



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2005/482-[007V-WA]

Mr David H Hopperton
Secretary
Australasian Meat Industry Employees Union, The-
Western Australian Branch
PO Box 8358
PERTH WA 6849

Dear Mr Hopperton

Financial Return - year ending 30 June, 2005

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

Attached to this letter are sample forms and checklists to help you prepare and lodge your documents in time. We recommend you give a copy of this letter to the accountant or auditor preparing your accounts and the audit report.

We are happy to comment on any draft documents you or your accountant/auditor prepare before they are finalised.

Review of last year's financial return

We suggest you review any correspondence you received from us about last year's return. If we referred to any deficiencies or omissions, please take them into account in preparing this year's documents. Last year we identified the following issues:

- Auditor's report – only a signed and dated copy should be provided to members
- Notice under s272(5) – a sample is at Attachment E
- Certificate of Secretary – Attachment D – we recommend you adhere to this form as it ensures all relevant information and dates are provided

Legislation

This letter can only summarise the legislation. We strongly recommend your organisation and your accountant/auditor get a copy and refer to it when preparing your return. This is what you will need and where to find it:

- *The Registration and Accountability of Organisations Schedule* (Schedule 1B to the *Workplace Relations Act 1996*). We will call this the "RAO Schedule"¹. It is a part (or "schedule") of the Act but is numbered separately from rest of the Act. *Part 3 – Accounts*

¹ References in this letter are to the RAO Schedule unless otherwise stated

and audit of the RAO Schedule contains legislation on financial returns.

- The *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* – “the RAO Regulations”.
- the *Reporting Guidelines* issued by the Industrial Registrar – “the Guidelines”.

You can find the RAO Schedule and RAO Regulations under “Procedures and Legislation”, and the Guidelines under “Organisations”, on our website at www.airc.gov.au. You can also view and download full versions of the Act including the RAO Schedule and RAO Regulations from Comlaw at www.comlaw.gov.au.

Timeline Planner and Checklist

The RAO Schedule includes strict timelines for various steps in the reporting process. It is in the interest of your organisation and its officers to know these time limits. Failure to comply with statutory time limits may attract a civil penalty.

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Guidelines.

In the following section we describe some of the documents your reporting unit² must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s *Reporting Guidelines*. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar’s *Reporting Guidelines* under section 255; and

Committee of Management Statement as required by the Guidelines (a sample Statement is at *Attachment C*)

² “Reporting Unit” is the term RAO uses to describe a body which has to prepare a financial return. If an organisation is divided into branches, each branch is a “reporting unit”.

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information. The contents of the operating report are set out in s254 of the RAO Schedule and regulation 159 of the RAO Regulations.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the "first meeting". At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a *Committee of Management Statement*.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

The Full Report

Your reporting unit must provide free of charge to its members a copy of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report".

A Concise Report

Under certain circumstances, your reporting unit can provide members a more limited *concise report*. If your committee of management resolves to prepare a concise report, you must ensure the contents and format of the report are consistent with the RAO Schedule and RAO Regulations.

Providing the reports to members

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report on a website on the Internet dependent on:

- the extent of the accessibility of the members of the reporting unit to the Internet; and
- that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.
- both financial and unfinancial members should be able to access the report if published on the website

When does the report have to be provided to members?

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full or any concise report to members, the full report must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the report (see s266(3)), you may present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote the **Ref: FR number** at top left of the front page of this letter.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certificate is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. If the annual income of a reporting unit (where the reporting unit is the whole of the

organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association, the Industrial Registrar may grant a certificate reducing the reporting requirements.

If you think you might qualify for "reduced reporting", please contact us for more information and how to make an application for a certificate.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at riasydney@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries.

Yours sincerely

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

Peter McKerrow
for Deputy Industrial Registrar

25 August 2005

Attachment B

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the 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 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 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: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]*², referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]*³, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]*³ of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*

NOTICE REQUIRED BY s272(5) of the RAO Schedule

Your reporting unit must include the text of the Notice below in the Notes to the General Purpose Financial Report and in any Concise Report it prepares.

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).

