



# Fair Work Australia

3 July 2009

Dr Tim Greenaway  
Secretary  
Australian Salaried Medical Officers Federation, Tasmania Branch  
email: [ceo@amatas.com.au](mailto:ceo@amatas.com.au)

Dear Dr Greenaway

**Re: Financial Reports for the Australian Salaried Medical Officers Federation, Tasmania Branch for years ended 31 December 2004 to 2008 – FR2004/765, FR2005/648, FR2006/658, FR2007/620 & FR2008/607**

I acknowledge receipt of the revised financial reports for the Australian Salaried Medical Officers Federation, Tasmania Branch for the years ended 31 December 2004 to 2008. The reports were lodged with the Registry on 25 June 2009.

Ordinarily we would advise you of deficiencies that you should take into account in preparation of future financial reports. However, as the 2004, 2005, 2006 and 2007 reports have already been completed and the relevant timelines incapable of being remedied (for reasons previously discussed and understood) it seems redundant to draw your attention to those matters with a view to asking you to remedy the relevant deficiencies.

Nonetheless I have noted below a number of matters I have identified and which I would ask you to take specific account of (in addition to timelines) in the preparation of future reports in order to ensure full compliance.

The financial reports have now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

## **Trustee of a superannuation entity statement**

The financial report contains a statement under section 237 containing information regarding a trustee of a superannuation entity. Please note this information is required under section 254(2)(d) to be contained in the operating report.

## **Committee of Management statement**

### *Recovery of wages activity*

Item 25(f) of the Reporting Guidelines of the Registrar require the Committee of Management Statement to include information in relation to recovery of wages activity. If there has been no recovery of wages activity you may wish to consider words such as:

*(xz) in relation to the recovery of wages activity:*

- (i) there has been no such activity undertaken by the reporting unit.*

11 EXHIBITION STREET  
MELBOURNE VIC 3000  
  
GPO BOX 1994  
MELBOURNE VIC 3001

Telephone: (03) 8661 7777  
Facsimile: (03) 9655 0410  
Email: [www.orgs@fwa.gov.au](mailto:www.orgs@fwa.gov.au)  
Internet: [www.fwa.gov.au](http://www.fwa.gov.au)

**Designated Officer's certificate**

*Schedule 1*

Reference to Schedule 1B of the *Workplace Relations Act 1996*, should properly refer to Schedule 1 and note that from 1 July 2009 shall be the *Fair Work (Registered Organisations) Act 2009*.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)

ASMOF Tasmania  
147 Davey Street  
Hobart TAS 7000

Ph: 03 6223 21047  
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E-mail [ceo@amatas.com.au](mailto:ceo@amatas.com.au)

25<sup>th</sup> June 2009

The Registrar  
Australian Industrial Registry  
GPO Box 1994  
Melbourne  
VIC 3001

Attention: Mr Kevin Donnellan

**Dear Sir,**

**Re: Financial Reports for the Australian Salaried Medical Officers Federation –  
Tasmanian Branch for the years ending 31<sup>st</sup> December 2004, 2005, 2006, 2007,  
2008.**

Enclosed, please find full reports and certificates as required for each of the years 2004 to 2008 inclusive.

Given the change of office bearers and administrative personnel over the five year period we have been unable to locate minutes of meetings and other data relating to the operation of the branch.

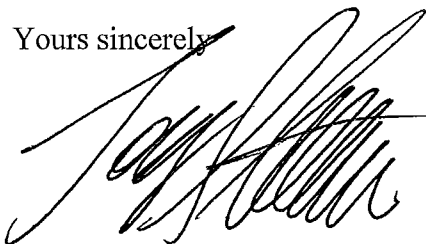
All administrative matters have been examined by the recently elected Branch Council who have authorised submission to the Registry based on the best (although undocumented) knowledge of the operation of the branch during the period 2004 to 2008.

All financial matters are supported by documentation and approved by the auditor.

The Branch now has a functioning Branch Council and an experienced Executive Officer charged with ensuring that all administrative and financial activities are performed, recorded and reported upon clearly and promptly in the future.

Thank you for your assistance in this matter.

Yours sincerely



**Tony Steven**  
Executive Officer  
ASMOF Tasmania

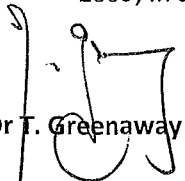
**WORKPLACE RELATIONS ACT, 1996**

**Australian Salaried Medical Officers' Federation  
(Tasmanian Branch)**

**Certificate pursuant to section 268 of Schedule 1B Workplace Relations Act 1996**

I, Dr Timothy Greenaway, Branch Secretary of the Australian Salaried Medical Officers' Federation, Tasmanian Branch, certify:

- That the documents lodged herewith are copies of the full reports referred to in s 268 of the RAO Schedule; and
- That the full reports were provided to members on 18 June 2009; and
- That the full report was presented to a meeting of the Committee of Management on 24 June 2009; in accordance with section 266 of the RAO Schedule.

  
Dr T. Greenaway  
Secretary

24 June 2009

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Financial Report  
For The Year Ended  
31 December 2006**

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

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Tasmania  
A.B.N. 22 748 082 892**

**Audit Report**

**Report on the Financial Report**

I have audited the Financial Report of Australian Salaried Medical Officers Federation Tasmania, being the Certificate by Committee of Management, Certificate by Accounting Officer, the Income Statement, Statement of Changes in Equity, the Balance Sheet, the Statement of Cash Flows and the Notes to and forming part of the accounts for the year ended 31 December, 2006.

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

The Committee of Management of the Federation 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 financial reporting requirements of the Federation's constitution. 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. In Note 1, the Committee of Management also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards (IFRS) ensures that the financial report, comprising the financial statements and notes, complies with IFRS.

**Auditor's Responsibility**

My responsibility is to express an opinion on the financial report based on my 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. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Audit Report**

**Auditor's Responsibility continued**

In making those risk assessments, the auditor considers 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 of Management, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Audit Approach**

I conducted an independent audit in order to express an opinion to the members of the branch. My audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material statement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

I performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996, including compliance with Australian Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with my understanding of the association's financial position, and of its performance as represented by the results of its operations and cash flows.

I formed my audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosure in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the entity.



**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Audit Report**

While I considered the effectiveness of management's internal control over financial reporting when determining the nature and extent of our procedure, my audit was not designed to provide assurance on internal controls.

**Independence**

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.

**Auditor's Opinion**

In my opinion:

The general purpose financial report of Australian Salaried Medical Officers' Federation Tasmania is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of Workplace Relations Act 1996, of the financial position as at 31 December, 2006 and the results of its operations and its cash flows for the year then ended.

**Name of Firm:** Michael J Müller Chartered Accountant

**Name of Principal:**



---

Michael J Müller  
Registered Company Auditor  
Member of the Institute of Chartered Accountants

**Address:** Level 1, 175 Collins Street, HOBART, TAS 7000

**Dated this** 18 **day of** June 2009

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements  
For the year ended 31 December, 2006**

**Note 1 - Summary of Significant Accounting Policies**

The financial report is for the entity, Australian Salaried Medical Officers Federation Tasmania, as an individual entity. The Australian Salaried Medical Officers Federation Tasmania is a trade union, registered and domiciled in Australia.

**Basis of Preparation**

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

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.

**Reporting Basis and Conventions**

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

Cost is based on the fair values of the consideration given in exchange for assets.

The accounting policies have been consistently applied, unless otherwise stated.

The principal accounting policies adopted by the company are stated to assist in understanding the financial statements. The following is a summary of the significant accounting policies adopted by the company in the preparation of the financial statements:

**Income tax**

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

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements  
For the year ended 31 December, 2006**

**Note 1 - Summary of Significant Accounting Policies continued**

**Revenue**

Subscription income is recognized in the period to which subscriptions relate.

Revenue from the sale of goods and provision of services is recognised upon the delivery of goods to customers or when the right to be compensated for the services has been attained.

Interest revenue is recognised over the period for which the funds are invested.

All revenue is stated net of the amount of goods and services tax (GST).

**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 statement of financial position are shown inclusive of GST.

**Comparative Figures**

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

**Critical Accounting Estimates and Judgments**

The Committee of Management evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

**Capitation Fees**

Capitation fees received have been accepted as the correct amounts payable to the Branch.

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements  
For the year ended 31 December, 2006**

**Note 1 - Summary of Significant Accounting Policies continued**

**Information to be provided to Members or to the Registrar**

In accordance with the requirements of the Workplace Relations Act 1996 [the RTO Schedule] the attention of Members is drawn to the provision of sub-sections (1) (2) and (3) of Section 272 which reads as follows:

**Section 272 - Information to be provided to Members or Registrar**

- 272(1) [Application for information] 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.
- 272(2) [Form of Application] 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.
- 273(3) [Compliance] A reporting unit must comply with an application made under subsection (1).

