



Australian Government
Australian Industrial Registry

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

Ref: FR2004/544-[007V-NSW]

Mr Charlie Donzow
Branch Secretary / Treasurer
Australasian Meat Industry Employees Union
New South Wales Branch
Unit 3, 190 George Street
PARRAMATTA NSW 2150

Dear Mr Donzow

Financial Return - year ending 30 June, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO' ¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at *Attachment C*)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/544**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on 02 8374 6666 or by e-mail at Peter.McKerrow@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely

Deputy Industrial Registrar

9 August 2004

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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FIRST MEETING: Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /
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as soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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within a reasonable time of having received the GPFR

Provide full report free of charge to members. (a) if the report is to be presented before a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year. <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	/ /
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SECOND MEETING: Present full report to: (a) General Meeting of Members - s266 (1),(2), or (b) where rules of organisation allow, a Committee of Management meeting - s266 (3)	/ /
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within 6 months of end of financial year

within 6 months of end of financial year

Lodge full report (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /
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within 14 days of meeting

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

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

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

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



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Mr Charlie Donzow
Branch Secretary / Treasurer
Australasian Meat Industry Employees Union
New South Wales Branch
Unit 3, 190 George Street
PARRAMATTA NSW 2150

Dear Mr Donzow

Financial Return - year ending 30 June 2004 Ref: FR2004/544

This letter is intended to remind you of your obligations to provide members with copies of your reporting unit's financial reports for year ended 30 June 2004 and to lodge the reports in the Industrial Registry by no later than 14 January 2005.

Over the past 18 months you would have received from us information about the major changes made by Schedule 1B of the *Workplace Relations Act 1996* ('RAO'⁵⁰).

Financial Reports

Your reporting unit must prepare or have prepared the following three reports as soon as practicable after its financial year:

1. A General Purpose Financial Report (GPFR);
2. An Operating Report; and
3. An Auditor's Report.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the abovementioned reports (the "full report"). Under certain circumstances, your reporting unit can provide a more limited concise report. The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the reporting unit for the presentation of its financial reports.

A reporting unit may make application to a Registrar to extend the period within which copies of the full report or concise report are to be provided to members by no more than one month.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members (the *second meeting*). This meeting must be held within 6 months of the end of the financial year. You may make application to a Registrar to extend this time limit by no more than one month so

⁵⁰ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

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

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If your rules contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the full report (see s266(3)), it is permissible to present the full report directly to a Committee of Management meeting. This meeting must be held within 6 months of the end of the financial year.

There is no provision for extending the time limit for presenting the full report to a committee of management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. Your reporting unit's financial reports should, therefore, be lodged by no later than 14 January 2005.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au as early as possible if you have any queries. If you have already taken steps to ensure that your reporting unit complies with the time scale requirements of RAO, please ignore this letter.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFRs must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely

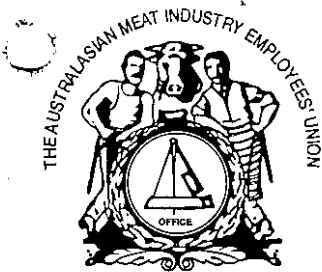


Peter Mckerrow
for Deputy Industrial Registrar
23 November 2004

The Australasian Meat Industry Employees' Union

NEW SOUTH WALES BRANCH

Unit 3, 190 George Street
Parramatta NSW 2150
Phone: (02) 9893 9011
Toll free: 1800 451 535
Facsimile: (02) 9687 6853



Secretary
Charlie Donzow

4th January 2005

Mr Dean Superina
Deputy Industrial Registrar
Australian Industrial Relations Commission
80 William Street
EAST SYDNEY NSW 2011



Dear Sir,

Re: AUDITED ACCOUNTS 30/6/2004
WORKPLACE RELATIONS ACT 1996

We now enclose a copy of the Annual Accounts for the year 1/7/03 to 30/6/04 with the provisions of the Workplace Relations Act 1996.

I advise:

1. That at a meeting of the Committee of Management held 1 October 2004 the NSW Branch Annual Accounts for the year ending 30th June 2004 were tabled and the Secretary was instructed to take all steps necessary to have them published in the December 2004 issue of the Meat Employees' Journal.
2. The audited accounts were provided free of charge to members of the Union through the December 2004 issue of the Meat Employees' Journal.
3. There were no submissions or comments received and on the 31st December 2004 the State Executive Committee in accordance with the Rules of the Union, resolved to accept the accounts and forward them to the Commission.