Ground Floor
46 Greenhill Road
WAYVILLE S.A. 5034



AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
South Australian Branch

ABN: 44 210 953 242

(Registered under the Workplace Relations Act 1996)

Ref: Office/IndRegistry.audit GS:hb

Telephone: (08) 8279 2200
Facsimile: (08) 8279 2201
Toll Free: 1800 882 645
Email: amieusa@internode.on.net
Website: <http://sa.amieu.asn.au>

10 January 2006

Deputy Industrial Registrar
Australian Industrial Registry
Level 8 Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir

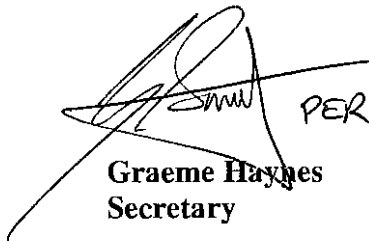
Re: Australasian Meat Industry Employees Union – ~~Western Australia Branch~~
Financial return – 30 June 2005

I enclose a copy of the WA Branch auditors report, accounts and statements as at 30th June 2005.

I certify that the copies of the Auditor's report, Accounts and Statements of the Australasian Meat Industry Employees' Union (South Australia Branch) for the year ended 30th June 2005 are copies of the financial documents that have been presented to members and to the WA Branch Committee of Management on 17 December 2005 and to a second meeting on 28 December 2005.

The said accounts were circulated to members 21 days prior to the abovementioned second meeting date.

Yours faithfully


PER
Graeme Haynes
Secretary

Enc



CONCISE FINANCIAL STATEMENTS

OF

THE AUSTRALASIAN MEAT
INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

For the Year Ended 30 June 2005

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

BRANCH COMMITTEE OF MANAGEMENT'S CERTIFICATE

On *17-12-05* the Committee of Management of the Australian Meat Industry Employees' Union Western Australian 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 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 Register;
- 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 reporting unit have been kept and maintained in accordance with the RAO schedules and the RAO regulations; and
 - iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the 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 reports made by the Commission under section 273 of the RAO schedule.
- f) In accord with subsection 265 (2), the Concise Report be provided to members.

Braeme Hogue

For Committee of Management:

BRANCH SECRETARY
Title of Office Held:

DATE: *17 Dec* 2005

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

CONCISE FINANCIAL ACCOUNTS
For the Year Ended 30 June 2005

WORKPLACE RELATIONS ACT 1996

In accordance with the requirements of the workplace relations act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272, which reads

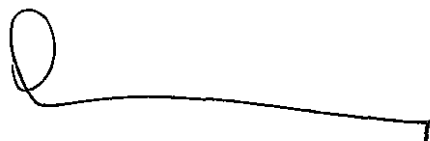
- (1) A member of a reporting unit, or a registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and 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 sub section (1).

The Financial Accounts of the Branch have been audited in accordance with the provisions of the Workplace Relations Act 1996, and the following Concise financial Accounts is provided for Members.

STATEMENT BY THE AUDITOR

- The concise financial report, pages 3 to 5, has been audited by us;
- In our opinion, the concise report is consistent with the full financial report and ;
- The full financial report on the General Purpose Accounts stated that in the opinion of the Auditor, the accounts were presented fairly in accordance with Australian Accounting standards and the requirements of the Workplace Relations Act 1996.

J.H DOYLE & CO



C. WELLINGTON
REGISTERED AUDITOR

17/12/05

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

CONCISE FINANCIAL ACCOUNTS
STATEMENT OF FINANCIAL POSITION
As at 30 June 2005

	30 Jun 2005	30 Jun 2004
	\$	\$
<u>CURRENT ASSETS</u>		
Cash	62,926	39,160
Receivables	--	2,136
Investments	114,488	121,918
<u>TOTAL CURRENT ASSETS</u>	<u>177,414</u>	<u>163,214</u>
<u>NON-CURRENT ASSETS</u>		
Property, Plant and Equipment	<u>35,026</u>	<u>24,785</u>
<u>TOTAL NON-CURRENT ASSETS</u>	<u>35,026</u>	<u>24,785</u>
<u>TOTAL ASSETS</u>	<u>212,440</u>	<u>187,999</u>
<u>CURRENT LIABILITIES</u>		
Creditors and Borrowings	26,113	19,753
Provisions	<u>52,923</u>	<u>69,995</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>79,036</u>	<u>89,748</u>
<u>TOTAL LIABILITIES</u>	<u>79,036</u>	<u>89,748</u>
<u>NET ASSETS</u>	<u>\$133,404</u>	<u>\$98,251</u>
<u>ACCUMULATED FUNDS</u>		
Accumulated Surplus	<u>133,404</u>	<u>98,251</u>
<u>TOTAL ACCUMULATED FUNDS</u>	<u>\$133,404</u>	<u>\$98,251</u>