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Income Statement  
For the year ended 31 December 2006**

	Note	2006	2005
<b>Revenue</b>	2	\$0.00	\$2,880.00
Auditor's remuneration	3	\$0.00	(\$550.00)
Administration fees		(\$605.00)	(\$1,561.71)
Bank charges		(\$120.00)	(\$122.70)
Government awards		\$0.00	\$0.00
Industrial Co-ordination Meeting		\$0.00	(\$530.95)
Postage		\$0.00	\$0.00
Profit / (Loss) before income tax		<u>(\$725.00)</u>	<u>\$114.64</u>
Income tax expense		\$0.00	\$0.00
Profit / (Loss) after income tax		<u><u>(\$725.00)</u></u>	<u><u>\$114.64</u></u>

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Statement of Changes in Equity  
For the year ended 31 December 2006**

	<b>Accumulated Profits (Losses)</b>	<b>Total</b>
<b>Balance at 1 January 2005</b>	\$11,918.58	\$11,918.58
Accumulated profit (Accumulated losses) attributable to members	\$114.64	\$114.64
<b>Balance at 31 December 2005</b>	<u>\$12,033.22</u>	<u>\$12,033.22</u>
Accumulated profit (Accumulated losses) attributable to members	(\$725.00)	(\$725.00)
<b>Balance at 31 December 2006</b>	<u><u>\$11,308.22</u></u>	<u><u>\$11,308.22</u></u>

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Balance Sheet  
As at 31 December 2006**

	Note	2006	2005
<b>Current Assets</b>			
Cash and cash equivalents	4	\$11,308.22	\$12,033.22
<b>TOTAL ASSETS</b>		<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>
<b>Current Liabilities</b>			
Trade and other payables	5	\$0.00	\$0.00
<b>TOTAL LIABILITIES</b>		<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
<b>NET ASSETS</b>		<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>
<b>Members' Funds</b>			
Retained Earnings	6	\$11,308.22	\$12,033.22
<b>TOTAL EQUITY</b>		<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Statement of Cash Flows  
For the year ended 31 December 2006**

	2006	2005
<b>Cash Flow From Operating Activities</b>		
Fees received	\$0.00	\$2,880.00
Payments to suppliers and employees	(\$725.00)	(\$2,765.36)
Net cash provided by (used in) operating activities (Note 2)	(\$725.00)	\$114.64
<b>Cash Flow From Investing Activities</b>		
Proceeds from disposal of:		
Property, Plant & Equipment	\$0.00	\$0.00
Buildings	\$0.00	\$0.00
Payment for:		
Property, Plant & Equipment	\$0.00	\$0.00
Buildings	\$0.00	\$0.00
Net cash provided by (used in) investing activities	\$0.00	\$0.00
Net increase (decrease) in cash held	(\$725.00)	\$114.64
Cash at the beginning of the year	\$12,033.22	\$11,918.58
Cash at the end of the year (Note 1)	\$11,308.22	\$12,033.22

The accompanying notes form part of these financial statements



**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Statement of Cash Flows  
For the year ended 31 December 2006**

	2006	2005
<b>Note 1. Reconciliation of Cash</b>		
For the purposes of the statement of cash flows, cash includes cash on hand and in banks, and investments in money market instruments, net of outstanding bank overdrafts.		
Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cash on hand	\$0.00	\$0.00
Cash at bank	\$11,308.22	\$12,033.22
At call deposits with financial institutions	\$0.00	\$0.00
Other short term facilities	\$0.00	\$0.00
	<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>
<b>Note 2. Reconciliation of Net Cash Provided By/Used In Operating Activities To Net Profit</b>		
Operating Profit (loss) after Tax	(\$725.00)	\$114.64
Changes in Assets and Liabilities		
(Increase) decrease in trade debtors	\$0.00	\$0.00
(Increase) decrease in other debtors	\$0.00	\$0.00
(Increase) decrease in prepayments	\$0.00	\$0.00
(Increase) decrease in accrued interest	\$0.00	\$0.00
Increase (decrease) in payables	\$0.00	\$0.00
Increase (decrease) in employee entitlements	\$0.00	\$0.00
Increase (decrease) in income tax payable	\$0.00	\$0.00
<b>Net Cash provided by operating activities</b>	<u><u>(\$725.00)</u></u>	<u><u>\$114.64</u></u>

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements  
For the year ended 31 December, 2006**

**Note 2 - Revenue**

	<b>2006</b>	<b>2005</b>
Operating Activities		
Subscriptions Received	\$0.00	\$2,880.00
Non-operating Activities		
Interest Received	\$0.00	\$0.00
Total Income	<u>\$0.00</u>	<u>\$2,880.00</u>

**Note 3 - Auditor's Remuneration**

Audit Fees	\$0.00	\$550.00
Other services	\$0.00	\$0.00
Total	<u>\$0.00</u>	<u>\$550.00</u>

**Note 4 - Cash and Cash Equivalents**

Current		
Cash at Bank	\$11,308.22	\$12,033.22
	<u>\$11,308.22</u>	<u>\$12,033.22</u>

**Note 5 - Trade and Other Payables**

Current		
Trade and other payables	\$0.00	\$0.00

**Note 6 - Retained Earnings**

Retained Earnings at the beginning of the financial year	\$12,033.22	\$11,918.58
Net profit (Net loss) attributable to the organisation	(\$725.00)	\$114.64
Retained Earnings at the end of the financial year	<u>\$11,308.22</u>	<u>\$12,033.22</u>

**Note 7 – Financial instruments**

**Financial Risk Management**

The branch's financial instruments consist primarily of deposits with banks.

The branch does not have any derivative instruments at 31 December 2006.

**Australian Salaried Medical Officers Federation Tasmanian Branch**

**Operating Report for the Year Ended 31 December .....<sup>2006</sup>**

**Principal Activities**

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

- (i) To provide industrial services to the members consistent with the objects of of the Branch, particularly the object of protecting and improving the interests of members.

**Results of Principle<sup>al</sup> Activities**

The Branch's principal activities resulted in maintaining and improving services provided to its member, promoting and protecting the board interests of salaried medical practitioners and advocating the provision and development of quality health services.

**Significant Changes in the Nature of the Principal Activities**

There were no significant changes in the nature of the Branch's principal activities.

**Significant Changes in the Branch's Financial Affairs**

There were no significant changes affecting the financial affairs of the Branch.

**Number of Members**

The number of persons who, at the end of the financial year, were recorded on the Register of Members was ...!!!...

**Number of Employees**

There were no persons who were employees of the Branch during the financial year.

**Members of the Committee of Management**

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

Branch President:	..... DR S DAY .....
Branch Vice President:	..... VACANT .....
Branch Secretary:	..... DR H PERNOT .....
Branch Assistant Secretary/Treasurer:	..... VACANT .....

**Manner of Resignation – s254(2)(c)**

Members may resign from the Branch in accordance with Rule 11 (Resignation) which reads as follows:

- 1 A member of the Federation may reign from membership by written notice addressed and delivered to the Branch Secretary.
- 2 Notice of resignation from membership of the Federation takes effect:

(i) where the member ceases to be eligible to become a member of the Federation:

(a) on the day which the notice is received by the Federation;  
or

(b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or

(ii) in any other case:

(a) at the end of 2 weeks after the notice is received by the Federation; or

(b) on the day specified in the notice:

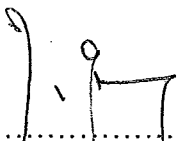
whichever is later.

- 3 Any dues payable but not aid by a former member of the Federation, in relation to a period before the member's resignation from the Federation took effect, any be sued for and recovered in the name of the Federation, in a court of competent jurisdiction, as a debt to the Federation.
- 4 A notice delivered to the person mentioned in sub-rule (1) shall be taken to have received by the Federation when it was delivered.
- 5 A notice of resignation that has been received by the Federation is not invalid because it was not addressed and delivered in accordance with sub-rule (1).
- 6 A resignation from membership of the Federation is valid even if it is not affected in accordance with this Rule if the member is informed in writing by or on behalf of the Federation that the resignation has been accepted.
- 7 In special circumstances the Federal Council may by resolution accept the resignation of a member and release the member from any or all outstanding obligations to the Federation, notwithstanding that the provisions of these Rules have not been complied with.

Signed:

Title:

Date:

  
.....  
DR T GREENAWAY  
.....  
BRANCH SECRETARY  
.....  
17th JUNE 2009  
.....

**Australian Salaried Medical Officers Federation  
Tasmanian Branch  
Committee of Management Statement**

On 17<sup>th</sup> June 2009....., the Committee of Management of the Australian Salaried Medical Officers Federation – Tasmanian Branch (the reporting unit) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the year ended 31 December 2006....

That the Committee of Management declares that in relation to the GPFR that, in its opinion;

- (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 this reporting unit for the financial year to which they are related;
- (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;
- (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 Australian Salaried Medical Officers Federation, including the rules concerning Branches of that Federation;
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the Australian Salaried Medical Officers Federation, including the rules concerning Branches of that Federation;
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with RAO Schedule and RAO Regulations;
  - (iv) 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 Australian Salaried Medical Officers Federation;

- (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;
- (vi) no orders for the inspection of records have been made by the Commission under section 273 of the RAO Schedule.

From the Committee of Management

Title of Office Held: ~~President~~ BRANCH SECRETARY

Signed: .....

Dated: 17 June 2009 .....

WORKPLACE RELATIONS ACT, 1996

Australian Salaried Medical Officers' Federation

TASMANIAN BRANCH

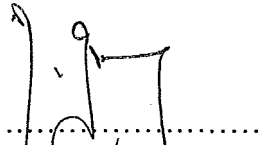
In accordance with section 237 of the RAO Schedule, details (including details of the position held) of any officer or member of the Branch who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

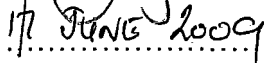
Where a criterion for the office or member being the trustee or director is that the officer or member of a registered organisation.

**No Officer or Members held such positions.**

Signed:

A handwritten signature in black ink, appearing to be 'J. J. J.', written over a horizontal dotted line.

Date:

A handwritten date '17 JUNE 2009' in black ink, written over a horizontal dotted line.

**DONNELLAN, Kevin**

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**From:** DONNELLAN, Kevin  
**Sent:** Wednesday, 29 April 2009 4:52 PM  
**To:** 'Simon O'Hara'  
**Subject:** FR2004/763, FR2005/648 & FR2006/658 - Financial years ended 31 December 2004-2006  
**Attachments:** 20-04-2009.pdf; Reports 2004-5-6.pdf

Dear Simon, further to our recent telephone conversation, attached are the documents filed on 20 and 21 April 2009 regarding the financial reports for the Tasmania Branch of ASMOF. As indicated in our conversation the reports as filed would need to be compiled into their relevant financial year and comprise of an operating report (6/2/09), financial documentation, Committee of Management statement (8/2/2009) and Audit Report (15 April 2009). Once these documents are compiled the Branch may wish to send these drafts to me prior to their presentation to a further meeting of the Committee of Management. Once these documents have been presented to a Committee of Management meeting the Branch will redistribute the reports to members and prepare s268 Designated Officer's certificates for each report for filing in the Registry.

In a separate matter could you inform me of the current progress of the 2007 and 2008 reports.

If you require any further clarification regarding these matters please call on the number listed below.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)



**DONNELLAN, Kevin**

---

**From:** Simon O'Hara [simono@asmof.org.au]  
**Sent:** Tuesday, 21 April 2009 10:13 AM  
**To:** DONNELLAN, Kevin  
**Cc:** James Hall  
**Subject:** Tasmania  
**Attachments:** fin rep 1.pdf; fin rep 2.pdf; fin rep 3.pdf

Dear Kevin

Per our discussion yesterday, please find attached the financial reports for Tasmania.

