



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Dr. Robert Riethmuller
Secretary
Australian Salaried Medical Officers Federation
Queensland Branch
P.O. Box 153
Kelvin Grove QLD 4059

Dear Dr. Riethmuller,

**Re: Financial documents for year ended 31 December 2002
FR2002/876**

Thank you for forwarding the Committee of Management certificate for year ended 31 December 2002.

The financial documents have now been filed.

Yours sincerely,

Clency Lapierre
Statutory Services Branch

10 November, 2003

**Queensland Branch of
Australian Salaried Medical Officers
Federation**

c/- 88 L'Estrange Terrace, Kelvin Grove 4059
PO Box 153, Kelvin Grove DC 4059
Telephone (07) 3872 2288 • Facsimile (07) 3856 4727

**Queensland Branch
of**

ASMOF

28 October 2003

Clency Lapierre
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Sir,

Re: Financial documents for year ended 31 December 2002 - FR2002/876

Further to your letter of 17 October 2003, I now enclose the Committee of Management certificate which was omitted when the financial documents were lodged.

I apologise for the omission and trust that our reporting obligations are now satisfied.

Yours faithfully,



Tracey Browne
Industrial Assistant

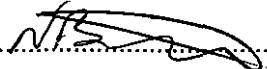
Queensland Branch of
Australian Salaried Medical Officers Federation
c/- 88 L'Estrange Terrace, Kelvin Grove 4059
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Queensland Branch
ASMOF

COMMITTEE OF MANAGEMENT'S CERTIFICATE - 2002

We, Dr Nick Buckmaster, and Dr Robert Riethmuller, being two members of the Committee of Management of the Queensland Branch of the Australian Salaried Medical Officers Federation, do hereby state on behalf of the Committee and in accordance with a resolution passed by the Committee at its meeting on the 30th day of September 2003, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at the thirty first day of December, 2002;
- (ii) during the financial year ending thirty first day of December, 2002, meetings of the Committee of Management were, in the opinion of the Committee held in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been, during the financial year ending thirty first day of December, 2002, no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 274(2) of the Workplace Relations Act 1996), or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, the Regulations or the rules of the organisation, as the case may be;
- (iv) in relation to the report prepared in accordance with section 276 of the Act by the auditor of the organisation in respect of the immediately preceding financial year, and in relation to any accounts and statements prepared in accordance with subsection 273 (1) of the Act to which that report relates, the organisation has complied with subsection 279(1) of the Act and whichever of subsections 279(6) and (7) of the Act is applicable.

N Buckmaster  3 October 2003

R Riethmuller  3 October 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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Dr. Robert Riethmuller
Secretary
Australian Salaried Medical Officers Federation
Queensland Branch
P.O. Box 153
Kelvin Grove QLD 4059

Dear Dr. Riethmuller,

**Re: Financial documents for year ended 31 December 2002
FR2002/876**

I have received the financial documents of the Queensland Branch of the abovementioned organisation for the year ended 31 December 2002 lodged under cover of your communication dated 7 October 2003. The documents were lodged in the Industrial Registry on 13 October 2003.

It is noted that the Committee of Management certificate was not lodged.

As this certificate forms part of the financial documents, it should be lodged with the other financial documents - refer regulation 109(1)(b).

Please forward the committee of management certificate as soon as possible.

Should you have any queries about this matter, please contact me on (03) 8661 7787.

Yours sincerely,

Clency Lapierre
Statutory Services Branch

17 October, 2003

FR 2002/876

**Queensland Branch of
Australian Salaried Medical Officers
Federation**

c/- 88 L'Estrange Terrace, Kelvin Grove 4059
PO Box 153, Kelvin Grove DC 4059
Telephone (07) 3872 2288 • Facsimile (07) 3856 4727

**Queensland Branch
of**

ASMOF

7 October 2003

Australian Industrial Registry
Level 14
Central Plaza II
66 Eagle Street
Brisbane Q 4000



Dear Sir/Madam

Re: Financial Accounts for the year ended 31 December 2002

Enclosed are the financial accounts for the year ended 31 December 2002 for the Australian Salaried Medical Officers Federation Queensland Branch.

