



Fair Work
Australia

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



Dear Mr Donzow

**Re: Lodgement of Financial Statements and Accounts –
The Australasian Meat Industry Employees Union, New South Wales Branch –
for year ending 30 June 2009 (FR2009/10073)**

I refer to the abovementioned financial statements and accounts which were lodged in the Australian Industrial Registry on 7 October 2009. I draw your attention to the following.

No Statement of Changes in Equity (or Statement of Recognised Income and Expenditure) was included in the documents lodged. This is required by AASB101, as part of the AIFRS, pursuant to s253(2)(a)(iv) of the *Fair Work (Registered Organisations) Act 2009*, (formerly the RAO Schedule). Next year's return must include such a statement.

The legislative requirements having otherwise been met, the documents have been filed.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

15 October 2009



AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

NEW SOUTH WALES BRANCH

ABN 89 738 670 685

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

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
AS AT 30-JUNE-2009

	Notes	2009	2008
Current Assets			
Petty Cash advance		200	200
Cash Deposit - General Account		116,985	192,772
Cash at bank - Deposit Account		670,655	853,316
Other Debtors		18,902	23,286
Total current assets		806,742	1,069,573
 Non-Current Assets			
Shares in listed companies		10,541	10,541
Commercial Bills		3,400,000	2,900,000
Fixed assets at cost less depreciation	3	154,410	124,957
Land & Buildings at cost (includes stamp duty/legals)		569,604	569,604
Total non-current assets		4,134,555	3,605,102
Total assets		4,941,297	4,674,676
 Current Liabilities			
Sundry Creditors		53,056	31,871
Officials & Staff Annual/Sick Leave Fund (Provision)		429,201	382,905
Total current liabilities		482,257	414,776
 Non-Current Liabilities			
Long Service Leave Fund (Provision)		210,000	210,000
Total non-current liabilities		210,000	210,000
Total Liabilities		692,257	624,776
NET ASSETS		4,249,040	4,049,900
 EQUITY			
Accumulation Account - 1st July 2008		4,049,900	3,696,902
Surplus for year		199,140	352,998
TOTAL EQUITY		4,249,040	4,049,900

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	Notes	2009	2008
INCOME			
Contributions		1,074,691	1,112,334
Interest		218,126	252,435
Sundry receipts		271	490
Total Income		1,293,089	1,365,259
EXPENDITURE			
Salaries	5	534,699	456,052
Other Employment Expenses		46,296	59,785
Travelling and car expenses	6	86,606	75,038
Superannuation		90,512	82,597
Collectors' commission		48,128	48,293
Administration Expenses	7	103,010	87,413
Professional Fees			
Legal		15,168	8,925
Accountancy (Auditor)		3,000	3,000
Regional Meeting		6,009	6,424
Committee Meeting		19,685	17,245
Affiliation fees	8	25,547	39,134
Capitation fees - Federal Council		56,452	70,325
Fringe benefits tax		17,318	12,102
Donations		1,541	2,441
Union Training		1,188	2,381
Mortality grants		624	1,248
Depreciation			
Depreciation - Cars & Plant		35,966	26,593
Total Expenditure		1,091,750	998,996
Operating Surplus for the year		201,339	366,263
OTHER INCOME/(LOSS)			
Loss on disposal of Motor Vehicles		(2,199)	(13,265)
Net Profit for the Year		199,140	352,998

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
CASH FLOW STATEMENT
FOR THE YEAR END 30-JUNE-2009**

	2009	2008
Cash flows from operating activities		
Receipts from members	1,074,691	1,100,715
Interest and dividend received	218,397	252,925
	1,293,089	1,353,640
Payment to suppliers	(983,919)	(927,956)
	<u>309,169</u>	<u>425,683</u>
Cash flows from investing activities		
Proceeds from sale of assets	10,000	20,000
Payment for property, plant & equipment	(77,618)	(73,235)
Net cash used in investing activities	<u>(67,618)</u>	<u>(53,235)</u>
Net increase in cash held	241,551	372,448
Cash at the beginning of the financial year	<u>3,946,288</u>	<u>3,573,839</u>
Cash at the end of the financial year	<u>4,187,840</u>	<u>3,946,288</u>
Cash at the end of the year represented by:		
Cash on deposit - General Account	116,985	192,772
Petty Cash Advance	200	200
Cash at bank - Deposit Account	670,655	853,316
Commerical Bill	3,400,000	2,900,000
	<u>4,187,840</u>	<u>3,946,288</u>
Reconciliation of net cash provided by operating activities to operating surplus		
Operating surplus	199,140	352,998
Non-cash flows in operating surplus:		
Depreciation	35,966	26,593
Loss on Disposal of fixed assets	2,199	13,265
Other Employment Expenses (Provisions)	46,296	59,785
Changes in assets and liabilities		
(Increase)/Decrease in other debtors	4,384	(11,618)
Increase/(Decrease) in other creditors & accruals	21,185	(15,338)
Net Cash Provided by Operating Activities	<u>309,169</u>	<u>425,683</u>

