



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Grant Courtney
Secretary, Tasmanian Branch
The Australasian Meat Industry Employees Union
PO Box 649
KINGS MEADOWS TAS 7249

Dear Mr Courtney

**Re Financial Return – The Australasian Meat Industry Employees Union -
Tasmanian Branch – year ending 30 June 2005 (FR2005/480)**

Thank you for lodging the above financial documents. They were received on 2 March 2006.

The documents appear to reflect for the most part the requirements of the RAO Schedule and the Industrial Registrar's Guidelines. However, your covering letter, the Notes and the Auditor's Report contain references to the former repealed sections of the Workplace Relations Act. The following items should be rectified to reflect the RAO legislation in next year's return.

s272(5) Notice

Note 2 "Information to be Provided to Members or Registrar" sets out the repealed s274. Future Notices should refer to and reflect the text of s272, subsections (1), (2) and (3) of the RAO Schedule.

Covering letter

The references to section 279(1) and 280(1)(b) of the Act in your covering letter should have been to sections 265 and 266 of the RAO Schedule.

The Auditor's Report

The Auditor referred to s276(4) of the former Act instead of s257(5) of the RAO Schedule. In accordance with that section, he should have included in his Audit Opinion specifically whether the general purpose financial report presented fairly in accordance with the Australian Accounting Standards and other requirements of Part 3 of the RAO Schedule.

The Summary report

The Summary of the financial report which you included in accordance with s279(2) of the former Act has been replaced by what is known as the Concise Report. This is described in s265(3) of the RAO Schedule. The Concise Report contains various documents. If the members are provided with a Concise Report, they must receive all those documents.

Section 266 meeting

The Certificate of Secretary or Other Authorised Officer which you included in the return states that the full report was presented to the Committee on 3 December 2005 "*in accordance with s266 of the RAO Schedule*".

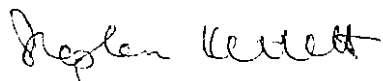
However, your covering letter states that the report was presented to a meeting of the Committee on 25 February 2006.

As the December meeting appears to have been the initial Committee meeting, this could not have been the meeting described in s266. It is the February meeting that meets the s266 requirement.

I hope this clarifies the points to be addressed in future returns. As far as the documents for the year ending 30 June 2005 are concerned, the Registry is satisfied that the Branch's reporting obligations have been substantially complied with.

Accordingly the documents have been filed and there is no further action required.

Yours sincerely



Stephen Kellett
Assistant Manager, Sydney Registry

6 March 2006



Australasian Meat Industry Employees Union
Tasmanian Branch
Registered under Workplace Relations Act 1996.

Ph: (03) 6331 7233
Fax: (03) 6331 8633
email: amicutas@bigpond.com

237 Wellington St, Launceston 7250
PO Box 649, Kings Meadows Tas 7249
Website: <http://tas.amie.u.asn.au>

State Secretary: Grant Courtney

28 February 2006

The Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William St
East Sydney NSW 2011

ATTENTION: BELINDA PENNA

Dear Belinda

Re: Lodgement of Financial Statements for the AMIEU Tas Branch for the year ending 30 June 2005.

I, Grant Courtney, being the duly elected secretary of the AMIEU Tasmanian Branch do indicate the following:

1. That the financial statements for the year ending 30 June 2005 being lodged with the Australian Industrial Registry were copies of the documents presented to a meeting of the Committee of Management on 3rd December 2005.
2. That the members of the AMIEU Tasmanian Branch were each informed by mail on 16th December 2005 that financial statements for the period 2004 - 2005 were posted on our website.
3. On the 25th February 2006 the financial statements for the year ending 30 June 2005 were finally presented to the Committee of Management and unanimously endorsed.

The above information is in compliance with sections 279(1) and 280(1)(b) of the Act.

Yours sincerely

Grant Courtney
State Secretary
AMIEU Tas Branch



THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION
TASMANIAN BRANCH

BALANCE SHEET FOR THE TWELVE MONTHS ENDED 30TH JUNE, 2005

Produced for and on behalf of the A.M.I.E.I.

For the members in accordance with the Work
Place Relations Act, 1996.

