



15 September 2015

Mr Troy Baker
State Secretary
Australasian Meat Industry Employees' Union, Tasmanian Branch
237 Wellington Street
Launceston TAS 2000

via email: aamieutroy@bigpond.com

Dear Mr Baker

**Australasian Meat Industry Employees' Union, Tasmanian Branch (AMIEU-TAS)
Financial Report for the year ended 30 June 2013 - FR2013/297**

I acknowledge receipt of the financial report for the year ended 30 June 2013 for the AMIEU-TAS. The financial report was lodged with the Fair Work Commission (FWC) on 27 February 2014.

On 14 February 2014 correspondence was sent to the AMIEU-TAS from the FWC regarding the branch's failure to lodge an audited financial report for the year ended 30 June 2013. The AMIEU-TAS responded via e-mail on 18 February 2014 explaining that the financial report was late because the branch "...only received the completed audit from the auditor at the end of January...the branch will be using another auditor for future Audit's."

On 27 February 2014 the AMIEU-TAS submitted the 30 June 2013 audited financial report to the FWC. The FWC responded on 20 May 2014 detailing numerous issues within the financial report and requesting that the report be amended accordingly. On 14 November 2014 the AMIEU-TAS advised the FWC that the auditor, whose services had been terminated, was not prepared to assist further in rectifying the outstanding matters.

The AMIEU-TAS appointed a new auditor and the 30 June 2014 financial report was prepared and subsequently lodged with the FWC on 4 September 2015. The FWC assessed the report under an advanced review before filing on 14 September 2015 (refer FR2014/315).

The 30 June 2014 financial report of the AMIEU-TAS provides all comparative financial data for the 30 June 2013 financial year. The 30 June 2013 financial data provided appears to have been disclosed in accordance with the Australian Accounting Standards, the *Fair Work (Registered Organisations) Act 2009* and the s.253 reporting guidelines and addresses the issues that were raised in my letter dated 20 May 2014. Due to this, I am allowing this financial report to be closed.

Should you wish to discuss the matters raised in this letter I may be contacted on (03) 8661 7675 or by email at ken.morgan@fwc.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'K. Morgan', with a stylized flourish at the end.

Ken Morgan
Financial Reporting Advisor
Regulatory Compliance Branch



20 May 2014

Troy Baker
State Secretary
Australasian Meat Industry Employees' Union, Tasmania
PO Box 649
Kings Meadows TAS 7249

via e-mail: amieutroy@bigpond.com

Dear Mr Baker

**Australasian Meat Industry Employees' Union, Tasmanian Branch
Financial Report for the year ended 30 June 2013 - FR2013/297**

I acknowledge receipt of the financial report for the year ended 30 June 2013 for the Australasian Meat Industry Employees' Union, Tasmanian Branch (AMIEU-TAS). The financial report was lodged with Fair Work Commission (FWC) on 27 February 2014.

The financial report has not been filed. I have examined the report and identified a number of matters, the details of which are set out below, that you are required to address before the report can be filed.

The Operating Report, Designated Officer's Certificate, Committee of Management Statement, General Purpose Financial Report (GPFR) and Auditor's Statement will require amendments. The amended report will need to be presented to a Committee of Management meeting, republished on the AMIEU-TAS website and lodged with FWC.

The matters identified should be read in conjunction the *Fair Work (Registered Organisations) Act 2009* (the RO Act), *Fair Work (Registered Organisations) Regulations 2009* (the RO Regs), Reporting Guidelines (RG) made under section 255 of the RO Act and Australian Accounting Standards. A 'Model financial statements' is also available on the FWC website to assist organisations in preparing returns.

1. Timescale Requirements

As you are aware, an organisation is required under the RO Act to undertake certain steps in accordance with specified timelines. Information about these timeline requirements can be found on the Fair Work Commission website. In particular, I draw your attention to 'Financial reporting process and timelines' which explains the timeline requirements, and 'Summary of financial reporting timelines' which sets out the timeline requirements in diagrammatical form.