Regards

Simon O'Hara  
Executive Director  
T: (02) 9212 6900  
E: [simono@asmof.org.au](mailto:simono@asmof.org.au)  
F: (02) 9212 6911  
Mail: Locked Mail Bag 13  
Glebe NSW 2037



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---

**From:** James Hall  
**Sent:** Tuesday, 21 April 2009 9:36 AM  
**To:** Simon O'Hara  
**Subject:** Scanned Documents-Financial Report

Simon

I have attached the scanned documents.

**James Hall**  
Assistant Industrial Officer  
ASMOF (NSW)  
E: [jamesh@asmof.org.au](mailto:jamesh@asmof.org.au)  
T: (02) 9212 6900  
W: [www.asmof.org.au](http://www.asmof.org.au)



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21/04/2009

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Financial Report  
For The Year Ended  
31 December 2006**

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

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WORKPLACE RELATIONS ACT, 1996

Australian Salaried Medical Officers' Federation  
Tasmanian Branch

Certificate pursuant to Section 268 of Schedule 1B *Workplace Relations Act 1996*

I, Dr JAMES ROBERTS THOMSON, Secretary of the Australian Salaried Medical Officers' Federation (Tasmanian Branch) certify:

- 1 That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- 2 That the full report was provided to members on 29.1.2009.....
- 3 That the full report was provided to a Committee of Management Meeting on 11.12.2008.....

Signature: J. Roberts Thomson.....

Dated: 6/2/09.....

WORKPLACE RELATIONS ACT, 1996

Australian Salaried Medical Officers' Federation

TASMANIAN BRANCH

In accordance with section 237 of the RAO Schedule, details (including details of the position held) of any officer or member of the Branch who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

Where a criterion for the office or member being the trustee or director is that the officer or member of a registered organisation.

**No Officer or Members held such positions.**

Signed: *J. H. Pulek Thomas*.....

Date: *6/2/09*.....

## Australian Salaried Medical Officers Federation Tasmanian Branch

### Operating Report for the Year Ended 31 December 2008

#### Principal Activities

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

- (i) To provide industrial services to the members consistent with the objects of the Branch, particularly the object of protecting and improving the interests of members.

#### Results of Principal Activities

The Branch's principal activities resulted in maintaining and improving services provided to its member, promoting and protecting the broad interests of salaried medical practitioners and advocating the provision and development of quality health services.

#### Significant Changes in the Nature of the Principal Activities

There were no significant changes in the nature of the Branch's principal activities.

#### Significant Changes in the Branch's Financial Affairs

There were no significant changes affecting the financial affairs of the Branch.

#### Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was

#### Number of Employees

There were no persons who were employees of the Branch during the financial year.

#### Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

Branch President:

DR STUART DAY

Branch Vice President:

DR TIM GREENAWAY

Branch Secretary:

DR JAMES ROBERTS - THOMPSON

Branch Assistant Secretary/Treasurer:

DR PETER FLETT

#### Manner of Resignation – s254(2)(c)

Members may resign from the Branch in accordance with Rule 11 (Resignation) which reads as follows:

- 1 A member of the Federation may resign from membership by written notice addressed and delivered to the Branch Secretary.
- 2 Notice of resignation from membership of the Federation takes effect:

(i) where the member ceases to be eligible to become a member of the Federation:

(a) on the day which the notice is received by the Federation;  
or

(b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or

(ii) in any other case:

(a) at the end of 2 weeks after the notice is received by the Federation; or

(b) on the day specified in the notice:

whichever is later.

3 Any dues payable but not by a former member of the Federation, in relation to a period before the member's resignation from the Federation took effect, may be sued for and recovered in the name of the Federation, in a court of competent jurisdiction, as a debt to the Federation.

4 A notice delivered to the person mentioned in sub-rule (1) shall be taken to have received by the Federation when it was delivered.

5 A notice of resignation that has been received by the Federation is not invalid because it was not addressed and delivered in accordance with sub-rule (1).

6 A resignation from membership of the Federation is valid even if it is not affected in accordance with this Rule if the member is informed in writing by or on behalf of the Federation that the resignation has been accepted.

7 In special circumstances the Federal Council may by resolution accept the resignation of a member and release the member from any or all outstanding obligations to the Federation, notwithstanding that the provisions of these Rules have not been complied with.

Signed:

*J. H. Roberts-Thomson*

Title:

*Staff Specialist Surgery (SECRETARY)*

Date:

*6/2/69*

**Australian Salaried Medical Officers Federation  
Tasmanian Branch  
Committee of Management Statement**

On 11/12/2008, the Committee of Management of the Australian Salaried Medical Officers Federation – Tasmanian Branch (the reporting unit) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the year ended 31 December ~~2008~~ 2004, 2005, 2006, 2007

That the Committee of Management declares that in relation to the GPFR that, in its opinion;

- (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 this reporting unit for the financial year to which they are related;
- (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;
- (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 Australian Salaried Medical Officers Federation, including the rules concerning Branches of that Federation;
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the Australian Salaried Medical Officers Federation, including the rules concerning Branches of that Federation;
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with RAO Schedule and RAO Regulations;
  - (iv) 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 Australian Salaried Medical Officers Federation;

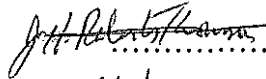


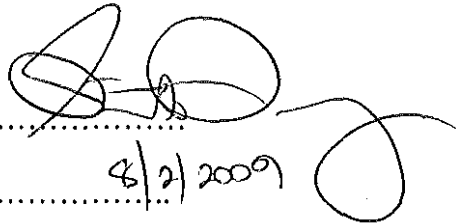
- (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar;
- (vi) no orders for the inspection of records have been made by the Commission under section 273 of the RAO Schedule.

From the Committee of Management

Title of Office Held: President

Signed:





Dated:

~~6/2/09~~

8/2/2009

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Audit Report**

**Report on the Financial Report**

I have audited the Financial Report of Australian Salaried Medical Officers Federation Tasmania, being the Certificate by Committee of Management, Certificate by Accounting Officer, the Income Statement, Statement of Changes in Equity, the Balance Sheet, the Statement of Cash Flows and the Notes to and forming part of the accounts for the year ended 31 December, 2006.

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

The Committee of Management of the Federation 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 financial reporting requirements of the Federation's constitution. 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. In Note 1, the Committee of Management also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards (IFRS) ensures that the financial report, comprising the financial statements and notes, complies with IFRS.

**Auditor's Responsibility**

My responsibility is to express an opinion on the financial report based on my 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. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Audit Report**

**Auditor's Responsibility continued**

In making those risk assessments, the auditor considers 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 of Management, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Audit Approach**

I conducted an independent audit in order to express an opinion to the members of the branch. My audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material statement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

I performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996, including compliance with Australian Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with my understanding of the association's financial position, and of its performance as represented by the results of its operations and cash flows.

I formed my audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosure in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the entity.

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Audit Report**

While I considered the effectiveness of management's internal control over financial reporting when determining the nature and extent of our procedure, my audit was not designed to provide assurance on internal controls.

**Independence**

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.

**Auditor's Opinion**

In my opinion:

The general purpose financial report of Australian Salaried Medical Officers' Federation Tasmania is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of Workplace Relations Act 1996, of the financial position as at 31 December, 2006 and the results of its operations and its cash flows for the year then ended.

**Name of Firm:** Michael J Müller Chartered Accountant

**Name of Principal:**



\_\_\_\_\_  
Michael J Müller  
Registered Company Auditor  
Member of the Institute of Chartered Accountants

**Address:** Level 1, 175 Collins Street, HOBART, TAS 7000

Dated this 15 day of April 2009

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements  
For the year ended 31 December, 2006**

**Note 1 - Summary of Significant Accounting Policies**

The financial report is for the entity, Australian Salaried Medical Officers Federation Tasmania, as an individual entity. The Australian Salaried Medical Officers Federation Tasmania is a trade union, registered and domiciled in Australia.

**Basis of Preparation**

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

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.

**Reporting Basis and Conventions**

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

Cost is based on the fair values of the consideration given in exchange for assets.

The accounting policies have been consistently applied, unless otherwise stated.

The principal accounting policies adopted by the company are stated to assist in understanding the financial statements. The following is a summary of the significant accounting policies adopted by the company in the preparation of the financial statements:

**Income tax**

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

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements  
For the year ended 31 December, 2006**

**Note 1 - Summary of Significant Accounting Policies continued**

**Revenue**

Subscription income is recognized in the period to which subscriptions relate.

Revenue from the sale of goods and provision of services is recognised upon the delivery of goods to customers or when the right to be compensated for the services has been attained.

Interest revenue is recognised over the period for which the funds are invested.

All revenue is stated net of the amount of goods and services tax (GST).

**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 statement of financial position are shown inclusive of GST.

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**Comparative Figures**

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or as a result of changes in accounting policy.

**Critical Accounting Estimates and Judgments**

The Committee of Management evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

**Capitation Fees**

Capitation fees received have been accepted as the correct amounts payable to the Branch.

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements  
For the year ended 31 December, 2006**

**Note 1 - Summary of Significant Accounting Policies continued**

**Information to be provided to Members or to the Registrar**

In accordance with the requirements of the Workplace Relations Act 1996 [the RTO Schedule] the attention of Members is drawn to the provision of sub-sections (1) (2) and (3) of Section 272 which reads as follows:

**Section 272 - Information to be provided to Members or Registrar**

272(1) [Application for information] 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.

272(2) [Form of Application] 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.

273(3) [Compliance] A reporting unit must comply with an application made under subsection (1).

