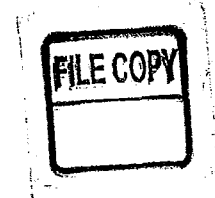




FAIR WORK
AUSTRALIA

17 December 2012

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



Dear Mr Donzow

Lodgment of Financial Accounts and Statements - Australasian Meat Industry Employees Union, New South Wales Branch (FR2012/390)

I refer to the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 19 October 2012 and to my letter dated 1 November 2012.

I have received a letter from the Auditor in relation to the requirements for audit reports and various reporting disclosures.

The documents lodged have now been filed.

Yours sincerely,

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch
Fair Work Australia



FAIR WORK
AUSTRALIA

17 December 2012

Mr John Cheadle
W.L.Browne & Associates Pty Ltd
PO Box 150
WEST RYDE NSW 1685



Dear Mr Cheadle

**Lodgment of Financial Accounts and Statements - Australasian Meat Industry Employees
Union, New South Wales Branch (FR2012/390)**

Thank you for your letter dated 14 December 2012 which was received by Fair Work Australia today, 17 December 2012.

I note your confirmation regarding future reports. I have filed the documents and there is no further action in respect of the above financial statements required.

Yours sincerely,

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch
Fair Work Australia

W. L. BROWNE & ASSOCIATES PTY LTD

ABN 13 151 379 109



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

john@wlbrowne.com.au
brad@wlbrowne.com.au

Suite 8, 924 Pacific Highway
Gordon NSW 2072
PO BOX 150, West Ryde NSW 1685
Telephone: 02 9498 5250
Fax: 02 9498 5759

14 December 2012

Mr S Kellett
Senior Advisor
Regulatory Compliance Branch
Fair Work Australia



Dear Mr Kellett,

RE: Australasian Meat Industry Employees' Union, NSW Branch (FR2012/390)

I refer to your letter dated 1 November 2012 addressed to Mr Charlie Donzow, Secretary of the above union.

I note your comments concerning the audit report and the contents of same together with various reporting disclosures that are required to be included in the financial statements. I greatly appreciate your comments and will gladly adopt them in the forgoing reports and accounts for 2013.

I also appreciate you attaching a copy of an audit report that could be adopted as a standardised up to date report and confirm that my audit report will be along those same lines in 2013. I will review ASA 700 and confirm that the reporting unit will adopt this reporting format and confirm that all future audit reports will be complying with same.

I appreciate your review concerning the financial reporting compliance requirements and confirm that future reports will comply.

Yours faithfully,
W. L. BROWNE & ASSOCIATES


.....
J. C. CHEADLE



Chartered
Accountants

NUMBER ONE IN NUMBERS

Liability limited by a scheme approved
Under Professional Standards Legislation



FAIR WORK
AUSTRALIA

1 November 2012

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



Dear Mr Donzow

Lodgment of Financial Accounts and Statements - Australasian Meat Industry Employees Union, New South Wales Branch (FR2012/390)

I refer to the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 19 October 2012.

I wish to draw your attention to several issues relating to the content or format of the documentation. I acknowledge that these particular details have not been commented on in the past where previous financial reports were concerned, but after consultation with colleagues, and consistent with new FWA Regulatory Compliance Policy I wish to set out where the Branch's reports will reflect more correctly relevant provisions or standards. My purpose is to direct your attention to the importance of giving full effect to the exact wording of the Act and regulations so as to assist the Branch to avoid any inadvertent contraventions of the relevant statutory requirements in future.

1. Auditor's report

Sub-section 257(8) of the *Fair Work (Registered Organisations) Act 2009* provides as follows:

"The form and content of the auditor's report must be in accordance with the Australian Auditing Standards".