I note that the following timescale requirements were not met:

Preparation of the General Purpose Financial Report (GPFR)

Sections 253 and 254 of the RO Act require that a GPFR and an Operating Report be prepared as soon as practicable after the end of the financial year. Section 266 requires that the financial report be presented to a General Meeting of members or a Committee of Management Meeting within six months after the end of the financial year. In the absence of an extension of time for

holding a General Meeting (see section 265(5)) the latest possible date of lodgement with the FWC is six months and 14 days after the end of the financial year.

The Committee of Management Statement indicates that a resolution relating to the GPFR and Operating Report was not made until 14 February 2014, 7 months and 14 days after the reporting unit end of financial year, and 31 days after the latest possible date for lodgement with the FWC.

Please note that section 253 and section 254 are a civil penalty provision and future failure to meet this timeline may result in an inquiry into the organisation and the General Manager of the FWC may apply under s.310(1) of the RO Act to the Federal Court of Australia for a pecuniary penalty order to be imposed on your organisation and, potentially, an officer whose conduct led to the non-compliance.

Reports must be provided to members within 5 months of end of financial year where the report is presented before committee of management meeting

The Designated Officer's Certificate states that the financial report was provided to members and presented to a Committee of Management meeting on 14 February 2014. Under section 265(5)(b) of the RO Act, where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of the end of the financial year.

If these dates are correct, the reporting unit is required to apply for an extension of time for the provision of the financial report to members in accordance with section 265(5) of the RO Act. Please provide a written request for an extension of time, signed by a relevant officer, including the reason for the delay.

Please note that in future financial years a written request for extension of time must be made prior to required date of lodgement.

Committee of Management statement must be audited/ Committee of Management meeting must be prior to audit

The Committee of Management statement lodged with the financial report was dated 14 February 2014, which is after the statements were audited. Section 257(1) of the RO Act requires the full report, which includes the Committee of Management statement, to be audited.

After the GPFR has been prepared, but before it has been audited, the reporting unit's Committee of Management is required to meet and pass a resolution that contains certain declarations as specified in Reporting Guideline 41. The AMIEU-TAS is required to ensure that the Committee of Management meets prior to the audit of the GPFR.

If the dates as specified on the Committee of Management statement and the Auditor's Statement are correct, the reporting unit is required to resubmit the financial statements, the notes to the statements and the Committee of Management Statement to audit. The audit report is required to include the Committee of Management Statement in its scope. The full report is required to be provided to members after the revised audit report is made. The full report is to be presented to a Committee of Management meeting and then a fresh Designated Officer's Certificate and the full report must be lodged with the FWC within 14 days of the meeting.

2. Operating Report

Period of membership of committee of management

Regulation 159(c) of the RO Regulations requires the reporting unit to disclose the period during which the listed officers served on the Committee of Management.

Officers and employees who are directors of a company or a member of a board

Item 37 of the Reporting Guidelines requires details of any officer or employee of the reporting unit who is a director of a company or a member of a board. Item 38 of the Reporting Guidelines

also requires that if a reporting unit has no information to disclose relating to the abovementioned requirement that a statement to that effect must be included in the Operating Report.

Trustee of superannuation entity

Subsection 254(2)(d) of the RO Act and item 36 of the Reporting Guidelines requires details of any officer or member of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme.

If no officers or a member of the reporting unit is a trustee of a superannuation entity, the preferred wording to satisfy the subsection 254(2)(d) is:

'No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.'

Please amend the Operating Report accordingly and resubmit to FWC.

3. Committee of Management Statement

Date of resolution

Item 42 of the Reporting Guidelines requires that the Committee of Management Statement be made in accordance with such resolution as is passed by the Committee of Management. Such statement must also specify the date of passage of the resolution. I note that the date of the resolution was not provided.

Management statements

Reporting guideline 41 requires the committee of management statement to include the following:

- (e) iv. where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a manner consistent with each of the other reporting units of the organisation; and

Please amend the Committee of Management statement accordingly and resubmit to FWC.

