



**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: FR2008/475-[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

**Re: Financial Return - year ending 30 June, 2008**  
**Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR 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 Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: [orgs@air.gov.au](mailto:orgs@air.gov.au)
- Sending the documents by fax to: (03) 9655 0410

We encourage you to contact the Registry on (02) 8374 6507 or by e-mail at [steve.teece@air.gov.au](mailto:steve.teece@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

Steve Teece  
(02) 8374 6507  
10 July, 2008

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.  (b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement
Provide full report free of charge to members – s265  The full report includes: <ul style="list-style-type: none"> <li>the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>the Auditor's Report; and</li> <li>the Operating Report.</li> </ul>	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  or  (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); or	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /	Within 14 days of meeting

\* The full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. A non-elected official is not allowed to sign the certificate.

# THE AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION (AMIEU)

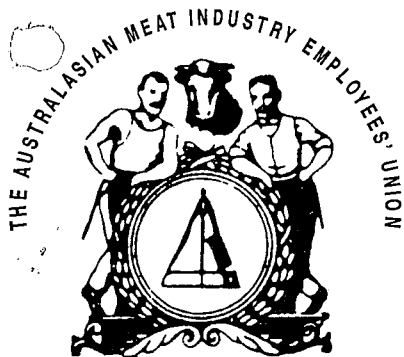
Industrial Union Of Workers, Perth

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  
East Sydney  
NSW 2011

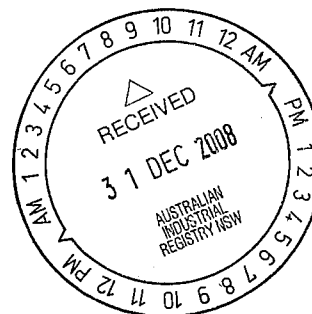


29/12/2008

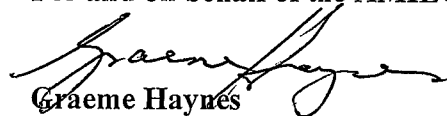
Dear Sir, Re: AMIEU (WA Branch) 2007-8 Audit

Please find enclosed the following:

- The Balance sheet and accompanying notes
- Income Statement
- Operating report
- Statement by Committee of Management
- Auditors Report
- Secretary's Certificate



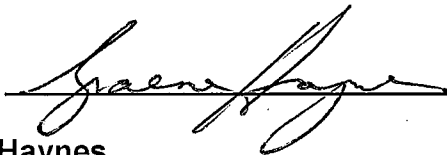
Yours Faithfully  
For and on behalf of the AMIEU (WA)

  
Graeme Haynes  
Branch Secretary

## 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 2008, as lodged in the Industrial Registry are copies of the documents that were presented to the Branch Committee of Management held on 6 December 2008 and were subsequently published on this Branch's website from 6 December 2008, and at a meeting of the State Executive held on 29 December 2008.

(Signed) \_\_\_\_\_



Graeme Haynes  
WA BRANCH SECRETARY  
Australasian Meat Industry Employees' Union

(Date) \_\_\_\_\_

29/12/08



Australasian Meat Industry  
Employees Union – WA Branch

Financial Report  
Year Ended 30 June 2008



**JACOBS, NOBLE  
& ASSOCIATES**

**Chartered Accountants**  
Integrated Business Services

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30 JUNE 2008**

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

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**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**COMMITTEE'S REPORT**

Your committee members submit the financial report of the Australasian Meat Industry Employees Union - WA Branch for the financial year ended 30 June 2008.

**Committee Members**

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

Graeme Haynes  
John Da Silva  
Allan Voice  
Brian Rafferty  
Ann Gunning  
Mark Hatcher  
Steven Mawdesly  
Len Yozzi  
Peter Legg

**Principal Activities**

The principal activities of the association during the financial year were:

Operations of a Trade Union

**Significant Changes**

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

**Operating Result**

The profit after providing for income tax amounted to \$35,472.00.