The form of the Auditor's report has been consistent over the years. It omits some items of content required by the current applicable Australian Auditing Standard ASA 700. That Standard requires that an *"introductory paragraph in the auditor's report shall....*

identify the title of each statement that comprises the financial report"; and

*"refer to the summary of significant accounting policies and other explanatory information."*¹

i. **Mention of Titles of statements / summary of policies**

It must be said that the Auditor's report in its customary form does not reflect these particular requirements. It should make specific mention of the titles of the statements comprising the financial report which include the "Statement of Financial Performance (or Income Statement)", the "Statement of Financial Position (or Balance Sheet)", the "Statement of Changes in Equity" and "Cash Flow Statement" as well as of the "summary of significant accounting policies" etc.

¹ see "Auditing and Assurance Handbook 2012" ICAA (2012) paragraph 23, page 699

ii. Other headings/paragraphs

ASA 700 also requires an auditor's report to include various statements in a section with a heading describing the management's responsibility for the financial report², and a section with the heading "Auditor's Responsibility".³

iii. Address to users/members

ASA 700 also requires that the auditor's report has a title indicating that it is the report of an independent auditor⁴ and is addressed "*as required by the circumstances of the engagement*".⁵ This is usually interpreted to mean that it should be addressed to the users of the report, that is, the members of the reporting unit.

iv. Wording of opinion

I have also reconsidered the wording that is used by your Auditor in his opinion. He writes that the "*general purpose financial reporting statement is prepared and presented fairly in accordance with the Australian Accounting Standards and other mandatory reporting requirements applicable.....*"

I have previously read this wording as more or less substantially equivalent to the relevant provision of the Act, but I note that sub-section 257(5) actually says:

"The auditor must.....state, whether...the general purpose financial report is presented fairly in accordance with any of the following that apply....

(a) the Australian Accounting Standards;

(b) any other requirements imposed by this Part."

Though the differences in wording might be thought slight, and able to bear an inference of similar meanings, nevertheless, seeing the provision is expressed in mandatory terms, it would seem safer to replicate the wording of the sub-section. There seems no reason why the audit opinion could not or should not state more explicitly that the "report" is in accordance with the requirements of "this Part" (i.e. Part 3 of Chapter 8 of the Act). By making explicit reference to the Fair Work (Registered Organisations) Act in this or a similar way, it confirms that the Auditor has turned his mind to the specific requirements of the Act, the regulations, and the reporting Guidelines, and does not leave it to inference. In any case, it would not have been strictly correct for me to have assumed this or made such an inference in the past.

I am enclosing an example of an Auditor's report that was recently lodged by another reporting unit which appears to illustrate and reflect ASA 700 and subsection 257(5) very clearly, and on which your Auditor might model his future reports, and I would ask you to bring this to his attention.

I would also request that you ask your Auditor to write to me clarifying whether he has ever considered applicable the particular requirements of ASA 700 as I have described them, or whether he has adopted/or continued the form of reporting of this and previous years with any other and different standards in mind. If your Auditor wishes to make any additional comment or submission about the applicability of ASA 700 as I have described it he should feel invited to do so. If he agrees that it does apply in this way, then I would ask for his undertaking to reflect this in future audit reports.

² *Ibid.* Paragraphs 24-27

³ *Ibid.* Paragraphs 28-33

⁴ *Ibid.* Paragraph 21

⁵ *Ibid.* Paragraph 22

2. Operating Report disclosures

There are several items that are not disclosed strictly as the Act and regulations require.

i. Full-time equivalent

Regulation 159(b) requires that the Operating Report disclose the number of employees, both full-time and part-time, as measured on a "full-time equivalent basis". Your Operating Report stated that the number of employees was 4 and that there was one part-time employee. Strict compliance requires that the total number of both full-time and part-time employees be expressed as a full-time equivalent.

ii. Period of office

Regulation 159(c) requires that the Operating Report disclose not only the name of each person who is a member of the Committee of management but also the "*period for which he or she held such a position*". Your Operating Report described rule 28 as providing for a term of four years. Strict compliance would require that the period be expressed as a period in relation to the year which is the subject of the report. It will not have been strictly correct for me to have merely inferred in the past that each person listed held their position for the entire year on the basis that they were elected for 4 years, since in hindsight, it is by no means necessary that each or any person so elected will have held office for the entire year of the particular year being reported.