State Secretary
Grant Courtney

HEAD OFFICE:
237 Wellington Street,
LAUNCESTON, Tasmania 7250

Phone: (03)63317233

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

STATEMENT OF FINANCIAL POSITION

as at 30TH JUNE 2005

<u>CURRENT ASSETS</u>	<u>2005</u>	<u>2004</u>
Sundry Debtors	4,479.63	7,794
Cash on Hand	120.00	120
Cash at Bank	<u>27,968.12</u>	<u>19,446</u>
<u>TOTAL CURRENT ASSETS</u>	<u>\$ 32,567.75</u>	<u>\$ 27,360</u>
 <u>FIXED ASSETS</u>		
Plant & Equipment	24,981.00	20,782
Less Provision for Depreciation	(15,920.00)	(14,141)
Motor Vehicles	16,273.00	16,273
Less Provision for Depreciation	<u>(5,698.00)</u>	<u>(3,258)</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 19,636.00</u>	<u>\$ 19,656</u>
 <u>OTHER ASSETS</u>		
Cwlth Term Deposits	<u>4,958.84</u>	4,994
<u>TOTAL OTHER ASSETS</u>	<u>\$ 4,948.84</u>	<u>\$ 4,994</u>
<u>TOTAL ASSETS</u>	<u>\$ 57,162.59</u>	<u>\$ 52,010</u>
 <u>CURRENT LIABILITIES</u>		
Capitation Fees	6,706.00	9,240
S/Crs - Federal Council	13,043.00	3,803
S?Crs - Other	8,839.26	12,095
GST Contrl	<u>(150.65)</u>	<u>(182)</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>\$ 28,437.61</u>	<u>\$ 24,956</u>
 <u>NON CURRENT LIABILITIES</u>		
Prov. for Annual Leave	12,458.00	16,496
Prov. for Long Service Leave	9,652.00	-
Prov. for Sick Leave	<u>1,020.00</u>	<u>540</u>
<u>TOTAL NON CURRENT LIABILITIES</u>	<u>\$ 23,130.00</u>	<u>\$ 17,036</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 51,567.61</u>	<u>\$ 41,992</u>
<u>NET ASSETS</u>	<u>\$ 5,594.98</u>	<u>\$ 10,018</u>
 <u>MEMBERS EQUITY</u>		
Accumulated Funds	10,018.39	43,147
Year to Date Net Loss	<u>4,423.41</u>	<u>33,129</u>
<u>TOTAL EQUITY CARRIED FORWARD</u>	<u>\$ 5,594.98</u>	<u>\$ 10,018</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30TH JUNE 2005

<u>INCOME</u>	<u>2005</u>	<u>2004</u>
Members Contributions	142,948.92	142,271
Interest Reimbursed	40.43	62
Commission Received	2,672.86	3,654
Other Income	<u>13,427.27</u>	<u>7,770</u>
<u>TOTAL INCOME</u>	\$ <u>159,089.48</u>	\$ <u>153,757</u>
<u>LESS EXPENDITURE</u>		
Accountancy Fees	3,395.45	3,100
Advertising	685.16	2,882
Annual Leave	(4,038.00)	8,248
Bank Charges	257.85	1,726
Capitation Fees	6,706.00	9,240
Commission	6,675.70	4,536
Depreciation	4,219.00	5,440
Fringe Benefits Tax	676.65	707
Insurance	2,230.00	1,745
Licences & Subscriptions	-	182
Light & Power	1,001.43	1,137
Long Service Leave	9,652.00	-
Medical Reports	-	25
Motor Vehicle Expenses	11,259.35	10,200
Payroll Tax	5,459.74	3,912
Printing, Stationery & Postage	2,887.45	3,099
Rent	6,390.00	6,368
Repairs & Maintenance	1,892.30	2,692
Sick Leave	480.00	540
Staff Expenses	1,017.32	222
Sundry Expenses	-	26,573
Superannuation	8,302.43	5,382
Travelling Expenses	15,121.98	16,477
Telephone	8,316.58	8,510
Wages - Official	55,215.00	49,083
Wages - Staff	<u>15,706.50</u>	<u>14,860</u>
<u>TOTAL EXPENDITURE</u>	\$ <u>163,512.89</u>	\$ <u>186,886</u>
<u>NET PROFIT/(LOSS)</u>	\$(<u>4,423.41</u>)	\$(<u>33,129</u>)

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

Notes to and forming part of the accounts for the year ended 30th June, 2005

Note 1: accountancy Method

The accounts have been prepared under the Historical Cost Convention and in accordance with the accounting standards jointly issued by the Australian Professional Bodies and the requirements of the Conciliation and Arbitration Act, 1988, as amended.

Contributions are accounted for on a cash basis.

