



FAIR WORK
AUSTRALIA

19 December 2012

Mr Grant Courtney
Secretary, Newcastle and Northern Branch
Australasian Meat Industry Employees Union
PO Box 2263
DANGAR NSW 2309

Dear Mr Courtney

Lodgment of Financial Accounts and Statements - Australasian Meat Industry Employees Union, Newcastle and Northern Branch (FR2012/386)

I refer to the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 5 December 2012.

I have identified the following details where future reports should comply more clearly or correctly with the provisions of the legislation.

- (1) The Operating Report stated there were 7 employees. It is not clear whether this number represents full-time and/or part-time employees. Regulation 159(b) requires that where the number of employees includes both part-time and full-time employees it must be expressed ("measured") on a full-time equivalent basis.
- (2) It is not clear whether the Salaries and Wages figure of \$436,828 disclosed at Note 3 represents employee benefits for office-holders or for non-office-holder employees or both. Paragraphs 11(g) and 11(h) of the Reporting Guidelines require that separate balances be disclosed for each category. If the figure relates to only one or other of these categories, it should be clearly indicated or described.
- (3) If the Salaries and Wages figure disclosed related to any members of the committee of management, the question of disclosing transactions to related parties, as described in Australian Accounting Standard (AASB) 124, arises. Recent amendments to the *Fair Work (Registered Organisations) Act 2009* reflect the importance of clarity and transparency for members in reporting.
- (4) Sub-section 254(2)(a) requires an Operating Report to contain a review of the principal activities, the results of those activities and any significant changes to the nature of these activities. Your Operating Report clearly listed the principal activities and stated that there had been no significant changes to the nature of the activities, but did not include any information that could be properly said to fit the category of "results of those activities".

The Operating Result included is, properly speaking, a financial result, but not what the Act envisages, properly interpreted, as a result of the activities the Branch listed. The Branch should consider how it might, however briefly, describe such results.

The documents have been filed. I enclose, for your convenient reference, relevant extracts of the Act and the Reporting Guidelines. If you wish to discuss any aspect of the reporting obligations, please do not hesitate to contact me on (02) 6723 7237.

Yours sincerely,

Stephen Kellett

Senior Adviser, Regulatory Compliance Branch
Fair Work Australia



Grant Courtney
Secretary

THE AUSTRALASIAN MEAT INDUSTRY
EMPLOYEES' UNION
NEWCASTLE AND NORTHERN BRANCH

"Protecting workers for over 100 years"

Registered under the Workplace Relations Act 1996
ABN: 65 730 047 738

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

November 29, 2012

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



Dear Sir,

RE: Financial Returns Year Ending 30th June 2012

I attach herewith for your files a copy of the General Purpose Financial Reports of the Australasian Meat Industry Employees' Union (Newcastle and Northern Branch) for the year ended 30th June 2010.

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 the 23rd of August 2012.

The Union posted the financial report on the Union's website at <http://newcastle.amieu.net> on September 20, 2012.

The Branch Committee of Management considered and adopted the Financial Report on Thursday November 22, 2012 being the first meeting following distribution of the Financial Reports to members in accordance with s 266.

Yours faithfully,



Grant Courtney
Branch Secretary

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

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2012**

**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 2012.

COMMITTEE MEMBERS

The names of the committee members throughout the year were:

Mark Cooke	1 July 2011 to 30 June 2012
Julie Graham	1 July 2011 to 30 June 2012
Kath Evans	1 July 2011 to 24 January 2012
Stuart Watt	1 July 2011 to 30 June 2012
Karen Rogers	1 July 2011 to 17 January 2012
Justin Smith	1 July 2011 to 30 June 2012
Scott Philp	1 July 2011 to 30 June 2012
Lynne Lavell	1 July 2011 to 6 June 2012
Wayne Mitchell	1 July 2011 to 30 June 2012
Brian Mordue	1 July 2011 to 30 June 2012
Timothy Oakes	1 July 2011 to 30 June 2012
Gordon McDonald	1 July 2011 to 30 June 2012
Donald Morehouse	1 July 2011 to 30 June 2012

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 (\$430,005).

NUMBER OF EMPLOYEES

There were 7 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 2012 was 3,189.

TRUSTEE OF A SUPERANNUATION ENTITY

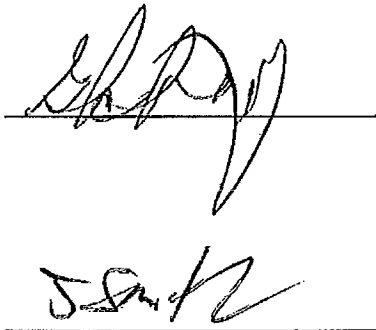
No officer or member of the reporting unit is:

- 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.



