



FAIR WORK
AUSTRALIA

3 January 2012

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



Dear Ms Evans

Lodgment of Financial Accounts and Statements - Australasian Meat Industry Employees Union, Newcastle and Northern Branch (FR2011/2708)

Thank you for lodging the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 14 December 2011.

The documents have been filed.

Yours sincerely,

Stephen Kellett
Organisations, Research and Advice Branch



KATH EVANS
Secretary

**THE AUSTRALASIAN MEAT INDUSTRY
EMPLOYEE'S UNION
NEWCASTLE AND NORTHERN BRANCH**

ABN: 93 459 676 279

Being a Trade Union registered under the Industrial Relations Act 1996

OFFICE:
UNION HOUSE,
34 UNION STREET,
NEWCASTLE WEST.
PO BOX 2263,
DANGAR NSW 2309

PHONE: (02) 4929 5496

FAX: (02) 4929 5401

EMAIL: amieu@amieu-newcastle.asn.au

12th December, 2011

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



Dear Sir,

Re: Financial Statements Year Ending 30th June, 2011

I attach herewith for your files a copy of the General Purpose Financial Report of the Australasian Meat Industry Employees Union (Newcastle and Northern) Branch for the year ended 30th June, 2011.

I also attach the Certificate of Secretary, in accordance with section 268, Committee of Management Statement and Auditors Report.

The Financial Report was submitted to the Committee of Management meeting held 25th August, 2011.

The Union posted the financial report on the Union's website at <http://newcastle.amieu.net> on 14th October, 2011.

The Branch Committee of Management considered and adopted the Financial Report on 9th December, 2011 being the first meeting following distribution of the Financial Reports to members in accordance with s 266.

Yours faithfully,

Kath Evans
Branch Secretary

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

DESIGNATED OFFICER'S CERTIFICATE OR OTHER AUTHORISED OFFICER
s268 Fair Work (Registered Organisations) Act 2009

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

- that the documents lodged herewith are copies of the full report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report, was provided to members on 14/10/11.....; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 9/12/11.....; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.



SECRETARY

12/12/11
DATE

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

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2011**

**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 2011.

COMMITTEE MEMBERS

The names of the committee members throughout the year were:

Mark Cooke	1 July 2010 to 30 June 2011
Julie Graham	1 July 2010 to 30 June 2011
Kath Evans	1 July 2010 to 30 June 2011
Warren McRae	1 July 2010 to 23 June 2011
Stuart Watt	1 July 2010 to 30 June 2011
Karen Rogers	1 July 2010 to 30 June 2011
Justin Smith	1 July 2010 to 30 June 2011
Scott Philp	1 July 2010 to 30 June 2011
Lynne Lavell	1 July 2010 to 30 June 2011
Wayne Mitchell	1 July 2010 to 30 June 2011
Brian Mordue	1 July 2010 to 30 June 2011
Timothy Oakes	1 July 2010 to 30 June 2011
Gordon McDonald	1 July 2010 to 30 June 2011
Donald Morehouse	1 July 2010 to 30 June 2011

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.

SIGNIFICANT CHANGES

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

OPERATING RESULTS

The profit/(loss) from ordinary activities amounted to (\$34,578).

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 2011 was 3,071.

TRUSTEE OF A SUPERANNUATION ENTITY

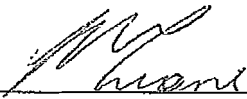
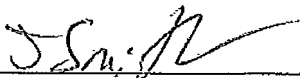
No officer or member of the reporting unit is:

- 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 twenty fifth day of August 2011.

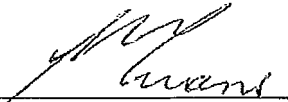
AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION
NEWCASTLE & NORTHERN BRANCH – FEDERAL
ABN 65 730 047 738

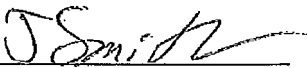
STATEMENT BY MEMBERS OF THE COMMITTEE

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 2011 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 twenty fifth day of August 2011.

**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 committee's report, statement of financial position as at 30 June 2011 and the income statement for the year then ended, statement of changes in equity and cash flow statement for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, 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. The Committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with the Australian Auditing Standards. Those 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 of the financial report that gives a true and fair view, 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 2011 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*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Australasian Meat Industry Employees Union Newcastle & Northern Branch to meet the financial reporting responsibilities of *Fair Work (Registered Organisations) Act 2009*. As a result, the financial report may not be suitable for another purpose.

WP Partners

WP PARTNERS
1/456 The Esplanade,
Warners Bay NSW 2282

Blair Andrew Powell

BLAIR ANDREW POWELL

Dated at Newcastle this twenty fifth day of August 2011.

