



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: FR2007/246-[007V-WA]

Mr David H Hopperton
Secretary
Australasian Meat Industry Employees Union, The-
Western Australian Branch
PO Box 479
BELMONT WA 6984

Dear Mr Hopperton

Financial Return - year ending 30 June, 2007

Our records show the 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*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

Information on AIRC Website

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

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 Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit 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:
 - (a) 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
 - (b) 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 including disclosures related to any recovery of wages activity ; and
 - (c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.
2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

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

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

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 in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. 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.

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 report to members it 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 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 consider the report (see s266(3)), it is permissible to 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).

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 certification for illustrative purposes 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.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

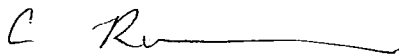
Extensions of Time

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.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@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. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
18 July, 2007

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?	
	Does the statement contain declarations relating to any recovery of wages activity?	
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.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

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

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

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*



Ref: FR2007/246 -[007V-WA]

Mr G Haynes
Branch Secretary
AMIEU Western Australian Branch
PO Box 479
BELMONT WA 6984

Dear Mr Haynes

**Re: Australasian Meat Industry Employees Union, The-Western Australian Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1 of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 30 June, 2007. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **14 January, 2008.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **11 February, 2008:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report

¹ Schedule 1 of the Workplace Relations Act 1996

- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2007/246**.

Yours sincerely



Belinda Penna

E-mail: belinda.penna@air.gov.au

21 January, 2008

PENNA, Belinda

From: Graham Smith [grahamsmith@internode.on.net]
Sent: Wednesday, 23 January 2008 11:10 AM
To: PENNA, Belinda
Subject: Annual Returns

Hi Belinda,

I refer to your letter dated 21st January 2008 in respect to FR2007/243.

The AMIEU SA Branch does the accounting for both SA and WA and therefore WA will also be in the same position.

Our auditor has only just completed the audits of both branches and the accounts are now being presented to the membership.

We apologise for the delay but the auditor has given us no explanation as to why the audits have only just now been completed other than to say to us that she will provide an explanatory letter to the registrar as to why she has taken so long to complete the process.

We should be in a position to finalise the process and file returns very shortly, bearing in mind that we are only this week presenting the accounts to the membership.

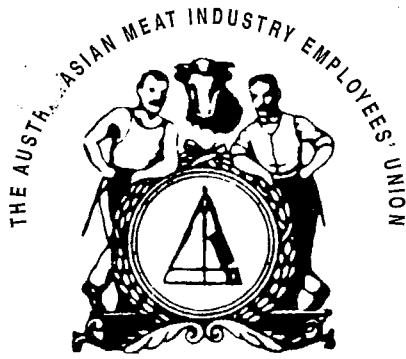
Graham Smith
Branch Secretary

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION (AMIEU)

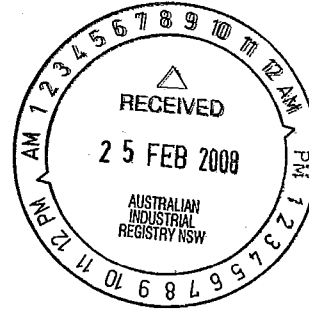
Industrial Union Of Workers, Perth

1A/288 GREAT EASTERN HIGHWAY
ASCOT, WESTERN AUSTRALIA 6104
P.O. BOX 479
BELMONT W.A. 6984

Telephone: (08) 9479 6029
Facsimile: (08) 9479 6308
Email: wameat@inet.net.au
Website: <http://wa.amieu.asn.au>
Secretary, Graeme Haynes



The Industrial Registrar
Level 8 Terrace Towers
80 William St
Eat Sydney
NSW 2011



21/02/2008

Dear Sir, Re: AMIEU (WA Branch) 2006-7 Audit

Please find enclosed the following:

- A letter of explanation from our auditor, detailing our difficulty in supplying the audit within the statutory limits.
- The Balance sheet and accompanying notes
- Income Statement
- Operating report
- Committee of Management Certificate
- Auditors Report
- Secretary's Certificate

I apologise for time taken to complete this audit and I will implement measures to ensure that all future audits will meet the statutory time limits.