The image shows two handwritten signatures, each written over a horizontal line. The top signature is in dark ink and appears to be 'G. P. J.'. The bottom signature is also in dark ink and appears to be 'J. Smith'.

Dated at Newcastle this twenty third day of August 2012.

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

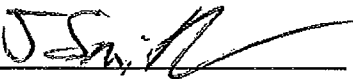
STATEMENT BY MEMBERS OF THE COMMITTEE

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 2012 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 third day of August 2012.

**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 2012 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 2012 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

Dated at Newcastle this twenty third day of August 2012.

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2012**

	NOTE	2012 \$	2011 \$
Membership contributions & entrance fees	2	626,082	637,454
Other revenues	2	44,049	2,860
Administration & overhead expenses	3	(480,877)	(606,379)
Other expenses	3	(63,587)	(68,513)
Employment expenses	3	(555,672)	-
Profit before income tax expense		(430,005)	(34,578)
Income tax expense	4	-	-
Profit attributable to the Members of the Union		(430,005)	(34,578)

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 2012**

	NOTE	2012 \$	2011 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	7	20,835	19,373
Receivables	8	70,487	45,313
Stock on hand		11,728	-
Other assets	9	-	172,125
		-----	-----
TOTAL CURRENT ASSETS		103,050	236,811
NON CURRENT ASSETS			
Plant & equipment	10	14,980	-
		-----	-----
TOTAL NON CURRENT ASSETS		14,980	-
		-----	-----
TOTAL ASSETS		118,030	236,811
		-----	-----
LIABILITIES			
CURRENT LIABILITIES			
Payables	11	22,374	49,694
Other	12	193,912	-
Other current liabilities	13	41,254	1,030
Provision for annual & sick leave	14	58,023	-
		-----	-----
TOTAL CURRENT LIABILITIES		315,563	50,724
NON CURRENT LIABILITIES			
Provision for long service leave	14	46,385	-
		-----	-----
TOTAL NON CURRENT LIABILITIES		46,385	-
		-----	-----
TOTAL LIABILITIES		361,948	-
		-----	-----
NET ASSETS		(243,918)	186,087
		=====	=====
EQUITY			
General fund		(243,918)	186,087
		-----	-----
TOTAL EQUITY		(243,918)	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**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2012**

	General Fund \$	Total \$
BALANCE 30 JUNE 2011	186,087	220,665
Profit/(loss) attributable to members	(430,005)	(34,578)
BALANCE 30 JUNE 2012	(243,918)	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 2012**

	NOTE	2012 \$	2011 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		603,639	649,987
Payment to suppliers		(995,901)	(649,483)
Other income		44,049	2,860
Interest received		1	1
Net cash provided by (used in) operating activities	6	(348,212)	3,365
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of plant & equipment		(16,363)	-
Net cash provided by (used in) operating activities		(16,363)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan (to)/ from related parties		366,037	(13,690)
Net cash provided by (used in) operating activities		366,037	(13,690)
Net increase (decrease) in cash held		1,462	(10,325)
Cash at beginning of financial year		19,373	29,698
Cash at end of financial year	7	20,835	19,373

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 2012**

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 2012**

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 - 50%

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) Employee Benefits

The amount expected to be paid to employees for their pro rata entitlement to long service leave and annual leave are accrued annually at current pay rates having regard to the experience of employees departures and period of service. The accruals are divided into current (expected to be paid in the ensuing twelve months) and non-current.

(h) 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 2012**

	2012	2011
	\$	\$
NOTE 2: REVENUE AND OTHER INCOME		
Revenue		
- membership contributions & entrance fees	626,082	637,454
- interest received	1	1
- other income	44,048	2,859
	-----	-----
Total revenue	670,131	640,314
	=====	=====
Interest revenue from:		
- other persons	1	1
	-----	-----
	=====	=====
NOTE 3: PROFIT		
Expenses		
Capitation fees	-	509,963
Transfer of membership contributions & Entrance fees – Federal Council	41,236	43,257
Salaries & wages	436,828	-
Superannuation	58,840	-
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</i> , 1997	-	-
	-----	-----
	=====	=====
NOTE 5: AUDITORS' REMUNERATION		
- audit services	17,500	17,500
- other services	-	10,000
	-----	-----
	17,500	27,500
	=====	=====