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

CONCISE FINANCIAL ACCOUNTS

STATEMENT OF CASH FLOWS
For the Year Ended 30 June 2005

	2005	2004
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	349,425	328,198
Operating receipts	2,098	17,497
Payments to suppliers and employees	(321,740)	(289,340)
Interest received	<u>7,757</u>	<u>2,518</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>37,540</u>	<u>58,873</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds/Payment for Investments		
Payment for Fixed Assets	7,430	(33,218)
	<u>(21,204)</u>	<u>--</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(13,774)</u>	<u>(33,218)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings	<u>--</u>	<u>(7,917)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>--</u>	<u>(7,917)</u>
NET INCREASE/(DECREASE) IN CASH HELD	<u>23,766</u>	<u>17,738</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>39,160</u>	<u>21,422</u>
CASH AT THE END OF THE FINANCIAL YEAR	<u>\$62,926</u>	<u>\$39,160</u>

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

CONCISE FINANCIAL ACCOUNTS

STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 30 June 2005

	30 Jun 2005	30 Jun 2004
	\$	\$
<u>INCOME</u>		
Members Contributions	349,425	328,198
Interest Received	7,757	2,518
Depreciation Recouped	--	--
Other Income	<u>2,098</u>	<u>17,497</u>
<u>TOTAL INCOME</u>	<u>359,280</u>	<u>348,213</u>
<u>LESS EXPENDITURE</u>		
Affiliation & Sustentation Fees	6,821	6,577
Capitation Fees – Federal Office	15,714	14,727
Audit, Accounting & Prof Fee	6,975	4,530
Bank Fees, State & Federal Taxes	1,881	1,437
Commission & Collection Exes	8,963	7,829
Computer Expenses	3,143	6,504
Meeting & Entertainment Expenses	2,796	1,398
Depreciation of Plant & Vehicles	10,963	7,493
Fringe Benefits Tax	8,687	3,282
Insurance - General	1,344	1,211
Insurance - Journey Travel	10,201	10,116
Legal Expenses	3,287	772
Office Services Fee - SA	19,091	20,045
Motor Vehicle Expenses	21,847	20,948
Postage	4,451	2,887
Printing and Stationery	10,678	9,323
Subs, Public & Journal	2,022	1,609
Repairs and Maintenance	--	205
Provision for Employee Leave & Loss of Office	(4,831)	(3,632)
Salaries - Officials	134,686	91,122
Salaries - Staff	--	37,279
Office Rent & Occupancy Costs	6,533	6,780
Superannuation	25,865	21,030
Sundry Expenses	1,953	1,949
Telephone	10,972	12,360
Travel and Accommodation	8,611	6,287
Workers Comp. Insurance	<u>1,474</u>	<u>1,890</u>
<u>TOTAL EXPENDITURE</u>	<u>324,127</u>	<u>295,958</u>
<u>SURPLUS FOR THE YEAR</u>	35,153	52,255
Accumulated Surplus at the Beginning of the Year	<u>98,251</u>	<u>45,996</u>
<u>ACCUMULATED SURPLUS AT THE END OF THE YEAR</u>	<u><u>\$133,404</u></u>	<u><u>\$98,251</u></u>

FINANCIAL STATEMENTS

OF

THE AUSTRALASIAN MEAT
INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

For the Year Ended 30 June 2005

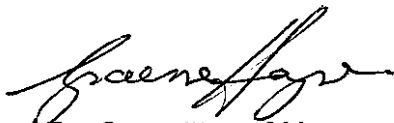
THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

BRANCH COMMITTEE OF MANAGEMENT'S CERTIFICATE

On 17-12-05 the Committee of Management of the Australian Meat Industry Employees' Union Western Australian 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 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 Register;
- 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 reporting unit have been kept and maintained in accordance with the RAO schedules and the RAO regulations; and
 - iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the 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 reports made by the Commission under section 273 of the RAO schedule.