Yours Faithfully
For and on behalf of the AMIEU (WA)


Graeme Haynes
Branch Secretary

TELEPHONE: 8232 0826
8232 1057
FACSIMILE: 8232 0839
EMAIL: jhdoyle@chariot.net.au

138 GILLES STREET
ADELAIDE SA 5000

GPO BOX 2142
ADELAIDE SA 5001

J. H. DOYLE & CO
CERTIFIED PRACTISING ACCOUNTANTS
ABN 91 138 343 136

C. WELLINGTON, F.C.P.A.

The Industrial Registrar
Level 8 Terrace Towers
80 William St
EAST SYDNEY
NSW 2011

Dear Sir,

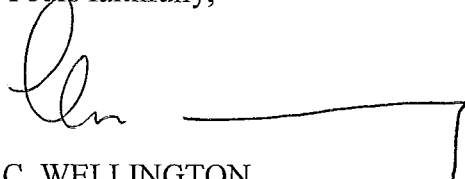
Re AMIEU SA Branch & AMIEU WA Branch

We contacted your office on 7.12.07 stating that we were aware that we were late with the audits of the above and asking advice on whether we should formally apply for an extension of time. The advice given was that we should write this letter to accompany the lodgement of the financial statements.

We are aware of the statutory time limits for completion of the above audits under the Act. Due to circumstances partly beyond our control and not concerning the above organisations we found it physically impossible.

We request your understanding in this matter and have taken action to complete the audits within the statutory limits in the future.

Yours faithfully,



C. WELLINGTON
30.1.08

FINANCIAL STATEMENTS

OF

THE AUSTRALASIAN MEAT **INDUSTRY EMPLOYEES' UNION** **WESTERN AUSTRALIAN BRANCH**

For the Year Ended 30 June 2007

Table of Contents

- Operating Report
- Committee of Management Certificate
- Financial Statements
 - Balance Sheet
 - Statement of Changes in Equity
 - Statement of Cash Flows
 - Income Statement
- Audit Report

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

BALANCE SHEET
As at 30 June 2007

	NOTE	30 Jun 2007 \$	30 Jun 2006 \$
<u>CURRENT ASSETS</u>			
Cash	2	48,810	64,949
Receivables		--	4,136
Financial Assets	3	<u>123,325</u>	<u>116,202</u>
TOTAL CURRENT ASSETS		<u>172,135</u>	<u>185,287</u>
<u>NON-CURRENT ASSETS</u>			
Property, Plant and Equipment	4	<u>51,200</u>	<u>55,765</u>
TOTAL NON-CURRENT ASSETS		<u>51,200</u>	<u>55,765</u>
TOTAL ASSETS		<u>223,335</u>	<u>241,052</u>
<u>CURRENT LIABILITIES</u>			
Creditors and Borrowings	5	23,720	25,161
Provisions	6	<u>51,123</u>	<u>60,111</u>
TOTAL CURRENT LIABILITIES		<u>74,843</u>	<u>85,272</u>
TOTAL LIABILITIES		<u>74,843</u>	<u>85,272</u>
NET ASSETS		<u>\$148,492</u>	<u>\$155,780</u>
<u>EQUITY</u>			
Accumulated Surplus		<u>148,492</u>	<u>155,780</u>
TOTAL EQUITY		<u>148,492</u>	<u>155,780</u>

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30TH JUNE 2007

<u>Opening Balance</u>	155,780	133,404
Accumulated Surplus for the Year	<u>(7,288)</u>	<u>22,376</u>
<u>Closing Balance</u>	<u>148,492</u>	<u>155,780</u>

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

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

STATEMENT OF CASH FLOWS
For the Year Ended 30 June 2007

	2007	2006
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	309,207	330,609
Operating receipts	16	63
Payments to suppliers and employees	(313,776)	(301,999)
Interest received	<u>7,457</u>	<u>6,655</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b) <u>2,904</u>	<u>35,328</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Investments, sale of assets	14,091	3,000
Payment for Fixed Assets	(26,011)	(36,305)
Purchase of Investment	<u>(7,123)</u>	<u>--</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(19,043)</u>	<u>(33,305)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings	<u>--</u>	<u>--</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>--</u>	<u>--</u>
NET INCREASE/(DECREASE) IN CASH HELD	<u>(16,139)</u>	<u>2,023</u>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>64,949</u>	<u>62,926</u>
CASH AT THE END OF THE FINANCIAL YEAR	2(a) <u><u>\$48,810</u></u>	<u><u>\$64,949</u></u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO A/CS

