

25 January 2010

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



Fair Work
Australia

Dear Mr Courtney

**Lodgment of Financial Statements and Accounts – The Australasian Meat Industry Employees Union,
Tasmanian Branch - for years ended 30 June 2009 (FR2009/10071)**

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 30 December 2009.

The documents have been filed. However I wish to draw your attention to several departures from the legislative requirements. In reviewing previous returns I notice that some or all have appeared in different years, and though not always having attracted my comment on each occasion, they should be corrected in future returns.

- (1) There was no “Statement of Changes in Equity” (or, in the alternative, a “Statement of Recognized Income and Expense”) which is a statement required by AASB101, and consequently by s253(2)(a)(iv) of the *Fair Work (Registered Organisations) Act 2009* (formerly the RAO Schedule).
- (2) The Notice “Information to be Provided to Members or Registrar” at Note 2 does not set out in full subsections (1), (2) and (3) as required by s272(5) of the Act.
- (3) The Compilation Report signed by the Auditor refers to the report as a “*special purpose financial report*”. This reference is incorrect for the purposes of lodgment under s253 of the Act (which requires that reports be general purpose financial reports), and appears inconsistent with the references elsewhere, such as in the Committee of Management Statement and in the Auditor’s Report itself, to the report as a “*general purpose financial report*”. If a Compilation Report is included it should be consistent with the Act and rest of the return.
- (4) The “Summary” was similar to summaries previously lodged, but does not comply with the “Concise Report” described in s265(3) of the Act. A Concise Report consists of the documents prescribed in regulation 161 of the Fair Work (Registered Organizations) Regulations 2009 (formerly the RAO Regulations). In particular, the summary was not endorsed by the Auditor as having been audited in accordance with the relevant Standards.

There is nothing preventing the Branch from preparing a summary in the form which it has in its reports to date, but if the Branch wishes to provide members with an abbreviated version of the report it must prepare a Concise Report and ensure it complies with all the provisions of s265(3) and regulation 161.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Fair Work Australia
Level 8, 80 William Street
EAST SYDNEY NSW 2011

Telephone: (02) 8374 6666/ Mobile :
0429 462 979
Facsimile: (02)9380 6990
Email : stephen.kellett@fwa.gov.au
Internet : www.fwa.gov.au



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

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

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

State Secretary: Grant Courtney

10 December 2009

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

ATTENTION: DAVID VALE

Dear David

Re: Lodgment of Financial Statements for the AMIEU Tas Branch for the year ending 30 June 2009.

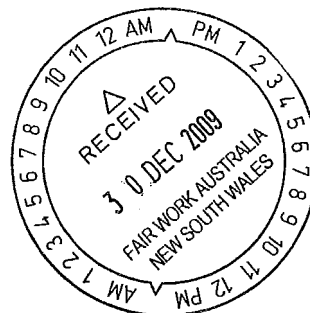
I, Grant Courtney, being the duly elected secretary of the AMIEU Tasmanian Branch do indicate the following:

1. That the financial statements for the year ending 30 June 2009 being lodged with the Australian Industrial Registry were copies of the documents presented to a meeting of the Committee of Management on 5th September 2009.
2. That the members of the AMIEU Tasmanian Branch were each informed by mail on 20th October 2009 that financial statements for the period 2008 - 2009 were posted on our website.
3. On the 5th December 2009 the financial statements for the year ending 30 June 2009 were finally presented to the Committee of Management and unanimously endorsed.

The above information is in compliance with sections 265 and 266 of the RAO Schedule.

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, 2009

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

For the members in accordance with the ROA Schedule

State Secretary
Grant Courtney

HEAD OFFICE:
237 Wellington Street,
LAUNCESTON, Tasmania 7250

Phone: (03)63317233

**The Australasian Meat Industry Employees Union Tas.
Branch
ABN: 40641210126**

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 June 2009**

P J Mitchell

114 Poplar Parade
Youngtown TAS 7249
Telephone: (03) 63445047
Facsimile: (03) 63445047
Email:

The Australasian Meat Industry Employees Union Tas. Branch
ABN : 40641210126

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TO THE MEMBERS OF The Australasian Meat Industry Employees Union Tas. Branch

Scope

On the basis of information provided by the directors of The Australasian Meat Industry Employees Union Tas. Branch, we have compiled in accordance with APS 9: Statement on Compilation of Financial Reports the special purpose financial report of The Australasian Meat Industry Employees Union Tas. Branch for the year ended 30 June 2009.


The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

The directors are solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of The Australasian Meat Industry Employees Union Tas. Branch's constitution and are appropriate to meet the needs of the directors and members of the company.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided into a financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the company, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the directors and members of The Australasian Meat Industry Employees Union Tas. Branch and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.