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

Committee Member: \_\_\_\_\_

Graeme Haynes

Dated this

6<sup>th</sup>

day of

December 2008



**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2008**

Note	2008 \$	2007 \$
<b>INCOME</b>		
Member Contributions	317,322	309,207
Interest Received	1,204	7,457
Other Income	1,627	16
Fed Exec Reimbursement	6,110	-
	326,263	316,680
<b>EXPENDITURE</b>		
Affiliation - ALP & Unions WA	5,600	5,350
Capitation Fees - Federal Office	13,803	12,899
Audit Fees	-	4,155
Bank Charges, State & Federal Taxes	2,933	1,980
Campaign Expenses	2,458	2,878
Commission & Collection Expenses	6,950	7,548
Computer Expenses	3,464	2,361
Meeting & Entertainment Expenses	1,560	1,167
Depreciation & Loss on Sale of Assets	13,276	16,485
Donations	500	-
Fringe Benefits Tax	4,156	2,120
Holiday Pay Accrual	1,305	1,541
Insurance - Journey Travel	16,940	15,966
Legal Costs	9,526	12,913
Office Services Fee - SA Branch	19,550	20,405
Long Service Leave	(2,431)	-
Motor Vehicle Expenses	17,563	16,337
Postage	3,329	2,084
Printing & Stationery	5,434	7,197
Rent & Occupancy Expenses	13,779	14,222
Subs, Public & Journal	2,314	378
Salaries - Elected Officers	111,540	115,582
Provision for Employee Leave & Loss of Office	(30,000)	(8,988)
Superannuation - Elected Officers	54,937	50,271
Sundry Expenses	315	3,121
Telephone	4,934	7,841
Travel & Accommodation	6,051	7,204
WorkCover	1,005	951
	290,791	323,968
Profit (Loss) before income tax	35,472	(7,288)

The accompanying notes form part of these financial statements.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2008**

Note	2008 \$	2007 \$
<b>Profit (Loss) for the year</b>	35,472	(7,288)
Retained earnings at the beginning of the financial year	148,492	155,780
<b>Retained earnings at the end of the financial year</b>	183,964	148,492

The accompanying notes form part of these financial statements.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**BALANCE SHEET  
AS AT 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		14,070	48,810
<b>TOTAL CURRENT ASSETS</b>		<u>14,070</u>	<u>48,810</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	2	191,364	174,525
<b>TOTAL NON-CURRENT ASSETS</b>		<u>191,364</u>	<u>174,525</u>
<b>TOTAL ASSETS</b>		<u>205,434</u>	<u>223,335</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
AMIEU - SA Branch		-	1,875
Trade Creditors		-	21,845
PAYG Withholding Payable		1,530	-
GST Payable		1,348	-
Provision for Loss of Office		-	30,100
Employee benefits	3	18,592	21,023
<b>TOTAL CURRENT LIABILITIES</b>		<u>21,470</u>	<u>74,843</u>
<b>TOTAL LIABILITIES</b>		<u>21,470</u>	<u>74,843</u>
<b>NET ASSETS</b>		<u>183,964</u>	<u>148,492</u>
<b>MEMBERS' FUNDS</b>			
Retained earnings	4	183,964	148,492
<b>TOTAL MEMBERS' FUNDS</b>		<u>183,964</u>	<u>148,492</u>

The accompanying notes form part of these financial statements.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

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**1 Statement of Significant Accounting Policies**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act . The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Associations Incorporation Act and the following Australian Accounting Standards:

AASB 110:	Events after the Balance Sheet Date
AASB 116:	Property, Plant and Equipment
AASB 119:	Employee Benefits
AASB 1031:	Materiality

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

**Property**

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation.

**Fixed Assets**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets, excluding freehold land, is depreciated over the asset's useful life to the association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

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**Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. Those cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

**Defined superannuation schemes**

In respect of defined benefit plans, the cost of providing the benefits is determined using the projected unit credit method. Actuarial valuations are conducted every three years, with interim valuations performed on an annual basis. Consideration is given to any event that could impact the funds up to balance sheet date where the interim valuation is performed at an earlier date.

The amount recognised in the balance sheet represents the present value of the defined benefit obligations adjusted for any unrecognised actuarial gains and losses and unrecognised past service costs less the fair value of the plan's assets. Any asset recognised is limited to unrecognised actuarial losses, plus the present value of available refunds and reductions in future contributions to the plan.