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Income Statement  
For the year ended 31 December 2006**

	Note	2006	2005
<b>Revenue</b>	2	\$0.00	\$2,880.00
Auditor's remuneration	3	\$0.00	(\$550.00)
Administration fees		(\$605.00)	(\$1,561.71)
Bank charges		(\$120.00)	(\$122.70)
Government awards		\$0.00	\$0.00
Industrial Co-ordination Meeting		\$0.00	(\$530.95)
Postage		\$0.00	\$0.00
Profit / (Loss) before income tax		<u>(\$725.00)</u>	<u>\$114.64</u>
Income tax expense		\$0.00	\$0.00
Profit / (Loss) after income tax		<u><u>(\$725.00)</u></u>	<u><u>\$114.64</u></u>

The accompanying notes form part of these financial statements



**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Statement of Changes in Equity  
For the year ended 31 December 2006**

	<b>Accumulated Profits (Losses)</b>	<b>Total</b>
<b>Balance at 1 January 2005</b>	\$11,918.58	\$11,918.58
Accumulated profit (Accumulated losses) attributable to members	\$114.64	\$114.64
<b>Balance at 31 December 2005</b>	<u>\$12,033.22</u>	<u>\$12,033.22</u>
Accumulated profit (Accumulated losses) attributable to members	(\$725.00)	(\$725.00)
<b>Balance at 31 December 2006</b>	<u><u>\$11,308.22</u></u>	<u><u>\$11,308.22</u></u>

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Balance Sheet  
As at 31 December 2006**

	Note	2006	2005
<b>Current Assets</b>			
Cash and cash equivalents	4	\$11,308.22	\$12,033.22
<b>TOTAL ASSETS</b>		<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>
<b>Current Liabilities</b>			
Trade and other payables	5	\$0.00	\$0.00
<b>TOTAL LIABILITIES</b>		<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>
<b>NET ASSETS</b>		<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>
<b>Members' Funds</b>			
Retained Earnings	6	\$11,308.22	\$12,033.22
<b>TOTAL EQUITY</b>		<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Statement of Cash Flows  
For the year ended 31 December 2006**

	2006	2005
<b>Cash Flow From Operating Activities</b>		
Fees received	\$0.00	\$2,880.00
Payments to suppliers and employees	(\$725.00)	(\$2,765.36)
Net cash provided by (used in) operating activities (Note 2)	(\$725.00)	\$114.64
<b>Cash Flow From Investing Activities</b>		
Proceeds from disposal of:		
Property, Plant & Equipment	\$0.00	\$0.00
Buildings	\$0.00	\$0.00
Payment for:		
Property, Plant & Equipment	\$0.00	\$0.00
Buildings	\$0.00	\$0.00
Net cash provided by (used in) investing activities	\$0.00	\$0.00
Net increase (decrease) in cash held	(\$725.00)	\$114.64
Cash at the beginning of the year	\$12,033.22	\$11,918.58
Cash at the end of the year (Note 1)	\$11,308.22	\$12,033.22

The accompanying notes form part of these financial statements

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Statement of Cash Flows  
For the year ended 31 December 2006**

2006

2005

**Note 1. Reconciliation of Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks, and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash on hand	\$0.00	\$0.00
Cash at bank	\$11,308.22	\$12,033.22
At call deposits with financial institutions	\$0.00	\$0.00
Other short term facilities	\$0.00	\$0.00
	<b>\$11,308.22</b>	<b>\$12,033.22</b>

**Note 2. Reconciliation of Net Cash Provided By/Used In Operating Activities To Net Profit**

Operating Profit (loss) after Tax	(\$725.00)	\$114.64
<b>Changes in Assets and Liabilities</b>		
(Increase) decrease in trade debtors	\$0.00	\$0.00
(Increase) decrease in other debtors	\$0.00	\$0.00
(Increase) decrease in prepayments	\$0.00	\$0.00
(Increase) decrease in accrued interest	\$0.00	\$0.00
Increase (decrease) in payables	\$0.00	\$0.00
Increase (decrease) in employee entitlements	\$0.00	\$0.00
Increase (decrease) in income tax payable	\$0.00	\$0.00
<b>Net Cash provided by operating activities</b>	<b>(\$725.00)</b>	<b>\$114.64</b>

**Australian Salaried Medical Officers Federation  
Tasmania  
A.B.N. 22 748 082 892**

**Notes to and forming part of the Financial Statements  
For the year ended 31 December, 2006**

**Note 2 - Revenue**

	2006	2005
Operating Activities		
Subscriptions Received	\$0.00	\$2,880.00
Non-operating Activities		
Interest Received	<u>\$0.00</u>	<u>\$0.00</u>
Total Income	<u><u>\$0.00</u></u>	<u><u>\$2,880.00</u></u>

**Note 3 - Auditor's Remuneration**

Audit Fees	\$0.00	\$550.00
Other services	<u>\$0.00</u>	<u>\$0.00</u>
Total	<u><u>\$0.00</u></u>	<u><u>\$550.00</u></u>

**Note 4 - Cash and Cash Equivalents**

Current		
Cash at Bank	<u>\$11,308.22</u>	<u>\$12,033.22</u>
	<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>

**Note 5 - Trade and Other Payables**

Current		
Trade and other payables	\$0.00	\$0.00

**Note 6 - Retained Earnings**

Retained Earnings at the beginning of the financial year	\$12,033.22	\$11,918.58
Net profit (Net loss) attributable to the organisation	<u>(\$725.00)</u>	<u>\$114.64</u>
Retained Earnings at the end of the financial year	<u><u>\$11,308.22</u></u>	<u><u>\$12,033.22</u></u>

**Note 7 - Financial instruments**

**Financial Risk Management**

The branch's financial instruments consist primarily of deposits with banks.

The branch does not have any derivative instruments at 31 December 2006.

**DONNELLAN, Kevin**

---

**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Monday, 14 April 2008 4:14 PM  
**To:** DONNELLAN, Kevin  
**Cc:** Hugh Arjonilla  
**Subject:** RE: FR2004/763, FR2005/648 and FR2006/658 - Financial Reports for years ended 31 December 2004, 2005 and 2006 - ASMOF - Tasmanian Branch

Dear Kevin

Hugh has forwarded your email to me.

We are working hard to ensure that the Tasmanian Branch meets its reporting obligations. The Federal President has written to the Branch detailing the obligations and the information that needs to be provided. In addition, the Federal Vice-President has spoken to elected officers of the Tasmanian Branch to reinforce our concerns. The Federal Vice-President will be in Hobart later this month and will follow up directly with the elected officers.

Please be assured that we are doing everything we can.

Regards

Sim Mead  
Executive Director  
ASMOF (NSW)  
ph (02) 9212-6900  
fax (02) 9212-6911

---

**From:** DONNELLAN, Kevin [mailto:Kevin.DONNELLAN@air.gov.au]  
**Sent:** Monday, 14 April 2008 3:40 PM  
**To:** Hugh Arjonilla  
**Subject:** FR2004/763, FR2005/648 and FR2006/658 - Financial Reports for years ended 31 December 2004, 2005 and 2006 - ASMOF - Tasmanian Branch

Hugh Arjonilla, has there been any further progress with the above reports and is there any further material you require.

Regards

Kevin Donnellan  
Statutory Services Officer, Team 3  
Statutory Services Branch  
Australian Industrial Registry

(03) 8661 7764  
[kevin.donnellan@air.gov.au](mailto:kevin.donnellan@air.gov.au)

\*\*\*\*\*  
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3/07/2009

**DONNELLAN, Kevin**

---

**From:** DONNELLAN, Kevin  
**Sent:** Tuesday, 7 April 2009 2:25 PM  
**To:** 'Simon O'Hara'  
**Subject:** RE: Tasmanian Branch financial reporting

Dear Simon, has there been any further progress with these matters.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

---

**From:** Simon O'Hara [<mailto:simono@asmof.org.au>]  
**Sent:** Wednesday, 4 March 2009 11:58 AM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: Tasmanian Branch financial reporting

Dear Kevin

I am looking into this matter again for a report.

I will be in contact soon.

Regards

Simon O'Hara  
Executive Director  
T: (02) 9212 6900  
E: [simono@asmof.org.au](mailto:simono@asmof.org.au)  
F: (02) 9212 6911  
Mail: Locked Mail Bag 13  
Glebe NSW 2037



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**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Wednesday, 4 March 2009 11:46 AM  
**To:** Simon O'Hara  
**Subject:** RE: Tasmanian Branch financial reporting

Simon, could you tell me what is the current progress regarding the Tasmanian Branch reporting process.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

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International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

---

**From:** Simon O'Hara [mailto:simono@asmof.org.au]  
**Sent:** Thursday, 12 February 2009 11:39 AM  
**To:** DONNELLAN, Kevin  
**Cc:** Hugh Arjonilla  
**Subject:** RE: Tasmanian Branch financial reporting

Dear Kevin

Hugh has spoken to our counterpart in Tasmania and we are informed that meetings are taking place and that documents are being signed. It is my understanding that the draft documents that need to be sent you are reaching a degree of finality.

Kind regards

Simon O'Hara  
Executive Director  
T: (02) 9212 6900  
E: [simono@asmof.org.au](mailto:simono@asmof.org.au)  
F: (02) 9212 6911  
Mail: Locked Mail Bag 13  
Glebe NSW 2037



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---

**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Thursday, 12 February 2009 11:13 AM  
**To:** Simon O'Hara  
**Subject:** Tasmanian Branch financial reporting



**DONNELLAN, Kevin**

---

**From:** Simon O'Hara [simono@asmof.org.au]  
**Sent:** Thursday, 12 February 2009 11:39 AM  
**To:** DONNELLAN, Kevin  
**Cc:** Hugh Arjonilla  
**Subject:** RE: Tasmanian Branch financial reporting

Dear Kevin

Hugh has spoken to our counterpart in Tasmania and we are informed that meetings are taking place and that documents are being signed. It is my understanding that the draft documents that need to be sent you are reaching a degree of finality.

Kind regards

Simon O'Hara  
Executive Director  
T: (02) 9212 6900  
E: [simono@asmof.org.au](mailto:simono@asmof.org.au)  
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---

**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Thursday, 12 February 2009 11:13 AM  
**To:** Simon O'Hara  
**Subject:** Tasmanian Branch financial reporting

Simon, could you provide an update on the current progress of the Tasmanian Branch financial reports.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

3/07/2009

**DONNELLAN, Kevin**

---

**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Thursday, 11 December 2008 4:33 PM  
**To:** DONNELLAN, Kevin  
**Subject:** ASMOF Tasmania

Dear Kevin

Further to my previous email, I participated by phone in a meeting of the Branch Council this afternoon. The necessary resolution in relation to the reports for 2004 – 2007 was passed. The reports will now be signed by the Secretary and the auditor and provided to members. It was decided that there will be a further meeting of the Council to adopt the reports in January, after which they will be forwarded to the Registry.