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

1- INTRODUCTION

This is the first AIFRS financial report presented by the reporting entity.
The transition from the previous Australia Generally Accepted Accounting Principles to AIFRS has no effect on the reported financial position and financial performance of the reporting entity.

2- ACCOUNTING POLICIES

The financial report has been prepared on the basis of historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant policies adopted by the Union in the preparation of the accounts.

- (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.
- (c) Membership contributions are accounted for on a cash receipts basis.
- (d) Australian Accounting standards include Australian equivalents to International Financial Reporting Standards (IFRS). Compliance with the AIFRS ensures that the financial report, comprising the economic entity's financial statements and notes of the reporting entity compliance with IFRS.

3- NOTICE TO MEMBERS

In accordance with the provisions of *Sec 512 (1) & (2) of the Industrial Relations Act 1991*, preserved as regulations under *Section 282 (3) of the Industrial Relations Act 1996*, and *Section 272 (1), (2) & (3) of the RAO Schedule* provide that a member of the organisation, or the Industrial Registrar, may apply to the organisation for specified information prescribed by the regulations in relation to the organisation; and that an organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the regulations.

4- FIXED ASSETS

	2009	2008
Plant and Equipment at cost	\$ 234,053	\$ 202,515
Less: Accumulated Depreciation	\$ 79,644	\$ 77,558
	\$ 154,410	\$ 124,957

5- SALARIES

Salaries paid to office-holders	\$ 301,132	\$ 284,383
Salaries paid to employees	\$ 233,567	\$ 171,670
	\$ 534,699	\$ 456,052

	2009	2008
6- TRAVELLING AND CAR EXPENSES		
Travel	\$ 41,568	\$ 40,943
Car maintenance	\$ 17,880	\$ 12,912
Meals & accommodation	\$ 27,157	\$ 21,183
	<u>\$ 86,606</u>	<u>\$ 75,038</u>
7- ADMINISTRATION EXPENSES		
Electricity	\$ 2,735	\$ 3,258
Telephone	\$ 37,770	\$ 31,222
Printing & stationery	\$ 19,999	\$ 13,736
Insurance	\$ 15,292	\$ 14,293
Postage & freight	\$ 2,529	\$ 2,507
Bank charges	\$ 686	\$ 793
Strata Levies/utilities	\$ 8,153	\$ 7,163
Miscellaneous	\$ 15,845	\$ 14,440
	<u>\$ 103,010</u>	<u>\$ 87,413</u>
8- AFFILIATION FEES		
Labour & Trade Council	\$ 14,075	\$ 13,541
Australian Labor Party	\$ 11,472	\$ 25,593
	<u>\$ 25,547</u>	<u>\$ 39,134</u>

W. L. BROWNE & ASSOCIATES

A LIMITED PARTNERSHIP

JOHN CHEADLE F.C.A.
BRADLEY TURNER C.A.

2F RYEDALE ROAD, WEST RYDE, N.S.W. 2114
email: john@wlbrowne.com.au
brad@wlbrowne.com.au

TELEPHONE: 9807-2188
FAX: 9809-7868
P.O. BOX 150
WEST RYDE 1685

AUDITOR'S REPORT

I, John Cheadle, have audited the accounting records of the AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NEW SOUTH WALES BRANCH, in respect of the financial year ended 30 June 2009.

In my opinion:-

- (i) Satisfactory accounting records were kept by the said organisation in relation to the year 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) That the general purpose reporting statement is prepared and presented fairly in accordance with the applicable accounting standards, Sec 253 of the RAO Schedule, Sec 510 of the Industrial Relations Act 1996 and other mandatory requirement applicable 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.
- (iii) I have been provided with all information and explanations that officers and employees of the organisation under Sec 257 (5) of the RAO Schedule were required to provide.
- (iv) The union do not profit from recovery of wages activity.