Yours faithfully,

CHARLIE DONZOW
SECRETARY/TREASURER

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

NEW SOUTH WALES BRANCH

ABN 89 738 670 685

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2004

For the information of the Branch
Committee of Management and the Federal
Executive

W. L. BROWNE & ASSOCIATES

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
BALANCE SHEET

NET ASSETS

2003			2004
	GENERAL FUND		
195,801	Fixed assets at cost less depreciation	132,523	
549,943	Land & Buildings at cost (includes stamp duty/legals)	569,604	
14,144	Building Improvements at cost	<u>0</u>	
<u>759,888</u>			702,127
	Investments		
0	Shares in listed companies		6,640
	Current Assets:		
0	Cash Deposit - General Account	196,280	
200	Petty Cash advance	200	
362,745	Cash at bank	68,942	
1,088,785	Commercial Bills	1,600,000	
25,000	Other Debtors	5,060	
117,000	Loans VIC Branch	0	
21,880	SA Branch	<u>21,880</u>	
<u>1,615,610</u>			<u>1,892,362</u>
2,375,498			2,601,129
	Less Current Liabilities:		
0	GST Owing	14,216	
24,795	Sundry Creditors	<u>11,967</u>	
<u>2,350,703</u>			<u>26,183</u>
			2,574,946
	LONG SERVICE LEAVE FUND		
24,877	Cash at bank	5,946	
255,660	Commercial Bills	<u>199,855</u>	
<u>280,537</u>			205,801
	OFFICIALS & STAFF ANNUAL & SICK LEAVE FUND		
25,999	Cash at bank	1,379	
255,555	Commercial Bills	<u>200,809</u>	
<u>281,554</u>			202,188
<u>2,912,794</u>	TOTAL ASSETS		<u>2,982,935</u>

UNION FUNDS

2003			
	GENERAL FUND		
2,279,276	Accumulation Account - 1st July 2003	2,350,703	
71,427	Surplus for year	<u>212,232</u>	
<u>2,350,703</u>			2,562,935
280,537	LONG SERVICE LEAVE FUND (Provision) Note 3		210,000
281,554	OFFICIALS & STAFF ANNUAL & SICK LEAVE FUND (Provision) Note 4		<u>210,000</u>
<u>2,912,794</u>	TOTAL FUNDS		<u>2,982,935</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2004

2003		2,004
	INCOME	
942,620	Contributions	939,206
98,292	Interest	75,098
50,000	Grant - LAP	132,500
39,874	Gain on sale of shares Sydney Trades Hall	0
<u>389</u>	Sundry receipts	<u>17,435</u>
<u>1,131,175</u>	Total Income	<u>1,164,239</u>
	EXPENDITURE	
479,484	Salaries (1)	422,499
97,493	Travelling and car expenses (2)	82,992
83,544	Superannuation	75,294
46,346	Collectors' commission	42,602
122,903	Rent and office expenses (3)	104,067
	Professional Fees	
1,937	Legal	15,291
<u>4,500</u>	Accountancy (Auditor)	<u>3,000</u>
		18,291
43,386	Grant Expenditure - LAP	110,353
355	Honoraria	0
	Union Meetings	
10,289	Regional	7,521
<u>6,194</u>	Committee	<u>7,780</u>
		15,301
23,775	Affiliation fees (4)	34,505
	Federal Council	
63,808	Capitation fees	56,698
19,781	Fringe benefits tax	10,210
1,709	Donations	491
2,476	Union Training	1,883
728	Mortality grants	484
	Depreciation	
0	Write-off assets	87,026
41,756	Cars & Plant	32,763
0	Provision write back - LSL/AL	(143,452)
<u>9,284</u>	Goods & Services Tax	<u>0</u>
<u>1,059,748</u>	Total Expenditure	<u>952,007</u>
71,427	Operating Surplus	212,232
<u>2,279,276</u>	Add: Balance 1 July 2003	<u>2,350,703</u>
<u>2,350,703</u>	Balance 30 June 2004	<u>2,562,935</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