I'm sorry that this process could not be completed prior to the end of the year but I'm confident that it is all under control and the end is in sight.

Please note that I will be leaving ASMOF at the end of the year. My replacement has already started and can be contacted on the numbers below or [simono@asmof.org.au](mailto:simono@asmof.org.au). His name is Simon O'Hara.

Merry Christmas.

Regards - Sim

Sim Mead  
Executive Director  
ASMOF  
ph (02) 9212-6900  
fax (02) 9212-6911

**DONNELLAN, Kevin**

---

**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Thursday, 6 November 2008 6:08 PM  
**To:** DONNELLAN, Kevin  
**Subject:** Tasmanian Branch reporting

Dear Kevin

Federal Council has now confirmed the appointment of a Tasmanian Branch Council, the draft reports have been prepared and I am in the process of providing written advice to the Branch Council about what they need to do to finalise the reporting.

As you know, the resolution that needs to be passed by the Committee of Management includes a statement that:

during the financial year to which GPFR relates and since the end of that year:

- (i) meetings of the committee of the management were held in accordance with the rules of the organisation including the rules of the 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 the 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) the financial records of the reporting unit have been kept, as far as practicable, in a manner consistent with each of the other reporting units of the organisation; and
- (v) the information sought in any request of a member of a 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.

I don't see how the Committee of Management can pass a resolution that includes some of these statements, especially (i) and (ii), given that there has not been a properly constituted Committee of Management.

Would you please advise what we should do about this.

Regards

Sim Mead  
Executive Officer  
ASMOF  
ph (02) 9212-6900  
fax (02) 9212-6911

**DONNELLAN, Kevin**

---

**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Wednesday, 22 October 2008 5:30 PM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: Tasmanian Branch financial reporting

Dear Kevin

I had a lengthy conversation with the doctor in Tasmania who is willing to be one of the interim councilors. I asked him to identify 2 or 3 other doctors and he is currently doing that. When I have the list of names, I will organize for them to be appointed by Federal Council, so that they can then organize the approval process and sign off on the reports. I hope that this will all be completed by the end of November.

Regards - Sim

Sim Mead  
Executive Director  
ASMOF (NSW)  
ph (02) 9212-6900  
fax (02) 9212-6911

---

**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Wednesday, 22 October 2008 12:40 PM  
**To:** Sim Mead  
**Subject:** Tasmanian Branch financial reporting

Sim, further to rule alteration decision of 18 September 2008 [R2008/355] could you provide an update about the Tasmanian Branch matters.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

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**DONNELLAN, Kevin**

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**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Tuesday, 23 September 2008 4:23 PM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: FR2007/616 - Financial year ended 31 December 2007 - Australian Salaried Medical Officers Federation, Commonwealth Branch

I continue to be optimistic that we are on track to get Tasmania sorted out. I gather we have informal advice from your office that the rule change application is OK. When that is formalised Federal Council will appoint some interim office bearers who will be able to sign off on the reports. I'm told the reports have been completed but have yet to see the documentation.

Regards - Sim

-----Original Message-----

**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Tue 9/23/2008 4:31 PM  
**To:** Sim Mead  
**Subject:** RE: FR2007/616 - Financial year ended 31 December 2007 - Australian Salaried Medical Officers Federation, Commonwealth Branch

Thank you Sim, how is the Tasmanian situation going.

KEVIN DONNELLAN

Statutory Services Branch

Australian Industrial Relations Commission

11 Exhibition St, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764

International: (613) 86617 764

Facsimile: (03) 9655 0410

Email: kevin.donnellan@airc.gov.au

---

**From:** Sim Mead [mailto:simm@asmof.org.au]  
**Sent:** Tuesday, 23 September 2008 4:13 PM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: FR2007/616 - Financial year ended 31 December 2007 - Australian Salaried Medical Officers Federation, Commonwealth Branch

Dear Kevin

3/07/2009

We have received the re-signed auditor's report and provided the financial reports to members. We are in the process of organising a meeting of the Committee of Management to sign off. I hope to be able to get you a letter advising of all of the above within the next 10 days.

Regards - Sim Mead

-----Original Message-----

From: DONNELLAN, Kevin [<mailto:Kevin.Donnellan@airc.gov.au>]

Sent: Tue 9/23/2008 2:43 PM

To: Sim Mead

Subject: FR2007/616 - Financial year ended 31 December 2007 - Australian Salaried Medical Officers Federation, Commonwealth Branch

Sim Mead, further to the above correspondence what is the current status of the report.

Regards

KEVIN DONNELLAN

Statutory Services Branch

Australian Industrial Relations Commission

11 Exhibition St, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764

International: (613) 86617 764

Facsimile: (03) 9655 0410

Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

---

From: DONNELLAN, Kevin

Sent: Wednesday, 13 August 2008 10:48 AM

To: 'asmof@asmof.org.au'

Cc: 'Sim Mead'

Subject: FR2007/616 - Financial year ended 31 December 2007 - Australian Salaried Medical Officers Federation, Commonwealth Branch

Guy Hibbins, President, attached is correspondence in relation to the above matter.

Regards

3/07/2009



**Australian Government**  
**Australian Industrial Registry**

Level 5, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7787  
Fax: (03) 9655 0410  
Email: [ian.stewart@air.gov.au](mailto:ian.stewart@air.gov.au)

Mr Sim Mead  
Executive Officer  
Australian Salaried Medical Officers' Federation

email: [asmof@asmof.org.au](mailto:asmof@asmof.org.au)

Dear Mr Mead

**Re: Tasmanian Branch – Financial Reporting**

I acknowledge receipt of your correspondence of 8 August 2008, which Mr Donnellan has handed to me to respond to. The letter was received in the Registry on 11 August 2008.

The Registry is cognisant of the organisation's endeavours to assist its Tasmanian Branch comply with the financial reporting requirements in Schedule 1 of the Workplace Relations Act 1996. In this regard we note your comments with respect to the absence of any functioning collective body within the Branch. I also note your advice that the organisation has engaged a former employee specifically to assemble the relevant documentation in relation to the financial years ending 31 December 2004, 2005 and 2007. I further note that whilst documentation exists for the 2006 financial year because of the absence of relevant office holders the documents cannot be signed as required by the provisions of Schedule 1. Finally, I note your comments that it is the organisation's intention to pass rule alterations it hopes will offer a temporary solution before the next scheduled election in 2009.

Whilst the Registry will aid the Federation in whatever way it can to assist the organisation resolve this impasse, I do not believe your interpretation of the operation of the organisation's rules, as set out in your letter of 8 August 2008, is accurate.

You are correct to characterise the Branches as divisions of the organisation in the sense that the branches do not have a legal personality discrete from that of the organisation. Generally branches of organisations are mere devices created to facilitate easier administration of the organisation. Rule 50 as you point out does indeed provide that the Branch Council's powers as elaborated in that rule are subject the rules of the organisation "and to any lawful direction of the Federal Council or Federal Executive". However, I do not believe you can interpret that qualification on the Branch's power as allowing the Federal Executive to stand in place of the Branch or a specific collective body, or office holder, of the Branch.

The qualification referred to in rule 50 is limited to very particular circumstances, that is, when the Branch is not acting in accordance with the rules and/or in response to a direction from the Federal Council or Executive consistent with their powers. This view is supported by reference to rule 7(6) of the organisation's rules which provides, in part, that each branch shall have full autonomy in relation to matters affecting members of that branch. Elsewhere in rule 7 the Federal Executive or Federal Council's capacity to intervene is restricted to circumstances arising from conflict between the Federal rules and the Branch rules.

Even if this assessment is incorrect, I think the organisation's intention is hamstrung by the terms of Schedule 1, in particular, the provisions of Part 3 of that Schedule. Subsection 242(3) of Schedule 1 provides that when an organisation is divided into branches then each branch is a reporting unit. Thereafter the Schedule makes provision for various obligations which fall to a reporting unit and to office holders of a reporting unit. There are no provisions for those statutory responsibilities to be discharged by others than those specified. The organisation's proposition that it can put itself in the place of the Branch would seem to run counter to the legislative scheme. That the legislative scheme should lead to an outcome such as this may represent an unintended gap in the Schedule, but until this lacuna is remedied by amendment to the legislation, organisation's need to operate within the existing legislative framework. That being the case it is my view that the proposition in your correspondence is not sustainable and the Federal body, at least for the purposes of compliance with the financial reporting obligations, cannot take the place of the Branch.

My suggestion is that the organisation passes the proposed rule alterations, submits them for certification, which we will endeavour to do as soon as possible and that the interim Council then take the necessary steps to complete the outstanding requirements.

I can be contacted on (03) 8661 7787 or by e-mail at [iain.stewart@air.gov.au](mailto:iain.stewart@air.gov.au) (Mon-Thurs) or you may wish to speak to Mr Donnellan on (03) 8661 7764.

Yours sincerely,



Iain Stewart  
Manager Team 3  
Statutory Services Branch

14 August 2008





Australian Salaried Medical Officers'  
Federation

Level 3 Suite 46 330 Wattle Street Ultimo New South Wales 2007  
Locked Mail Bag No 13 Glebe New South Wales 2037  
Telephone: (02) 9212 6900 Facsimile: (02) 9212 6911  
email: [asmof@asmof.org.au](mailto:asmof@asmof.org.au)

Mr Kevin Donnellan  
Australian Industrial Registry  
11 Exhibition Street  
MELBOURNE 3000

Via email: [Kevin.donnellan@air.gov.au](mailto:Kevin.donnellan@air.gov.au)

8 August 2008

Dear Mr Donnellan

**Australian Salaried Medical Officers' Federation – Tasmanian  
Branch  
Outstanding Financial Documents – *Workplace Relations Act 1996***

I refer to your letter of 5 August 2008 and to various emails and  
telephone conversations about this matter.

As discussed, ASMOF acknowledges the failure of the Tasmanian  
Branch to lodge reports for the years ended 31 December 2004, 2005  
and 2007. Furthermore, in the 2006 ASMOF elections there were no  
nominations for the Tasmanian Branch Council and therefore all  
positions on the Council are vacant. It follows that there cannot be a  
Tasmanian Committee of Management Statement and the Financial  
Reports cannot be signed or certificated by a Tasmanian Branch Council  
member.