These financial accounts were adopted at a meeting of the Branch Council on 30 September 2003.

Yours sincerely

A handwritten signature in black ink, appearing to read 'R. Riethmuller'.

Dr Robert Riethmuller
Secretary

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
QUEENSLAND BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2002**

	Note	2002 \$	2001 \$
Revenues from ordinary activities			
Fees revenue		-	-
Interest revenue		6	12
Total revenues from ordinary activities		6	12
Expenses from ordinary activities			
Audit expense		(30)	-
Bank charges		(54)	(41)
Total expenses from ordinary activities		(84)	(41)
Surplus/(deficit) from ordinary activities before income tax		(78)	(29)
Income tax expense related to ordinary activities	1a	-	-
Surplus/(deficit) from ordinary activities after income tax		(78)	(29)
Total changes in members' equity		(78)	(29)

The accompanying notes form part of these financial statements.

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
QUEENSLAND BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT THE 31 DECEMBER 2002**

	2002 \$	2001 \$
CURRENT ASSETS		
Cash assets	4,300	4,378
TOTAL CURRENT ASSETS	<u>4,300</u>	<u>4,378</u>
TOTAL ASSETS	<u>4,300</u>	<u>4,378</u>
MEMBERS' FUNDS		
Opening balance	4,378	4,407
Total changes in members' funds	(78)	(29)
TOTAL MEMBERS' FUNDS	<u>4,300</u>	<u>4,378</u>

The accompanying notes form part of these financial statements

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
QUEENSLAND BRANCH**

**STATEMENT OF CASHFLOW
FOR THE YEAR ENDED 31 DECEMBER 2002**

	Note	2002 Inflows (Outflows) \$	2001 Inflows (Outflows) \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		-	-
Payments to suppliers		(84)	(41)
Interest received		6	12
Net cash from operating activities	3	(78)	(29)
Net increase/(decrease) in cash held		(78)	(29)
Cash at the beginning of the year		4,378	4,407
Cash at the end of the year		4,300	4,378

The accompanying notes form part of these financial statements.

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2002**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial report covers the Australian Salaried Medical Officers Federation Queensland Branch as an individual entity. The Australian Salaried Medical Officers Federation Queensland Branch is a Trade Union incorporated under the Workplace Relations Act 1996.

The accounts have been prepared on a cash basis and in accordance with the historical costs convention and do not reflect changes in either the general purchasing power of the dollar, or except where otherwise stated, in the value of non-current assets.

The following is a summary of the significant accounting policies adopted by the Union in the preparation of the accounts.

a) Income tax

No provision for income tax has been raised as the Union operates solely as a trade union under the Workplace Relations Act 1996 and accordingly is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

b) Interest rate risk and credit risk exposures

The union manages its exposure to interest rate through regular discussions with the Commonwealth Bank and does not engage in significant transactions, which are speculative in nature.

The maximum credit risk exposure of the financial assets is represented by the carrying amounts of assets recognised in the Statement of Financial Position, net of any provisions for losses.

The Union does not have any significant concentration of credit risk.

c) Comparative figures

Where necessary, comparative figures have been adjusted to conform with the financial report's disclosures adopted this year.

AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION QUEENSLAND BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2002

NOTE 2: INFORMATION TO BE PROVIDED

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of subsections 274 as follows:

- 1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation;
- 2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed;
- 3) A registrar may only make an application under subsection (1) at the request of a member or the organisation concerned, and the Registrar shall provide to a member information received of because of an application made at the request of the member.

NOTE 3: CASH FLOW INFORMATION

**a) Reconciliation of net cash provided by
operating activities to surplus/(deficit)
from ordinary activities after income tax:**

	2002	2001
Surplus/(deficit) from ordinary activities after income tax	(78)	(29)
Net cash from operating activities	(78)	(29)

- b) The Union has no credit stand-by financing facilities in place.
- d) There were no non-cash financing or investing activities during the financial year.