In future the period each person held their position during the year must be clearly indicated, either (a) next to each person's name or (b) by an explicit statement to the effect that all members held their position for the entire year unless specifically otherwise indicated, in which latter case, the date of their commencement or their resignation or vacation of office should be included.

iii. Results of principal activities

Section 254(2)(a) requires the operating report to "*contain a review of the reporting unit's principal activities during the year, the results of those activities and any significant changes in the nature of those activities during the year*".

Your Operating Report complies partly in that point 3 lists the principal activities, and point 4 confirms "there were no significant changes to the activities of the Union during the year". It does not however contain a review of "the results of those activities".

In future, the Operating Report must set out a brief description of the results of the principal activities it mentions. Please note that subsection 254(2)(a) does not require a financial result, but instead a description of the non-financial results from, say, upholding "the rights of organisation of labour", and improving, protecting and fostering "the best interests of its members" etc. Things that may be relevant results might include the number of agreements negotiated, the number of disputes resolved satisfactorily, increases in membership or restructures within the Branch etc. just to name a few that spring to mind.

iv. Changes in financial affairs

Section 254(2)(b) requires the operating report to "give details of any significant changes in the reporting unit's financial affairs during the year".

These changes are distinct from any significant changes in the nature of the principal activities. Your Operating Report does not make any reference to whether there were "significant changes in the financial affairs".

As a general approach, where a requirement is expressed in explicit and mandatory terms, some meaningful reference needs to be made in order to confirm that the Branch's mind has turned to the provision and to satisfy the requirement. In future, the Operating Report must indicate whether or not there were any significant changes in the Branch's financial affairs.

Conclusion

The above issues I have identified should not represent onerous modifications to the reporting content or presentation of the documentation.

I acknowledge that reporting units often depend on advice by FWA to assist them to fully comply with the statutory requirements and such advice sometimes changes to reflect different policy priorities. It is of course incumbent on FWA officers to provide reporting units with information and explanation for any apparent changes in practice or procedure. But it may be broadly stated that recent amendments to the Act, which include requirements for training for officers with financial duties in the future, emphasize the importance of transparency in financial reporting and of strict compliance with the provisions of the legislation. To facilitate this, and consistent with policy to promote this, FWA is, for example, currently undertaking a review of the Reporting Guidelines first published in 2003-2004 with the intention of addressing any anomalies or ambiguities or to bring them into line with latest practice.

I encourage you and the Auditor to periodically re-satisfy yourselves that any relevant Accounting or Auditing Standard is being applied in the preparation and presentation of the reports.

I will be writing to various reporting units with a similar aim and focus as appropriate to encourage and achieve a uniform standard of reporting compliance. I invite you to feel welcome to contact me at any time on (02) 67[REDACTED] 7 if you have any queries or concerns about these particular issues or any other question you might have about financial reporting compliance in general.

I will await your Auditor's comments before filing the documents.

Yours sincerely,



Stephen Kellett

Senior Adviser, Regulatory Compliance Branch

HALL, James

From: KELLETT, Stephen
Sent: Friday, 19 October 2012 2:05 PM
To: HALL, James
Subject: FW: Financial Documents 2012
Attachments: Statement of Particulars of Loans.pdf; Certificate of Secretary.pdf; COM Statement.pdf; AMIEU, NSW 2012 Audited Financial Report.pdf

From: Helen [<mailto:helen@amieu.asn.au>]
Sent: Friday, 19 October 2012 12:22 PM
To: KELLETT, Stephen
Subject: Fw: Financial Documents 2012

Hi,

Please see attached documents in compliance with the 2012 reporting requirements.

