



Fair Work
Australia

Mr Graham Smith
Secretary, South Australian Branch,
The Australasian Meat Industry Employees Union
Ground Floor, 46 Greenhill Road
WAYVILLE SA 5034

Dear Mr Smith

**Re: Lodgement of Financial Statements and Accounts –
The Australasian Meat Industry Employees Union, Western Australian Branch –
for year ending 30 June 2009 (FR2009/10069)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 25 November 2009.

The documents have been filed.

I take this opportunity to remind you that the financial report for the South Australian Branch to be lodged for the year ending 30 June 2010 should reflect all transactions and transfers consequent upon the merging of the Western Australian and South Australian Branches.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

30 November 2009



Ground Floor,
6 Greenhill Road
Mayville SA 5034

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES' UNION
South Australian Branch

ABN: 44 210 953 242

(Registered under the Workplace Relations Act 1996)

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Word/auditing/find registrar

20 November 2009

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

Dear Registrar,

Re: Accounts 2008 - 2009

Please find enclosed accounts for the 2009 financial year for the AMIEU SA Branch, along with Secretaries certificates and also the final return for the AMIEU WA Branch (WA has now been amalgamated into SA).

For clarity of the process we held a meeting of the Branch Committee of Management on 3rd October 2009 at which the full and concise accounts were presented.

On the 5th October we published the full report of the accounts for both branches on the Union's website.

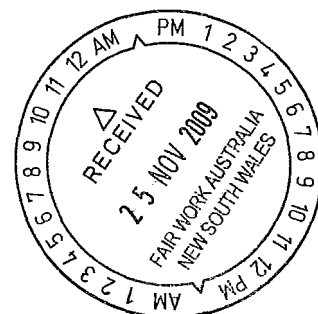
On the 7th of November 2009 we held a further meeting of the Branch Committee of Management at which time the full accounts were presented and endorsed.

No general meeting was called for by the members of the union.

Please contact me at your earliest convenience if further clarification is required.

Yours sincerely,

.....
Graham Smith
Secretary



29 OCT 2009

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

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

**Liability limited by a scheme approved under
Professional Standards Legislation**

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

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AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH

A.B.N. 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 2009.

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:

*John DaSilva
Graeme Haynes
Steven Mawdesly
Alan Voice*

*Brian Rafferty
Peter Legg
Lennie Yozzie
Ann Gunning*

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 \$7013.00.

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 30th June 2006 was 1441

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: *Brian M Rafferty*
Brian Rafferty

Designated Officer: *John DaSilva*
John DaSilva

Dated this *20/10/09*

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

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
Revenue	2	351,667	326,263
Other income	2	(1,110)	-
		350,557	326,263
Auditors' remuneration	3	(6,746)	(5,027)
Depreciation and amortisation expenses		(12,308)	(13,276)
Employee benefits expenses		(39,119)	(58,382)
Other expenses		(285,371)	(214,106)
Profit before income tax	4	7,013	35,472
Retained earnings at the beginning of the financial year		183,964	148,492
Profit attributable to the association		190,977	183,964

The accompanying notes form part of these financial statements.

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

BALANCE SHEET
AS AT 30 JUNE 2009

	Note	2009 \$	2008 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	22,689	14,070
TOTAL CURRENT ASSETS		<u>22,689</u>	<u>14,070</u>
NON-CURRENT ASSETS			
Financial assets	6	168,159	153,440
Property, plant and equipment	7	33,506	37,924
TOTAL NON-CURRENT ASSETS		<u>201,665</u>	<u>191,364</u>
TOTAL ASSETS		<u>224,354</u>	<u>205,434</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	4,651	2,878
Provisions	9	28,726	18,592
TOTAL CURRENT LIABILITIES		<u>33,377</u>	<u>21,470</u>
TOTAL LIABILITIES		<u>33,377</u>	<u>21,470</u>
NET ASSETS		<u>190,977</u>	<u>183,964</u>
EQUITY			
Retained earnings	10	190,977	183,964
TOTAL EQUITY		<u>190,977</u>	<u>183,964</u>

The accompanying notes form part of these financial statements.

