1 year		1 to 5 years	
					2004 \$	2003 \$	2004 \$	2003 \$
Financial assets								
Cash	2.6	2.7	449,766	217,988	-	-	-	-
Total Financial Assets			449,766	217,988	-	-	-	-
Financial Liabilities			-	-	-	-	-	-
Total Financial Liabilities			-	-	-	-	-	-

(b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial report. The union does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Union.

(c) Net Values

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

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

NOTE 15: SEGMENT REPORTING

The Union operates predominantly in one industry.

The principal activity of the Union relates to the provision of Trade Union services.

NOTE 16: UNION DETAILS

The registered office of the Union is

34 Union Street  
NEWCASTLE WEST NSW 2302

NOTE 17: NOTICE TO MEMBERS

At the end of the financial year ended 30 June 2004 there were 3,984 persons that were members of the Organisation.

As a member of the Union you are obliged to advise the Union of any changes to your address and if you are no longer working in the industry.

Under the Rules of the Organisation a member may resign from the Union by written notice addressed and delivered to the Secretary of the Branch in which membership is held.

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

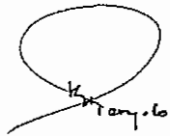
NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

AUDITORS STATEMENT IN RELATION TO THE  
ADDITIONAL FINANCIAL DATA

The additional financial data presented in the following pages is in accordance with the books and records of the Australasian Meat Industry Employees Union, Newcastle & Northern Branch ('our client') which have been subjected to the auditing procedures applied in our statutory audit of the Union for the year ended 30 June 2004. It will be appreciated that our statutory audit did not cover all details of the additional financial data.

Accordingly we do not express an opinion on such financial data and no warranty of accuracy or reliability is given. Neither the firm, nor any member or employee of the firm, undertakes responsibility in any way whatsoever to any person (other than our client) in respect of such data, including any errors or omission therein however caused.



K H PERRY & CO  
CHARTERED ACCOUNTANTS

TREVOR J RAMSAY  
REGISTERED COMPANY AUDITOR

## AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

NEWCASTLE &amp; NORTHERN BRANCH - FEDERAL

ABN 65 730 047 738

STATEMENT OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2004

	2004 \$	2003 \$
<b>INCOME</b>		
Membership contributions & entrance fees	516,170	407,342
Interest	6,882	6,335
Other income	100	-
<b>TOTAL INCOME</b>	<b>523,152</b>	<b>413,677</b>
<b>EXPENDITURE</b>		
Advertising	173	308
Audit fees	15,195	14,200
Bank charges	975	1,009
Capitation fee	387,128	305,506
Computer software & expenses	600	5,193
Delegates commissions	21,128	24,468
Depreciation	223	338
Donations	750	-
Functions & presentation	135	2,193
General expenses	122	147
Legal & professional fees	28,557	68,084
Legal fees provision	3,000	( 36,484)
Loss of member wages	-	3,106
Printing & stationery	4	396
Staff training	-	987
Transfer of membership contributions & entrance fees - Federal Council	39,760	35,742
Travel & accommodation	10,592	20,050
<b>TOTAL EXPENDITURE</b>	<b>508,342</b>	<b>445,243</b>
<b>OPERATING SURPLUS/ (DEFICIT)</b>	<b>14,810</b>	<b>( 31,566)</b>
Transfer to/from other funds	-	-
Net surplus/ (deficit) transferred to general fund	14,810	( 31,566)
General fund balance at beginning of year	( 4,183)	27,383
<b>GENERAL FUND BALANCE AT END OF YEAR</b>	<b>10,627</b>	<b>( 4,183)</b>

This statement is to be read in conjunction with the attached Auditors Statement of K H Perry & Co

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH - FEDERAL  
ABN 65 730 047 738

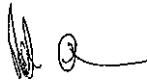
CERTIFICATE BY MEMBER OF THE COMMITTEE

I, Kathleen Evans of 44 Ulick Street, Merewether, New South Wales, and I Paul Brown of Old Bar, New South Wales certify that:

- (a) We are members of the Committee of Management of Australasian Meat Industry Employees Union, Newcastle & Northern Branch.
- (b) We attended the Committee of Management meeting of the Union held on 26 August 2004.
- (c) We are authorized by a resolution of the Committee to sign this certificate.
- (d) This annual statement was submitted to the Members of the Committee at its Committee of Management meeting.



KATHLEEN EVANS



PAUL BROWN

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH - FEDERAL  
ABN 65 730 047 738  
COMMITTEE OF MANAGEMENT STATEMENT

On 26 August 2004 the Committee of Management of Australasian Meat Industry Employees Union, Newcastle & Northern Branch 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 come 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

For Committee of Management: KATHLEEN EVANS

Title of Office held: SECRETARY

Signature:



Date: 26 August 2004



**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

Ms K Evans  
Branch Secretary  
The Australasian Meat Industry Employees' Union  
Newcastle and Northern Branch  
PO Box 5016  
NEWCASTLE WEST NSW 2302

Dear Ms Evans

**Financial Return for year ending 30 June 2004 (FR2004/543)**

I refer to the financial documents of the Branch lodged in the Registry on 21 February 2005 and our phone discussion today.