**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 2012**

	2012	2011
	\$	\$
NOTE 6: CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	(430,005)	(34,578)
	-----	-----
Expenses		
Depreciation	1,383	-
Changes in assets and liabilities		
(Increase)/decrease in receivables	(25,174)	12,534
(Increase)/decrease in stock on hand	(11,728)	-
Increase/(decrease) in payables	(27,320)	26,006
Increase/(decrease) in other liabilities	40,224	(597)
Increase/(decrease) in provisions	104,408	-
	-----	-----
Total revenue	(348,212)	3,365
	=====	=====
NOTE 7: CASH AND CASH EQUIVALENTS		
Cash at bank	20,835	19,373
	=====	=====
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	20,835	19,373
	=====	=====
NOTE 8: RECEIVABLES		
Dues receivable	60,529	38,086
Other receivables	-	7,227
Prepayments	9,958	-
	-----	-----
	70,487	45,313
	=====	=====
NOTE 9: OTHER ASSETS		
Unsecured assets		
Sundry receivables	-	172,125
	=====	=====

**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 2012**

	2012	2011
	\$	\$
NOTE 10: PLANT & EQUIPMENT		
Plant & equipment:		
At cost	25,901	9,638
Less: Accumulated depreciation	10,921	9,638
	14,980	-
	14,980	-
(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 30 June 2011	-	-
Additions	16,363	-
Depreciation	1,383	-
	14,980	-
	14,980	-
NOTE 11: PAYABLES		
Sundry payables	22,374	49,694
	22,374	49,694
NOTE 12: OTHER		
Sundry receivables	193,912	-
	193,912	-
NOTE 13: OTHER CURRENT LIABILITIES		
Accounts payable	30,960	-
Payroll liabilities	13,959	-
GST Liability	(6,652)	1,030
Other creditors	2,987	-
	41,254	1,030
	41,254	1,030
NOTE 13: PROVISION FOR LEAVE		
CURRENT: Provision for annual & sick leave	58,023	-
	58,023	-
NON CURRENT: Provision for annual & sick leave	46,385	-
	46,385	-

**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 2012**

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 23 August 2012 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 2012:

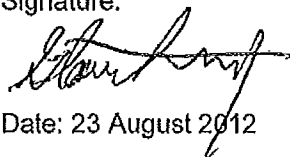
The Committee of Management declared in relation to the GPFR that in its opinion:

- (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: Grant Courtney

Title of Office Held: Secretary

Signature:



Date: 23 August 2012

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER
s268 Fair Work (Registered Organizations) Act 2009

I, (name).....Grant Courtney.....,

a prescribed designated officer of the Australasian Meat Industry Employees' Union, Newcastle and Northern Branch, certify that the financial statements and accounts for the year ended 30 June 2012 which were lodged with Fair Work Australia on 10 September 2012_ are :

- copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*
- copies of the documents provided to members on/from 20 / 9 / 2012 and
- subsequently presented to a (second) meeting in accordance with section 266 held on 22 / 11 / 2012

(Signature) 

(Position) Branch Secretary

Date 30 / 11 / 2012



FAIR WORK
AUSTRALIA

16 July 2012

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

Dear Ms Evans

Lodgement of Financial Documents for year ended 30 June 2012 - Fair Work (Registered Organisations) Act 2009 (“the FW(RO) Act”) - The Australasian Meat Industry Employees’ Union, Newcastle and Northern Branch (FR2012/386)

The financial year of the Newcastle and Northern Branch of The Australasian Meat Industry Employees’ Union (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 the prescribed time period of 6 months and 14 days of the end of the financial year.

The FW(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 the Fair Work Australia website. The information can be viewed at [FWA Registered Organisations Fact Sheets](#). This site also contains the General Manager’s Reporting Guidelines which set out mandatory financial disclosures.

I draw your particular attention to section 237 of the FW(RO) Act which provides that where the reporting unit makes individual loans, grants or donations exceeding \$1,000, a separate statement containing prescribed particulars must be lodged within 90 days of the end of the financial year, i.e. by 30 September.

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) 6723 7097 or by email at stephen.kellett@fwa.gov.au

Yours sincerely,

Stephen Kellett
Organisations, Research & Advice
Fair Work Australia

Fair Work Australia
80 William Street
EAST SYDNEY NSW 2011

Telephone: (02) 8374 6666
Facsimile : (02) 9380 6990
Internet : www.fwa.gov.au

TIMELINE/ PLANNER

Financial reporting period ending:	30/ 06 /2012
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1. Prepare financial statements and Operating Report.

1(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.	/ /
1(b) A #designated officer must sign the Committee of Management 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

This step must be completed and the Statement signed at a first meeting

2. 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*

3. Provide full report free of charge to members – s265 The full report must include: <ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	/ /
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*(a) if the report is to be presented to a General Meeting the report must be provided to members 21 days before the General Meeting,

or
(b) if 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.*

4. Present full report to second meeting: (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)	/ / / /
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Presentation occurs at a 'second' Meeting

A second meeting which is a General Meeting must take place within 6 months of end of financial year

A second meeting which is a meeting of the Committee must take place within 6 months of end of financial year

5. Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of presentation at second 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.