Actuarial gains and losses are amortised over the expected average remaining working lives of the participating employees in the scheme. Gains or losses on the curtailment or settlement of a defined benefit plan are recognised in the income statement when the association is demonstrably committed to the curtailment or settlement.

Past services costs are recognised when incurred to the extent that benefits are vested, and are otherwise amortised on a straight-line basis over the vesting period.

**Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
<b>2 Property, Plant and Equipment</b>		
<b>Land and Buildings</b>		
Investments	153,440	123,325
<b>Total Land and Buildings</b>	<u>153,440</u>	<u>123,325</u>
Plant & Equipment	29,935	29,935
Less: Accumulated Depreciation	<u>(24,882)</u>	<u>(21,774)</u>
	5,053	8,161
Motor Vehicles	52,754	52,754
Less: Accumulated Depreciation	<u>(19,883)</u>	<u>(9,715)</u>
	32,871	43,039
<b>Total Plant and Equipment</b>	<u>37,924</u>	<u>51,200</u>
<b>Total Property, Plant and Equipment</b>	<u><u>191,364</u></u>	<u><u>174,525</u></u>
<b>3 Employee Benefits</b>		
<b>Current</b>		
Provision for Long Service Leave	<u>18,592</u>	<u>21,023</u>
<b>4 Retained Earnings</b>		
Retained earnings at the beginning of the financial year	148,492	155,780
Net profit (Net loss) attributable to the association	<u>35,472</u>	<u>(7,288)</u>
Retained earnings at the end of the financial year	<u><u>183,964</u></u>	<u><u>148,492</u></u>

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**STATEMENT BY MEMBERS OF THE COMMITTEE**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report as set out on pages 1 to 7:

1. Presents a true and fair view of the financial position of Australasian Meat Industry Employees Union - WA Branch as at 30 June 2008 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Australasian Meat Industry Employees Union - WA Branch will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

President:

*Brian M. Hogg*

Treasurer:

*Francis J. ...*

Dated this

*6<sup>th</sup>* day of *December 2008*

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report, of Australasian Meat Industry Employees Union - WA Branch (the association) which comprises the balance sheet as at 30 June 2008, and the income statement, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

**Committee's Responsibility for the Financial Report**

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Associations Incorporations Act and are appropriate to meet the needs of the members. The committee's responsibility also 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.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditors consider 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 committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Associations Incorporation Act. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Independence**



**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

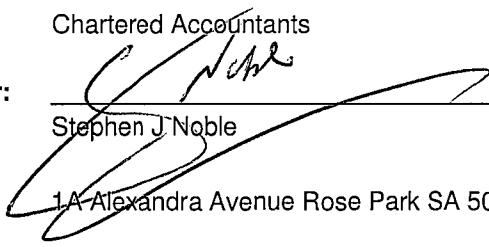
In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

**Auditors' Opinion**

In our opinion, the financial report of Australasian Meat Industry Employees Union - WA Branch presents fairly, in all material respects the financial position of Australasian Meat Industry Employees Union - WA Branch as of 30 June 2008 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

**Name of Firm:** Jacobs Noble & Associates  
Chartered Accountants

**Name of Director:**

  
\_\_\_\_\_  
Stephen J. Noble

**Address:** 1A Alexandra Avenue Rose Park SA 5067

**Dated this day of November 2008**

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES  
UNION - WA BRANCH  
29 798 116 516**

**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 2008.

**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:

Graeme Haynes	Peter Legg
Lennie Yozzie	Alan Voice
Ann Gunning	Brian Rafferty
John Da Silva	Steven Mawdesly
Mark Hatcher	

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 \$30,307.00.

**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 if 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 30<sup>th</sup> June 2008 was 1504

**Details of right of members to resign**

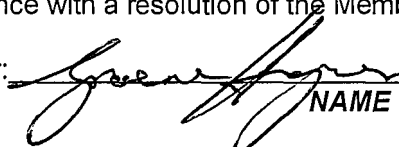
In accordance with Rule 7 of the rules of the Australasian Meat Industry Employees Union.

**Details of Superannuation Trustees**

N/A

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

Designated Officer:

  
NAME



**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 2008 (FR2008/475)**

Thank you for lodging the abovementioned financial statements and accounts which were received in the Registry on 31 December 2008.

