

# ASMOF (SA BRANCH)

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10 September 2002

Industrial Registrar  
Australian Industrial Relations Commission  
Riverside Centre  
North Terrace  
Adelaide 5000



RE: **ASMOF (SA Branch) Financial Report and Relevant Certificates for the Year Ending 31 December 2001**

Attached is the SA Branch Financial Report for the year ending 31 December 2001 and accompanying certificates.

We apologise for the delay in providing this information.

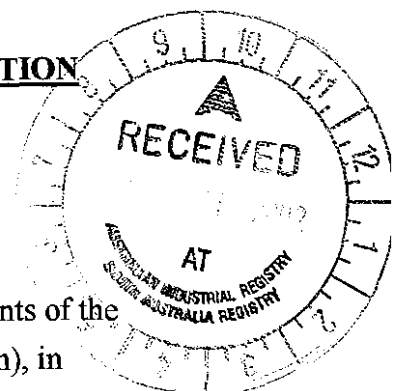
Yours sincerely

  
Rebecca Kemmery  
Industrial Officer

Att

*Ref:O2.002/C:\My Documents\ASMOF\2001 Financial Report & Certificates.doc*

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF**  
**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION**  
**(SOUTH AUSTRALIAN BRANCH)**



I have inspected and audited the accounting records and financial statements of the Australian Salaried Medical Officers' Federation (South Australian Branch), in respect of the year ended 31st December 2001 and have received all the information and explanations required for the purposes of my audit.

In my opinion:

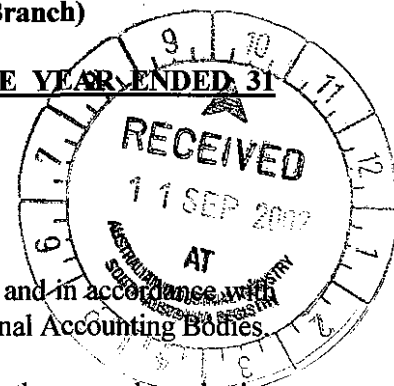
1. There were kept by the Federation in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the Federation (including income from members) and the nature and purposes of expenditure; and
2. The attached accounts and statements, prepared on an accrual basis and in accordance with applicable Accounting Standards and section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
  - (a) The financial affairs of the Federation as at 31st December 2001, and,
  - (b) The income, expenditure and net income for the year ended on that date.

Dated at Adelaide this 31<sup>st</sup> day of May 2002

  
Vincent A. Brauer FCA

Chartered Accountant

Registered Company Auditor

**WORKPLACE RELATIONS ACT, 1996****AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION (SA Branch)****NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31  
DECEMBER 2001**1. **ACCOUNTING METHODS**

- (a) The accounts are prepared under the historical cost convention and in accordance with Accounting Standards jointly issued by the Australian Professional Accounting Bodies.
- (b) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the price of specific assets.
- (c) The Organisation does not have any fixed assets.
- (d) As the Organisation does not employ staff, no provision has been made for accrual of employees benefits.
- (e) As the Organisation is a "Trade Union" for the purpose of Section (23(f), Income Tax Assessment Act, no liability exists for income tax.

2. **INFORMATION TO BE PROVIDED TO MEMBERS OR TO THE REGISTRAR**

In accordance with the requirements of the Industrial Relations Act, 1988 as amended, the attention of Members is drawn to the provision of sub-sections (1) and (3) of Section 274 which reads as follows:

**SECTION 274 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

**274(1) [Application for information]** A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

**274 (2) [Provision of information]** 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 of Registrar in such manner, and within such time, as is prescribed.

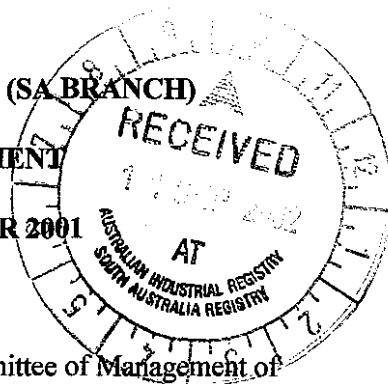
**274(3) [Function of Registrar]** A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**WORKPLACE RELATIONS ACT, 1996**

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION (SA BRANCH)**

**CERTIFICATE OF THE COMMITTEE OF MANAGEMENT**

**FINANCIAL ACCOUNTS YEAR ENDING 31 DECEMBER 2001**

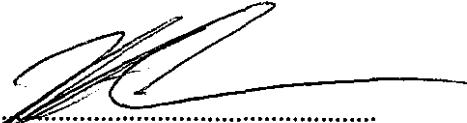


We, Dr Mark Fuller and Dr Stephanie Cooper, being two Members of the Committee of Management of the Australian Salaried Medical Officers Federation, SA Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that;