Note 2: Information to be Provided to Members of Registrar

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions which state:-

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made by a member of the organisation or a Registrar, make the specified information available to the member of Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application 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.

Note 3: Provision for Sick Leave

Accumulated sick leave credits have been paid to officials and staff in accordance with award provision.

Note 4: Provision for Long Service Leave

Due to the nature of the provision an amount has been provided for staff employed beyond a seven year period.

Note 5: Other Income

This is the return of legal fees incurred in prior periods.

Note 6: Advertising

Design Print	180.00
Examiner	153.80
Wreath	90.91
Rotary Club	95.45
Lions Club	81.82
Paraquad	72.72
Other	10.46
	<u>685.16</u>
	\$ 685.16
	=====

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES

UNION

TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNT FOR THE YEAR
ENDED 30TH JUNE, 2005

The financial account of the Australasian Meat Industry Employees Union, Tasmanian Branch have been audited in accordance with the provisions of the Workplace Relations Act 1996, and the following summary is provided for members in accordance with Section 279(2) of the Act.

A copy of the Auditors' Report, Accounts and Statements will be supplied free of charge to members who request same. Certificates required to be given under the Act by the Accounting Officer and the Committee of Management have been completed in accordance with the provisions of the Act and contain no qualifications.

INCOME AND EXPENDITURE FOR THE YEAR ENDED 30TH
JUNE, 2005

	<u>2005</u>	<u>2004</u>
Contributions	142,949	142,271
Other Income	<u>16,140</u>	<u>11,486</u>
<u>TOTAL INCOME:</u>	159,089	153,757
<u>LESS: TOTAL EXPENDITURE:</u>	<u>163,512</u>	<u>186,886</u>
<u>DEFICIT FOR THE YEAR:</u>	\$ <u>(4,423)</u>	\$ <u>(33,129)</u>

BALANCE SHEET AS AT 30TH JUNE, 2005

<u>ACCUMULATED FUNDS:</u>	\$ <u>5,595</u>	\$ <u>10,018</u>
<u>Represented By:</u>		
Current Assets	32,568	27,360
Non Current Assets	19,636	19,656
Investments	<u>4,959</u>	<u>4,994</u>
<u>TOTAL ASSETS:</u>	\$ <u>57,163</u>	\$ <u>52,010</u>
<u>LESS TOTAL LIABILITIES:</u>	<u>51,568</u>	<u>41,992</u>
<u>NET ASSETS/(LIABILITIES):</u>	\$ <u>5,595</u>	\$ <u>10,018</u>

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30TH JUNE 2005

	<u>2005</u>	<u>2004</u>
Members Subscriptions	146,972	140,386
Commission Received	2,474	3,511
GST Received	16,327	14,343
Blue Ribbon Donations	-	7,770
Other Receipts	13,427	75
Payments for Organisation	(89,803)	(88,333)
Payments for Employees	(70,856)	(69,569)
Payments for GST	(5,820)	(6,610)
Assets Acquired	(4,199)	(1,345)
Blue Ribbon Payments	-	(9,800)
<u>NET CASH INFLOW/(OUTFLOW)</u>	<u>\$ 8,522</u>	<u>(9,572)</u>
Cash at 1st July 2004	<u>19,446</u>	<u>29,018</u>
<u>CASH AT 30TH JUNE 2005</u>	<u>\$ 27,968</u>	<u>\$ 19,446</u>

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER

I, GRANT COURTNEY being the Authorised Office of the Australasian
Meat Industry Employees Union, Tasmanian Branch, certify:

- * that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- * that a reference to the report was provided to members in the December, 2005 news letter; and a full report on the Web site
- * that the full report was presented to a meeting of the Committee of Management of the reporting unit on the 3rd December, 2005, in accordance with section 266 of the RAO Schedule

Signature 

Date 3.12.2005

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

OPERATING REPORT

Principal activities

The principal activities of the Branch during the financial year was to provide representation and support to our members. There were no significant changes to the principal activities during the year.

Review of results

The net result of operating for the twelve months was a loss of \$33,129. (2003 profit of \$52528.)

Significant Changes of the State of Affair

In the opinion of the Committee of Management, there were no other significant changes of the Branch's state of affairs during the financial year.