Before filing the documents I seek your advice as to why the return departed from the requirements of the RAO Schedule in the following respects:

Non-compliant Committee of Management Statement

The “Statement by Members of the Committee” on page 8 did not contain the declarations required by the Industrial Registrar’s Guidelines, declared that the “association” was not a reporting entity and described the report as a ‘special purpose financial report’. The Branch is indeed a ‘reporting entity’ for the purposes of the RAO Schedule, and sections 253 and 257(5) in particular, and several other sections in general, make quite clear that “general purpose financial reports” are to be prepared and audited. I attach the relevant extracts for your reference.

Non-compliant Auditor’s report

The Auditor’s report on pages 9-10 describes the report as a ‘special purpose financial report’ and the opinion fails to state whether it presents fairly in relation to any other requirements “imposed by this Part” [i.e. Part 3 of Chapter 8 of the RAO Schedule, see s257(5)(b)]. It refers rather to Note 1, on page 5, which in turn refers only to the “Associations Incorporation Act”.

s272 Notice omitted

The return did not include the notice required by s272(5). I attach the relevant extract for your reference.

The financial statements for previous years have properly complied with the RAO Schedule and they are available on the website <http://www.e-airc.gov.au/007vwa/financial> for your comparison. It is possible, that perhaps inadvertently, some of the documents have been prepared with only state legislative rather than Commonwealth requirements in mind.

I therefore seek your clarification and any additional documents that may have been prepared but inadvertently not lodged. If you have any query regarding this, please do not hesitate to contact me on 0429 462 979 or by email at [stephen.kellett@airc.gov.au](mailto:stephen.kellett@airc.gov.au).

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

15 January 2009

## **253 Reporting unit to prepare general purpose financial report**

(1) As soon as practicable after the end of each financial year, a reporting unit must cause a general purpose financial report to be prepared, in accordance with the Australian Accounting Standards, from the financial records kept under subsection 252(1) in relation to the financial year.

(2) The general purpose financial report must consist of:

(a) financial statements containing:

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

(b) notes to the financial statements containing:

- (i) notes required by the Australian Accounting Standards; and
- (ii) information required by the reporting guidelines (see section 255); and

(c) any other reports or statements required by the reporting guidelines (see section 255).

(3) The financial statements and notes for a financial year must give a true and fair view of the financial position and performance of the reporting unit. This subsection does not affect the obligation for a financial report to comply with the Australian Accounting Standards.

## ***Auditor's Statement***

27. The auditor's statement required under section 257(5) of the RAO Schedule must include a declaration as to whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with any of the following that apply in relation to the reporting unit:

(a) the Australian Accounting Standards;

(b) in relation to recovery of wages activity;

(i) that the scope of the audit encompassed recovery of wages activity;

(ii) that the financial statements and notes and recovery of wages activity financial report properly and fairly report all information required by the reporting guidelines of the Industrial Registrar, including;

1. any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and
2. any donations or other contributions deducted from recovered money; and

(c) any other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the RAO Schedule.

## *Committee of Management Statement*

24. For purposes of paragraph 253(2)(c) of the RAO Schedule the reporting unit must cause to be prepared a committee of management statement containing declarations by the committee of management in relation to the GPFR.
25. The committee of management statement must include declarations by the committee of management as to whether in the opinion of the committee of management that:
- (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; and
  - (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.
26. The committee of management statement must:
- (a) be made in accordance with such resolution as is passed by the committee of management of the reporting unit in relation to the matters requiring declaration;
  - (b) specify the date of passage of the resolution;
  - (c) be signed by a designated officer within the meaning of section 243 of the RAO Schedule; and
  - (d) be dated as at the date the designated officer signs the statement.

## **272 Information to be provided to members or Registrar**

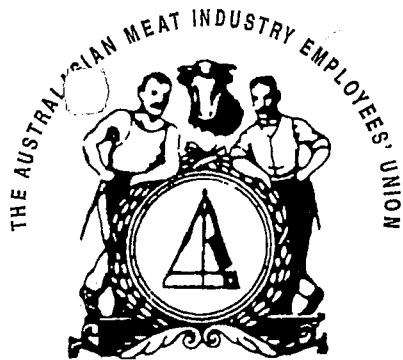
(1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(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).