4. General Purpose Financial Report

Note 1 reference

Note 1 paragraph 1 refers to the *'Workplace Relations Act 1996'*. The correct reference is *'Fair Work (Registered Organisations) Act 2009'* (the RO Act).

For-profit or not-for profit entity

Australian Accounting Standard AASB 1054 *Australian Additional Disclosures* paragraph 8(b) requires that the entity disclose whether, for the purposes of preparing the financial statements, it is a for-profit or not-for-profit entity. This information has not been provided.

Accounting judgments and estimates

Australian Accounting Standard AASB 101 *Presentation of Financial Statements* paragraph 122 requires that the notes to the financial statements include a discussion on the significant accounting judgments and estimates applied.

New and Future Australian Accounting Standards

Australian Accounting Standard *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* paragraphs 14 and 28 require that the entity disclose:

- Australian Accounting Standards adopted during the period; and
- Australian Accounting Standards issued but not yet effective with an assessment of the future impact of the standard on the entity.

This information has not been provided.

Key management personnel

General Purpose Financial Report's are required to disclose within the statements or the notes compensation paid to key management personnel.

This normally includes a listing of the key management personnel for the organisation, the total amount of compensation paid to all key management personnel, and then totals for each of the following categories:

- Short term employee benefits
- Post employment benefits
- Other long term employee benefits
- Termination benefits
- Any share based payments.

The definition for these categories can be found within accounting standard *AASB 119: Employee Benefits*.

Financial instruments disclosures

Australian Accounting Standard *AASB 7 Financial Instruments: Disclosures* details the reporting disclosures required by an entity in relation to financial instruments.

This information has not been provided.

Property, plant and equipment disclosures

Australian Accounting Standard *AASB 116 Property, Plant and Equipment* paragraph 73 requires specific disclosures for each class of property, plant and equipment.

This information has not been provided.

Disclosure of employee expenses/provisions for office holders and other employees

The Reporting Guidelines require reporting units to disclose in the Statement of Comprehensive Income or in the notes to the financial statements employee expenses to holders of office (item 17(f)) and employee expenses to other employees (item 17(g)).

The Reporting Guidelines also require either the Statement of Financial Position or the notes to disclose any liability for employee benefits in respect of office holders and other employees (item 21(c) and 21 (d)).

Disclosure of audit fees

Australian Accounting Standard *AASB 1054 Australian Additional Disclosures* paragraph 10 requires the financial statements to separately disclose amounts paid to the auditor for audit fees and for non-audit services.

Receivable and/or Payable to another reporting unit

Reporting Guideline 19 requires either the Statement of Financial Position or the notes to the Statement of Financial Position to disclose any receivables from and/or liabilities owed to other reporting unit(s), including the name of the other reporting unit(s).

The Statement of Financial Position reports 'Other Creditors Federal' of \$25,612.27. If this amount represents one reporting unit the full name of this unit should be reported. However, if the amount comprises more than one reporting unit a note to the financial statements is to be reported disclosing the name and amount for each reporting unit making up the payable.

Net assets to equity statement comparison

Net assets reported on the Statement of Financial Position \$24,134.71 should equal the balance of the Statement of Changes in Equity \$18,539.71. The difference of \$5,595 is related to the 'General Reserve' reported in the Statement of Financial Position.

The Statement of Changes in Equity will need to be adjusted to separately disclose the General Reserve of \$5,595.

Reconciliation of cash flows from operating activities

Australian Accounting Standard *AASB 107 Statement of Cash Flows* paragraph 45 requires that the entity disclose '...the components of cash and cash equivalents and shall present a reconciliation of the amounts in its Statement of Cash Flows with the equivalent items reported in the Statement of Financial Position'.

This information has not been provided.