For Committee of Management:

Branch Secretary
Title of Office Held:

DATE: 17th Dec 2005

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

INDEPENDENT AUDITORS REPORT

Scope

The Financial report & Branch Council Responsibility

We have audited the accompanying general purpose financial report of the Australian Meat Industry Employees' Union Western Australia Branch for the year ended 30 June 2005 comprising Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements. The Branch Council is responsible for the preparation and presentation of the financial report and the information it contains. This includes responsibility for the maintenance of adequate accounting records & internal controls that are designed to prevent & detect fraud and error, and for the accounting policies and estimates inherent in the Financial Report.

Audit Approach

We conducted an Independent audit in order to express an opinion to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the Financial Report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the Financial Report presents fairly, in accordance with the Industrial Relations Act, including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Branch's financial position, and of its performance as represented by the results of the operations and cash flows.

We formed our Audit Opinion on the basis of these procedures, which included:

- Examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- Assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Audit Opinion

In our opinion-

- a) the financial report is properly drawn up so as to present fairly the financial position of the branch as at 30 June 2005 and its performance for the year ended on that date; and
- b) the financial report is in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards

Signed at Adelaide this 17th day of December, 2005

JH Doyle & Co
176 Morphett Street
ADELAIDE SA 5000


C. Wellington FCPA
Registered Company Auditor

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION
As at 30 June 2005

	NOTE	30 Jun 2005 \$	30 Jun 2004 \$
<u>CURRENT ASSETS</u>			
Cash	2	62,926	39,160
Receivables	3	--	2,136
Investments	4	114,488	121,918
<u>TOTAL CURRENT ASSETS</u>		<u>177,414</u>	<u>163,214</u>
<u>NON-CURRENT ASSETS</u>			
Property, Plant and Equipment	5	<u>35,026</u>	<u>24,785</u>
<u>TOTAL NON-CURRENT ASSETS</u>		<u>35,026</u>	<u>24,785</u>
<u>TOTAL ASSETS</u>		<u>212,440</u>	<u>187,999</u>
<u>CURRENT LIABILITIES</u>			
Creditors and Borrowings	6	26,113	19,753
Provisions	7	<u>52,923</u>	<u>69,995</u>
<u>TOTAL CURRENT LIABILITIES</u>		<u>79,036</u>	<u>89,748</u>
<u>TOTAL LIABILITIES</u>		<u>79,036</u>	<u>89,748</u>
<u>NET ASSETS</u>		<u>\$133,404</u>	<u>\$98,251</u>
<u>ACCUMULATED FUNDS</u>			
Accumulated Surplus		<u>133,404</u>	<u>98,251</u>
<u>TOTAL ACCUMULATED FUNDS</u>		<u>\$133,404</u>	<u>\$98,251</u>

TO BE READ IN CONJUNCTION WITH THE AUDITORS' REPORT & NOTES TO ACS

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

STATEMENT OF CASH FLOWS
For the Year Ended 30 June 2005

	2005	2004
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	349,425	328,198
Operating receipts	2,098	17,497
Payments to suppliers and employees	(321,740)	(289,340)
Interest received	<u>7,757</u>	<u>2,518</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b) <u>37,540</u>	<u>58,873</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds/Payment for Investments		
Payment for Fixed Assets	7,430	(33,218)
	<u>(21,204)</u>	<u>--</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(13,774)</u>	<u>(33,218)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings	<u>--</u>	<u>(7,917)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>--</u>	<u>(7,917)</u>
NET INCREASE/(DECREASE) IN CASH HELD	<u>23,766</u>	<u>17,738</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>39,160</u>	<u>21,422</u>
CASH AT THE END OF THE FINANCIAL YEAR	2(a) <u><u>\$62,926</u></u>	<u><u>\$39,160</u></u>

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL PERFORMANCE
For the Year Ended 30 June 2005