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

STATEMENT OF RECOGNISED INCOME AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2009

	Note	Retained earnings \$	Total \$
Profit attributable to members		35,472	35,472
Balance at 30 June 2008		<u>35,472</u>	<u>35,472</u>
Profit attributable to members		7,013	7,013
Balance at 30 June 2009		<u>42,485</u>	<u>42,485</u>

The accompanying notes form part of these financial statements.

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

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	339,252	325,059
Payments to suppliers and employees	(146,316)	(111,540)
Interest received	12,414	1,204
General administration expenses and direct expenses	(199,638)	(219,348)
Net cash provided by (used in) operating activities	5,712	(4,625)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for plant and equipment	(9,000)	-
Payments for investments	-	(30,115)
Net cash used in investing activities	(9,000)	(30,115)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	9,568	-
Net cash provided by financing activities	9,568	-
Net increase (decrease) in cash held	6,280	(34,740)
Cash at beginning of financial year	14,070	48,810
Cash at end of financial year	20,350	14,070

The accompanying notes form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

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. 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 and 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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

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

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the association commits itself to either purchase or sell the asset (ie trade date accounting adopted).

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expenses to profit or loss immediately.

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

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, plus related on-costs.

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.

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.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at reporting date.

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

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.

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 register, 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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

	2009 \$	2008 \$
2 Revenue and Other Income		
Revenue		
Sales revenue:		
Rendering of services	351,667	326,263
Total revenue	351,667	326,263
Other income		
Loss on Disposal of Non-current Assets	(1,110)	-
Total other income	(1,110)	-
3 Auditors' Remuneration		
Audit Fees	6,746	5,027
4 Profit		
Expenses		
Depreciation of property, plant and equipment	12,308	13,276
Revenue and Other Income		
Loss on Disposal of Non-current Assets	(1,110)	-
5 Cash and Cash Equivalents		
Cash on Hand	250	250
Cash at Bank - General A/C	20,100	13,820
ATO Integrated Client Account	2,339	-
	22,689	14,070
Reconciliation of cash		
Cash at the end of the financial year as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:		
Cash and cash equivalents	20,350	14,070
	20,350	14,070
6 Financial Assets		
Non-Current		
Investments	168,159	153,440

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
7 Property, Plant and Equipment		
Plant & Equipment	29,467	29,935
Less: Accumulated Depreciation	<u>(21,072)</u>	<u>(24,882)</u>
	8,395	5,053
Motor Vehicles	52,754	52,754
Less: Accumulated Depreciation	<u>(27,643)</u>	<u>(19,883)</u>
	25,111	32,871
Total Plant and Equipment	<u>33,506</u>	<u>37,924</u>
Total Property, Plant and Equipment	<u>33,506</u>	<u>37,924</u>
8 Trade and Other Payables		
Current		
PAYG Withholding Payable	2,727	1,530
GST Payable	<u>1,924</u>	<u>1,348</u>
	4,651	2,878
Financial liabilities at amortised cost classified as trade and other payables		
Trade and other payables:		
- Total current	<u>4,651</u>	<u>2,878</u>
Financial liabilities as trade and other payables	<u>4,651</u>	<u>2,878</u>
9 Provisions		
Provision for Long Service Leave	28,726	18,592
Total provisions	<u>28,726</u>	<u>18,592</u>
Analysis of Total Provisions		
Current	<u>28,726</u>	<u>18,592</u>
	28,726	18,592

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
10 Retained Earnings		
Retained earnings at the beginning of the financial year	183,964	148,492
Net profit attributable to the association	<u>7,013</u>	<u>35,472</u>
Retained earnings at the end of the financial year	<u>190,977</u>	<u>183,964</u>
11 Cash Flow Information		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	<u>7,013</u>	<u>35,472</u>
	<u>7,013</u>	<u>35,472</u>

12 Branch Details

The registered office of the branch is:

1A/288 Great Eastern Highway, Ascot WA 6104

The principal place of business is:

1A/288 Great Eastern Highway, Ascot WA 6104

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

COMMITTEE OF MANagements CERTIFICATE

On ~~30 January~~ ^{30 OCTOBER} 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 2009.