- 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 31 December 2001.
- ii. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2001 in accordance with the Rules of the Organisation.
- iii. To the knowledge of any Member of the Committee, there have been no instances where records of the Organisation or other documents (not being documents containing information made available to a Member of the Organisation under sub-section 274 (2) of the Act,) or copies of those records of documents, or copies of the Rules of the Organisation, have not been furnished, or made available, to Members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the Rules of the Organisation.
- iv. the branch has complied with sub-section 279(1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31 December 2000.

  
.....  
Dr Stephanie Cooper

5-8-02  
.....  
Date

  
.....  
Dr Mark Fuller

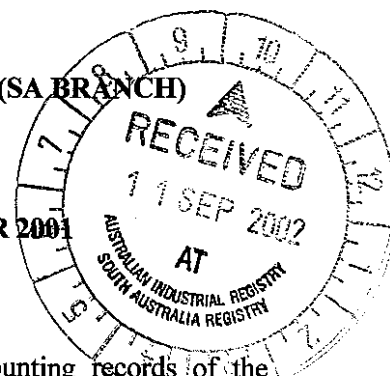
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**WORKPLACE RELATIONS ACT, 1996**

**AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION (SA BRANCH)**

**ACCOUNTING OFFICER'S CERTIFICATE**

**FINANCIAL ACCOUNTS YEAR ENDING 31 DECEMBER 2001**



I, Dr Stephanie Cooper being the officer responsible for keeping the accounting records of the Australian Salaried Medical Officers Federation, SA Branch, certify that as at 31 December 2001 the number of Members of the Branch was 826.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Branch as at 31 December 2001.
- (ii) A record has been kept of all monies paid by, or collected from, Members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the Rules of the Organisation.
- (iii) To the extent to which the Rules of the Organisation require approval to be obtained to the incurring of expenditure, such approval was obtained.
- (iv) There are no funds of the Organisation raised by compulsory levy or voluntary contributions from Members, neither are there any funds other than the General Fund;
- (v) No loans or other financial benefits were made to persons holding office in the Organisation;
- (vi) The register of Members of the Organisation was maintained in accordance with the Workplace Relations Act, 1996.

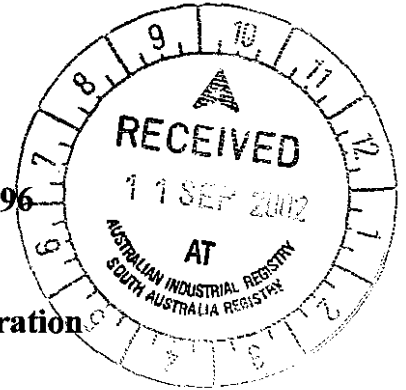
.....  
Dr Stephanie Cooper

5.8.02

.....  
Date

**WORKPLACE RELATIONS ACT, 1996**

**Australian Salaried Medical Officers Federation**



**Certificate pursuant to Section 280 (i)**

I, Dr Mark Fuller, Secretary of the Australian Salaried Medical Officers Federation, SA Branch, do solemnly certify that the copies of the Auditors Report, Accounts, Notes, Certificates and Statements annexed hereto are copies of documents presented to a meeting of the Committee of Management of the Organisation held on Tuesday 3 September 2002.

A handwritten signature in black ink, appearing to read "Mark Fuller", written over a dotted line.

Dr Mark Fuller

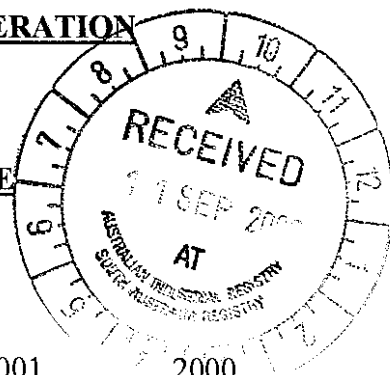
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**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION**