ASMOF (i.e. the Federal organization) is making every possible effort to  
address these problems. As previously advised, we are in the process of  
changing our rules to allow Federal Council to appoint a temporary  
Tasmanian Branch Council, pending proper elections (I note that  
ASMOF elections are due to be held in 2009 in any case). The  
temporary appointments should be able to be made within a couple of  
months, subject of course to the rule changes being approved by the  
Registrar.

In addition, we have retained a very experienced former ASMOF  
employee to do whatever is necessary to ensure that the outstanding

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Fax: (07) 3856 5572  
email: [asmofq@bigpond.com](mailto:asmofq@bigpond.com)

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Commonwealth  
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email: [asmof@asmof.org.au](mailto:asmof@asmof.org.au)

Western Australia  
14 Stirling Highway  
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Tel: (08) 9273 3000  
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Victoria  
293 Royal Parade  
Parkville Vic 3052  
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Fax: (03) 9280 8786

New South Wales  
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Glebe NSW 2037  
Tel: (02) 9212 6900  
Fax: (02) 9212 6911  
email: [asmof@asmof.org.au](mailto:asmof@asmof.org.au)

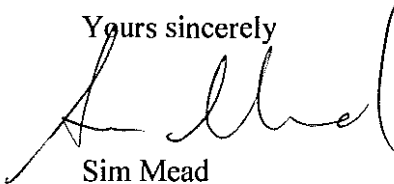
financial reports are prepared. We understand that this work is well advanced and should be completed no later than the end of August.

One of the problems that we are attempting to deal with is that in the absence of a Branch Council the outstanding reports need to be approved and signed by the Committee of Management (and, of course, provided to the membership). In this regard, I note that ASMOF Branches are merely divisions of the Federal organization (Rule 7) and are subject to any lawful direction of Federal Council or Federal Executive (Rule 50). Furthermore, the Federal Council "shall have the power and the duty to do all things necessary to achieve the objects of the Federation and to exercise all of the powers conferred upon the governing body of an organization of employees registered under the Act ..." (Rule 23). These powers are vested in Federal Executive by Rule 24. Consequently, it seems clear that the Federal Executive has the power to pass the necessary resolutions and sign the necessary documents to enable the outstanding reports to be lodged.

Would you please confirm as soon as possible that you agree that Federal Executive is able to undertake the functions of the Committee of Management in relation to the Tasmanian Branch financial reports. If so, we will proceed on that basis, provide the reports to the membership and lodge the reports as soon as proper process allows. To ensure the minimum of delay, this process can happen in parallel with the rule change process and the appointment of an interim Branch Council.

Please do not hesitate to contact me on (02) 9212-6900 or [simm@asmof.org.au](mailto:simm@asmof.org.au) if you have any questions.

Yours sincerely



Sim Mead  
**Executive Officer**

**DONNELLAN, Kevin**

---

**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Wednesday, 23 July 2008 7:31 AM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: ASMOF Financial Reports

Dear Kevin

An update on the Tasmanian situation:

As indicated in my previous email, we have engaged a former senior employee (Mr Michael Grimes) to go to Hobart to try to sort out the situation. Although it is not relevant to your concerns, it is worth noting that the State-registered union is in a similar mess.

Michael has spent a few days in Hobart getting an understanding of what needs to be done and will return for a week in August. As we understand it, he needs to sort out an operating report for 2006 and complete sets of reports for 2004, 2005 and 2007. The 2007 reports are in the process of being completed. Obviously, the 2004 and 2005 reports will be a bigger challenge.

The other problem is of course is that there is not a properly constituted committee of management to sign off the reports. As I think you are aware, we are in the process of changing the Federal ASMOF Rules to allow an interim committee to be appointed, pending a proper election. The Rule change will hopefully be completed by September. Therefore if things go reasonably well, we should be able to have things back on an even keel with all outstanding reports lodged by October/November.

I appreciate your patience with all this. It is frustrating (to put it mildly) that our Tasmanian Branch has ignored its obligations for several years but I am confident that the situation has been fixed, that we can catch up on our unfulfilled obligations and that from 2009 onwards we can meet our obligations on time.

By the way, we looked at s.271 but it appears to us that there has been financial activity so we don't think it applies.

Regards - Sim Mead

-----Original Message-----

**From:** DONNELLAN, Kevin [mailto:Kevin.DONNELLAN@air.gov.au]  
**Sent:** Mon 7/7/2008 9:22 AM  
**To:** Sim Mead  
**Subject:** RE: ASMOF Financial Reports

Thanks Sim. Kevin

---

**From:** Sim Mead [mailto:simm@asmof.org.au]  
**Sent:** Friday, 4 July 2008 5:54 PM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: ASMOF Financial Reports

Dear Kevin

We are working very hard to try to address the Tasmanian issues. The person responsible for the Tasmanian Branch is no longer employed in that capacity and has been replaced by somebody who is fully aware of what needs to be done. We have also engaged a former senior ASMOF

3/07/2009

employee to spend some time in Hobart to assist with the problems.

We'll have a look at section 271.

Regards - Sim

Sim Mead

Executive Director

ASMOF (NSW)

ph (02) 9212-6900

fax (02) 9212-6911

---

From: DONNELLAN, Kevin [<mailto:Kevin.DONNELLAN@air.gov.au>]  
Sent: Friday, 4 July 2008 9:39 AM  
To: Sim Mead  
Subject: RE: ASMOF Financial Reports

Thanks Sim, what is the current progress of the Tasmania Branch reports and have you considered s.271. Regards Kevin

---

From: Sim Mead [<mailto:simm@asmof.org.au>]  
Sent: Thursday, 3 July 2008 6:54 PM  
To: DONNELLAN, Kevin  
Cc: Marika De Vecchis  
Subject: ASMOF Financial Reports

Dear Kevin

The financial reports for year ending 31 December 2007 for ASMOF Federal Office, Commonwealth Branch and NSW Branch are attached. Hugh is on leave and I am also on leave from Monday. In our absence would you please contact Marika on (02) 9212-6900 (or the cc email) if there are any problems.

Regards

Sim Mead

Executive Director

3/07/2009

**DONNELLAN, Kevin**

---

**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Friday, 4 July 2008 5:54 PM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: ASMOF Financial Reports

Dear Kevin

We are working very hard to try to address the Tasmanian issues. The person responsible for the Tasmanian Branch is no longer employed in that capacity and has been replaced by somebody who is fully aware of what needs to be done. We have also engaged a former senior ASMOF employee to spend some time in Hobart to assist with the problems.

We'll have a look at section 271.

Regards - Sim

Sim Mead  
Executive Director  
ASMOF (NSW)  
ph (02) 9212-6900  
fax (02) 9212-6911

---

**From:** DONNELLAN, Kevin [mailto:Kevin.DONNELLAN@air.gov.au]  
**Sent:** Friday, 4 July 2008 9:39 AM  
**To:** Sim Mead  
**Subject:** RE: ASMOF Financial Reports

Thanks Sim, what is the current progress of the Tasmania Branch reports and have you considered s.271.  
Regards Kevin

---

**From:** Sim Mead [mailto:simm@asmof.org.au]  
**Sent:** Thursday, 3 July 2008 6:54 PM  
**To:** DONNELLAN, Kevin  
**Cc:** Marika De Vecchis  
**Subject:** ASMOF Financial Reports

Dear Kevin

The financial reports for year ending 31 December 2007 for ASMOF Federal Office, Commonwealth Branch and NSW Branch are attached. Hugh is on leave and I am also on leave from Monday. In our absence would you please contact Marika on (02) 9212-6900 (or the cc email) if there are any problems.

Regards

Sim Mead  
Executive Director  
ASMOF  
ph (02) 9212-6900  
fax (02) 9212-6911

\*\*\*\*\*

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**DONNELLAN, Kevin**

---

**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Monday, 14 April 2008 4:14 PM  
**To:** DONNELLAN, Kevin  
**Cc:** Hugh Arjonilla  
**Subject:** RE: FR2004/763, FR2005/648 and FR2006/658 - Financial Reports for years ended 31 December 2004, 2005 and 2006 - ASMOF - Tasmanian Branch

Dear Kevin

Hugh has forwarded your email to me.

We are working hard to ensure that the Tasmanian Branch meets its reporting obligations. The Federal President has written to the Branch detailing the obligations and the information that needs to be provided. In addition, the Federal Vice-President has spoken to elected officers of the Tasmanian Branch to reinforce our concerns. The Federal Vice-President will be in Hobart later this month and will follow up directly with the elected officers.

Please be assured that we are doing everything we can.

Regards

Sim Mead  
Executive Director  
ASMOF (NSW)  
ph (02) 9212-6900  
fax (02) 9212-6911

---

**From:** DONNELLAN, Kevin [mailto:Kevin.DONNELLAN@air.gov.au]  
**Sent:** Monday, 14 April 2008 3:40 PM  
**To:** Hugh Arjonilla  
**Subject:** FR2004/763, FR2005/648 and FR2006/658 - Financial Reports for years ended 31 December 2004, 2005 and 2006 - ASMOF - Tasmanian Branch

Hugh Arjonilla, has there been any further progress with the above reports and is there any further material you require.

Regards

Kevin Donnellan  
Statutory Services Officer, Team 3  
Statutory Services Branch  
Australian Industrial Registry

(03) 8661 7764  
[kevin.donnellan@air.gov.au](mailto:kevin.donnellan@air.gov.au)

\*\*\*\*\*  
This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender.

14/04/2008

**DONNELLAN, Kevin**

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**From:** Hugh Arjonilla [hugha@asmof.org.au]  
**Sent:** Friday, 15 February 2008 11:35 AM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: Financial Reports for years ended 31.12.04, 31.12.05 and 31.12.06

Dear Kevin

Thank you for passing me that information. I have perused the website, and noted the correspondence.

As I understand it, the situation as it stands is that the last complete Financial report submitted was FR2003/765. However, since that time the financial reports that have been submitted have been incomplete. To correct this situation, I need to know what exactly is required.