Resignation of Members

As per section 174 of the Workplace Relations Act 1996, a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Number of Members

As at 30th June 2005, the number of members of the branch was 555.(2004:510)

Number of Employees

As at 30th June 2005, the number of full time equivalent employees were 2. (2004: 2)

Committee of Management Members

There is an election every four years for Committee of Management members. The last election was held 2001. Based upon this election, the Committee of Management current members are as follows:-

Committee of Management Members

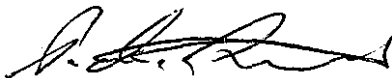
P. Smith
P. Gibbons
G. Courtney
J. Bool
L. Leslie
M. Cooper
K. Brazendale
K. Armstrong

Future Developments

in the opinion of the Committee of Management, there is not likely to be any future development that will materially effect the Union's operations in subsequent years.

Signed in accordance with a resolution of the Committee for Management

P. Smith



L. Leslie



Committee of Management Statement


On, 3/12/2005 , the Committee of Management of Australasian Meat Industry Employees Union, Tasmanian Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June, 2005 :

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 related 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) as the organisation consists of a single reporting unit, 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 the section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) no orders for inspection of financial records have been made by the Commission under section 273 of the RAO Schedule during the period.

(f) in relation to recovery of wages activity:

- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar, and
- (ii) the Committee of Management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity, and
- (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements, and
- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charges or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity, and
- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distribution of recovered money were made to the workers,

Signed 

Dated 3-12-2005

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES
UNION

TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED
30TH JUNE, 2005

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR:


In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Section (1), (2) and (3) of Section 274 which read as follows:-

- (1) A member of an organisation, or a Registrar may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall on application made under Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the members or Registrar in such manner and within such time as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) 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.

AUDITORS' CERTIFICATE:

We certify that the above statement is a fair and accurate summary of the Report, Accounts and Statements of the A.M.I.E.U., Tasmanian Branch, for the year ended 30th June, 2005.

Our Auditors' Report on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.


P.J. MITCHELL 12/12/05
Registered Company Auditor (214)

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

COMMITTEE OF MANAGEMENT

JUNE 2005

President

Philip Smith
237 Wellington St
Launceston Tas 7250

Vice President

Philip Gibbins
237 Wellington St
Launceston Tas 7250

State Secretary

Grant Geoff Courtney
PO Box 649
Kings Meadows Tas 7249

Assistant Secretary

James Wilfred Bool
237 Wellington St
Launceston Tas 7250

Treasurer

Laurence Leslie
237 Wellington St
Launceston Tas 7250

Hobart Sub Branch

Marcus Cooper
237 Wellington St
Launceston Tas 7250

Kevin Brazendale
237 Wellington St
Launceston Tas 7250

Burnie Sub Branch

Kerry Francis Armstrong
237 Wellington St
Launceston Tas 7250

Signed:

P. Mitchell 12/12/05

P.J. Mitchell FCPA
Registered Company
Auditor

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

INDEPENDENT AUDIT REPORT

To the members of the Australasian Meat Industry Employees Union - Tasmanian Branch

SCOPE

The Branch's office bearers are responsible for the preparation and presentation of the financial statements. We have concluded an Independent Audit of these accounts in order to express an opinion on them to the members of the Branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all materials respects the financial statements:-

- (i) are presented fairly in accordance with the historic cost basis of accounting:
- (ii) present a true and fair view in accordance with the requirements of the Workplace Relations Act 1996.

so as to present a view of the Branch which is consistent with our understanding of it's financial position and the results of its operations.

As detailed in Note 1 to the accounts, the Branch is not a reporting entity because no users exist who are unable to command the preparation of reports so as to satisfy specifically all of their information needs, and these accounts are therefore "General Purpose Financial Reports" that have been prepared solely to meet the Workplace Replations Act 1996 requirements to prepare accounts.

The audit opinion expressed in this report has been formed on the above basis.


AUDIT OPINION

In our opinion:

- (i) these were kept by the Branch in respect of the year, and in accordance with Section 276 (4) of the Workplace Relations Act 1996 satisfactory accounting records detailing the sources and nature of the income (including receipts from members) and the nature and purpose of expenditure.
- (ii) the attached accounts, and statements, prepared on the accruals basis and under the historical cost convention, and in accordance with Section 273 of the Workplace Relations Act, 1996 are properly drawn up so as to give a true and fair view of:-
 - (a) the financial affairs of the Branch as to 30th June, 2005.
 - (b) the income and expenditure of the Branch for the year ended on that date.

We have obtained all information and explanations required by us for the purpose of our audit.

Dated 12/12/05


PJ MITCHELL FCPA
REGISTERED AUDITOR
CORPORATIONS LAW