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

INCOME STATEMENT
For the Year Ended 30 June 2007

	30 Jun 2007	30 Jun 2006
	\$	\$
<u>INCOME</u>		
Members Contributions	309,207	330,609
Interest Received	7,457	6,655
Other Income	16	63
	<u>316,680</u>	<u>337,327</u>
<u>TOTAL INCOME</u>		
<u>LESS EXPENDITURE</u>		
Affiliation – ALP & Unions WA	5,350	7,208
Capitation Fees – Federal Office	12,899	15,753
Audit Fees	4,155	6,595
Bank Fees, State & Federal Taxes	1,980	2,625
Campaign Expenses	2,878	4,341
Commission & Collection Exes	7,548	8,692
Computer Expenses	2,361	2,525
Meeting & Entertainment Expenses	1,167	1,873
Depreciation & Loss on Sale of Assets	16,485	10,852
Fringe Benefits Tax	2,120	3,877
Insurance - General	1,541	1,598
Insurance - Journey Travel	15,966	11,100
Legal Expenses	12,913	701
Office Services Fee - SA Branch	20,405	19,855
Motor Vehicle Expenses	16,337	20,357
Postage	2,084	2,376
Printing and Stationery	7,197	7,173
Subs, Public & Journal	378	991
Provision for Employee Leave & Loss of Office	(8,988)	7,188
Salaries - elected officers	115,582	126,228
Office Rent & Occupancy Costs	14,222	7,607
Superannuation - Elected Officers	50,271	27,478
Sundry Expenses	3,121	623
Telephone	7,841	9,131
Travel and Accommodation	7,204	6,994
Workers Comp. Insurance	951	1,210
	<u>323,968</u>	<u>314,951</u>
<u>TOTAL EXPENDITURE</u>		
<u>SURPLUS FOR THE YEAR</u>	<u>(7,288)</u>	<u>22,376</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 2007

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 Financial Accounting & Reporting 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:
- | | |
|------------------------------|--|
| 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 2007

NOTE 2.	CASH FLOW INFORMATION	2007	2006
		\$	\$
(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>48,560</u>	<u>64,699</u>
		<u>48,810</u>	<u>64,949</u>
(b)	Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax		
	Profit/(Loss) from Ordinary Activities	(7,288)	22,376
	<i>Non-Cash flows in profit from ordinary activities:</i>		
	- Depreciation	14,548	10,695
	- Loss on Disposal Fixed Assets	1937	157
	<i>Change in Assets and Liabilities:</i>		
	Decrease/(Increase) in Receivables	4,136	(4,136)
	(Decrease)/Increase in Payables	(1,441)	(952)
	Increase/(Decrease) in Provisions	<u>(8,988)</u>	<u>7,188</u>
	Cash Flows from Operations	<u>2,904</u>	<u>35,328</u>
NOTE 3.	INVESTMENTS		
	Esanda Debenture Stock	<u>123,325</u>	<u>116,202</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 2007

NOTE 4. PROPERTY, PLANT & EQUIPMENT	2007	2006
	\$	\$
Plant & Equipment at Cost	29,935	24,751
Less Accumulated Depreciation	<u>21,774</u>	<u>18,591</u>
	8,161	6,160
Motor Vehicles at Cost	52,754	71,786
Less Accumulated Depreciation	<u>9,715</u>	<u>22,181</u>
	43,039	49,605
TOTAL FIXED ASSETS	<u>51,200</u>	<u>55,765</u>
NOTE 5. CREDITORS & BORROWINGS		
Related Party – SA Branch	1,875	1,820
- National Office	--	2,913
Other	<u>21,845</u>	<u>20,428</u>
Accounts Payable	<u>23,720</u>	<u>25,161</u>
NOTE 6. PROVISIONS RE ELECTED OFFICERS		
Provision for Long Service Leave	18,049	16,405
Provision for Loss of Office	<u>30,100</u>	<u>43,706</u>
	<u>\$48,149</u>	<u>\$60,111</u>
NOTE 7. BENEFITS RECEIVED BY OR AMOUNTS PAID TO ELECTED OFFICERS		
Salary and Wages	115,582	126,228
Superannuation (incl salary sacrifice superannuation \$36510)	50,271	27,478
Reportable Fringe Benefits	14,855	14,980
NOTE 8. CONTINGENT LIABILITY		
At 30/6/07 there is a contingent liability for legal expenses and Federal Court Case Costs. At the date of signature the costs were not quantifiable.		
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 EMPLOYEE'S UNION
WESTERN AUSTRALIAN BRANCH
ABN: 29798116516

OPERATING REPORT

Branch Committee of Management Report in accordance with section 254 of the Workplace Relations Act 1996, for the year ended 30 June 2007.

Principal Activities

The principal activity of the Australasian Meat Industry Employees' Union, Western Australian Branch, was that of a registered Trade Union.

There have been no significant changes to the way the Union has carried out these activities during the last financial year.

Operating Result

The operating deficit for the Australasian Meat Industry Employees' Union, Western Australian Branch for the year ended 30 June 2007, is (\$7288).

Significant Changes

Other than legal expenses (up \$12,200) and travel insurance (up \$4,866.00) there have been no significant changes to the operating costs of the Branch in the last financial year.