Thanks





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

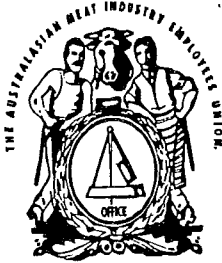
CERTIFICATE OF SECRETARY

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 Fair Work (Registered Organisations) Act 2009; 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 20th of July 2012; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.
- that the full report was presented the second time in an General Committee of management of the reporting unit on 12th of October 2012; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

CHARLIE DONZOW

12-October-2012



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 12th of Oct 2012 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 30-June-2012:

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 General Manager of Fair Work Australia;

(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 Fair Work (Registered Organisations) Act 2009 and the Fair work (registered Organisations) Regulations 2009; and

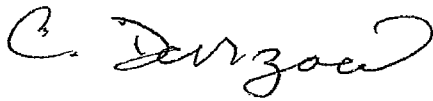
(iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner; and

(v) no members of the reporting unit or Registrar requesting any information as prescribed under section 272 of the Fair Work (Registered Organisations) Act 2009 during the period;

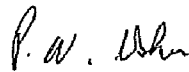
(vi) no orders have been made by the Commission under s273 of the Fair Work (Registered Organisations) Act 2009 during the period;

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

For Committee of Management:



Charlie Donzow
Secretary/Treasurer



Peter Usher
President

12th Oct 2012

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION

NEW SOUTH WALES BRANCH

ABN 89 738 670 685

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2012

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-2012

	Notes	2012	2011
Current Assets			
Petty Cash		200	200
Cash Deposit - General Account		261,082	247,834
Cash at bank - Deposit Account		97,778	1,043,281
Other Debtors		53,406	56,662
Total current assets		412,466	1,347,978
Non-Current Assets			
Shares in listed companies		10,541	10,541
Commercial Bills		4,500,000	3,400,000
Fixed assets at cost less depreciation	3	205,048	137,209
Land & Buildings at cost		584,804	584,804
Total non-current assets		5,300,393	4,132,554
Total assets		5,712,860	5,480,532
Current Liabilities			
Sundry Creditors		89,209	64,986
Officials & Staff Annual/Sick Leave Fund (Provision)		525,870	490,888
Total current liabilities		615,078	555,875
Non-Current Liabilities			
Long Service Leave Fund (Provision)		252,171	235,835
Total non-current liabilities		252,171	235,835
Total Liabilities		867,250	791,710
NET ASSETS		4,845,610	4,688,822
EQUITY			
Accumulation Account - 1st July 2011		4,688,822	4,363,399
Surplus for year		156,787	325,423
TOTAL EQUITY		4,845,610	4,688,822

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2012

	Notes	2012	2011
INCOME			
Contributions		1,203,691	1,215,406
Interest		209,353	212,713
Grant - LAP		67,773	64,227
Sundry receipts		341	225
Total Income		1,481,158	1,492,570
EXPENDITURE			
Salaries	4	661,249	616,178
Other Employment Expenses		51,317	40,377
Payroll Tax		8,237	4,061
Travelling and car expenses	5	98,296	91,378
Superannuation		128,292	105,122
Collectors' commission		33,544	41,597
Administration Expenses	6	87,573	84,068
Professional Fees			
Legal		10,430	6,880
Accountancy (Auditor)		3,150	3,150
Grant Expenditure - LAP		68,712	14,815
Regional Meeting		1,928	2,298
Committee Meeting		7,810	11,204
Affiliation fees	7	31,886	29,699
Capitation fees - Federal Council		59,653	53,372
Fringe benefits tax		17,712	22,038
Donations		1,670	1,409
Union Training		0	2,288
Mortality grants		364	364
Depreciation			
Write-off assets			
Depreciation - Cars & Plant		39,013	36,850
Total Expenditure		1,310,837	1,167,148
Operating Surplus for the year		170,321	325,423
OTHER INCOME/(LOSS)			
Loss on disposal of Motor Vehicles		(13,534)	0
Net Profit for the Year		156,787	325,423