Activities under Reporting Guideline not disclosed

Items 14, 16, 18, 20, 22 and 26 of the RG state that if the activities identified in items 10, 11, 13, 15, 17, 19, 21 and 25 respectively have not occurred in the reporting period, a statement to this effect must be included in the notes to the GPFR. I note that for the following items no such disclosure has been made:

- 10 going concern financial support received from another reporting unit
- 11 going concern financial support provided to another reporting unit
- 13 business combinations
- 15(b) capitation fees received
- 15(c) compulsory levies raised
- 15(d) donations or grants received
- 15(e) financial support received from another reporting unit
- 17(a) fees incurred as consideration for employers making payroll deductions of membership subscriptions
- 17(b) capitation fees paid
- 17(c) affiliation fees paid to each entity
- 17(d) compulsory levies imposed
- 17(e) grants or donations paid
- 17(h) fees or allowances paid to persons to attend a conferences or other meeting as a representative of the reporting unit
- 17(i) expenses incurred with holding meeting of members or any conferences or meeting of councils, committees, panels or other bodies
- 17(k) penalties imposed under the RO Act.
- 21(a) payables to employers as consideration for the employers making payroll deductions of membership subscriptions
- 21(b) payables in respect of legal costs and other expenses related to litigation or other legal matters

- 25 cash flows to/from other reporting units and/or controlled entity to be reported in Cash Flow Statement or in the notes to the GPFR

5. Auditor's Statement

Audit conducted under ASA's

ASA 700(30) requires the Auditor's Statement to state that the audit was conducted in accordance with Australian Auditing Standards.

Declaration relating to management use of the going concern basis of accounting

Item 45 of the Reporting Guidelines requires that the Auditor's Statement include a declaration, that as part of the audit of the financial statements, they have concluded that management's use of the going concern basis of accounting in the preparation of the financial statement is appropriate.

The Auditor's Statement will need to be amended to include the abovementioned and reissued to Members and FWC.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7675 or by email at ken.morgan@fwc.gov.au

Yours sincerely



Ken Morgan
Financial Reporting Advisor
Regulatory Compliance Branch



Australasian Meat Industry Employees Union

Tasmanian Branch

Registered under Workplace Relations Act 1996.
ABN: 40 641 210 126

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.amieiu.asn.au>

State Secretary: Troy Baker
Ph: 0488 233 561

DESIGNATED OFFICERS CERTIFICATE

S268 Fair Work (Registered Organisations) Act 2009

I, Troy Baker, being the secretary of the Australasian Meat Industry Employees Union, Tasmanian Branch certify;

- a) That the documents herewith are copies of the full report, referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- b) That the full report was presented at a meeting of Committee of Management of the reporting unit on the 14th February 2014 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009, moving that;
 - 1; The financial report be posted on the website and members notified of its location
 2. The members be notified of their rights and timeframes regarding calling a meeting for scrutiny.
- c) That the full report was posted on the website <http://tas.amieiu.net> for member scrutiny later that day on the 14th February 2014.
- d) The Branch Committee of Management considered and adopted the financial report on the 24th of February 2014 being the first meeting following the notification of the financial reports to members in accordance with s266, moving a resolution that the Tasmanian Branch audit for the year ending 30th June 2013 be lodged.


.....
T. Baker
Branch Secretary
amieutroy@bigpond.com

24-2-2014
.....
Date

Resolutions of the Committee of Management

14th February 2013

At a Committee of Management meeting held on the 14th of February 2014 the following resolutions were moved;

- a) That the Committee of Management accept that the audit for year ending 30th June 2013 is a true and accurate financial record of the Tasmanian Branch of the Australasian Meat Industry Employees Unions operations for the previous twelve (12) month period and the Audit be posted on the website for member scrutiny as soon as practical proceeding the meeting.

- b) That the Secretary notifies members of the financial reports for year ending 30th June 2013 being posted on the website for scrutiny along with their rights and timeframes regarding calling a meeting if they feel anything within the financial reports requires clarity/questioning.



