



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
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Ms. R. Kemmery
Industrial Officer
Australian Salaried Medical Officers Federation
South Australia Branch
PO Box 64
NORTH ADELAIDE SA 5006

Dear Ms. Kemmery,

**Re: Financial documents for year ended 31 December 2002
FR2002/877**

Reference is made to the financial documents of the South Australia Branch of the Australian Salaried Medical Officers Federation for the year ended 31 December 2002. The documents were lodged in the Industrial Registry on 1 October 2003.

The financial documents have been filed.

Yours sincerely,

Larry Powell
Statutory Services Branch

3 October 2003



**Australian
Salaried
Medical
Officers
Federation
(SA Branch)**

29 September 2003

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

REGISTERED OFFICE

1st Floor, 161 Ward St
(PO Box 64)
North Adelaide
South Australia 5006

Telephone: (08) 8267 5063

Fax: (08) 8267 1891

Email: asmofsa@gist.net.au

ABN: 23 172 174 608

**RE: ASMOF (SA Branch) Financial Report and Relevant
Certificates**

Attached is the ASMOF SA Branch Financial Report for the year
ending 31 December 2002 and accompanying certificates as required
by the Act.

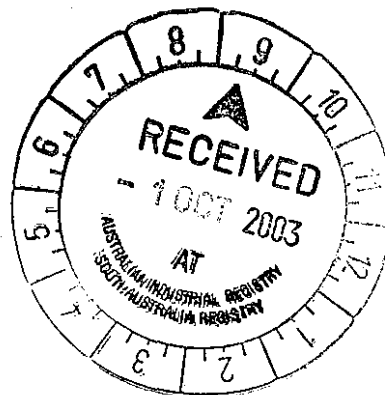
Attached are:

- . Auditors Report
- . Revenue Statement
- . Balance Sheet
- . Certificate of the Committee of Management
- . Accounting Officer's Certificate
- . Certificate pursuant to Section 280(1)

Please contact me if there is further information required in relation to
this matter.

Yours sincerely

Rebecca Kemmery
Industrial Officer



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

I have conducted an independent audit of the financial statements of the Australian Salaried Medical Officers' Federation (South Australian Branch), in respect of the year ended 31st December 2002 and have received all the information and explanations required for the purpose of my audit. The financial statements include:

- (a) Statement of Financial Performance
- (b) Statement of Financial Position
- (c) Statement of Cash Flow
- (d) Notes to the Financial Statement

In my opinion:

1. The Federation has maintained satisfactory accounting records detailing the sources and nature of the income of the Federation (including income from members) and the nature and purpose of expenditure; and
2. The attached accounts and statements, prepared on an accruals 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 2002; and
 - (b) The income, expenditure and net income for the year ended on that date.

Yours faithfully
HALL CHADWICK
CHARTERED ACCOUNTANTS



IAN SWAN
PARTNER

Dated this 21st day of August, 2003
At Dulwich, South Australia



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 2002

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

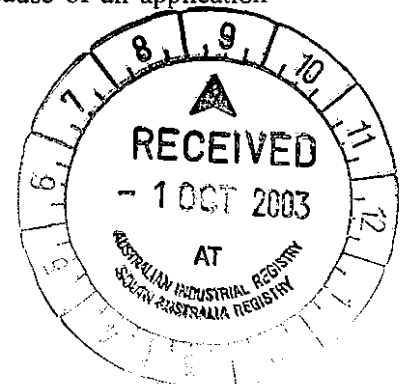
In accordance with the requirements of the Industrial Relations Act, 1988 as amended, the attention of Members is drawn to the provision of sub-sections (1) and (3) of Section 274 which reads as follows:

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 2002

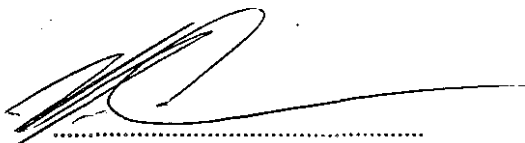
We, Dr Mark Fuller and Dr Stephanie Cooper, being two Members of the Committee of Management of the Australian Salaried Medical Officers Federation, SA Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that;

- 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 2002.
- ii. In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2002 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 2001.



.....
Dr Stephanie Cooper

21/8/03
.....
Date



.....
Dr Mark Fuller

21/8/03
.....
Date



WORKPLACE RELATIONS ACT, 1996

AUSTRALIAN SALARIED MEDICAL OFFICERS FEDERATION (SA BRANCH)


ACCOUNTING OFFICER'S CERTIFICATE

FINANCIAL ACCOUNTS YEAR ENDING 31 DECEMBER 2002

I, Dr Mark Fuller being the officer responsible for keeping the accounting records of the Australian Salaried Medical Officers Federation, SA Branch, certify that as at 31 December 2002 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 2002.
- (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 Mark Fuller

21/8/03
.....
Date



WORKPLACE RELATIONS ACT, 1996

Australian Salaried Medical Officers Federation

Certificate pursuant to Section 280 (i)

I, Dr Stephanie Cooper, 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 Thursday 11 September 2003.



.....
Dr Stephanie Cooper

12/9/03

.....
Date



**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
STATEMENT OF FINANCIAL PERFORMANCE
YEAR ENDED 31ST DECEMBER 2002**

	2002	2001
	\$	\$
INCOME		
Interest Received	7	176
Subscriptions Received	23,118	37,972
Less GST Adjustment	0	(3,900)
Sundry Income	400	0
	<u>23,525</u>	<u>34,248</u>
 LESS : EXPENDITURE (NET OF GST)		
Accounting, Audit Fees	1,314	950
Bank Charges	15	60
Campaign Donation	0	0
Capitation Fees	16,718	25,457
Computer Services	3,000	4,000
Postage	0	507
Secretarial Services	7,273	7,273
Travel, Accommodation	1,968	1,188
	<u>30,288</u>	<u>39,435</u>
 Net Profit/(Loss) for the Year	 <u>(6,763)</u>	 <u>(5,187)</u>

The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached audit report.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2002**

	2002	2001
	\$	\$
CURRENT ASSETS		
Bank of South Australia - Cheque Account	738	2,890
Prepayments - Database	0	3,000
Sundry Debtors	3,497	3,054
TOTAL ASSETS	4,235	8,944
CURRENT LIABILITIES		
Sundry Creditors	1,512	850
Subscriptions in Advance		0
TOTAL LIABILITIES	1,512	850
NET ASSETS	2,723	8,094
MEMBERS FUNDS		
Balance Brought Forward	8,094	13,281
Prior Year GST Adjustment (Refunds)	1,392	0
Net Profit/Loss for the Year	(6,763)	(5,187)
TOTAL ACCUMULATED FUNDS	2,723	8,094

The accompanying notes form part of these financial statements.
This report is to be read in conjunction with the attached audit report.

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION
(SOUTH AUSTRALIAN BRANCH)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2002**

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

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

Ref: FR2002/877-[132N-SA]

Mr Mark Fuller
Branch Secretary
Australian Salaried Medical Officers Federation-
South Australia Branch
PO Box 64
NORTH ADELAIDE SA 5006

Dear Mr Fuller

**Re: Australian Salaried Medical Officers Federation-South Australia 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