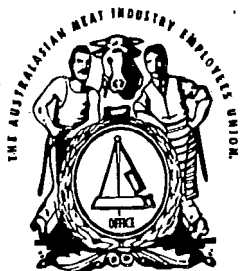

W. L. BROWNE & ASSOCIATES
Registered Company Auditor

Dated: 24-7-09



Chartered Accountants

Liability limited by a scheme approved
under Professional Standards Legislation



The Australasian Meat Industry Employees' Union

NEW SOUTH WALES BRANCH

Unit 3, 190 George Street
Parramatta NSW 2150
Ph: (02) 9893 9011
Toll free: 1800 451 535
Fax No: (02) 9687 6853

OPERATING REPORT For the financial year ending 30-June-09

- 1- Number of members as of 30-June-2009 was 3,445.
- 2- Number of employees as of 30-June-2009 was 5. 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- The Union do not profit from any Recovery of wages activity.
- 6- A member may resign from the Union by written notice addressed and delivered to the Secretary of the branch in which membership is held.
- 7- The following are the listings of our Executive and Management Committee.

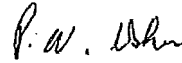
Name	Position
Executive:	
Usher, Peter William	President
Bell, Rose	Vice-President
Smithson, Steve	Vice-President
Donzow, Charlie	Secretary/Treasurer
Perkins, Mark	Organiser
Williams, Deidre	Organiser
Fernandez, Patricia	Organiser
Management:	
1- Aquilina, Steve	Member from Swire Cold Storage
2- Bond, Noel	Member from Bega Co-Op Society Ltd.
3- Irving, Wayne	Member from Hans Continental Smallgoods
4- Hickey, Jim	Member from QAF Industries
5- Abela, Jo	Member from Ingham
6- Niumata, Steve	Member from Primo
7- Brown, Daniel	Member from Versa Cold
8- Lorraine Moore	Member from Coles
9- Organ, Jackie	Member from Bartter Ent.
10- Hart, Deborah	Member from Ingham Ent.
11- McDonald, Kent	Member from Southern Meat Pty Ltd.
12- Leslie, Gerry	Member from OSI

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.

For Committee of Management:



Secretary/Treasurer



Peter Usher

President

24th July 2009



The Australasian Meat Industry Employees' Union

NEW SOUTH WALES BRANCH

Unit 3, 190 George Street
Parramatta NSW 2150
Ph: (02) 9893 9011
Toll free: 1800 451 535
Fax No: (02) 9687 6853

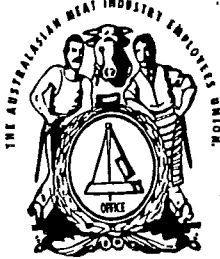
CERTIFICATE OF SECRETARY

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 sec of the RAO Schedule; and
- that the full report, was provided to members on the September issue of the our official organ, MEAT EMPLOYEES' JOURNAL; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 24th of July 2009; in accordance with section 266 of the RAO Schedule
- that the full report was presented the second time in an executive committee of management of the reporting unit on 6th of October 2009; in accordance with section 266 of the RAO Schedule

CHARLIE DONZOW

06-October-2009



The Australasian Meat Industry Employees' Union

NEW SOUTH WALES BRANCH

Unit 3, 190 George Street
Parramatta NSW 2150
Ph: (02) 9893 9011
Toll free: 1800 451 535
Fax No: (02) 9687 6853

COMMITTEE OF MANAGEMENT STATEMENT

On 6th of Oct 2009 the *Executive 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 30 June 2009:

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 union have been managed in accordance with the rules of the RAO Schedule and the RAO Regulations; and

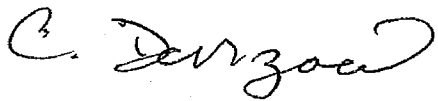
(iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner; and

(v) no members of the reporting unit or Registrar requesting any information as prescribed under section 272 of the RAO Schedule during the period

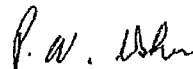
(vi) no orders have been made by the Commission under s273 of the RAO Schedule during the period

(f) The union do not profit from any recovery of wages activity.

For Committee of Management:



Charlie Donzow
Secretary/Treasurer



Peter Usher
President

6th Oct 2009



Fair Work Australia

11 August 2009

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

Dear Mr Donzow,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/10073]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

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

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

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

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

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

Yours sincerely,

Steve Teece
Research Information and Advice Team
Fair Work Australia

TIMELINE/ PLANNER

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

Prepare financial statements and Operating Report.
--

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

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
---	-----

Within a reasonable time of having received the GPFR

(NB: Auditor's report must be dated on or after date of Committee of Management Statement

Provide full report free of charge to members – s265 The full report includes: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /
---	-----

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,

or

(b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.

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

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate ⁺⁺ – s268	/ /
--	-----

Within 14 days of meeting

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

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

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