J J Mitchell FPA
114 Poplar Pde
Youngtown TAS 7249

28 August 2009

THE COMMITTEE OF MANAGEMENT
STATEMENT

The Committee of Management of the Tasmanian Branch of the Australasian Meat Industry Employees Union passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th 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 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 of 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:..... *PHILIP SMITH*

Title of Office held ... *PRESIDENT*

Signature..... *[Handwritten Signature]* Date: .. *5-9-09*

AUSTRALASIAN MEAT INDUSTRY EMPLOYEE
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 Profit of \$4159 (2008 Loss of(\$3681))

Significant Changes of the state of affairs:

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:

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, 2009 the number of members of the branch was 506(2008 514)

Number of Employees:

As at 30th June, 2009 the number of full time equivalent employees were 2

Committee of Management Members:

There is an election every four years for Committee of Management members. The last election was held 2007 Based upon this election, the Committee of Management current members are as follows:-

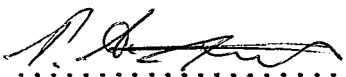
Committee of Management Members:

P.Smith
R.Johnson
G.Courtney
M.Cooper
P.Nichols
K.Brazendale
L.Pearce
D.Williams
P.Smith

Future Developments:

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

Signed in accordance with a resolution of the Committee of Management.

P.Smith 

P.Nichols

~~R.Johnson~~ 

Dated 5.9.09

Profit and Loss Statement

For the year ended 30 June 2009

	This Year	Last Year
ORDINARY INCOME		
Interest Received	2,698.52	615.45
Commission Received	1,041.74	3,927.48
Gross Receipts	188,182.95	175,729.84
Other Income	0.00	1,300.00
TOTAL ORDINARY INCOME	<u>191,923.21</u>	<u>181,572.77</u>
TOTAL INCOME	<u>191,923.21</u>	<u>181,572.77</u>
OVERHEAD EXPENSES		
Accountancy	3,013.64	3,686.36
Advertising	1,815.60	1,523.18
Administration Expenses	4,544.83	0.00
Bank Charges	803.97	0.00
Capitation Fees	8,424.00	8,055.00
Commission Paid	7,781.77	10,679.68
Depreciation	3,329.00	4,257.00
Fringe Benefits Tax	667.37	667.37
Insurances	2,863.55	1,560.91
Legal Expenses	1,875.00	0.00
Licences and Permits	4,609.46	4,483.19
Light, Heat and Power	1,700.15	1,641.05
Motor Vehicle Expenses	8,196.85	11,223.79
Payroll Tax	6,021.40	6,114.70
Printing and Stationery	2,725.18	2,096.51
Provision for Annual Leave	(7,682.00)	4,921.00
Provision for Long Service Leave	4,352.00	1,326.00
Sick Leave	667.00	2,509.00
Rent	6,780.12	7,131.20
Repairs and Maintenance	1,387.53	1,016.27
Superannuation	9,731.46	9,346.99
Staff Expenses	835.86	823.89
Sundry Expenses	781.24	139.16
Telephone	9,657.25	8,118.90
Travel and Accommodation	19,161.10	20,104.06
Wages	83,721.08	73,828.90
TOTAL OVERHEAD EXPENSES	<u>(187,764.41)</u>	<u>(185,254.11)</u>
NET PROFIT	<u>4,158.80</u>	<u>(3,681.34)</u>

The Australasian Meat Industry
Employees Union Tas. Branch
ABN 40641210126

Profit and Loss Appropriation

For the year ended 30 June 2009

	This Year	Last Year
PROFIT FROM ORDINARY ACTIVITIES BEFORE TAX		
Profit from ordinary activities before income tax	<u>4,158.80</u>	<u>(3,681.34)</u>
PROFIT FROM ORDINARY ACTIVITIES AFTER TAX	4,158.80	(3,681.34)
Retained Profits at the beginning of the year	<u>(23,047.39)</u>	<u>(19,366.05)</u>
	(23,047.39)	(19,366.05)
ACCUMULATED LOSSES AT THE END OF THE YEAR	<u><u>(18,888.59)</u></u>	<u><u>(23,047.39)</u></u>