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2011**

	NOTE	2011 \$	2010 \$
Membership contributions & entrance fees	2	637,454	625,421
Other revenues	2	2,860	3
Administration & overhead expenses	3	(606,379)	(587,340)
Other expenses	3	(68,513)	(40,946)
Profit before income tax expense		<u>(34,578)</u>	<u>(2,862)</u>
Income tax expense	4	-	-
Profit attributable to the Members of the Union		<u><u>(34,578)</u></u>	<u><u>(2,862)</u></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 FINANCIAL POSITION
AS AT 30 JUNE 2011**

	NOTE	2011 \$	2010 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	19,373	29,698
Receivables	8	45,313	57,847
Other assets	9	172,125	158,435
TOTAL CURRENT ASSETS		236,811	245,980
NON CURRENT ASSETS			
Plant & equipment	10	-	-
TOTAL NON CURRENT ASSETS		-	-
TOTAL ASSETS		236,811	245,980
LIABILITIES			
CURRENT LIABILITIES			
Payables	11	49,694	23,688
Other	12	1,030	1,627
TOTAL LIABILITIES		50,724	25,315
NET ASSETS		186,087	220,665
EQUITY			
General fund		186,087	220,665
TOTAL EQUITY		186,087	220,665

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 2011**

	General Fund \$	Total \$
BALANCE 1 JULY 2009	223,527	223,527
Profit attributable to members	(2,862)	(2,862)
BALANCE 30 JUNE 2010	220,665	220,665
Profit/(loss) attributable to members	(34,578)	(34,578)
BALANCE 30 JUNE 2011	186,087	186,087

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 2011**

	NOTE	2011 \$	2010 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		652,847	625,868
Payment to suppliers		(649,483)	(628,174)
Interest received		1	3
Net cash provided by (used in) operating activities	6	3,365	(2,303)
CASH FLOWS FROM INVESTING ACTIVITIES			
		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan to related parties		(13,690)	(51,453)
Net cash provided by (used in) operating activities		(13,690)	(51,453)
Net increase (decrease) in cash held		(10,325)	(53,756)
Cash at beginning of financial year		29,698	83,454
Cash at end of financial year	7	19,373	29,698
		=====	=====

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 2011**

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.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Fair Work (Registered Organisations) Act 2009* and the significant accounting policies disclosed below, which the Committee have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

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. The material accounting policies that have been adopted in the preparation of these statements are presented below

(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 ATO. 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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

**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 2011**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES (continued)

(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.

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.

(f) Comparative Figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by Accounting Standards or as a result of changes in accounting policy.

(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 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 2011**

	2011 \$	2010 \$
NOTE 2: REVENUE AND OTHER INCOME		
Revenue		
- membership contributions & entrance fees	637,454	625,421
- interest received	1	3
- other income	2,859	-
Total revenue	640,314	625,424
Interest revenue from:		
- other persons	1	3
NOTE 3: PROFIT		
Expenses		
Capitation fees	509,963	484,423
Transfer of membership contributions & Entrance fees – Federal Council	43,257	42,946
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 services	17,500	17,500
- other services	10,000	-
	27,500	17,500

**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 2011**

	2011 \$	2010 \$
NOTE 6: CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	(34,578)	(2,862)
	-----	-----
Changes in assets and liabilities		
(Increase)/decrease in receivables	12,534	447
Increase/(decrease) in payables	26,006	513
Increase/(decrease) in other liabilities	(597)	(401)
	-----	-----
Total revenue	3,365	(2,303)
	=====	=====
NOTE 7: CASH AND CASH EQUIVALENTS		
Cash at bank	19,373	29,698
	=====	=====
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	19,373	29,698
	=====	=====
NOTE 8: RECEIVABLES		
Dues receivable	38,086	52,972
Other receivables	7,227	4,875
	-----	-----
	45,313	57,847
	=====	=====
NOTE 9: OTHER ASSETS		
Unsecured assets		
Sundry receivables	172,125	158,435
	=====	=====

**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 2011**

	2011 \$	2010 \$
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 2009	-	-
Additions	-	-
Depreciation	-	-
	-----	-----
Balance at 30 June 2010	-	-
	-----	-----
Additions	-	-
Depreciation	-	-
	-----	-----
Balance at 30 June 2011	-	-
	=====	=====

NOTE 11: PAYABLES

Unsecured liabilities		
Sundry payables	49,694	23,688
	=====	=====

NOTE 12: OTHER CURRENT LIABILITIES

Unsecured liabilities		
Other creditors and accrued expenses	1,030	1,627
	=====	=====

**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 2011**

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 25 August 2011 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 2011:

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: 25 August 2011



FAIR WORK
AUSTRALIA

20 July 2011

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



Dear Ms Evans,

Re: Lodgement of Financial Statements and Accounts – Australasian Meat Industry Employees Union, Newcastle and Northern Branch – for year ending 30 June 2011 (FR2011/2708)

The financial year of the Newcastle and Northern Branch of the organisation ended on 30 June 2011. 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 is applied for and granted.

The documents you must lodge include:

(i) A *general purpose financial report*; (ii) A *Committee of Management statement* (iii) An *operating report*; (iv) An *auditor's report*; and (v) A *certificate* in accordance with section 268.

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).

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>.

Yours sincerely,

Stephen Kellett

Statutory Services Branch