For instance, FR2006/658 needs an operating report to be submitted, and once that is done, the reporting requirements are satisfied. However, what of FR 2005/648 and 2004/763? What exactly is missing or incomplete? Is it again, an operating report or is it the entirety of the documents?

If you let me know exactly what I need to chase up, then I will do my best to sort the situation.

Thanks again for your help.

Kind Regards

Hugh Arjonilla

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**From:** DONNELLAN, Kevin [mailto:Kevin.DONNELLAN@air.gov.au]  
**Sent:** Wednesday, 13 February 2008 4:50 PM  
**To:** Hugh Arjonilla  
**Subject:** Financial Reports for years ended 31.12.04, 31.12.05 and 31.12.06

Hugh Arjonilla, ASMOF, first of all here is link to the ASMOF-Tasmanian Branch site - <http://www.e-airc.gov.au/132ntas/>

The outstanding reports are:

FR2004/763 for the year ended 31 December 2004 – no correspondence attached  
FR2005/648 for the year ended 31 December 2005 – correspondence attached  
FR2006/658 for the year ended 31 December 2006 – correspondence attached

And I have included a copy of the last report filed for the Branch in FR 2003/765.

In relation to whether or not the Branch should utilise s270 or s271, I draw your attention to the terms of s270 (1) which would appear to limit the operation of this provision to organisations only whereas, s271 is limited to reporting units. I note further that both sections provide relevant applications must be lodged within 90 days of the end of the financial year or longer as a Registrar allows. It is apparent that the Branch can only make application under section 271.

Regards

Kevin Donnellan  
Statutory Services Officer, Team 3  
Statutory Services Branch  
Australian Industrial Registry

(03) 8661 7764

15/02/2008

**DONNELLAN, Kevin**

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**From:** DONNELLAN, Kevin  
**Sent:** Monday, 11 February 2008 3:58 PM  
**To:** 'Sim Mead'  
**Subject:** FR2006/658 - Financial Report for year ended 31 January 2007  
**Attachments:** FR2006-658.pdf

Sim Mead, any update about the Tasmanian Branch report for 2006. Regards Kevin Donnellan

**From:** Sim Mead [simm@asmof.org.au]  
**Sent:** Monday, 17 December 2007 10:40 AM  
**To:** POWELL, Larry  
**Subject:** Tasmanian Branch of ASMOF  
Dear Larry

Further to our recent telephone conversation:

1. Please put on hold any action in relation to our letter of 23 November 2007 while we consider whether there is a better course of action.
2. I note your concerns about the Tasmanian Branch financial reports and will follow this up with the Branch.

Please note that I will be on leave in January but will give priority to both of these issues when I return.

Regards

Sim Mead  
Executive Officer  
ASMOF  
ph (02) 9212-6900  
fax (02) 9212-6911

Kevin Donnellan  
Statutory Services Officer, Team 3  
Statutory Services Branch  
Australian Industrial Registry

(03) 8661 7764  
[kevin.donnellan@air.gov.au](mailto:kevin.donnellan@air.gov.au)



**DONNELLAN, Kevin**

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**From:** DONNELLAN, Kevin  
**Sent:** Friday, 23 November 2007 11:53 AM  
**To:** 'ama@amatas.com.au'  
**Subject:** FW: Financial report for year ended 31 December 2006 - FR2006/658  
**Attachments:** FR2006-658.doc

Dr Hayden Perndt, Secretary, Australian Salaried Medical Officers Federation, Tasmanian Branch

Further to the email of 24 October 2007, have there been any discussions with the Federal Office. Please advise ASAP.

Regards

Kevin Donnellan

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**From:** DONNELLAN, Kevin  
**Sent:** Wednesday, 24 October 2007 10:09 AM  
**To:** 'ama@amatas.com.au'  
**Subject:** Financial report for year ended 31 December 2006 - FR2006/658

Dr Hayden Perndt, Secretary, Australian Salaried Medical Officers Federation, Tasmanian Branch

Further to the correspondence for 12 September 2007 (attached), have there been any discussions with the Federal Office of ASMOF about the above financial report and the discharge of obligations of the reporting unit.

Regards

Kevin Donnellan  
Statutory Services Officer, Team 3  
Statutory Services Branch  
Australian Industrial Registry

(03) 8661 7764  
[kevin.donnellan@air.gov.au](mailto:kevin.donnellan@air.gov.au)

**DONNELLAN, Kevin**

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**From:** DONNELLAN, Kevin  
**Sent:** Wednesday, 24 October 2007 11:09 AM  
**To:** 'ama@amatas.com.au'  
**Subject:** Financial report for year ended 31 December 2006 - FR2006/658  
**Attachments:** FR2006-658.doc

Dr Hayden Perndt, Secretary, Australian Salaried Medical Officers Federation, Tasmanian Branch

Further to the correspondence for 12 September 2007 (attached), have there been any discussions with the Federal Office of ASMOF about the above financial report and the discharge of obligations of the reporting unit.

Regards

Kevin Donnellan  
Statutory Services Officer, Team 3  
Statutory Services Branch  
Australian Industrial Registry

(03) 8661 7764  
[kevin.donnellan@air.gov.au](mailto:kevin.donnellan@air.gov.au)



**Australian Government**  
**Australian Industrial Registry**

Level 5, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7764  
Fax: (03) 9655 0410  
Email: [ian.stewart@air.gov.au](mailto:ian.stewart@air.gov.au)

Dr Hayden Perndt  
Secretary  
Australian Salaried Medical Officers Federation  
Tasmanian Branch

email: [ama@amatas.com.au](mailto:ama@amatas.com.au)

Dear Dr Perndt

**Re: Financial Report for the year ended 31 December 2006 – FR2006/658**

I acknowledge receipt of the financial report for the Tasmanian Branch of the Australian Salaried Medical Officers Federation for the year ended 31 December 2006. The report was lodged with the Industrial Registry on 24 August 2007.

I refer to the following comments in “Note 1: Statement of Significant Accounting Policies”:

*“The committee has determined that the Federation is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition of the Reporting Entity, and therefore there is no requirement to apply Accounting Standards or other mandatory professional reporting requirements in preparation and presentation of this financial report, and none have been intentionally adopted.”*

Section 242(1) of Schedule 1 of the *Workplace Relations Act 1996* (Schedule 1) provides:

“The requirements of this Part apply in relation to reporting units. A reporting unit may be the whole of an organisation or a part of an organisation.”

Section 242(3) relevantly provides:

“Where an organisation is divided into branches , each branch will be a **reporting unit** .....

The Australian Salaried Medical Officers Federation (Tasmanian Branch) is a reporting entity under Schedule 1 of the Workplace Relations (RAO) Schedule of the Workplace Relations Act 1996 (the Act) and, is therefore bound to comply with the financial requirements in Part 3 of Schedule 1, the Workplace Relations (Registration and Accountability of organisation) Regulations and the Reporting Guidelines made under section 255 of Schedule 1 by the Industrial Registrar. Those obligations are summarised in various facts sheets on the Australian Industrial Relations Commission’s website which is accessible via the following link.

[www.airc.gov.au](http://www.airc.gov.au)

I have examined the financial report lodged. I do not intend to identify the non-compliance with the various requirements as they are too numerous and, in my view, it would not be very helpful at this juncture to elaborate on those matters. Rather, I suggest you discuss with your Federal office how in the future you may properly discharge your obligations as a reporting unit. In that regard I draw your attention to the provisions of section 271 of Schedule 1 which I have set out in full below.

**271 Exemption from this Part of certain reporting units**

(1) If, on the application of a reporting unit, a Registrar is satisfied, after considering such circumstances (if any) as are prescribed, that the reporting unit did not have any financial affairs in a financial year, the Registrar may issue to the reporting unit a certificate to that effect in respect of the financial year.

(2) The certificate exempts the reporting unit from the requirements of this Part in respect of the financial year.

(3) The application must be made to a Registrar within 90 days, or such longer period as the Registrar allows, after the end of the financial year.

I would be pleased to discuss this matter either with you or a representative from the Federal Office of the organisation. I can be contacted on (03) 8661 7787 (Mon-Thurs).

Yours sincerely,

A handwritten signature in black ink that reads "Iain Stewart". The signature is written in a cursive, slightly slanted style.

Iain Stewart  
Manager, Team 3  
Statutory Services Branch

13 September 2007



Dr Hayden Perndt  
Secretary  
Australian Salaried Medical Officers Federation  
Tasmanian Branch

email: [ama@amatas.com.au](mailto:ama@amatas.com.au)

Dear Dr Perndt

**Re: Financial Report for the Australian Salaried Medical Officers Federation  
(Tasmanian Branch) for year ended 31 January 2007 – FR2006/658**

I acknowledge receipt of the financial report for the Tasmanian Branch of the Australian Salaried Medical Officers Federation for the year ended 31 December 2006. The report was lodged with the Registry on 25 July 2007.

In the report filed, reference is made to *"The committee has determined that the Federation is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition of the Reporting Entity, and therefore there is no requirement to apply Accounting Standards or other mandatory professional reporting requirements in preparation and presentation of this financial report, and none have been intentionally adopted."* in the Notes to and forming part of the accounts for the year ended 31 January 2007.

The Australian Salaried Medical Officers Federation (Tasmanian Branch) is a reporting entity under Schedule 1 of the Workplace Relations (RAO) Schedule of the Workplace Relations Act 1996 (the Act), is bound to comply with the Reporting Guidelines of the Registrar (contained at the following link. [http://www.airc.gov.au/organisations/rao/rao\\_253\\_a.pdf](http://www.airc.gov.au/organisations/rao/rao_253_a.pdf)) and required to carry out its obligations under the Act. It is not up to the Committee to determine if the Federation is a reporting entity.

In relation to the obligations a fact sheet 6 - Accounting, Auditing and Reporting Obligations, can be found at the following link [http://www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

Could you provide an operating report as follows:

**Operating report**

Financial documents lodged must contain an operating report. The Committee of Management must as soon as practicable after the end of each financial year cause an operating report to be prepared in relation to the financial year - refer s254 of the RAO Schedule and regulation 159 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. The operating report must contain the following:

**(a) Review of principal activities:**

The report must contain a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of those activities during the year.

**(b) Significant changes in financial affairs:**

The report must give details of any significant changes in the reporting unit's financial affairs during the year.

