



Fair Work  
Australia

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



Dear Ms Evans

**Re: Lodgement of Financial Statements and Accounts –  
The Australasian Meat Industry Employees Union, Newcastle and Northern Branch – for  
year ending 30 June 2009 (FR2009/10068)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 2 December 2009.

The documents have been filed.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

7 January 2010



KATH EVANS  
Secretary

# The Australasian Meat Industry Employees' Union

NEWCASTLE AND NORTHERN BRANCH

Union House,  
34 Union Street,  
Newcastle West 2302  
Postal Address:  
P O Box 2263,  
Dangar 2309

Registered under the Workplace Relations Act 1996

PHONE:(02) 4929 5496  
FAX: (02) 4929 5401

2<sup>nd</sup> December, 2009

The General Manager  
Fair Work Australia  
80 William Street  
Sydney NSW 2000



Dear Sir,

**RE: Financial Returns Year Ending 30<sup>th</sup> June, 2009**

I attach 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 30<sup>th</sup> June, 2009, pursuant to Schedule 1B Registration and Accountability of Organisations (RAO) Schedule 1 of the Workplace Relations Act 1996.

The Financial Report was submitted to the Committee of Management meeting held 20<sup>th</sup> August, 2009.

The Union posted the financial report on the Union's website at <http://newcastle.amieu.net> on 13<sup>th</sup> October, 2009.

The Branch Committee of Management considered and adopted the Financial Report on Thursday, 20<sup>th</sup> November, 2009 being the first meeting following distribution of the Financial Reports to members in accordance with the Union's Rules and s266(3) of the RAO Schedule.

I now forward the Financial Report for your records, both by electronic means at [www.fwa.gov.au](http://www.fwa.gov.au) and also by mail.

Yours faithfully,

Kath Evans  
Branch 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 13<sup>th</sup> October, 2009; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 20th December, 2009 in accordance with section 266 of the RAO Schedule.

Signature



Date: 2nd December, 2009

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

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2009**

**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 2009.

**COMMITTEE MEMBERS**

The names of the committee members throughout the year were:

Cameron Armstrong	1 July 2008 to 28 August 2008
Paul Brown	1 July 2008 to 30 June 2009
Emma Colquhoun	1 July 2008 to 26 February 2009
Mark Cooke	1 July 2008 to 30 June 2009
Julie Graham	1 July 2008 to 30 June 2009
Lynne Lavell	1 July 2008 to 30 June 2009
Marie Lucas	1 July 2008 to 30 June 2009
Wayne Mitchell	1 July 2008 to 30 June 2009
Brian Mordue	1 July 2008 to 30 June 2009
Kathleen Evans	1 July 2008 to 30 June 2009
Karen Rogers	1 July 2008 to 30 June 2009
Justin Smith	1 July 2008 to 30 June 2009
Trevor Oakes	28 August 2008 to 30 June 2009
Stuart Watt	28 May 2009 to 30 June 2009

**PRINCIPLE ACTIVITIES**

The principle activities of the organisation during the financial year were:

- (a) uphold the rights of its members and to improve, protect and foster the best interests of its members, and to subscribe to and/or co-operate with a policy of improving the cultural and living standards of its members.
- (b) promote industrial peace by amicable means and to make arrangements to settle industrial disputes.
- (c) negotiate agreements with the employers of its members through collective bargaining and lawful collective industrial action.
- (d) establish a fund for the purpose of advancing the best interests of its members.
- (e) provide legal and other assistance to members whenever and wherever considered necessary.
- (f) pay affiliation fees to and participate in the activities of any bona fide Labour Trade Union organisation, association or peak council.
- (g) establish and manage a Union Journal.

**OPERATING RESULTS**

The profit from ordinary activities amounted to \$30,862.

**SIGNIFICANT CHANGES**

No significant changes in the nature of these activities or in the Union's financial affairs occurred during the year.

**NUMBER OF EMPLOYEES**

There were no employees during the financial year.

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

**OPERATING REPORT**

**NUMBER OF MEMBERS**

The number of members at 30 June 2009 was 3,156.