NEW SOUTH WALES BRANCH

**ANNEXURE TO THE PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2004**

DETAILED STATEMENTS

2003			2,004
	1. Salaries		
181,781	Salaries paid to office-holders	187,161	
<u>297,703</u>	Salaries paid to employees	<u>235,338</u>	
<u>479,484</u>			422,499
	2. Travelling & Car Expenses		
54,748	Travel	41,469	
8,208	Car maintenance	16,519	
<u>34,537</u>	Meals & accommodation	<u>25,004</u>	
<u>97,493</u>			82,992
	3. Rent & Office Expenses		
27,522	Electricity	1,563	
42,089	Telephone	45,234	
20,575	Printing & stationery	19,200	
5,000	Web Site	0	
10,729	Insurance	16,263	
2,494	Postage & freight	2,486	
663	Bank charges	770	
3,714	Maintenance - office equipment	0	
0	Strata Levies/utilities	2,785	
<u>10,117</u>	Miscellaneous	<u>15,766</u>	
<u>122,903</u>			104,067
	4. Affiliation Fees		
14,275	Labour & Trade Council	11,691	
<u>9,500</u>	Australian Labor Party	<u>22,814</u>	
<u>23,775</u>			34,505

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2004

1. ACCOUNTING METHODS

Membership contributions are accounted for on a cash receipts basis. Otherwise the accounts are prepared under the historical cost convention and current accounting standards. In particular:-

- (a) Depreciation of fixed assets is calculated on the reducing balance basis to write such assets off over their estimated life.
- (b) Provisions for long service leave, annual leave and sick leave have been made for the estimated accrued entitlements of officers and employees.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the provisions of Section 274 of the Workplace Relations Act 1996 a member of the organisation or the Registrar may apply to the organisation for specified prescribed information in relation to the organisation.

An organisation shall on application made under Sub-section (1) of Section 274 by a member of the organisation or a Registrar make the specified information available to the member or the Registrar in such manner and within such time as may be prescribed.

A Registrar may only make an application under Sub-section (1) of Section 274 at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

3. LONG SERVICE LEAVE FUND

2003		2004
262,345	Balance 1 July 2003	280,537
<u>18,192</u>	Add: Interest	<u>10,000</u>
280,537		290,537
<u>0</u>	Less: Payments made	<u>1,821</u>
	Transfers - General Fund - Over provision	<u>78,716</u>
<u>280,537</u>	Balance 30 June 2004	<u>210,000</u>

4. OFFICIALS & STAFF ANNUAL & SICK LEAVE FUND

263,202	Balance 1 July 2003	281,554
<u>18,352</u>	Add: Interest	<u>10,000</u>
281,554		291,554
<u>0</u>	Less: Payments made	<u>16,816</u>
<u>0</u>	Transfers - General fund - Over provision	<u>64,738</u>
<u>544,756</u>	Balance 30 June 2004	<u>210,000</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH

CASH FLOW STATEMENT

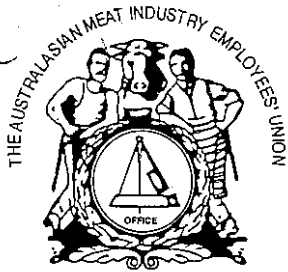
FOR THE YEAR END 30-JUNE-2004

2003		2004
\$		\$
	Cash flows from operating activities	
943,009	Receipts from members	959,146
98,292	Interest received	75,098
25,000	Grants received	<u>132,500</u>
<u>1,066,301</u>		<u>1,166,744</u>
(986,722)	Payment to suppliers	<u>(955,486)</u>
<u>79,579</u>	Net cash provided by operating activities	<u>211,258</u>
	Cash flows from investing activities	
0	Purchase of investments	(6,640)
42,424	Proceeds Sale of investment	0
(591,924)	Payment for property, plant & equipment	(62,028)
<u>48,000</u>	Loan repayment	<u>117,000</u>
<u>(501,500)</u>	Net cash used in investing activities	<u>48,332</u>
(421,921)	Net Increase/(Decrease) in cash held	259,590
<u>2,435,742</u>	Cash at the beginning of the financial year	<u>2,013,821</u>
<u>2,013,821</u>	Cash at the end of the financial year	<u>2,273,411</u>
	Cash at the end of the year represented by:	
\$		\$
0	Cash on deposit - General Account	196,280
200	Petty Cash Advance	200
362,745	Cash at Bank	68,942
1,088,785	Commerical Bill	1,600,000
280,537	Long Service Leave fund	205,801
281,554	Annual Leave Fund	202,188
<u>2,013,821</u>		<u>2,273,411</u>
	Reconciliation of net cash provided by operating activities to operating surplus	
71,427	Operating surplus	212,232
	Non-cash flows in operating surplus:	
41,756	Depreciation	32,763
(39,874)	Loss on sale of fixed assets	87,026
36,544	Provision for employee entitlement	(142,091)
	Changes in assets and liabilities	
(25,000)	(Increase)/Decrease in other debtors	19,940
(5,274)	Increase/(Decrease) in other creditors & accruals	<u>1,388</u>
<u>79,579</u>	Net Cash Provided by Operating Activities	<u>211,258</u>

The Australasian Meat Industry Employees' Union

NEW SOUTH WALES BRANCH

Unit 3, 190 George Street
Parramatta NSW 2150
Phone: (02) 9893 9011
Toll free: 1800 451 535
Facsimile: (02) 9687 6853



Secretary
Charlie Donzow

COMMITTEE OF MANAGEMENT REPORT

On 1st of October, 2004 the Committee of Management of The **Australasian Meat Industry Employees' Union, New South Wales Branch** passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 2004:

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

- (a) the financial statements and notes comply with the Australian Accounting Standards
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar,
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the union have been managed in accordance with the rules of the RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and

COMMITTEE OF MANAGEMENT REPORT

- (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of the Registrar
- (vi) No orders have been made by the Commission under s273 of the RAO Schedule during the period

For Committee of Management:



Charlie Donzow
Secretary/Treasurer

Date 31.12.04



Peter Usher
President

Date 31.12.04

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH

AUDITOR'S REPORT

I, John Cheadle, have audited the accounting records of THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH, in respect of the financial year ended 30-June-2004.

In my opinion:-

- (i) There were kept by the said organisation in relation to the year satisfactory accounting records, including:
 - (a) records of the sources and nature of the income of the organisation (including income from members) and
 - (b) records of the nature and purposes of the expenditure of the organisation.
- (ii) The accounts and statements prepared under Section 273 of the Workplace Relations Act 1996 in relation to the year are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the organisation at the end of the financial year; and
 - (b) the income and expenditure and operating surplus for the financial year.

I have been provided with all information and explanations that under Sub-section (2) of Section 276 of the Act officers and employees of the organisation were required to provide.


.....
W. L. BROWNE & ASSOCIATES
Registered Company Auditor

Dated: 1st October 2004

The Australasian Meat Industry Employees' Union

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Secretary
Charlie Donzow

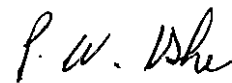
OPERATING REPORT

- (1) Number of members as of 30-June-2004 was 3,884.
- (2) Number of employees as of 30-June-2004 was 6.
- (3) The principal activity of the union is to uphold the rights of organization of labour 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
- (4) There were no significant changes to the activities of the union during the year.
- (5) A member may resign from the union by written notice addressed and delivered to the Secretary of the branch in which membership is held.
- (6) Application to the membership of the Committee of Management shall be in writing and shall be signed by at least two financial members of the Union, and the nominee shall consent thereto and authenticate the same by the nominee's signature, which assent may be either upon one nomination paper or otherwise. Candidates shall be financial in accordance with these rules.