(5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section and setting out those subsections.

*Note: This subsection is a civil penalty provision (see section 305).*



# 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@iinet.net.au  
Website: <http://wa.amieu.asn.au>  
Secretary, Graeme Haynes

16 February 2009

The Australian Industrial Registrar  
Level 8 Terrace Towers  
80 William Street  
East Sydney  
NSW 2011



Dear Sir

## AMIEU (WA Branch) Statements and Accounts for year ending 30/6/2008

Enclosed are our amended financial statements to reflect the fact that this organisation is reporting entity under the provisions of ASIC.

We apologise for this inconvenience.

Yours faithfully  
For and on behalf of the AMIEU (WA Branch)

John Da Silva



Branch Vice President

Australasian Meat Industry Employees  
Union – WA Branch

Financial Statements and Reports  
Year Ended 30 June 2008



**JACOBS, NOBLE  
& ASSOCIATES**

**Chartered Accountants**  
Integrated Business Services



**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**30 JUNE 2008**

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

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**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
Revenue	2	326,263	316,680
Auditors' remuneration	3	-	(4,155)
Depreciation and amortisation expenses		(13,276)	(16,485)
Employee benefits expenses		(58,282)	(57,053)
Other expenses		(219,233)	(246,275)
<b>Profit (Loss) before income tax</b>	<b>4</b>	<b>35,472</b>	<b>(7,288)</b>
Retained earnings at the beginning of the financial year		148,492	155,780
<b>Profit attributable to the association</b>		<b>183,964</b>	<b>148,492</b>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**BALANCE SHEET**  
**AS AT 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	14,070	48,810
<b>TOTAL CURRENT ASSETS</b>		<u>14,070</u>	<u>48,810</u>
<b>NON-CURRENT ASSETS</b>			
Financial assets	6	153,440	123,325
Property, plant and equipment	7	37,924	51,200
<b>TOTAL NON-CURRENT ASSETS</b>		<u>191,364</u>	<u>174,525</u>
<b>TOTAL ASSETS</b>		<u>205,434</u>	<u>223,335</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	2,878	23,720
Provisions	9	18,592	51,123
<b>TOTAL CURRENT LIABILITIES</b>		<u>21,470</u>	<u>74,843</u>
<b>TOTAL LIABILITIES</b>		<u>21,470</u>	<u>74,843</u>
<b>NET ASSETS</b>		<u>183,964</u>	<u>148,492</u>
<b>EQUITY</b>			
Retained earnings	10	183,964	148,492
<b>TOTAL EQUITY</b>		<u>183,964</u>	<u>148,492</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH  
A.B.N. 29 798 116 516

STATEMENT OF RECOGNISED INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2008

	Note	Retained earnings / (Accumulated losses) \$	Total \$
Profit attributable to members		<u>(7,288)</u>	<u>(7,288)</u>
<b>Balance at 30 June 2007</b>		<u>(7,288)</u>	<u>(7,288)</u>
Profit attributable to members		<u>35,472</u>	<u>35,472</u>
<b>Balance at 30 June 2008</b>		<u>28,184</u>	<u>28,184</u>

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	2008 \$	2007 \$
<b>CASH FLOWS FROM OPERATIONS</b>		
Receipts from Members	317,322	309,207
Operating Receipts	7,737	16
Payments to Suppliers and Employees	(330,888)	(313,776)
Interest Received	1,204	7,457
<b>NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES</b>	<b>(4,625)</b>	<b>2,904</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Investments	-	14,091
Payment for Fixed Assets	-	(26,011)
Purchase of Investment	(30,115)	(7,123)
<b>NET CASH FLOWS PROVIDED (USED IN) INVESTING ACTIVITIES</b>	<b>(30,115)</b>	<b>(19,043)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayments of Borrowings	-	-
<b>NET CASH FLOWS PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>(34,740)</b>	<b>(16,139)</b>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<b>48,810</b>	<b>64,949</b>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<b>\$14,070</b>	<b>\$48,810</b>

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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**1 Statement of Significant Accounting Policies & In Accord with the Workplace Relations Act 1996**

**Basis of Preparation**

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

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

**Accounting Policies**

**Property, Plant and Equipment**

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

**Property**

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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**Plant and equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

**Depreciation**

The depreciable amount of all fixed assets including building and capitalised lease assets is depreciated on a straight-line basis over the asset

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

**Financial Instruments**

**Recognition and Initial Measurement**

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument. Trade date accounting is adopted for financial assets that are delivered within timeframes established by marketplace convention.