**(SOUTH AUSTRALIAN BRANCH)**

**STATEMENT OF FINANCIAL PERFORMANCE**

**YEAR ENDED 31ST DECEMBER 2001**



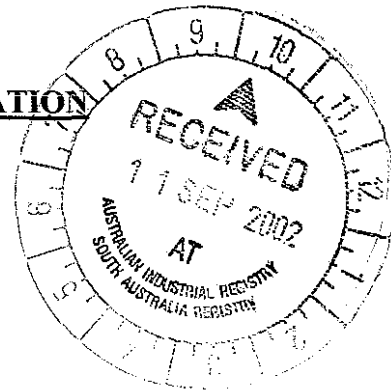
	2001 \$	2000 \$
	-----	-----
<u>INCOME</u>		
Interest Received	176	201
Subscriptions Received	37,972	35,882
<u>Less GST Adjustment</u>	(3,900)	-
Sundry Income	-	121
	-----	-----
	34,248	36,204
	-----	-----
<u>LESS EXPENDITURE (NET OF GST)</u>		
Accounting, Audit Fees	950	730
Bank Charges	60	48
Campaign Donation	-	8,000
Capitation Fees	25,457	26,928
Computer Services	4,000	4,000
Postage	507	-
Secretarial Services	7,273	5,000
Travel , Accommodation	1,188	1,031
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	39,435	45,737
	-----	-----
<u>Net Loss for Year</u>	5,187	9,533
	=====	=====

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION**

**(SOUTH AUSTRALIAN BRANCH)**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 31ST DECEMBER 2001**



	2001 \$	2000 \$
	-----	-----
<b><u>CURRENT ASSETS</u></b>		
Bank of South Australia - Cheque Account	2,890	13,228
Prepayments - Database	3,000	7,000
Sundry Debtors	3,054	24,027
	=====	=====
<b><u>TOTAL ASSETS</u></b>	<b>8,944</b>	<b>44,255</b>
	-----	-----
<b><u>CURRENT LIABILITIES</u></b>		
Sundry Creditors	850	14,300
Subscriptions in Advance	-	16,674
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<b><u>TOTAL LIABILITIES</u></b>	<b>850</b>	<b>30,974</b>
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<b><u>NET ASSETS</u></b>	<b>8,094</b>	<b>13,281</b>
	=====	=====
<b><u>MEMBERS FUNDS</u></b>		
Balance Brought Forward	13,281	22,814
Net Loss for Year	5,187	9,533
	-----	-----
<b><u>TOTAL ACCUMULATED FUNDS</u></b>	<b>8,094</b>	<b>13,281</b>
	=====	=====

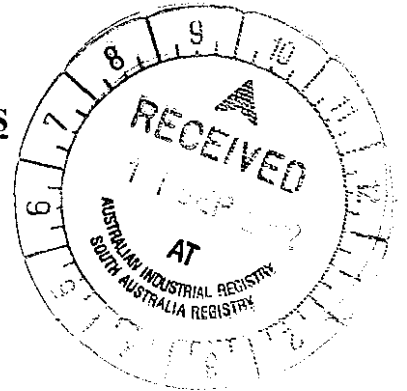


**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION**

**(SOUTH AUSTRALIAN BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31ST DECEMBER 2001**



1. Summary of Significant Accounting Policies

(a) Basis of Accounting

The financial statements have been prepared on the historical cost basis in accordance with the Industrial Relations Act and applicable Accounting Standards.

(b) Membership Subscriptions

Only subscription receipts are recognised as revenue. Unpaid subscriptions are not brought to account.

(c) Income Tax

The Federation, being a registered Trade Union, is exempt from income tax on all its income



**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

Ms Rebecca Kemmery  
Industrial Officer  
Australian Salaried Medical Officers' Federation  
South Australian Branch  
P.O. Box 64  
NORTH ADELAIDE SA 5006

Dear Ms Kemmery

**Re: Financial statements for year ended 31 December 2001 - FR2002/585**

Receipt is acknowledged of the financial documents of the South Australian Branch of the Australian Salaried Medical Officers' Federation for the year ended 31 December 2001. The documents were lodged in the Industrial Registry on 11 September 2002.

While the documents have been filed, the following matter concerning the financial reporting requirements of the *Workplace Relations Act 1996* (the Act), requires your further attention.

**Certificates prepared after auditor's report**

The auditor in his report is required to give an opinion in respect of accounts and statements prepared in accordance with section 273 of the Act; such accounts include the certificates of the accounting officer and the committee of management.

The dates of the certificates supplied would indicate preparation after the auditor made his report. Would you please bring this matter to your auditor's attention.

Should you have any queries regarding the financial reporting obligations or this letter you may contact me on (03) 8661 7776.

Yours sincerely,

Sylvia van Riet  
Statutory Services Branch

17 September 2002