For Committee of Management:

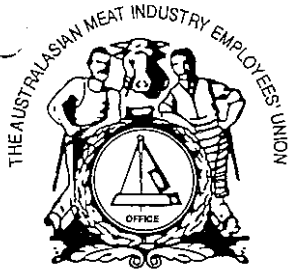

Charlie Donzow
Secretary/Treasurer

Date 31.12.04



Peter Usher
President

Date 31.12.04



Secretary
Charlie Donzow

The Australasian Meat Industry Employees' Union

NEW SOUTH WALES BRANCH

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CERTIFICATE OF SECRETARY

s268 of Schedule 1B Workplace Relations Act 1996

I, **Charlie Donzow**, being the Secretary of the **THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NEW SOUTH WALES 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 provided to members on the December issue of the our official organ, MEAT EMPLOYEES' JOURNAL; and
- that the full report was presented to a meeting of the the Committee of Management of the reporting unit on 01-October 2004; in accordance with section 266 of the RAO Schedule

Signature *C Donzow*

Date *31.12.04.*



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9360 6990
Email: sydney@air.gov.au

Mr Charlie Donzow
Secretary/Treasurer
The Australasian Meat Industry Employees Union
New South Wales Branch
Unit 3, 190 George St
PARRAMATTA NSW 2150

Dear Mr Donzow

Financial Return - year ending 30 June 2004 (FR2004/544)

I refer to your letter of 4 January 2005 enclosing the Branch financial documents.

Before filing these documents I would appreciate the Branch's response to the following issues.

Certificate of Secretary and Committee of Management Statement

The certificate states that the "full report" was presented to the committee of management on 1 October 2004. The "full report" for the purposes of the RAO Schedule¹ comprises:

- the general purpose financial report (GPFR);
- the report of the auditor; and
- the operating report.

The operating report is dated 31 December 2004 which would indicate it was not completed until that date and could not therefore have been presented on 1 October. Your comments on this would be appreciated.

The Committee of Management Report is better described as the Committee of Management *Statement*. It is dated 31 December 2004 - after the date of the auditor's report. This Statement should be signed and dated before the auditor makes his or her report.

Provision of Operating Report to members

Your letter indicates that the "audited accounts" were provided to members through the December 2004 issue of the journal. However, all three reports must be provided to members - not just the GPFR and auditor's report. Could you please advise, irrespective of the date on the operating report, whether it has been provided to members and if so, when.

Contents of Operating Report

The operating report must include the information specified in s254 and the "prescribed information" referred to in RAO Regulation 159. This includes:

- (c) the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position.

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

The operating report does not appear to include this information.

Paragraph 6 of the report appears to refer to the method of becoming a candidate for a position on the committee of management. While it is open to the Branch to include "any other information...it considers relevant" (s254(2)(e)) in its operating report, information on the procedure for election to the committee of management is not required to be included.

Auditor's Report and s272(5) Notice

The auditor's opinion has been expressed in the terms of the former provisions of the Act. Section 257 of the RAO Schedule now stipulates the matters on which the auditor is required to express an opinion. Please draw this provision to the attention of the auditor when preparing the next report.

Section 272 (5) of the RAO Schedule provides that the GPFR must include a notice setting out subsections 272(1), (2) and (3) of s272. Note 2 of the accounts refers to and cites the former provisions of the Act. It should refer to s272 of the RAO Schedule (not the Act) and set out the relevant subsections. Please note this for next year's report.

Normal Sequence of Events

Full details of the sequence of events and timelines applicable to the financial reporting process were provided in the Registry's letter to the Branch 9 August 2004. These are in summary:

- preparation of the GPFR and meeting of committee of management to resolve matters referred to in Committee of Management Statement; signing and dating of Statement
- completion and signing and dating of auditor's report
- preparation by Committee of Management and signing and dating of operating report
- provision of the three reports to members
- presentation (after provision to members) of the three reports to either a general or committee of management meeting
- lodgement in Registry of copies of the three reports with certificate of secretary

Further action

If the Branch has not yet provided the operating report to members, it should arrange to do so and advise in writing when it has done so. As noted above, the operating report should also include the information required by RAO Regulation 159(c). This information could be provided as an attachment to the current report dated 31 December 2004.

If you have any queries, please do not hesitate to contact me on (02) 8374 6666.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

10 February 2005

PENNA, Belinda

From: PENNA, Belinda
Sent: Thursday, 21 April 2005 11:06 AM
To: 'amieunsw@amieu.asn.au'
Subject: Financial Statements and Accounts for the AMIEU NSW Branch for the year ending 30 June 2004

Attn: Mr C Donzow

Dear Mr Donzow,

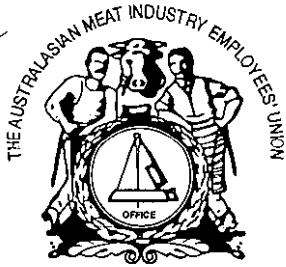
I refer to the letter dated 10 February 2005 from Mr Peter McKerrow regarding the NSW Branch financial statements & accounts for the year ending 30 June 2004. Attached is a PDF copy of that letter.



ltr to AMIEU
NSW Br.pdf

Could you please advise what progress has been made to date in this matter?