Balance Sheet

As at 30 June 2009

	This Year	Last Year
CURRENT ASSETS		
Cash on Hand	120.00	120.00
Bank Account 1	9,683.39	36,719.18
Trade Debtors	2,499.95	0.00
GST Receivable	1,096.62	1,178.20
TOTAL CURRENT ASSETS	13,399.96	38,017.38
NON CURRENT ASSETS		
Plant and Equipment	25,407.00	24,981.00
Less Accumulated Depreciation	(22,833.00)	(21,943.00)
	2,574.00	3,038.00
Motor Vehicles	17,363.64	17,363.64
Less Accumulated Depreciation	(6,797.00)	(4,358.00)
	10,566.64	13,005.64
Investment Bank Acc	48,227.35	25,551.32
	48,227.35	25,551.32
TOTAL NON CURRENT ASSETS	61,367.99	41,594.96
TOTAL ASSETS	74,767.95	79,612.34
CURRENT LIABILITIES		
Accrued Capitation	8,424.00	8,055.00
Trade Creditors	7,591.99	8,469.82
Other Creditors Federal	18,698.55	19,029.91
TOTAL CURRENT LIABILITIES	34,714.54	35,554.73
NON CURRENT LIABILITIES		
Loan	14,500.00	20,000.00
Provision for Employee Entitlements	8,241.00	7,574.00
Provision for Long Service Leave	18,271.00	13,919.00
Provision for Annual Leave	12,335.00	20,017.00
TOTAL NON CURRENT LIABILITIES	53,347.00	61,510.00
TOTAL LIABILITIES	88,061.54	97,064.73
NET ASSETS	(13,293.59)	(17,452.39)
EQUITY		
General Reserve	5,595.00	5,595.00
Retained Earnings	(18,888.59)	(23,047.39)
	(13,293.59)	(17,452.39)
TOTAL EQUITY	(13,293.59)	(17,452.39)

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

Notes to and forming part of the accounts for the year ended 30th June, 2009

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 or Registrar

In accordance with the requirements of the RAO Schedule, section 272, subsections (1), (2) and (3) such information must be applied for in writing addressed to the Secretary or other Executive Officer and delivered or posted to the office of the organisation.

Information made available to a member or registrar must be in writing signed by a designated officer and where possible hand delivered or posted or left for collection at the office of the organisation.

Note 3: Provision for Sick Leave

Accumulated sick leave credits have been paid to officials and staff in accordance with aware 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: Advertising:

Lions Club	227.27
Censis	642.28
Xmas	755.68
Rotary	136.36
Examiner	<u>54.01</u>
	\$1815.60
	=====

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION
TASMANIAN BRANCH

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2009

	<u>2009</u>	<u>2008</u>
Members Subscriptions	187330	183543
Commission Received	1042	3927
GST Received	19277	18935
Loan AMIEU NSW	-	20000
Other Receipts	22	1300
Payments for Organisation	(129439)	(110320)
Payment for Employees	(77826)	(73829)
Payments for GST	(7016)	(6622)
Assets Acquired	(426)	(-)
Funds Invested	(20000)	(25000)
NET CASH INFLOW/(OUTFLOW)	(27036)	11934
Cash at 1st July, 2008	<u>36719</u>	<u>24785</u>
<u>CASH AT 30TH JUNE, 2009:</u>	\$ 9683	\$ 36719
	=====	=====

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 Accounting 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 evaluating 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 historic cost basis of accounting:
- (ii) present a true and fair view in accordance with the requirements of the RAO Schedule (Part 3):

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 requirements of the RAO Schedule.

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

AUDIT OPINION:

In our opinion;

- (i) the records were kept by the Branch in accordance with Section 257(5) of the RAO Schedule and detail the sources and nature of the income (including receipts from embers) 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 the RAO Schedule are properly drawn up so as to give a true and fair view of:-
 - (a) the financial affairs of the Branch as at the 30th June, 2009
 - (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. 31/8/09.....


P.J. Mitchell FPNA
Registered Auditor

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION TASMANIAN BRANCH

237 Wellington St
Launceston Tas 7250

Committee Of Management

July 2009

President	Philip Smith [REDACTED]
Vice President	Rob Johnson [REDACTED]
State Secretary	Grant Courtney PO Box 649 Kings Meadows Tas 7249
Assistant Secretary	Marcus Cooper [REDACTED]
Hobart Sub Branch	Peter Nichols [REDACTED] Kevin Brazendale [REDACTED]
Burnie Sub Branch	Leigh Pearce [REDACTED] 1 position vacant
Launceston Sub Branch	Damien Williams [REDACTED] 1 position vacant
Federal Council Delegates	Philip Smith Kevin Brazendale

Signed  21/8/09
P.J. MITCHELL FPNA
Registered Company Auditor (214)

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES

UNION

TASMANIAN BRANCH

SUMMARY OF THE FINANCIAL ACCOUNT FOR THE YEAR
ENDED 30TH JUNE, 2009

The financial account of the Australasian Meat Industry Employees Union, Tasmanian Branch have been audited in accordance with the provisions of the section 265 (3) of the RAO Schedule.