**TRUSTEE OF A SUPERANNUATION ENTITY**

No officer or member of the reporting unit is:


- I. a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- II. a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

**RESIGNATION OF MEMBERS**

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

Signed in accordance with a resolution of the members of the Committee of Management.

  
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Dated at Newcastle this twentieth day of August 2009.


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

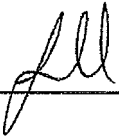
**STATEMENT BY MEMBERS OF THE COMMITTEE**

The Committee of Management declare that:

1. the financial statements and notes, as set out on pages 7 to 16 present fairly the Union's financial position as at 30 June 2009 and its performance for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements; and
2. in the Committee of Management's opinion there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the members of the Committee of Management.

  
\_\_\_\_\_

  
\_\_\_\_\_

Dated at Newcastle this twentieth day of August 2009.

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

**REPORT ON THE FINANCIAL REPORT**

We have audited the accompanying financial report of Australasian Meat Employees Union, Newcastle & Northern Branch, which comprises the balance sheet as at 30 June 2009 and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the Committee.

***Committees' Responsibility for the Financial Report***

The Committee of Management of the Union are responsible for the preparation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Workplace Relations Act 1996* and the financial requirements of the Union's rules. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances. In Note 1, the Committee of Management also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial reporting Standards (IFRS) ensures that the financial report, comprising the financial statements and notes, complies with IFRS.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with the Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Union's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing and opinion on the effectiveness of the Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee of Management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Independence***

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.



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

**Auditor's Opinion**

In our opinion:

- A. the financial report of the Australasian Meat Industry Employees Union Newcastle & Northern Branch is in accordance with the Union's rules, including:
  - a. giving a true and fair view of the Union's financial position as at 30 June 2009 and of its performance for the year ended on that date; and
  - b. complying with Australian Accounting Standards (Including the Australian Accounting Interpretations) and the Union's rules;
- B. the financial report also complies with International Financial Reporting Standards as disclosed in Note 1.
- C. in accordance with section 257(5) of the RAO Schedule in our opinion the general purpose financial report is presented fairly in accordance with Australian Accounting Standards, and the following;
  - a. in relation to any recovery of wages activity;
    - i. that the scope of the audit encompassed recovery of wages activity;
    - ii. that the financial statements and notes and recovery of wages activity financial report properly and fairly report all information required by the reporting guidelines of the Industry Registrar, including;
      - 1. any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and
      - 2. any donations or other contributions deducted from recovered money; and
  - b. any other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the RAO Schedule.

*Wishart Powell*

**WISHART POWELL ACCOUNTANTS**

1/456 The Esplanade,  
Warners Bay NSW 2282

*Powell*

**BLAIR ANDREW POWELL**

Dated at Newcastle this twentieth day of August 2009.

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

**INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTE	2009 \$	2008 \$
Membership contributions & entrance fees	2	609,401	609,472
Other revenues	2	2,391	12,771
Administration & overhead expenses	3	( 540,973)	( 527,900)
Other expenses	3	( 40,017)	( 38,062)
Profit before income tax expense		----- 30,802	----- 56,281
Income tax expense	4	-	-
Profit attributable to the Members of the Union		----- 30,802 =====	----- 56,281 =====

The accompanying notes form part of these financial statements

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

**BALANCE SHEET  
AS AT 30 JUNE 2009**

	NOTE	2009 \$	2008 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	7	83,454	270,973
Receivables	8	56,561	51,882
Other assets	9	251,437	-
<b>TOTAL CURRENT ASSETS</b>		<b>391,452</b>	<b>322,855</b>
<b>NON CURRENT ASSETS</b>			
Plant & equipment	10	-	-
<b>TOTAL NON CURRENT ASSETS</b>		<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>391,452</b>	<b>322,855</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	11	23,175	21,645
Other	12	144,750	108,485
<b>TOTAL LIABILITIES</b>		<b>167,925</b>	<b>130,130</b>
<b>NET ASSETS</b>		<b>223,527</b>	<b>192,725</b>
<b>EQUITY</b>			
General fund		223,527	192,725
<b>TOTAL EQUITY</b>		<b>223,527</b>	<b>192,725</b>

