



FAIR WORK
AUSTRALIA

17 January 2011

Ms Kath Evans
Secretary, Newcastle and Northern Branch
AMIEU
PO Box 2263
DANGAR NSW 2309



Dear Ms Evans

Re: Lodgement of Financial Statements and Accounts – AMIEU, Newcastle and Northern Branch – for year ending 30 June 2010 (FR2010/2696)

Thank you for lodging the above financial return which was received by Fair Work Australia on 3 December 2010.

The documents have been filed.

Yours sincerely,

Stephen Kellett
Organisations and Research
Fair Work Australia



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 2263,
DANGAR NSW 2309.

PHONE: (02) 4929 5496

FAX: (02) 4929 5401

EMAIL: amieu@amieu-newcastle.asn.au

1st December 2010

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



Dear Sir,

RE: Financial Returns Year Ending 30th June 2010

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 30th June 2010, 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 the 19th of August 2010.

The Union posted the financial report on the Union's website at <http://newcastle.amieu.net> on the 11th of October 2010.

The Branch Committee of Management considered and adopted the Financial Report on Friday the 19th of November 2010 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.

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 11th October 2010; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 19th November 2010 in accordance with section 266 of the RAO Schedule.

Signature



Date: 1st December 2010

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

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

**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 2010.

COMMITTEE MEMBERS

The names of the committee members throughout the year were:

Mark Cooke	1 July 2009 to 30 June 2010
Julie Graham	1 July 2009 to 30 June 2010
Kath Evans	1 July 2009 to 30 June 2010
Paul Brown	1 July 2009 to 12 October 2009
Warren McRae	16 October 2009 to 30 June 2010
Stuart Watt	1 July 2009 to 30 June 2010
Karen Rogers	1 July 2009 to 30 June 2010
Justin Smith	1 July 2009 to 30 June 2010
Scott Philp	16 October 2009 to 30 June 2010
Lynne Lavell	1 July 2009 to 30 June 2010
Marie Lucas	1 July 2009 to 16 October 2009
Wayne Mitchell	1 July 2009 to 30 June 2010
Brian Mordue	1 July 2009 to 30 June 2010
Timothy Oakes	1 July 2009 to 30 June 2010
Gordon McDonald	16 October 2009 to 30 June 2010
Donald Morehouse	16 October 2009 to 30 June 2010

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/(loss) from ordinary activities amounted to (\$2,862).

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 2010 was 3,270.

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.


_____

Dated at Newcastle this nineteenth day of August 2010.

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 2010 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 nineteenth day of August 2010.

**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 statement of financial position as at 30 June 2010 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 *Fair Work (Registered Organisations) Act 2009*, 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 and applying 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 misstatement 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 an 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 *Fair Work (Registered Organisations) Act 2009* 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 *Fair Work (Registered Organisations) Act 2009*.

Wishart Powell

WISHART POWELL ACCOUNTANTS
1/456 The Esplanade,
Warners Bay NSW 2282

Blair Andrew Powell

BLAIR ANDREW POWELL

Dated at Newcastle this nineteenth day of August 2010.

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

	NOTE	2010 \$	2009 \$
Membership contributions & entrance fees	2	625,421	609,401
Other revenues	2	3	2,391
Administration & overhead expenses	3	(587,340)	(540,973)
Other expenses	3	(40,946)	(40,017)
Profit before income tax expense		(2,862)	30,802
Income tax expense	4	-	-
Profit attributable to the Members of the Union		(2,862)	30,802
		=====	=====

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 2010**

	NOTE	2010 \$	2009 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	29,698	83,454
Receivables	8	57,847	56,561
Other assets	9	158,435	251,437
TOTAL CURRENT ASSETS		245,980	391,452
NON CURRENT ASSETS			
Plant & equipment	10	-	-
TOTAL NON CURRENT ASSETS		-	-
TOTAL ASSETS		245,980	391,452
LIABILITIES			
CURRENT LIABILITIES			
Payables	11	23,688	23,175
Other	12	1,627	144,750
TOTAL LIABILITIES		25,315	167,925
NET ASSETS		220,665	223,527
EQUITY			
General fund		220,665	223,527
TOTAL EQUITY		220,665	223,527

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 2010**

	General Fund \$	Total \$
BALANCE 1 JULY 2008	192,725	192,725
Profit attributable to members	30,802	30,802
BALANCE 30 JUNE 2009	<u>223,527</u>	<u>223,527</u>
Profit/(loss) attributable to members	(2,862)	(2,862)
BALANCE 30 JUNE 2010	<u>220,665</u>	<u>220,665</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 2010**

	NOTE	2010 \$	2009 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		625,868	604,722
Payment to suppliers		(628,174)	(589,912)
Interest received		3	2,391
Net cash provided by (used in) operating activities	6	(2,303)	17,201
CASH FLOWS FROM INVESTING ACTIVITIES			
		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan to related parties		(51,453)	(204,720)
Net cash provided by (used in) operating activities		(51,453)	(204,720)
Net increase (decrease) in cash held		(53,756)	(187,519)
Cash at beginning of financial year		83,454	270,973
Cash at end of financial year	7	29,698	83,454

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 2010**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

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

BASIS OF PREPARATION

The financial statements are general purpose financial statements that have been prepared in accordance with Accounting Standards and Australian Accounting Interpretations.