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
Statement of Changes in Financial Equity
FOR THE YEAR ENDED 30 JUNE 2012

	2012	2011
Accumulation Balance - 01 July 2011	\$ 4,688,821	\$ 4,363,399
Surplus for year	\$ 156,787	\$ 325,423
Accumulation Balance - 30 June 2012	<u>\$ 4,845,609</u>	<u>\$ 4,688,821</u>

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
CASH FLOW STATEMENT
FOR THE YEAR END 30-JUNE-2012**

	2012	2011
Cash flows from operating activities		
Receipts from members	1,203,691	1,215,406
Interest and dividend received	209,694	212,937
Grants received	67,773	64,227
	<u>1,481,158</u>	<u>1,492,570</u>
Payment to suppliers	(1,193,028)	(1,151,156)
	<u>288,130</u>	<u>341,414</u>
Net cash provided by operating activities		
Cash flows from investing activities		
Proceeds from sale of assets	38,091	0
Payment for property, plant & equipment	(158,477)	(1,089)
	<u>(120,386)</u>	<u>(1,089)</u>
Net cash used in investing activities		
Net increase in cash held	167,744	340,325
Cash at the beginning of the financial year	<u>4,691,315</u>	<u>4,350,990</u>
Cash at the end of the financial year	<u>4,859,059</u>	<u>4,691,315</u>
Cash at the end of the year represented by:		
Cash on deposit - General Account	261,082	247,834
Petty Cash Advance	200	200
Cash at bank - Deposit Account	97,778	1,043,281
Commerical Bill	<u>4,500,000</u>	<u>3,400,000</u>
	<u>4,859,059</u>	<u>4,691,315</u>
Reconciliation of net cash provided by operating activities to operating surplus		
Net Profit for the year	156,787	325,423
Non-cash flows in operating surplus:		
Depreciation	39,013	36,850
Loss on Disposal of fixed assets	13,534	0
Other Employment Expenses (Provisions)	51,317	26,377
Changes in assets and liabilities		
(Increase)/Decrease in other debtors	3,256	(35,243)
Increase/(Decrease) in other creditors & accruals	<u>24,222</u>	<u>(11,992)</u>
Net Cash Provided by Operating Activities	<u>288,130</u>	<u>341,414</u>

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION, NSW BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

1- 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.

2- NOTICE TO MEMBERS

Under the Industrial Relations Act of 1996

In accordance with the provisions of the *Industrial Relations Act 1991, Sec 512 (1) & (2)*, preserved as regulations under *Sec 282 (3) of the Industrial Relations Act 1996*, provides that member of an 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.

Under the Fair Work (Registered Organisations) Act 2009

In accordance with Division 7, *Sec 272 (1), (2) & (3)*, members of a reporting unit may access the financial records of the reporting unit to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. To wit:

272 Information to be provided to members or Registrar

(1) A member of a reporting unit, or a Registrar, 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).

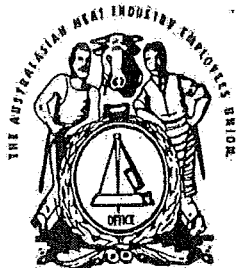
3- FIXED ASSETS

	2011	2011
Plant Equipment and Motor Vehicles at cost	\$ 284,744	\$ 239,866
Less: Accumulated Depreciation	\$ 79,696	\$ 102,657
	\$ 205,048	\$ 137,209

4- SALARIES

Salaries paid to office-holders	\$ 470,954	\$ 430,271
Salaries paid to employees	\$ 190,296	\$ 185,907
	\$ 661,249	\$ 616,178