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 CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2009**

	General Fund \$	Total \$
<b>BALANCE 1 JULY 2007</b>	136,444	136,444
Profit attributable to members	56,281	56,281
<b>BALANCE 30 JUNE 2008</b>	<u>192,725</u>	<u>192,725</u>
Profit attributable to members	30,802	30,802
<b>BALANCE 30 JUNE 2009</b>	<u>223,527</u>	<u>223,527</u>

The accompanying notes form part of these financial statements

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

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTE	2009 \$	2008 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		604,722	647,408
Payment to suppliers		( 589,912)	( 897,576)
Interest received		2,391	12,771
		-----	-----
Net cash provided by (used in) operating activities	6	17,201	(237,397)
		-----	-----
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
		-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Loan to related parties		( 204,720)	-
		-----	-----
Net cash provided by (used in) operating activities		( 204,720)	-
		-----	-----
Net increase (decrease) in cash held		( 187,519)	( 237,397)
Cash at beginning of financial year		270,973	508,370
		-----	-----
Cash at end of financial year	7	83,454	270,973
		=====	=====

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 2009**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial report covers the Australasian Meat Industry Employees Union Newcastle & Northern Branch – Federal as an individual entity. The Australasian Meat Industry Employees Union Newcastle & Northern Branch – Federal is a Trade Union domiciled in Australia.

**BASIS OF PREPARATION**

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board.

Australian Accounting Standards set out in accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Standards ensures that the financial statements and notes comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

This financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current financial assets, and financial assets and financial liabilities.

**(a) Revenue**

Revenue from members is recognised according to the period of membership subscription. Interest revenue 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).

**(b) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of twelve months or less.

**(c) 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 Tax 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 expense. Receivables and payables in the balance sheet are shown inclusive of GST.

**(d) Plant & Equipment**

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

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

**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 2009**

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

**(d) Plant & Equipment (continued)**

The carrying amount of 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 and equipment is depreciated on a straight line basis over the asset's useful life to the Union commencing from the time the asset is held ready for use. The depreciation rates used for each class of depreciation assets are:

Class of fixed assets	Depreciation rate
Plant & equipment	15 - 40%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

**(e) Impairment of Asset**

At each reporting date, the Union reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement. Where it is not possible to estimate the recoverable amount of the individual asset, the Union estimate the recoverable amount of the cash-generating unit to which the asset belongs.

**(f) Comparative Figures**

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

**(g) Critical Accounting Estimates and Judgments**

The Committee of Management evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Union.

**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 2009**

	2009	2008
	\$	\$
<b>NOTE 2: REVENUE AND OTHER INCOME</b>		
<b>Revenue</b>		
- membership contributions & entrance fees	609,401	609,472
- interest received	2,391	12,771
<b>Total revenue</b>	611,792	622,243
Interest revenue from:		
- other persons	2,391	12,771
<b>NOTE 3: PROFIT</b>		
<b>Expenses</b>		
Capitation fees	457,051	457,104
Donations	-	1,000
Transfer of membership contributions & Entrance fees – Federal Council	40,017	38,062
<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 <i>Income Tax Assessment Act, 1997</i>		
	-	-
<b>NOTE 5: AUDITORS' REMUNERATION</b>		
- audit and other services	22,137	21,970



**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 2009**

	2009	2008
	\$	\$
<b>NOTE 6: CASH FLOW INFORMATION</b>		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	30,802	56,281
Changes in assets and liabilities		
(Increase)/decrease in receivables	( 4,679)	38,796
Increase/(decrease) in payables	1,530	( 117)
Increase/(decrease) in other liabilities	( 10,452)	( 332,357)
Total revenue	17,201	( 237,397)

**NOTE 7: CASH AND CASH EQUIVALENTS**

Cash at bank	83,454	270,793
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Reconciliation of cash