.....
Troy Baker
Branch Secretary
amieutroy@bigpond.com

14-2-2014

.....
Date

**The Australasian Meat Industry
Employees Union Tas. Branch**

ABN 40 641 210 126

**FINANCIAL REPORT
FOR THE PERIOD ENDED 30th June 2013**

P J Mitchell

114 Poplar Parade

Youngtown TAS 7249

Phone: 03 63445047 Fax: 03 63445047

Email:

The Australasian Meat Industry
Employees Union Tas. Branch
ABN 40 641 210 126
Statement of Financial Position
as at 30th June 2013

	This Year	Last Year
ASSETS		
CURRENT ASSETS		
Cash on Hand	124.10	120.00
Bank Account 1	25,571.14	30,194.43
TOTAL CURRENT ASSETS	25,695.24	30,314.43
NON-CURRENT ASSETS		
Plant and Equipment	26,792.00	26,792.00
Less Accumulated Depreciation	(25,699.00)	(25,250.00)
	1,093.00	1,542.00
Motor Vehicles	18,000.00	17,363.64
Less Accumulated Depreciation	(2,531.00)	(11,696.00)
	15,469.00	5,667.64
Investment Bank Acc	26,827.85	25,790.54
	26,827.85	25,790.54
TOTAL NON-CURRENT ASSETS	43,389.85	33,000.18
TOTAL ASSETS	69,085.09	63,314.61
LIABILITIES		
CURRENT LIABILITIES		
Accrued Capitation	7,289.00	7,569.00
Trade Creditors	1,236.00	1,834.97
Other Creditors Federal	25,612.27	25,873.27
GST Payable	941.11	1,685.45
TOTAL CURRENT LIABILITIES	35,078.38	36,962.69
NON-CURRENT LIABILITIES		
Provision for Employee Entitlements	1,262.00	2,332.00
Provision for Annual Leave	8,610.00	6,870.00
TOTAL NON-CURRENT LIABILITIES	9,872.00	9,202.00
TOTAL LIABILITIES	44,950.38	46,164.69
NET ASSETS	24,134.71	17,149.92
EQUITY		
General Reserve	5,595.00	5,595.00
Retained Earnings	18,539.71	11,554.92
TOTAL EQUITY	24,134.71	17,149.92

The Australasian Meat Industry
 Employees Union Tas. Branch
 ABN 40 641 210 126
Statement of Change in Equity
 Year Ended 30th June 2013

	This Year	Last Year
PROFIT FROM ORDINARY ACTIVITIES BEFORE TAX		
Profit from ordinary activities before income tax	6,984.79	30,175.62
PROFIT FROM ORDINARY ACTIVITIES AFTER TAX	6,984.79	30,175.62
Retained Profits at the beginning of the year	11,554.92	(18,620.70)
	11,554.92	(18,620.70)
RETAINED PROFITS AT THE END OF THE YEAR	18,539.71	11,554.92

The Australasian Meat Industry
 Employees Union Tas. Branch
 ABN 40 641 210 126

Statement of Comprehensive Income & Expenditure

Year Ended 30th June 2013

	This Year	Last Year
ORDINARY INCOME		
Interest Received	1,038.13	2,428.33
Gross Receipts	164,783.48	170,565.28
Other Income		4,203.97
TOTAL ORDINARY INCOME	165,821.61	177,197.58
TOTAL INCOME	165,821.61	177,197.58
OVERHEAD EXPENSES		
Loss on Sale of Non-Current Assets	2,485.82	0.00
Accountancy	1,050.00	1,150.00
Advertising	1,691.45	572.40
Administration Expenses	9,840.04	6,748.92
Bank Charges	741.50	2,329.35
Bookkeeping	2,470.00	0.00
Capitation Fees	7,289.00	7,569.00
Commission Paid	3,935.63	3,906.00
Depreciation	2,980.00	1,984.00
Fringe Benefits Tax	0.00	951.27
Insurances	1,734.43	2,073.68
Lease - Equipment	1,027.60	0.00
Legal Expenses	0.00	481.26
Licences and Permits	952.35	5,739.50
Light, Heat and Power	1,075.06	2,463.81
Motor Vehicle Expenses	8,059.17	5,942.32
Payroll Tax	3,884.59	5,041.94
Printing and Stationery	2,062.73	2,488.89
Provision for Annual Leave	1,740.00	(2,688.33)
Provision for Long Service Leave	0.00	(5,258.01)
Sick Leave	(1,070.00)	(7,559.08)
Rent	7,017.24	7,242.75
Repairs and Maintenance	2,545.81	1,281.95
Superannuation	8,053.88	5,911.10
Staff Expenses	1,479.18	231.81
Sundry Expenses	766.43	3,347.94
Telephone	6,076.07	8,016.35
Tools - Workshop Supplies	5,924.02	0.00
Travel and Accommodation	14,918.26	14,881.15
Wages	60,106.56	72,171.99
TOTAL OVERHEAD EXPENSES	(158,836.82)	(147,021.96)
NET PROFIT	6,984.79	30,175.62