Belinda Penna
NSW Registry RIA Team
Australian Industrial Registry
belinda.penna@air.gov.au
(02) 8374 6618



Secretary
Charlie Donzow

The Australasian Meat Industry Employees' Union

NEW SOUTH WALES BRANCH

Unit 3, 190 George Street
Parramatta NSW 2150
Phone: (02) 9893 9011
Toll free: 1800 451 535
Facsimile: (02) 9687 6853

27 April 2005

Ms. Belinda Penna
NSW Registry RIA Team
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street,
East Sydney NSW
2011

AMIEU, NSW Financial Statements and Accounts
For the Period Ending 30-June-04

Dear Ms. Penna,

In response to your e-mail dated 21-April-05 regarding the above-mentioned Financial Reports.

Please be informed that the Operating Report were included in the March 2005 issue of The Meat Employees' Journal. The publisher provided such issue to the members before the end of the first quarter.

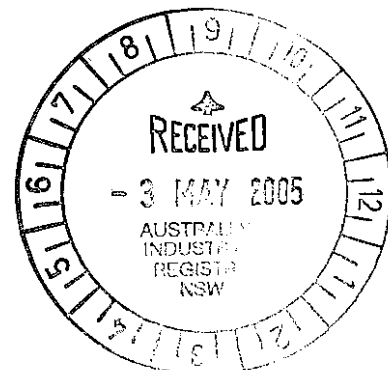
The General Purpose Financial Report and the Auditors' Report were provided to the member in our December 2004 issue as per our letter to Mr. Peter Mckerrow.

Having complied with the RAO regulation. We therefore, would like to lodge our Financial Reports for the Financial Year 2004.

Thank you.

Yours truly,

Charlie Donzow
State Secretary





Australian Government
Australian Industrial Registry

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80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr C Donzow
Branch Secretary
The Australasian Meat Industry Employees Union
NSW Branch
Unit 3, 190 George Street
PARRAMATTA NSW 2150

by facsimile: 02 9687 6853

Dear Mr Donzow

Re: Financial Statements and Accounts for the year ending 30 June 2004 (FR2004/544)

Thank you for your letter dated 27 April 2005, advising that the Operating Report was included in the March 2005 issue of The Meat Employees' Journal. I note your comment that the publisher provided the issue to the members before the end of the first quarter.

In accordance with the requirements of s268 of the RAO Schedule, could you please forward a copy of the Journal to the Registry?

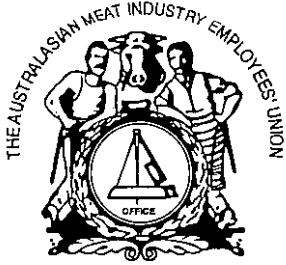
If you have any enquiries, or would like to discuss this matter, please call me on 02 8374 6618.

Yours sincerely,

A handwritten signature in black ink that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

5 May 2005



Secretary
Charlie Donzow

The Australasian Meat Industry Employees' Union

NEW SOUTH WALES BRANCH

Unit 3, 190 George Street
Parramatta NSW 2150
Phone: (02) 9893 9011
Toll free: 1800 451 535
Facsimile: (02) 9687 6853

5th May 2005

Ms Belinda Penna
C/- Deputy Industrial Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Ms Penna,

Please find enclosed a copy of the March 2005 Meat Employees' Journal as requested.

The operating report can be found on page 7 of the journal.

If you require any further information please do not hesitate to contact us.