Cash at the end of the financial year as shown in the cash Flow statement is reconciled to items in the balance sheet as follows:

Cash and cash equivalents	83,454	270,793
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**NOTE 8: RECEIVABLES**

Dues receivable	52,168	49,921
Other receivables	4,393	1,961
	56,561	51,882

**NOTE 9: OTHER ASSETS**

Unsecured assets		
Sundry receivables	251,437	-

**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 2009**

	2009	2008
	\$	\$
<b>NOTE 10: PLANT &amp; EQUIPMENT</b>		
Plant & equipment:		
At cost	9,638	9,638
Accumulated depreciation	( 9,638)	( 9,638)
	-----	-----
	-	-
	=====	=====

(a) Movements in Carrying Amounts

Movements in the carrying amounts for each class of plant & equipment between the beginning and the end of the Current period.

	Plant & Equipment	Total
	\$	\$
Balance at 1 July 2007	-	-
Additions	-	-
Depreciation	-	-
	-----	-----
Balance at 30 June 2008	-	-
	-----	-----
Additions	-	-
Depreciation	-	-
	-----	-----
Balance at 30 June 2009	-	-
	=====	=====

**NOTE 11: PAYABLES**

Unsecured liabilities		
Sundry payables	23,175	21,645
	=====	=====

**NOTE 12: OTHER CURRENT LIABILITIES**

Unsecured liabilities		
Other creditors and accrued expenses	144,750	108,485
	=====	=====

**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 2009**

**NOTE 13: NOTICE REQUIRED BY s272(5) OF THE RAO SCHEDULE**

**Information to be provided to members or Registrar**

- (1) 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.
- (2) 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.
- (3) A reporting unit must comply with an application made under subsection (1).

**NOTE 14: SEGMENT REPORTING**

The Union operates in one business and geographical segment.

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

**NOTE 15: UNION DETAILS**

The registered office of the Union is:

34 Union Street  
NEWCASTLE WEST NSW 2302

**NOTE 16: RECOVERY OF WAGES ACTIVITY**

The reporting unit has not undertaken recovery of wages activity nor has derived revenues for the financial year in respect to such activity.

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

**COMMITTEE OF MANAGEMENT STATEMENT**

On 20 August 2009 the Committee of the Newcastle & Northern Branch ('the reporting unit') of the Australasian Meat Industry Employees Union passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2008:

The Committee of Management declared 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) meeting 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) 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) any 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.
- (f) the reporting unit has not undertaken recovery of wages activity nor has derived revenues for the financial year in respect to such activity.

For Committee of Management: Kathleen Evans

Title of Office Held: Secretary

Signature:



Date: 20 August 2009



# Fair Work Australia

11 August 2009

Mr Paul Tony Brown  
Assistant Secretary  
Australasian Meat Industry Employees Union,  
Newcastle and Northern Branch  
PO Box 2263  
DANGAR NSW 2309

Dear Mr Brown,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/10068]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australasian Meat Industry Employees Union, Newcastle and Northern Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 5 months and 14 days or 6 months and 14 days, depending on your rules, of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

In addition, financial reporting fact sheets and sample documents can be found on our new Fair Work Australia website. You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#).

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at [RIASydney@fwa.gov.au](mailto:RIASydney@fwa.gov.au). Alternatively, you can forward the documents by fax to (02) 9380 6990.

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 8374 6615 or by email at [RIASydney@fwa.gov.au](mailto:RIASydney@fwa.gov.au).

Yours sincerely,

Steve Teece  
Research Information and Advice Team  
Fair Work Australia

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /
------------------------------------	-----

Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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Within a reasonable time of having received the GPFR  
(NB: Auditor's report must be dated on or after date of Committee of Management Statement

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> <li>the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>the Auditor's Report; and</li> <li>the Operating Report.</li> </ul>	/ /
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(a) if the report is to be presented to 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.

Present full report to:	/ /
(a) General Meeting of Members - s266 (1),(2); OR	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate+ - s268	/ /
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Within 14 days of meeting

\* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate - s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 - dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.