Employees Union Tas. Branch

ABN 40 641 210 126

Compilation Report

The Australasian Meat Industry Employees Union Tas. Branch

as at 30th June 2013

We have compiled the accompanying special purpose financial statements of The Australasian Meat Industry Employees Union Tas. Branch, which comprise the statement of financial position as at 30 June 2013, the income statement for the period then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Directors of The Australasian Meat Industry Employees Union Tas. Branch

The directors of The Australasian Meat Industry Employees Union Tas. Branch are solely responsible for the information contained in the special purpose financial statements and have determined that the significant accounting policies adopted as set out in Note 1 to the financial statements are appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors of The Australasian Meat Industry Employees Union Tas. Branch, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

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

The special purpose financial statements were compiled exclusively for the benefit of the directors of The Australasian Meat Industry Employees Union Tas. Branch. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Name of Firm: P J Mitchell (Rgn Co Auditor 214)

Address: 114 Poplar Parade Youngtown Tas 7249

Date: 13/1/14

Signed:


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AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION

TASMANIAN BRANCH

Notes to and forming part of the Accounts for the Year ended 30th June, 2013

NOTE: 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the Workplace Relations Act 1996.

The financial report has been prepared on an accruals basis and is based on historical costs, it does not take into account changing money values or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

NOTE: 2 INCOME TAX

No provision for income tax has been raised as the Union is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

NOTE: 3 PROPERTY, PLANT AND EQUIPMENT

Each class of property plant and equipment is carried at cost or fair value, less where applicable, any accumulated depreciation.

NOTE: 4 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with Workplace Relations Act 1996 requirements, the attention is drawn to the provisions of sub-section (1), (2) and (3) of section 272 of Schedule 1B which read as follows:-

- (1) A members of the reporting unit, or a registrar, may apply to the reporting unit for specific 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, the information is to be made available. The period must be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with the application made under sub-section (1).

NOTE: 5 PROVISION FOR SICK LEAVE

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

NOTE: 6 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.

Independent Audit Report to
The Members of AMIEU Tasmanian Branch.

Scope

We have audited the general purpose financial report of AMIEU Tasmanian Branch for the year ended 30th June 2013 comprising of the Statement of Financial Position, Statement of Financial Performance, Statement of Change in Equity and the Committee of Management Statement. The Union's Committee is responsible for the financial report and has determined that the accounting policies and records used are consistent with the financial requirements of the branch. We have conducted an independent audit of the financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the committee's financial reporting requirements. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates, to any person other than the members or for any purpose other than that for which it was prepared. Our audit has been conducted in accordance with Australian Accounting Standards to provide reasonable assurance whether the financial report is free of material misstatement. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia, so as to present a view which is consistent with our understanding of the branch's financial position and the results of its operations, and cash flow. The audit opinion expressed in this report has been formed on the above basis

Independence

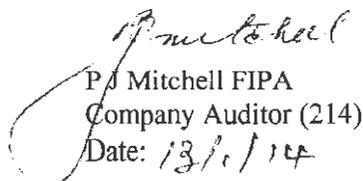
In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements

Wage Recovery Activity

It was revealed that no wage recovery activity was undertaken for the financial year.