Rights of Members to Resign

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

Superannuation Office Holders

N/A

Union Details

- (1) Under section 230 of the RAO Schedule the number of persons recorded in the register of members and who under section 244 of the RAO Schedule are taken to be members of the as at 30 June 2007 is 1603
- (2) The number of persons employed by the Australasian Meat Industry Employees' Union, Western Australian Branch as at 30 June 2007, was 3 full time persons.
- (3) The names of persons who have at any time during the financial year ended 30 June 2007, been members of the Australasian Meat Industry Employees' Union, Western Australian Branch, Branch Committee of Management and periods they served on the Committee are as follows:

Craig Painter, John Da Silva, Graeme Haynes, Edward Bamforth (resigned October 2006), Richard Baker (resigned November 2006), Allan Voice, Brian Rafferty, Ann Gunning, Mark Hatcher, Steven Mawdesly, Len Yozzi, Peter Legg

For and on Behalf of the Committee of Management



BRANCH SECRETARY

30/11/2008

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

COMMITTEE OF MANagements CERTIFICATE

On 30 JAN 2008 the Branch Committee of Management of the Australasian Meat Industry Employees' Union, Western Australian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 30 June 2007.

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

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position, changes in equity and cash flows of the branch for the financial year ended 30th June, 2007.
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30th June 2007 and since the end of the financial year;
 - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
 - (v) no information has been sought in any request of a member of the branch or a Registrar under section 272 of the RAO Schedule; and
 - (vi) no order for inspection of the financial records was made by the Commission under section 273 of the RAO Schedule.
- (f) during the financial year ended 30th June 2007 the Branch did not participate in any recovery of wages activity.

For the Branch Committee of Management


BRANCH SECRETARY

Date: 30/1/2008

THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
WESTERN AUSTRALIAN BRANCH

INDEPENDENT AUDITORS REPORT

Report on the Financial Report

We have audited the accompanying Report being the balance sheet, income statement, statement of changes in equity, cash flow statement, accompanying notes to the financial statements and the Branch Committee of Management's statement for the Australasian Meat Industry Employees Union Western Australian Branch for the year ended 30 June 2007.

Branch Committee Responsibility for the Financial Report

The Branch Committee of Management and the Branch Secretary are responsible for the preparation and fair presentation of the financial report in accordance with the Workplace Relations Act 1996 and in accordance with Accounting Standards (including the Australian Accounting Interpretations). This includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. Our audit has been conducted in accordance with Australian Auditing Standards. These auditing standards require that we comply with the relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free of material misstatement. Our audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Branch Committee as well as evaluating the overall presentation of the financial report. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

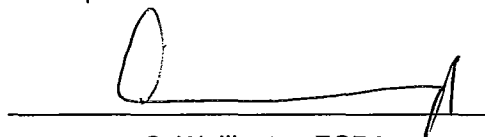
Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion the general purpose financial report of The Australasian Meat Industry Employee's Union, Western Australian Branch is in accordance with the Workplace Relations Act 1996, is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the RAO schedule of the Workplace Relations Act 1996.

JH Doyle & Co
138 Gilles Street
ADELAIDE SA 5000



C. Wellington FCPA
Registered Auditor

30.1.08

SECRETARY'S CERTIFICATE

I, Graeme Haynes, Branch Secretary, certify that the copies of the Auditor's Report, accounts and statements to the AMIEU Western Australian Branch for the year ended 30 June 2007, as lodged in the Industrial Registry are copies of the documents that were presented to the Branch Committee of Management held on 30 January 2008 and were subsequently published on this Branch's website from 31 January 2008, and at a meeting of the State Executive held on 21 February 2008.

(Signed) 

Graeme Haynes
WA BRANCH SECRETARY
Australasian Meat Industry Employees' Union

(Date) 21/2/2008



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

Ms C Wellington, F.C.P.A.
C/- J. H. Doyle & Co,
GPO Box 2142
ADELAIDE SA 5001

Dear Ms Wellington

**Re: Lodgement of Financial Statements and Accounts – The Australasian Meat
Industry Employees Union, Western Australian Branch – for year ending 30 June 2007
(FR2007/246)**

Thank you for your letter dated 30 January 2008 which was lodged with the abovementioned financial statements and accounts in the Registry on 25 February 2008.

I have noted your undertaking to complete future audits within the prescribed period. The documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett'.

Stephen Kellett
Statutory Services Branch

3 March 2008



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 Graeme Haynes
Secretary, Western Australian Branch,
The Australasian Meat Industry Employees Union
PO Box 479
BELMONT WA 6984

Dear Mr Haynes

**Re: Lodgement of Financial Statements and Accounts – The Australasian Meat
Industry Employees Union, Western Australian Branch – for year ending 30 June 2007
(FR2007/246)**

Thank you for lodging the abovementioned financial statements and accounts which were received in the Registry on 25 February 2008.

I have noted your undertaking to lodge future returns within the prescribed period. The documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'S. Kellett'.

Stephen Kellett
Statutory Services Branch

3 March 2008