NOTE 4: RELATED PARTY INFORMATION

Board Members:

Dr Nicholas Buckmaster (President) Vacant (Vice President)
Dr Robert Riethmuller (Secretary)
Dr David Hewett (Assistant Secretary/Treasurer)

No board member directly or indirectly received or is due to receive remuneration from the Union or any related party in connection with the management of the Union.

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
QUEENSLAND BRANCH**

STATEMENT BY BOARD MEMBERS

We, Dr Robert Riethmuller and Dr David Hewett, being two Board members of the Australian Salaried Medical Officers Federation Queensland Branch, do hereby state on behalf of the Board and in accordance with a resolution of the Board members, in relation to the financial reports set out on pages 1 to 5, that in our opinion:

1. They present fairly the financial position of the Australian Salaried Medical Officers Federation Queensland Branch as at 31 December 2002 and the results and its performance for the year ended on that date in accordance with Australian Accounting Standards, Workplace Relations Act, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Board.
2. At the date of this statement, there are reasonable grounds to believe that the Australian Salaried Medical Officers Federation Queensland Branch will be able to pay its debts as and when they fall due.

Signed at Brisbane, this *First* day of *July* 2003.



Dr Robert Riethmuller
Secretary



Dr David Hewett
Treasurer

AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION QUEENSLAND BRANCH

INDEPENDENT AUDIT REPORT

To the Members of the Australian Salaried Medical Officers Federation, Queensland Branch (the Union),

Scope

We have audited the Financial Report of the Union, for the year ended 31 December 2002 as set out on pages 1 to 6. The members of the Board are responsible for the Financial Report. We have conducted an independent audit of the Financial Report in order to express an opinion on them to the members of the Union.

Our audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Financial Report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Financial Report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material aspects, the Financial Report is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and the requirements of the Workplace Relations Act 1996 so as to present a view which is consistent with our understanding of the Union's financial position, the results of its operations and its cash flow.

The audit opinion expressed in this report has been formed on the above basis.

Unqualified Audit Opinion

In our opinion,

- (a)(i) there were kept by the organisation in relation to the year satisfactory accounting records, including:
- (A) records of the sources and nature of the income of the organisation (including income from members); and
 - (B) records of the nature and purposes of the expenditure of the organisation; and

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION
QUEENSLAND BRANCH**

INDEPENDENT AUDIT REPORT (Continued)

- (ii) the accounts and statements prepared under section 273 in relation to the year were properly drawn up so as to give a true and fair view of:
- (A) the financial affairs of the organisation as at the end of the year; and
 - (B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (b) all the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide were provided.

There were no deficiencies failures or shortcomings in relation to matters reported in paragraph (a) or (b) above.

Signed at Brisbane this *30th* day of *June* 2003



HLB MANN JUDD
Chartered Accountants
(Queensland Partnership)



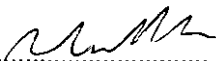
B G Hiley
Partner

ACCOUNTING OFFICER'S CERTIFICATE

I, Robert J Riethmuller, being the officer responsible for keeping the accounting records of the Queensland Branch of the Australian Salaried Medical Officers Federation, certify that as at the 31st day of December, 2002 the number of members of the organisation was 815.

In my opinion:

- (i) the accounts show a true and fair view of the financial affairs of the organisation as at the 31st day of December, 2002;
- (ii) a record has been kept of all moneys paid by, or collected from, members of the organisation, and all moneys so paid or collected have been credited to the bank account or accounts to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) any payment made out of funds of the organisation raised by compulsory levies or voluntary contributions from members or funds other than the General Fund operated in accordance with the rules, for a purpose other than the purpose for which the fund was operated, was approved in accordance with the rules of the organisation;
- (v) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- (vi) the register of members of the organisation was maintained in accordance with the Act.


.....
Accounting Officer

Dated:

Twenty-ninth

June

2003



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/876-[132N-QLD]

Mr Robert Riethmuller
Branch Secretary
Australian Salaried Medical Officers Federation-
Queensland Branch
PO Box 153
Kelvin Grove DC 4059

Dear Mr Riethmuller

**Re: Australian Salaried Medical Officers Federation-Queensland Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December 2002.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December, 2002. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

In relation to financial documents for year ended 31 December 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 30 June 2003. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
6 August 2003