	30 Jun 2005	30 Jun 2004
	\$	\$
<u>INCOME</u>		
Members Contributions	349,425	328,198
Interest Received	7,757	2,518
Depreciation Recouped	--	--
Other Income	<u>2,098</u>	<u>17,497</u>
<u>TOTAL INCOME</u>	<u>359,280</u>	<u>348,213</u>
<u>LESS EXPENDITURE</u>		
Affiliation – ALP & SA Unions	6,821	6,577
Capitation Fees – Federal Office	15,714	14,727
Audit, Accounting & Prof Fee	6,975	4,530
Bank Fees, State & Federal Taxes	1,881	1,437
Commission & Collection Exes	8,963	7,829
Computer Expenses	3,143	6,504
Meeting & Entertainment Expenses	2,796	1,398
Depreciation of Plant & Vehicles	10,963	7,493
Fringe Benefits Tax	8,687	3,282
Insurance - General	1,344	1,211
Insurance - Journey Travel	10,201	10,116
Legal Expenses	3,287	772
Office Services Fee - SA	19,091	20,045
Motor Vehicle Expenses	21,847	20,948
Postage	4,451	2,887
Printing and Stationery	10,678	9,323
Subs, Public & Journal	2,022	1,609
Repairs and Maintenance	--	205
Provision for Employee Leave & Loss of Office	(4,831)	(3,632)
Salaries - Officials	134,686	91,122
Salaries - Staff	--	37,279
Office Rent & Occupancy Costs	6,533	6,780
Superannuation	25,865	21,030
Sundry Expenses	1,953	1,949
Telephone	10,972	12,360
Travel and Accommodation	8,611	6,287
Workers Comp. Insurance	<u>1,474</u>	<u>1,890</u>
<u>TOTAL EXPENDITURE</u>	<u>324,127</u>	<u>295,958</u>
<u>SURPLUS FOR THE YEAR</u>	35,153	52,255
Accumulated Surplus at the Beginning of the Year	<u>98,251</u>	<u>45,996</u>
<u>ACCUMULATED SURPLUS AT THE END OF THE YEAR</u>	<u><u>\$133,404</u></u>	<u><u>\$98,251</u></u>

TO BE READ IN CONJUNCTION WITH THE AUDITORS' REPORT & NOTES TO A/Cs

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & IN ACCORD WITH THE WORKPLACE RELATIONS ACT 1996

1. This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, and the Workplace Relations Act 1996.

The following is a summary of significant accounting policies adopted by the Branch in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) **Basis of Accounting**

The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets. Contributions from members have been brought to account on a cash basis. All other income and expenditure of the Branch has been brought to account on an accrual basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

(b) **Provisions for Accrued Annual Leave and Long Service Leave**

Provision for Employee Benefits in the form of Accrued Annual Leave, Accrued Long Service Leave and other Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates. ie the provisions have been measured at their nominal amount.

(c) **Income Tax**

No Provision has been made in the accounts for income tax on the basis that the branch is exempt under section 50-15 of the income tax assessment Act 1997

(d) **Property, Plant & Equipment**

Each class of property, plant and equipment is carried at historical cost less, where applicable any accumulated depreciation. Rates used are:

Buildings	2.5% Prime Cost
Office Furniture & Equipment	Varying Rates, using both prime cost and diminishing value methods
Motor Vehicles	18.75% & 22.5% Diminishing Value

2. WORKPLACE RELATIONS ACT 1996

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272, which reads

- (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 sub section (1).

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2005

NOTE 2.	CASH FLOW INFORMATION	2005	2004
		\$	\$
(a)	Reconciliation of Cash		
	Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:		
	Cash on Hand	250	250
	Cash at Bank – General A/C	<u>62,676</u>	<u>38,910</u>
		<u>\$62,926</u>	<u>\$39,160</u>
(b)	Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax		
	Profit/(Loss) from Ordinary Activities	35,153	52,255
	<i>Non-Cash flows in profit from ordinary activities:</i>		
	- Depreciation	9,101	7,493
	- Loss on Disposal Fixed Assets	1,862	--
	<i>Change in Assets and Liabilities:</i>		
	Decrease/(Increase) in Receivables	2,136	(2,136)
	Decrease/(Increase) in Prepayments	--	6,364
	(Decrease)/Increase in Payables	6,360	(1,471)
	Increase/(Decrease) in Provisions	<u>(17,072)</u>	<u>(3,632)</u>
	Cash Flows from Operations	<u>\$37,540</u>	<u>\$58,873</u>
NOTE 3.	RECEIVABLES		
	Accounts Receivable	<u>--</u>	<u>\$2,136</u>
NOTE 4.	INVESTMENTS		
	Commonwealth Bank Investment	--	78,014
	Esanda Debenture Stock	109,988	30,904
	Others	<u>4,500</u>	<u>13,000</u>
		<u>\$114,488</u>	<u>\$121,918</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)
For the Year Ended 30 June 2005