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, 2009

	<u>2009</u>	<u>2008</u>
Contributions	188183	175730
Other Income	<u>3740</u>	<u>5843</u>
<u>TOTAL INCOME:</u>	\$191923	\$181573
<u>LESS: TOTAL EXPENDITURE:</u>	<u>\$187764</u>	<u>\$185254</u>
<u>SURPLUS FOR THE YEAR:</u>	\$ 4159 =====	\$ (3681) =====

BALANCE SHEET AS AT 30TH JUNE, 2009

<u>ACCUMULATED FUNDS:</u>	\$(13294)	\$(17452)
<u>Represented By:</u>		
Current Assets	13400	38017
Non Current Assets	13141	16044
Investments	<u>48227</u>	<u>25551</u>
<u>TOTAL ASSETS:</u>	\$74768	\$79612
<u>LESS TOTAL LIABILITIES:</u>	<u>\$88062</u>	<u>\$97064</u>
<u>NET ASSETS/(LIABILITIES):</u>	\$(13294) =====	\$(17452) =====

Year End Depreciation Summary
AMIEU

	Method	Rate	Depreciation Starts	Depreciation Ends	Original Cost	Opening WDV	Y-T-D Deprn.	Total Deprn.	WDV
1 Office Equipment	DV	18.00	1-Jul-08	1-Jul-09	329.00	10	2	321	8
2 Desk	DV	13.50	1-Jul-08	1-Jul-09	430.00	22	3	411	19
3 Word Processor	DV	18.00	1-Jul-08	1-Jul-09	1030.00	48	9	991	39
4 Digital M/T/Phone	DV	40.00	1-Jul-08	1-Jul-09	378.00	1	1	378	0
5 Computer	DV	40.00	1-Jul-08	1-Jul-09	2550.00	12	5	2543	7
6 Workstation	DV	20.00	1-Jul-08	1-Jul-09	1225.00	120	24	1129	96
7 Fax Machine	DV	20.00	1-Jul-08	1-Jul-09	799.00	81	16	734	65
8 executive Chair	DV	20.00	1-Jul-08	1-Jul-09	465.00	54	11	422	43
9 Computer Scanner	DV	40.00	1-Jul-08	1-Jul-09	299.00	3	1	297	2
10 Photocopier	DV	20.00	1-Jul-08	1-Jul-09	3000.00	428	86	2658	342
11 CD Writer	DV	40.00	1-Jul-08	1-Jul-09	540.00	9	4	535	5
12 Desk/Chair/Drawer Unit	DV	20.00	1-Jul-08	1-Jul-09	1030.00	211	42	861	169
13 Grey Bookcase	DV	20.00	1-Jul-08	1-Jul-09	414.00	84	17	347	67
14 4 Drawer Filing Cabinet	DV	20.00	1-Jul-08	1-Jul-09	469.00	95	19	393	76
15 Office Chair	DV	20.00	1-Jul-08	1-Jul-09	532.00	110	22	444	88
16 Computer Monitor	DV	40.00	1-Jul-08	1-Jul-09	432.00	13	5	424	8
17 Computer	DV	40.00	1-Jul-08	1-Jul-09	2156.00	74	30	2112	44
18 T/phone System	DV	20.00	1-Jul-08	1-Jul-09	1390.00	316	63	1137	253
19 Digital Camera	Dv	20.00	1-Jul-08	1-Jul-09	955.00	255	51	751	204
20 Computer Upgrade	DV	40.00	1-Jul-08	1-Jul-09	1014.00	65	26	975	39
21 HP Laser Printer	Dv	40.00	1-Jul-08	1-Jul-09	536.00	44	18	510	26
22 Orion Intel Computer	Dv	40.00	1-Jul-08	1-Jul-09	809.00	73	29	765	44
23 Computer	Dv	40.00	1-Jul-08	1-Jul-09	1745.00	377	151	1519	226
24 Computer Laptop	Dv	40.00	1-Jul-08	1-Jul-09	2454.00	530	212	2136	318
25 Commodore S/w	Dv	18.75	1-Jul-08	1-Jul-09	17364.00	13006	2439	6797	10567
26 Fax Machine	Dv	20.00	1-Jul-08	1-Jul-09	163.00		10	10	153
27 Modem	Dv	40.00	1-Jul-08	1-Jul-09	263.00		35	35	228
					<u>42771.00</u>	<u>16041</u>	<u>3329</u>	<u>29633</u>	<u>13138</u>