**(c) Right of members to resign:**

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be

met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 8 of the organisation's Rules is applicable.

**(d) Trustees of superannuation entities:**

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation

**(e) Number of members and number of employees:**

Subsection 254(2)(f) of the RAO Schedule and regulation 159(a) and (b) of the RAO Regulations require the operating report to contain information pertaining to the number of persons that were members and the number of persons who were employees of the reporting unit at the end of the financial year.

**(f) Membership of Committee of Management:**

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the RAO Regulations.

I would also ask that you provide a signed statement outlining when the documentation was sent to members prior to the meeting of the Tasmanian Branch of ASMOF on 15 July 2007.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, consisting of a stylized 'K' followed by a large loop and a long horizontal stroke.

Kevin Donnellan

Statutory Services Branch  
15 August 2007

## **270 Organisations with income of less than certain amount**

(1) If, on the application of a reporting unit that is the whole of an organisation made after the end of a financial year, a Registrar is satisfied that the reporting unit's income for the year did not exceed:

(a) in the case of a financial year that, because of section 240, is a period other than 12 months—such amount as the Registrar considers appropriate in the circumstances; or

(b) in any other case—\$100,000 or such higher amount as is prescribed;

the Registrar must issue to the reporting unit a certificate to that effect.

(2) Where a certificate is issued under subsection (1) in relation to a reporting unit in relation to a financial year:

(a) the following provisions of this section apply in relation to the reporting unit in relation to the year; and

(b) except as provided in paragraph (c), this Part continues to apply in relation to the reporting unit in relation to the year; and

(c) sections 253, 265, 266 and 268 do not apply in relation to the reporting unit in relation to the year.

(3) This Part (other than this section) applies to the reporting unit in relation to the year as if:

(a) a reference to a general purpose financial report prepared or to be prepared under section 253 were a reference to a general purpose financial report prepared under subsection (4) of this section; and

(b) the reference in subsection 272(5) to a general purpose financial report prepared under section 253 were a reference to a general purpose financial report prepared under subsection (4) of this section; and

(c) the reference in sections 332 and 333 to documents lodged in the Industrial Registry under section 268 were a reference to documents lodged with the Industrial Registry in accordance with subsection (7) of this section.

(4) Within the prescribed period after the end of the financial year, the reporting unit must cause to be prepared, in accordance with the reporting guidelines, from the financial records kept under subsection 252(1) in relation to the year, the general purpose financial report required by those reporting guidelines.

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

(5) After the making to the reporting unit of the report of the auditor under section 257 in relation to the auditor's inspection and audit of the financial records kept by the reporting unit in relation to the year, and before the end of the financial year immediately following the year, the reporting unit must cause a copy of the report,



together with copies of the general purpose financial report to which the auditor's report relates, to be presented to a meeting of the members of the reporting unit.

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

(6) Where a member of a reporting unit requests the reporting unit to provide to the member a copy of the auditor's report and the general purpose financial report, the reporting unit must provide a copy of each of the documents to the member, free of charge, within 14 days after receiving the request.

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

(7) The reporting unit must, within 90 days (or such longer period as a Registrar allows) after the making to the reporting unit of the report under section 257, lodge with the Registrar copies of the auditor's report and the general purpose financial report together with a certificate by a prescribed designated officer that the information contained in the general purpose financial report is correct.

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

### **271 Exemption from this Part of certain reporting units**

(1) If, on the application of a reporting unit, a Registrar is satisfied, after considering such circumstances (if any) as are prescribed, that the reporting unit did not have any financial affairs in a financial year, the Registrar may issue to the reporting unit a certificate to that effect in respect of the financial year.

(2) The certificate exempts the reporting unit from the requirements of this Part in respect of the financial year.

(3) The application must be made to a Registrar within 90 days, or such longer period as the Registrar allows, after the end of the financial year.

FR 2006/658

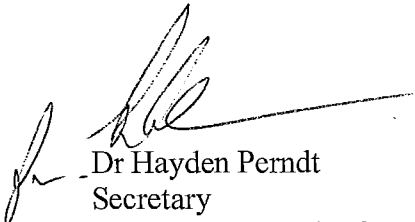
21 August 2007

Mr Larry Powell  
Australian Industrial Registry  
11 Exhibition Street  
Melbourne 3000

Dear Sir

As the Branch Secretary of the Tasmanian Branch of ASMOF I hereby state that the documents lodged with the Australian Industrial Registry is an original of the auditors report, accounts and statements which were presented to the Tasmanian Branch of ASMOF on 15<sup>th</sup> July 2007. The delay is due to me being overseas.

Yours sincerely

  
Dr Hayden Perndt  
Secretary  
Tasmanian Branch of ASMOF



**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION**

**INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED 31 JANUARY 2007**

**SCOPE**

I have audited the attached special purpose financial report for the Australian Salaried Medical Officers' Federation for the year ended 31 January, 2007. The committee are responsible for the financial report and have determined that the accounting policies used are appropriate to meet the reporting requirements of the Federation's constitution and are appropriate to meet the needs of its members. I have conducted an independent audit of the financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Federation's constitution. I 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 for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. The procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements, so as to present a view which is consistent with our understanding of the Federation's financial position, and performance as represented by the results of its operations. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements.

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

**LIMITATION OF SCOPE**

As is common for organisations of this type, it was not possible to verify at source, the receipts collected by the Organisation. Verification has therefore been limited to the receipt of funds as recorded in the Organisation's financial records.

**AUDIT OPINION**

In my opinion, except for the effects of such adjustments, if any, as might have been necessary had the limitation discussed in the qualification paragraph not existed, the financial report presents fairly in accordance with the accounting policies described in Note 1 to the financial statements, according to the information at my disposal and the explanations given to me and as shown by the books of the members, the financial position of the Australian Salaried Medical Officers' Federation for the year ended 31 January, 2007, and the results of its operations for the year then ended.



Michael J Müller  
Chartered Accountant

Dated at                      this                      day of April 2007.

# AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION

## STATEMENT BY MEMBERS OF THE COMMITTEE

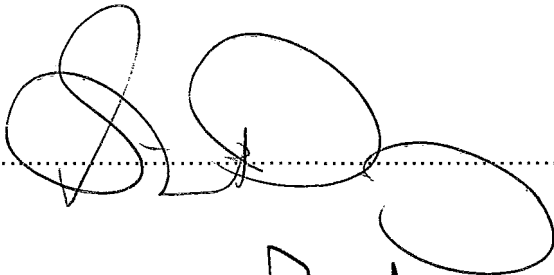
The Committee has determined that the Federation is not a reporting entity and this special purpose financial report should be prepared in accordance with the policies outlined in Note 1 to the financial statements.

In the opinion of the Committee, the accompanying financial statements, being the Statement of Income and Expenditure, the Balance Sheet, and the Notes to and forming part of the accounts, for the year ended 31<sup>st</sup> January 2007:

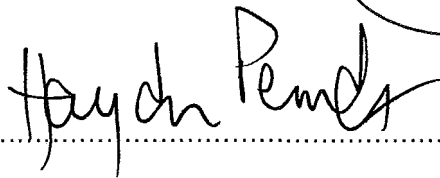
1. Presents a true and fair view of the financial position of Australian Salaried Medical Officers' Federation as at 31 January 2007 and the results of the Federation for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Australian Salaried Medical Officers' Federation 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.....



Treasurer.....



---

Signed at ~~HOBART~~ this 15<sup>th</sup> day of July 2007.

Income and Expenditure

**Australian Salaried Medical Officers Federation**

**Statement of Income & Expenditure**

**for Year Ended 31<sup>st</sup> January 2007**

	<b>2007</b>
<b>Income</b>	
Subscriptions	0.00
Reimbursed Expenses	0.00
<b>Total</b>	<b><u>0.00</u></b>
<b>Expenses</b>	
Administration Fees	1050.00
Bank Fees & Charges	120.00
<b>Total</b>	<b><u>1,170.00</u></b>
<b>Profit / Loss</b>	<b><u><u>-\$1,170.00</u></u></b>

Balance Sheet

**Australian Salaried Medical Officers Federation**

**Balance Sheet**

**for Year Ended 31st January 2007**

	<b>2006</b>
<b>Assets</b>	
Cash at Bank	10853.22
<b>Total Assets</b>	<b><u>\$10,853.22</u></b>
<b>Liabilities</b>	
Payables	275
<b>Total Liabilities</b>	<b><u>275</u></b>
<b>NET ASSETS</b>	<b><u><u>\$10,578.22</u></u></b>
<b>Members Equity</b>	
Retained Profits	11748.22
Gross Profit / Loss	-1170
<b>TOTAL MEMBERS EQUITY</b>	<b><u><u>\$10,578.22</u></u></b>

Cash Book

**Australian Salaried Medical Officers Federation**

**Cash Book**

**Financial Year Ended 31st January 2007**

<b>Deposits</b>		<b>Subscriptions</b>	<b>Reimbursed Expenses</b>
<b>Totals</b>		0.00	0.00
<b>Total Receipts</b>	<b>\$0.00</b>		
<b>Expenses</b>	<b>Cheque no</b>	<b>Bank Fees</b>	<b>Administration</b>
24/02/2006		10.00	
24/03/2006		10.00	
26/04/2006		10.00	
26/05/2006		10.00	
26/06/2006		10.00	
26/07/2006		10.00	
25/08/2006		10.00	
	1019		605.00
25/09/2006		10.00	
25/10/2006		10.00	
25/11/2006		10.00	
25/12/2006		10.00	
25/01/2007		10.00	
	1020		445.00
<b>Total</b>		<u><u>\$120.00</u></u>	<u><u>\$1,050.00</u></u>
<b>Total Expenses</b>	<b>\$1,170.00</b>		

**AUSTRALIAN SALARIED MEDICAL OFFICERS' FEDERATION**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2007**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Constitution. The committee has determined that the Federation is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition of the Reporting Entity, and therefore there is no requirement to apply Accounting Standards or other mandatory professional reporting requirements in the preparation and presentation of this financial report, and none have been intentionally adopted.

The statements are prepared on an accrual basis. They are based on historic costs and do not take into account changing money values, or except where specifically stated, current valuations of non-current assets.