NOTE 5. PROPERTY, PLANT & EQUIPMENT	2005	2004
	\$	\$
Plant & Equipment at Cost	22,387	17,569
Less Accumulated Depreciation	<u>(15,671)</u>	<u>(14,087)</u>
	6,716	3,482
Motor Vehicles at Cost	46,059	42,400
Less Accumulated Depreciation	<u>(17,749)</u>	<u>(21,097)</u>
	<u>28,310</u>	<u>21,303</u>
TOTAL FIXED ASSETS	<u>\$35,026</u>	<u>\$24,785</u>
NOTE 6. CREDITORS & BORROWINGS		
CURRENT		
Accounts Payable	<u>\$26,113</u>	<u>\$19,753</u>
NOTE 7. PROVISIONS		
Provision for Long Service Leave	10,247	18,157
Provision for Annual Leave & other Entitlements	8,251	8,042
Provision for Loss of Office	<u>34,425</u>	<u>43,796</u>
	<u>\$52,923</u>	<u>\$69,995</u>
NOTE 8. PAYMENTS TO OFFICIALS		
Salaries		
- Elected Officers	134,686	91,122
- Other Staff	--	37,279
Long Service Leave		
- Elected Officer	12,241	-
Reportable Fringe Benefits		
- Elected Officers	13,772	14,187
Superannuation		
- Elected Officers	25,865	17,200
- Other Staff	--	3,830
NOTE 9. SEGMENT REPORTING		
The Branch operates as a trade union and provides employee support to members.		

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH
ABN: 28 342 064 803

OPERATING REPORT

Your committee members submit the financial report of the Australasian Meat Industry Employees' Union, Western Australian Branch for the financial year ended 30 June 2005.

Members of Committee

The names of the members of the committee of management throughout the financial year and at the date of this report are:

- | | |
|---|---|
| <i>Gen Hodges</i> | <i>Bill Williams</i> |
| <i>John DaSilva</i> | <i>Carol Clark</i> |
| <i>David Hopperton (resigned 24/1/05)</i> | <i>Aklie Laurie (resigned 13/12/04)</i> |
| <i>Graeme Haynes</i> | <i>Peter Legg</i> |
| <i>Eddie Bamforth</i> | <i>Lennie Yozzie</i> |
| <i>Alan Voice</i> | <i>Ann Gunning</i> |
| <i>Sandie Worsfold</i> | <i>Russell Keep</i> |
| <i>Heather Thomson</i> | |
| <i>Terrie Kelly</i> | |

Members of the Committee of Management have been in office from the start of the financial year to the date of this report unless other wise stated.

Operating Result

The surplus from ordinary activities after providing for income tax amounted to \$35,153.

Review of Operations

A review of the operations of the entity during the financial year and the results of those operations found that during the year, the entity continued to engage in its principal activity, the results of which are disclosed in the attached financial statements.

Significant Changes

No significant changes in the nature of these activities occurred during the year.

Principal Activities

The principal activity of the union during the financial year was the provision of industrial services to members.

After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the entity, the results of those operations, or the state of affairs of the entity in future financial years.

Union Details

The union had 3 employees at year end.
The number of members at 30th June 2005 was 1464

Details of right of members to resign

In accordance with Rule 7 of the rules of the Australasian Meat Industry Employees Union.

Details of Superannuation Trustees

N/A

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

Designated Officer: *John Da Silva*
NAME

Dated this *10th day of January 2006*



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 Graham Smith
c/- Western Australian Branch
AMIEU
Ground Floor
46 Greenhill Road
WAYVILLE SA 5034

cc. Mr Graeme Haynes, WA Branch Secretary

Dear Mr Smith

**Re Financial Return – Western Australian Branch – year ending 30 June 2005
(FR2005/482)**

Thank you for lodging the above documents.

In a telephone conversation on 7 February 2006, in reference to my query about the dating of the operating report on 10 January 2006, I note that you have been advised that the operating report, as part of the “full report” required by the RAO Schedule, was presented to a meeting of the Branch Committee of Management on 17 December 2005, and subsequently supplied to Branch members.

The documents have been filed.

If you have any queries please do not hesitate to call me on (02) 8374 6506.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dean Superina', written over a horizontal line.

Dean Superina
for Deputy Industrial Registrar

8 February 2006