Yours sincerely,

CHARLIE DONZOW
SECRETARY/TREASURER

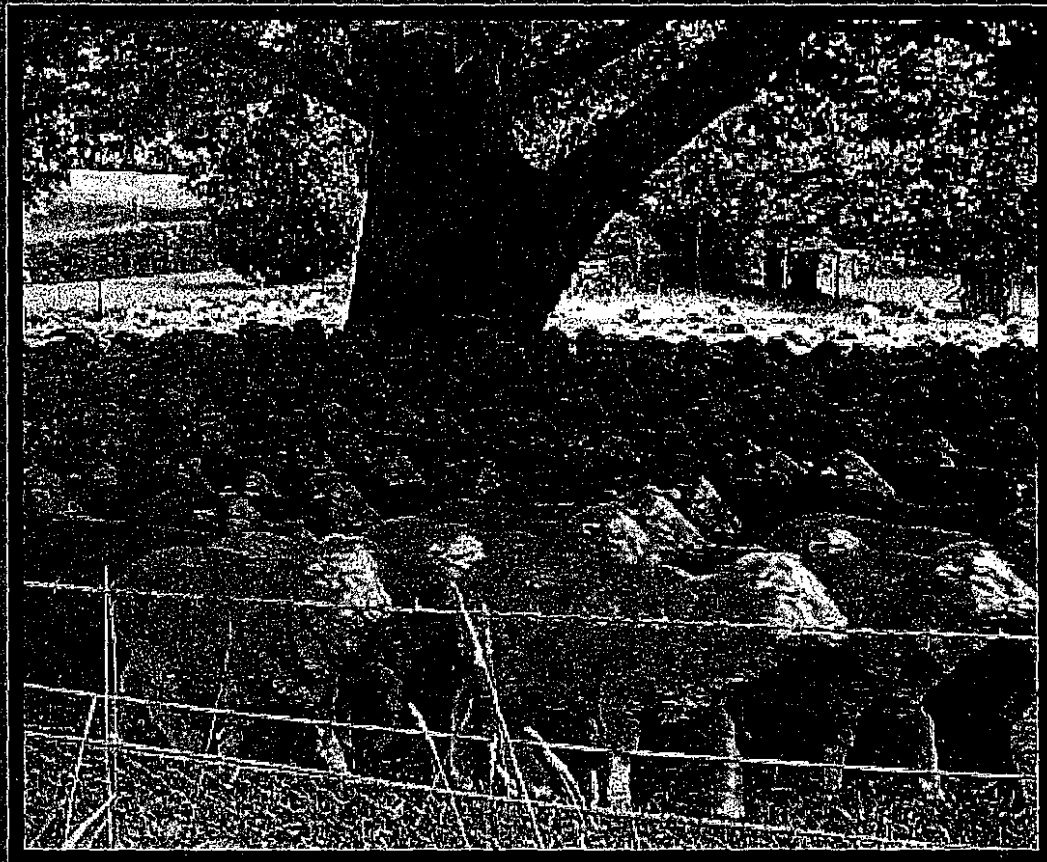


Meat Employees' Journal

OFFICIAL ORGAN OF THE AUSTRALASIAN
MEAT INDUSTRY EMPLOYEES' UNION
N.S.W. BRANCH



PRINT POST APPROVED PP255003/01466



Volume 29

Number 1,

MARCH 2005

SECRETARY'S REPORT

By Charlie Donzow

2005 will be an interesting year for the Trade Union movement as the Howard Government takes control of the Senate from 1st July 2005. Howard has already indicated that Industrial Relations will be high on his agenda for reform.

It is interesting that the Minister for Workplace Relations, Kevin Andrews is now calling on the ACTU and the affiliates to consult rather than fight him in the coming months, knowing full well that irrespective of what views or submissions are put forward by the ACTU the Government with control of the Senate will be in a position to pass any legislation they desire.

Howard has indicated that a single National Industrial Relations system and Award simplification are key areas of reform that they will be targeting. It seems that reducing employee award conditions down to 20 allowable matters is not enough for this Government they will be reducing it even further under new legislation set to go before the Senate after 1 July 2005.



The bottom line is that the Government will be out to make it harder for Unions to operate and represent their members.

The Government will deny this and say that there is a place for the Unions, so long as they can control how they operate and that employees can negotiate an Enterprise Agreement so long as they don't exceed what the Government sees as allowable and the double standards this Government is known for shall continue.

Members will recall that the Howard Government tried to introduce legislation limiting the Full Bench of the Commissions decision to award National Wage increases of \$10.00 to lower paid workers. Where in the past the Full Bench has made their decision based on the state of economy and the evidence put forward by the parties.