Financial instruments are initially measured at fair value plus transactions costs where the instrument is not classified as at fair value through profit or loss. Transaction costs related to instruments classified as at fair value through profit or loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.



**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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**Impairment of Assets**

At each reporting date, the association reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value-in-use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. Those cashflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cashflows.

**Defined superannuation schemes**

In respect of defined benefit plans, the cost of providing the benefits is determined using the projected unit credit method. Actuarial valuations are conducted every three years, with interim valuations performed on an annual basis. Consideration is given to any event that could impact the funds up to balance sheet date where the interim valuation is performed at an earlier date.

The amount recognised in the balance sheet represents the present value of the defined benefit obligations adjusted for any unrecognised actuarial gains and losses and unrecognised past service costs less the fair value of the plan's assets. Any asset recognised is limited to unrecognised actuarial losses, plus the present value of available refunds and reductions in future contributions to the plan.

Actuarial gains and losses are amortised over the expected average remaining working lives of the participating employees in the scheme. Gains or losses on the curtailment or settlement of a defined benefit plan are recognised in the income statement when the association is demonstrably committed to the curtailment or settlement.

Past services costs are recognised when incurred to the extent that benefits are vested, and are otherwise amortised on a straight-line basis over the vesting period.

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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**Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

**Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

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**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

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.

(1)

The application must be in writing and must specify the period within which, and the manner in which, the information is to made available. The period must not be less than 14 days after the application is given to the reporting unit

(2)

(3) A reporting unit must comply with an application made under sub section (1).

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	2008 \$	2007 \$
<b>2 Revenue</b>		
<b>Operating activities</b>		
Rendering of services	326,263	316,680
Total revenue	<u>326,263</u>	<u>316,680</u>
<b>3 Auditors' Remuneration</b>		
Audit Fees	<u>-</u>	<u>4,155</u>
<b>4 Profit</b>		
<b>Expenses</b>		
Depreciation of property, plant and equipment	13,276	16,485
<b>5 Cash and Cash Equivalents</b>		
<b>Current</b>		
Cash on Hand	250	250
Cash at Bank - General A/C	13,820	48,560
	<u>14,070</u>	<u>48,810</u>
<b>6 Financial Assets</b>		
<b>Non-Current</b>		
Investments	153,440	123,325
<b>7 Property, Plant and Equipment</b>		
Plant & Equipment	29,935	29,935
Less: Accumulated Depreciation	(24,882)	(21,774)
	<u>5,053</u>	<u>8,161</u>
Motor Vehicles	52,754	52,754
Less: Accumulated Depreciation	(19,883)	(9,715)
	<u>32,871</u>	<u>43,039</u>
<b>Total Plant and Equipment</b>	<u>37,924</u>	<u>51,200</u>
<b>Total Property, Plant and Equipment</b>	<u>37,924</u>	<u>51,200</u>

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
<b>Movements in Carrying Amounts</b>		
Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.		
Freehold Land	Buildings	Plant and Equipment
Leased Plant and Equipment	Total	
\$	\$	\$
\$	\$	\$
<b>8 Trade and Other Payables</b>		
<b>Current</b>		
AMIEU - SA Branch	-	1,875
Trade Creditors	-	21,845
PAYG Withholding Payable	1,530	-
GST Payable	1,348	-
	2,878	23,720
<b>9 Provisions</b>		
Provision for Long Service Leave	18,592	21,023
Provision for Loss of Office	-	30,100
<b>Total provisions</b>	18,592	51,123
<b>Analysis of Total Provisions</b>		
Current	18,592	51,123
	18,592	51,123
<b>10 Retained Earnings</b>		
Retained earnings at the beginning of the financial year	148,492	155,780
Net profit (Net loss) attributable to the association	35,472	(7,288)
Retained earnings at the end of the financial year	183,964	148,492

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

**2008**  
**\$**

**2007**  
**\$**

**11 Financial Risk Management**

**Financial Risk Management Policies**

The branch's financial instruments consists primarily of deposits with banks, local money market instruments, short-term investments, accounts receivable and payable, loans to and from subsidiaries, bills and leases.