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 2009.
- (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 2009 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 2009 the Branch did not participate in any recovery of wages activity.

For the Branch Committee of Management



BRANCH SECRETARY

Date: 7/11/09

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

Report on the Financial Report

We have audited the accompanying financial report of AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION - WA BRANCH which comprises the balance sheet as at 30 June 2009, and the income statement, statement of recognised income and expenditure and cash flow statement 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.

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 Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes designing, implementing 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 AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION - WA
A.B.N. 29 798 116 516**

Auditors' Opinion

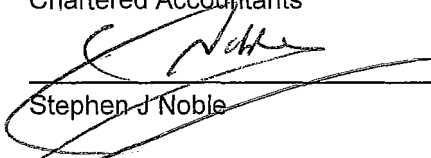
In our opinion:

The financial report of AUSTRALASIAN 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; and therefore:

- (i) giving a true and fair view of the Branch's financial position as at 30 June 2009 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 12th **day of November 2009**

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

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
REVENUE		
Member Contributions	336,384	317,322
Interest Received	12,414	1,204
Other Income	1,389	1,627
Fed Exec Reimbursement	1,480	6,110
	351,667	326,263
OTHER REVENUE		
Loss on Disposal of Non-current Assets	(1,110)	-
	350,557	326,263
EXPENDITURE		
Affiliation - ALP & Unions WA	5,083	5,600
Capitation Fees - Federal Office	15,491	13,803
Audit Fees	6,746	5,027
Bank Charges, State & Federal Taxes	4,536	2,933
Campaign Expenses	-	2,458
Commission & Collection Expenses	8,593	6,950
Computer Expenses	1,699	3,464
Meeting & Entertainment Expenses	760	1,560
Depreciation	12,308	13,276
Donations	-	500
Fringe Benefits Tax	1,514	4,156
Holiday Pay Accrual	-	1,305
Insurance	16,735	16,940
Legal Costs	2,605	4,499
Office Services Fee - SA Branch	21,327	19,550
Long Service Leave	-	(2,331)
Motor Vehicle Expenses	22,697	17,563
Postage	2,469	3,329
Printing & Stationery	3,122	5,434
Rent & Occupancy Expenses	15,174	13,779
Subs, Public & Journal	363	2,314
Salaries - Elected Officers	146,316	111,540
Provision for Employee Leave & Loss of Office	-	(30,100)
Superannuation - Elected Officers	37,081	54,937
Sundry Expenses	524	315
Telephone	6,249	4,934
Travel & Accommodation	11,200	6,051
WorkCover	952	1,005
	343,544	290,791
Profit before income tax	7,013	35,472

The accompanying notes form part of these financial statements.

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

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
Profit for the year	7,013	35,472
Retained earnings at the beginning of the financial year	183,964	148,492
Retained earnings at the end of the financial year	190,977	183,964

The accompanying notes form part of these financial statements.



Fair Work Australia

11 August 2009

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

Dear Mr Da Silva,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/10069]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australasian Meat Industry Employees Union, Western Australian Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 5 months and 14 days or 6 months and 14 days, depending on your rules, of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

In addition, financial reporting fact sheets and sample documents can be found on our new Fair Work Australia website. You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#).

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at RIASydney@fwa.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990.

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 8374 6615 or by email at RIASydney@fwa.gov.au.

Yours sincerely,

Steve Teece
Research Information and Advice Team
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(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) A # designated officer must sign the Statement which must then be 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	/ /
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Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)

Provide full report free of charge to members – s265 The full report includes: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /
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(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	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate++ – s268	/ /
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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 Committee of Management Statement and 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 statement or certificate – s243.

++ The Designated Officer's certificate must state 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. The certificate cannot be signed by a non-elected official.