	2011	2011
5- TRAVELLING AND CAR EXPENSES		
Travel	\$ 57,640	\$ 50,202
Car maintenance	\$ 19,501	\$ 25,143
Meals & accommodation	\$ 21,156	\$ 16,033
	<u>\$ 98,296</u>	<u>\$ 91,378</u>
6- ADMINISTRATION EXPENSES		
Electricity	\$ 4,941	\$ 4,549
Telephone	\$ 19,308	\$ 20,503
Printing & stationery	\$ 13,159	\$ 14,820
Insurance	\$ 19,097	\$ 19,368
Postage & freight	\$ 2,458	\$ 1,625
Bank charges	\$ 856	\$ 777
Strata Levies/utilities	\$ 10,524	\$ 9,857
Miscellaneous	\$ 17,231	\$ 12,567
	<u>\$ 87,573</u>	<u>\$ 84,068</u>
7- AFFILIATION FEES		
Labour & Trade Council	\$ 18,707	\$ 12,156
Australian Labor Party	\$ 13,179	\$ 17,542
	<u>\$ 31,886</u>	<u>\$ 29,699</u>



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-12

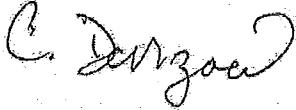
- 1- Number of members as of 30-June-2012 was 3,307.
- 2- Number of employees as of 30-June-2012 was 4. The organisation has one (1) part-time employees.
- 3- The principal activity of the Union is to uphold the rights of organisation of labour and to improve, protect and foster the best interests, of 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
Hickey, Jim	Vice-President
Abela, Jo	Vice-President
Donzow, Charlie	Secretary/Treasurer
Fernandez, Patricia	Organiser/Vice-President Federal
Williams, Deidre	Organiser
Perkins, Mark	Organiser
Clark, Chris	Organiser
Management:	
1- Aquilina, Steve	Member from Swire Cold Storage
2- Attie, George	Member from Mckey Distribution
3- Bartholomew, Mark	Member from Heinz Co Australia Ltd.
4- Bond, Noel	Member from Bega Cheese Ltd.
5- Caitlin, David	Member from Baiada
6- Hart, Deborah	Member from Ingham Ent.
7- Kennedy, Jamie	Member from Cargill Australia Ltd.
8- McDonald, Kent	Member from Southern Meat Pty Ltd.
9- Meylan, Glen	Member from Fletcher International
10- Niumata, Steve	Member from P&M Quality Smallgoods Pty. Ltd.
11- Pratt, Rodney	Member from P&M Quality Smallgoods Pty. Ltd.
12- Norton, Brian (Deceased)	Member from Coles

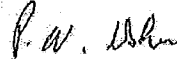
Sec 28 of our Constitution states that the Union shall have a President, 2 Vice-President, Secretary/Treasurer, between 1 and 4 elected Organisers and 12 other members representing the whole of the membership. The term of office for office holders and members of the Committee of Management shall be for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

- 7- Charlie Donzow is an appointed director representing the AMIEU, NSW to the industry superfund MIESF.

For Committee of Management:



Secretary/Treasurer



Peter Usher

President

20th July 2012

W. L. BROWNE & ASSOCIATES PTY LTD

ABN 13 151 379 109

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

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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 2012.

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 Australian Accounting Standards and other mandatory requirements applicable in relation to the year and 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 of the Fair Work (Registered Organisations) Act 2009 were required to provide.
- (iv) The union do not profit from recovery of wages activity.


W. L. BROWNE & ASSOCIATES
Registered Company Auditor

Dated: 20 July 2012



**Chartered
Accountants**

Liability limited by a scheme approved
Under Professional Standards Legislation



16 July 2012

Mr Charlie Donzow
Secretary, New South Wales Branch
AMIEU
Unit 3, 190 George Street
PARRAMATTA NSW 2150



Dear Mr Donzow

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, New South Wales Branch (FR2012/390)

The financial year of the New South Wales 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) 67 [redacted] 7 or by email at stephen.kellett@fwa.gov.au

Yours sincerely,

Stephen Kellett
Organisations, Research & Advice
Fair Work Australia