The chairman's overall risk management strategy seeks to assist the branch in meeting its financial targets, whilst minimising potential adverse effects on financial performance.

Risk management policies are approved and reviewed by the committee on a regular basis. These included the credit risk policies and future cash flow requirements.

The branch does not have any derivative instruments at 30 June 2008.

**12 Change in Accounting Policy**

**13 Branch Details**

The registered office of the association is:  
1A/288 Great Eastern Highway, ASCOT WA 6104

The principal place of business is:  
1A/288 Great Eastern Highway, ASCOT WA 6104

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

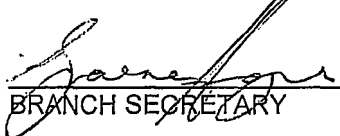
**COMMITTEE OF MANagements CERTIFICATE**

On 30 January 2009 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 2008.

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 30 June 2008.
- (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 30 June 2008 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 30 June 2008 the Branch did not participate in any recovery of wages activity.

For the Branch Committee of Management

  
BRANCH SECRETARY

Date: 3-02-2009

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA  
BRANCH  
A.B.N. 29 798 116 516**

**Report on the Financial Report**

We have audited the accompanying financial report of AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH which comprises the balance sheet as at 30 June 2008, and the income statement, statement of recognised income and expenditure for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

**Branch Committee's 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 Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility 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.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditors consider 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 committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Independence**

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



**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA**  
**BRANCH**  
**A.B.N. 29 798 116 516**

**Auditors' Opinion**

In our opinion:

The financial report of AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA 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, giving a true and fair view of the Association's financial position as at 30 June 2008 and of their performance for the year ended on that date.

**Name of Firm:** Jacobs Noble & Associates  
Chartered Accountants

**Name of Director:**

  
Stephen J. Noble

**Address:** 1 Alexandra Ave, ROSE PARK 5067

Dated this 21<sup>st</sup> day of November 2008

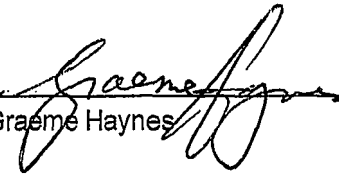
**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**CERTIFICATE BY MEMBERS OF THE COMMITTEE**

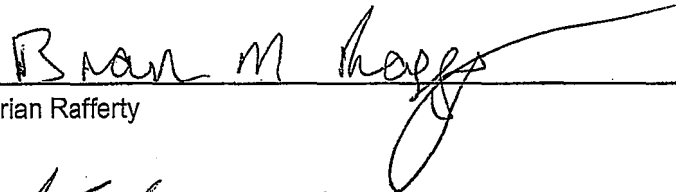
I, Graeme Haynes and I, Brian Rafferty certify that:

- (a) We are members of the committee of AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH.
- (b) We attended the annual general meeting of the branch held on 17 December 2008.
- (c) We are authorised by the attached resolution of the committee to sign this certificate.
- (d) This annual statement was submitted to the members of the branch at its annual general meeting.

Committee Member:

  
\_\_\_\_\_  
Graeme Haynes

Committee Member:

  
\_\_\_\_\_  
Brian Rafferty

Dated this day of

3<sup>rd</sup> Feb 2009

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
<b>REVENUE</b>		
Member Contributions	317,322	309,207
Interest Received	1,204	7,457
Other Income	1,627	16
Fed Exec Reimbursement	6,110	-
	326,263	316,680
<b>EXPENDITURE</b>		
Affiliation - ALP & Unions WA	5,600	5,350
Capitation Fees - Federal Office	13,803	12,899
Audit Fees	-	4,155
Bank Charges, State & Federal Taxes	2,933	1,980
Campaign Expenses	2,458	2,878
Commission & Collection Expenses	6,950	7,548
Computer Expenses	3,464	2,361
Meeting & Entertainment Expenses	1,560	1,167
Depreciation & Loss on Sale of Assets	13,276	16,485
Donations	500	-
Fringe Benefits Tax	4,156	2,120
Holiday Pay Accrual	1,305	1,541
Insurance - Journey Travel	16,940	15,966
Legal Costs	9,526	12,913
Office Services Fee - SA Branch	19,550	20,405
Long Service Leave	(2,331)	-
Motor Vehicle Expenses	17,563	16,337
Postage	3,329	2,084
Printing & Stationery	5,434	7,197
Rent & Occupancy Expenses	13,779	14,222
Subs, Public & Journal	2,314	378
Salaries - Elected Officers	111,540	115,582
Provision for Employee Leave & Loss of Office	(30,100)	(8,988)
Superannuation - Elected Officers	54,937	50,271
Sundry Expenses	315	3,121
Telephone	4,934	7,841
Travel & Accommodation	6,051	7,204
WorkCover	1,005	951
	290,791	323,968
Profit (Loss) before income tax	35,472	(7,288)

The accompanying notes form part of these financial statements.

**AUSTRALIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH**  
**A.B.N. 29 798 116 516**

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2008**

	2008 \$	2007 \$
<b>Profit (Loss) for the year</b>	35,472	(7,288)
Retained earnings at the beginning of the financial year	148,492	155,780
<b>Retained earnings at the end of the financial year</b>	183,964	148,492

The accompanying notes form part of these financial statements.

**From:** KELLETT, Stephen  
**Sent:** Wednesday, 28 January 2009 4:58 PM  
**To:** 'Brian Doherty'  
**Subject:** RE: amended Financial report

Dear Mr Doherty,

Thank you for your reply. The amended Financial report appears in order except for one thing which I omitted to raise in my letter – namely, that there didn't appear to be a statement of Cash Flows as required by s253(2)(a)(iii) - along the lines of those lodged in previous years. Was one prepared this year?

Yours sincerely

STEPHEN KELLETT

Australian Industrial Relations Commission  
Level 8, Terrace Towers  
80 William Street  
East Sydney NSW 2011

Telephone: 0429 462 979  
Facsimile: (02) 9380 6990  
Email: [stephen.kellett@airc.gov.au](mailto:stephen.kellett@airc.gov.au)

**From:** Brian Doherty [mailto:BDoherty@jacobsnoble.com.au]  
**Sent:** Wednesday, 28 January 2009 3:36 PM  
**To:** KELLETT, Stephen  
**Subject:** FW: Attached Image  
**Importance:** High

Dear Stephen,

I refer to your letter dated 15 January 2009 to Mr Graeme Haynes of the Australian Meat Industry Employees Union– WA Branch (copy attached) which outlined some issues with the Financial Statements for the year ending 30 June 2008.

Please note that we were not aware that the AMIEU-WA Branch was a reporting entity, and apologise for any inconvenience caused by this misunderstanding. Accordingly we have attached an amended copy of the Financial Reports in line with your requests and would appreciate your perusal of these to ensure that they are complying before they are re-issued.

Kind Regards,  
**Brian Doherty**



[Brian.Doherty@jacobsnoble.com.au](mailto:Brian.Doherty@jacobsnoble.com.au)

Ph 8364 7000  
Fax 8364 7111

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**From:** Graeme Haynes [mailto:ghaynes@inet.net.au]  
**Sent:** Tuesday, 20 January 2009 2:39 PM  
**To:** Brian Doherty  
**Cc:** grahamsmith@internode.on.net  
**Subject:** FW: Attached Image

Dear Brian/Graham

Please find correspondence to us re our audit and areas of non compliance – I would appreciate your earliest assistance in regard to this matter

Regards

Graeme Haynes



**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 John Da Silva  
Vice President, Western Australian Branch,  
The Australasian Meat Industry Employees Union  
PO Box 479  
BELMONT WA 6984



Dear Mr Da Silva

**Re: Lodgement of Financial Statements and Accounts –  
The Australasian Meat Industry Employees Union, Western Australian Branch –  
for year ending 30 June 2008 (FR2008/475)**

Thank you for lodging the amended financial statements and accounts which were received in the Registry on 19 February 2009.

The documents have been added to those previously lodged and have now been filed.

Yours sincerely,

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

Stephen Kellett  
Statutory Services Branch

20 February 2009