As discussed, an examination of the documents indicates that there are some matters which the Branch appears not to have addressed in its operating report and the committee of management Statement. I have also outlined some other matters which the Branch may wish to note. References to legislation unless otherwise indicated are to the RAO Schedule<sup>1</sup>.

**Operating Report**

The operating report omits to give details of:

- the right of members to resign (s254(2)(c))
- the number of members (s254(2)(f) and RAO Regulation<sup>2</sup> 159(a))
- the number of employees (s254(2)(f) and RAO Regulation 159(b))
- the period each member of the committee of management occupied his or her position during the financial year (s254(2)(f) and RAO Regulation 159(c))

I note your comment that some of this information was included in the general purpose financial report provided to members. However, the operating report is a distinct report to be prepared by the committee of management or a designated officer, the purpose of which is to provide the specified information for members in one document. The requirement to include these matters in that report is not satisfied by incorporating some of that information in parts of another document or report. Please draw this to the attention of the committee of management when preparing the next operating report.

**Committee of Management Statement**

The Industrial Registrar's Reporting Guidelines<sup>3</sup> require the Committee to express its opinion on various matters in this Statement. The Statement made by the Committee indicates it has not expressed an opinion on the following matters under paragraph 17(e) of the Guidelines:

(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

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

<sup>2</sup> Workplace Relations (Registration and Accountability of Organisations) Regulations 2003

<sup>3</sup> Section 253 Guidelines made 20 June 2003

(vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

In our discussion you indicated that the Committee would have no difficulty in giving its opinion on these matters. If so, could you please confirm this in writing.

Notice required by s272(5) of the RAO Schedule

Note 13 to the financial statements includes a notice in the terms of the former provisions of the Act. Section 272(5) of the RAO Schedule now provides that a notice setting out subsections 272(1), (2) and (3) be included in the general purpose financial report. Please ensure this notice is included next year.

Auditor's Report

The auditor's opinion has been expressed in the terms of the former provisions of the Act. Section 257 of the RAO Schedule now stipulates the matters on which the auditor is required to express an opinion. You may wish to bring this to the auditor's attention.

As I also mentioned, the Registry would be happy to provide comment on any draft documents before the Branch finalises them. If you have any queries, please contact me on (02) 8374 6666.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long horizontal flourish extending to the right.

Peter McKerrow  
for Deputy Industrial Registrar

9 March 2005



KATH EVANS  
Secretary

# The Australasian Meat Industry Employees' Union

NEWCASTLE AND NORTHERN BRANCH

Registered under the Workplace Relations Act 1996

OFFICE:  
UNION HOUSE,  
34 UNION STREET,  
NEWCASTLE WEST.  
P.O. BOX 5016,  
NEWCASTLE WEST 2302.

PHONE:(02) 4929 5496

FAX: (02) 4929 5401

22nd March, 2004

Mr Peter McKerrow  
For Deputy Industrial Registrar  
Australian Industrial Registry  
Level 8  
Terrace Towers  
80 William Street  
East Sydney NSW 2011



Dear Peter,

**Re: Financial Return for year ending 30 June 2004 (FR2004/543)**

I refer to previous discussion and your correspondence of 9th March, 2005 received by the Union on 15th March, 2005.

I have taken note of the matters that you raise in respect to the Operating Report and will ensure that all of the details as outlined will be in the operating report when next preparing the report. I wish to thank you for your assistance in this regard. It has been most helpful.

Further to the Committee of Management Statement dated 26th August, 2004 I provide the following information under paragraph 17 (e) of the Guidelines.

The Australasian Meat Industry Employees Union consists of 2 or more reporting units. I advise that the financial records of the Australasian Meat Industry Employees Union (Newcastle and Northern Branch) have been kept as far as practicable in a consistent manner to each of the other reporting units.

There has been no request of a member or a Registrar duly made to the Australasian Meat Industry Employees Union (Newcastle and Northern Branch) under section 272 of the RAO Schedule.

No orders have been made by the Commission under section 273 of the RAO Schedule during the period 1st July, 2003 to 30th June, 2004.



**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

Ms K Evans  
Branch Secretary  
Australasian Meat Industry Employees Union  
Newcastle and Northern Branch  
PO Box 5016  
NEWCASTLE WEST NSW 2302

Dear Ms Evans

**Re: Lodgement of Financial Statements and Accounts for the year ending 30 June 2004**

Thank you for your letter dated 22 March 2004, providing additional information in relation to the financial statements and accounts which were lodged on 21 February 2005.

Following the receipt of this information, the documents have now been filed, and may be viewed on the internet at [www.e-airc.gov.au/007vncnn/financial](http://www.e-airc.gov.au/007vncnn/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](http://www.airc.gov.au/fact_sheets/factsheets.html).

If we can be of any assistance to you please do not hesitate to call either myself, or Mr Peter McKerrow, on 02 8374 6666.

Yours sincerely,

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

Belinda Penna  
for Deputy Industrial Registrar

1 April 2005