Australian Accounting Standards set out in accounting policies that the AASB has concluded would result in a financial statements containing relevant and reliable information about transactions, events and conditions. 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 statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are 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 2010**

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 their present values in determining recoverable amounts.

Depreciation

The depreciable amount of plant and equipment is depreciated on a diminishing value 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 the end of each reporting period. 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 the end of each reporting period, the Union assesses whether there is any indication that an asset may be impaired. The assessment will include considering external sources of information and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(f) Comparative Figures

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

Where the company has retrospectively applied an accounting policy, made a restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

(g) Critical Accounting Estimates and Judgments

The Committee of Management evaluate estimates and judgments incorporated into the financial statements 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 2010**

	2010	2009
	\$	\$
NOTE 2: REVENUE AND OTHER INCOME		
Revenue		
- membership contributions & entrance fees	625,421	609,401
- interest received	3	2,391
	-----	-----
Total revenue	625,424	611,792
	=====	=====
Interest revenue from:		
- other persons	3	2,391
	=====	=====
NOTE 3: PROFIT		
Expenses		
Capitation fees	484,423	457,051
Donations	-	-
Transfer of membership contributions & Entrance fees – Federal Council	42,946	40,017
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 <i>Income Tax Assessment Act, 1997</i>		
	-	-
	=====	=====
NOTE 5: AUDITORS' REMUNERATION		
- audit and other services	17,500	22,137
	=====	=====

**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 2010**

	2010	2009
	\$	\$
NOTE 6: CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	(2,862)	30,802
	-----	-----
Changes in assets and liabilities		
(Increase)/decrease in receivables	447	(4,679)
Increase/(decrease) in payables	513	1,530
Increase/(decrease) in other liabilities	(401)	(10,452)
	-----	-----
Total revenue	(2,303)	17,201
	=====	=====

NOTE 7: CASH AND CASH EQUIVALENTS

Cash at bank	29,698	83,454
	=====	=====

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	29,698	83,454
	=====	=====

NOTE 8: RECEIVABLES

Dues receivable	52,972	52,168
Other receivables	4,875	4,393
	-----	-----
	57,847	56,561
	=====	=====

NOTE 9: OTHER ASSETS

Unsecured assets		
Sundry receivables	158,435	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 2010**

	2010	2009
	\$	\$
NOTE 10: PLANT & EQUIPMENT		
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 2008	-	-
Additions	-	-
Depreciation	-	-
	-----	-----
Balance at 30 June 2009	-	-
	-----	-----
Additions	-	-
Depreciation	-	-
	-----	-----
Balance at 30 June 2010	-	-
	=====	=====

NOTE 11: PAYABLES

Unsecured liabilities		
Sundry payables	23,688	23,175
	=====	=====

NOTE 12: OTHER CURRENT LIABILITIES

Unsecured liabilities		
Other creditors and accrued expenses	1,627	144,750
	=====	=====

**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 2010**

NOTE 13: NOTICE REQUIRED BY S272(5) OF THE RO ACT

Information to be provided to members or General Manager

- (1) A member of a reporting unit, or the General Manager, 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 19 August 2010 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 2010:

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 RO Act; 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 RO Act has been furnished to the member or Registrar; and
 - (vi) no orders have been made by the Commission under RO Act 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:



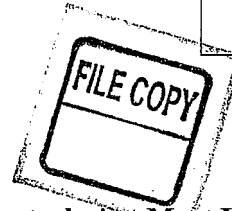
Date: 19 August 2010

27 July 2010

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



FAIR WORK
AUSTRALIA



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 2010 (FR2010/2696)

The financial year of the Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

- (i) A general purpose financial report [see section 253(2)] including a separate Statement of Changes in Equity or its accepted equivalent; (ii) A Committee of Management statement (see the General Manager's Reporting Guidelines); (iii) An operating report [see section 254(2)]; (iv) An auditor's report [see sections 257(5) to 257(11)]; and (v) A certificate of the *secretary or other designated officer* signed after all the prescribed events have taken place [see section 268(c)].

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge a separate statement providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise provide your members with completed/signed copies of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to present the completed documents to an eligible meeting(s) (either of the members or of the committee of management). Note that this meeting is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett

Statutory Services Branch