It will be interesting to see if the Government tries to delay the Full Bench from hearing the ACTU's National Wage application till after the 1 July 2005, which will allow the Government time to have their legislation passed by the Senate.

I wish to remind members that when they change their address that they notify us of the details of their new address. This has especially come to light after our last full mail out where a large number of letters were returned stamped "not at this address".

I should also mention that contained in this issue of the journal is a copy of our operating report. Under the new reporting requirements this report should have been printed along with the balance sheet and auditors report in the December 2004 issue of the Journal. Therefore, to correct that situation it has been printed in this issue.

OPERATING REPORT

For the financial year ending 30-June-04

- (1) Number of members as of 30-June-2004 was 3,884.
- (2) Number of employees as of 30-June-2004 was 6.
The organisation do not have any part-time employees.
- (3) The principal activity of the Union is to uphold the rights of organisation of labour and to improve, protect and foster the best interests, of its members, and to subscribe to and /or co-operate with policy of improving the cultural and living standards of its members.
- (4) There were no significant changes to the activities of the union during the year.
- (5) A member may resign from the Union by written notice addressed and delivered to the Secretary of the branch in which membership is held.
- (6) The following are the listings of our Executive and Management Committee.


Name	Position
Executive:	
Usher, Peter William	President
Hannan, Terence Richard	Vice-President
Bell, Rosalie Joy	Vice-President
Donzow, Charlie	Secretary/Treasurer
Gurney, Steve	Organiser
Fernandez, Patricia	Organiser

Management:

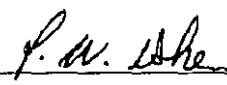
1	Aquilina, Steve	Member from Woodmason
2	Bond, Noel	Member from Bega
3	Bradford, Noel	Member from Melosi Smallgoods
4	Brown, Greg	Member from Ingham
5	Currie, Kim	Member from Ingham
6	Habib, Harry	Member from Bush's Pet Food
7	Leslie, Gerry	Member from F J Walker
8	Moore, Lorraine	Member from Coles
9	Organ, Jackie	Member from Bartter Ent
10	Perkins, mark	Member from Southern Meat
11	Smithson, Steve	Member from Dubbo
12	Wong, Nathan	Member from Patricks

Sec 28 of our Constitution states that the Union shall have a President, 2 Vice-President, Secretary/Treasurer, between 1 and 4 elected Organisers and 12 other members representing the whole of the membership. The term of office for office holders and members of the Committee of Management shall be for a period of four (4) years. The above Executives and Management Committee were last elected in 2001.

For Committee of Management:


Charlie Donzow
Secretary/Treasurer

Date: 16.2.2005


Peter Usher
President

Date: 16.2.2005



Australian Government
Australian Industrial Registry

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Mr C Donzow
Branch Secretary
The Australasian Meat Industry Employees Union
NSW Branch
Unit 3, 190 George Street
PARRAMATTA NSW 2150

Dear Mr Donzow

Re: Financial Statements and Accounts for the year ending 30 June 2004 (FR2004/544)

Thank you for forwarding a copy of the Meat Employees' Journal, Volume 29 Number 1, of March 2005, containing the Operating Report as published for the members.

Following the receipt of this information the documents have now been filed, and may be viewed on the internet at www.e-airc.gov.au/007vnsw/financial. For your reference for future financial years please note the following.

I note that you have included in the Operating Report the name of each person who has been a member of the committee of management of the Branch at any time during the financial year and the position that he or she held. Pursuant to regulation 159(c) of the RAO Regulations it is necessary to include the period that each member of the committee of management held the position. Your statement making reference to the rules relating to branch elections does not specifically set out the period each person has been a member of the committee of management of the Branch during the financial year.

For example, you could set the information out as follows:

"Name	Period	Position Held
Donzow, Charlie	1 July 2003 to 30 June 2004"	

and continue on, including the name of each person who has been a member of the committee of management of the Branch during the financial year and the specific period that each has held their position.

You may wish to look at www.airc.gov.au/organisations/list/list.html to see how this information has been set out by other organisations in their financial returns.

If you have any further queries regarding this matter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

9 May 2005