Audit Opinion

In our opinion, the financial report presents fairly in accordance with applicable Australian Accounting Standards and with the requirements of part 3 of chapter 8 of the Fair Work (Registered Organisations) Act 2009 as at 30th June 2013 and the results of its operations and cash flow for the year then ended.


P.J. Mitchell FIPA
Company Auditor (214)
Date: 13/1/14

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION
TASMANIAN BRANCH

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE, 2013

	<u>2013</u>	<u>2012</u>
Members Subscriptions	164783	171053
Interest Received	1038	2428
Asset Addition	(14818)	-
Payments For Organisation	(94358)	(68146)
Payments for Employees	<u>(60107)</u>	<u>(105335)</u>
NET CASH INFLOW/(OUTFLOW)	(3462)	34570
Cash at Beginning	<u>55985</u>	<u>21415</u>
<u>CASH AT END:</u>	\$52523	\$55985

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**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION
TASMANIAN BRANCH**

237 Wellington street, Launceston

COMMITTEE OF MANAGEMENT

PRESIDENT: Peter Nichols
[REDACTED]
[REDACTED] Tas [REDACTED]

VICE PRESIDENT: Sue Dawe
[REDACTED]
[REDACTED] Tas [REDACTED]

STATE SECRETARY: Troy Baker
[REDACTED]
[REDACTED] Tas [REDACTED]

HOBART SUB BRANCH: Kevin Brazendale
[REDACTED]
[REDACTED] Tas [REDACTED]

BURNIE SUB BRANCH: Howard Donovan
[REDACTED]
[REDACTED] Tas [REDACTED]

LAUNCESTON SUB BRANCH: Jenna Bird
[REDACTED]
[REDACTED] Tas [REDACTED]

Steve McKenna
[REDACTED]
[REDACTED] Tas [REDACTED]

FEDERAL COUNCIL DELEGATED: Peter Nichols
Troy Baker
Howard Donovan

SIGNED: 

P.J. MITCHELL FIPA
Registered Company Auditor

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES
UNION

TASMANIAN BRANCH

OPERATING REPORT

In accordance with section 254 of the Workplace Relations Act 1996, the Committee of Management present their operating report for the year ended 30th June, 2013

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 \$6985 (2012 Profit \$30176)

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:

Subject to 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:

The number of persons that were at the end of the financial year to which the report relates, recorded in the Register of Members for Section 230 of the RAO Schedule and who were taken to be members of the Union under Section 244 of the RAO as at 30th June, 2013 the number of members of the branch was 474 (2012 -569)

Number of Employees:

As at 30th June, 2013 the number of full time equivalent employees were 1

Committee of Management:

There is an election every four years for Committee of Management members. The last election was held in 2009. Based upon this election, the Committee of Management current members are as follows:-

Committee of Management Members:

The names of the persons who have been a member of The Committee of Management during the reporting period were:-

P.Nichols
S.Dawe
T.Baker
K.Brazendale
H.Donovan
J.Bird
S.McKenna

Recovery of Wage Activity:

During this financial period there was no recovery of wage activity to report.

Future Developements:-

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

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

P.Nichols :

H. Donovan

H. DONOVAN
PRESIDENT

Dated: *14-2-14*

S.Dawe:

T. Baker

T. BAKER

SECRETARY

THE COMMITTEE OF MANAGEMENT STATEMENT
FOR THE PERIOD ENDED 30TH JUNE, 2013

The Committee of Management of the Australasian Meat Industries Employees Union passed the following resolution in relation to the general purpose financial report (GPRF) for the year ended 30th June, 2013.

The Committee of Management declares 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;
- (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; and
- (e) during the financial year to which the GPRF 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 RO Act; and
 - (iv) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
 - (v) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) in relation to recovery of wages activity:
There was no recovery of wage activity for the year ended 30th June, 2013.
- (g) It was resolved that Peter Nichols be designated officer and authorised to sign the Committee of Management Statement.

This declaration is made in accordance with a resolution of the Committee of Management.

Signature of designated officer: .....
Name and title of designated officer: T. BAKER.....Dated: 14-2-14...
SECRETARY