



FAIR WORK
AUSTRALIA

17 December 2010

Dr Stuart Day
President
Australian Salaried Medical Officers Federation, Tasmania Branch

email: ceo@amatas.com.au

Dear Dr Day

Re: Financial Report for the Australian Salaried Medical Officers Federation, Tasmania Branch for year ended 31 December 2009 – FR2009/10283

I acknowledge receipt of the revised designated officer's certificate for the Australian Salaried Medical Officers Federation, Tasmania Branch (the Branch) for the year ended 31 December 2009. The certificate was lodged with Fair Work Australia on 10 December 2010.

The financial report has 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.

Operating Report

Membership of Committee of Management

The operating report contained a list of office holders as at the beginning of the financial year. Please note 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 to regulation 159(c) *Fair Work (Registered Organisations) Regulations 2009* (the Regulations).

Notes to Financial Reports

Summary of accounting policies

AASB 101(117) requires that a reporting unit disclose in the summary of significant accounting policies the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements. The notes to the financial statements did not include the summary as required. Could the Branch ensure that future reports comply with this standard.

Notice under Section 272(5) of the Act

As you are aware, the Notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information that is prescribed by the Regulations is available to members on request.

The wording of section 272(5) of the Act is as follows (emphasis added):

*'(5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section **and setting out those subsections.**'*

Would you please ensure in future that the Notes contain this extract of the Fair Work (Registered Organisations) Act 2009, word for word:

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001
Telephone: (03) 8661 7777
International: (613) 8661 7777
Facsimile: (03) 9655 0401
Email: melbourne@fwa.gov.au

'272 Information to be provided to members or General Manager

(1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

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

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

Documents not lodged in Fair Work Australia within 14 days of meeting

The full report was initially presented to a meeting of the Committee of Management on 17 March 2010 but was not lodged in Fair Work Australia until 15 November 2010.

In future financial years the documents should be lodged in Fair Work Australia within 14 days of the meeting at which they were presented - see s268 of the Act.

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

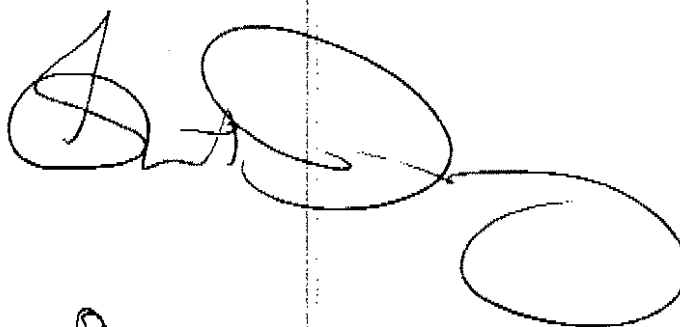
Email: kevin.donnellan@fwa.gov.au

WORKPLACE RELATIONS ACT, 1996**Australian Salaried Medical Officers' Federation
Tasmania****Certificate pursuant to Section 268 of Schedule 1 *Workplace Relations Act 1996***

I, Dr Stuart Day, President of the Australian Salaried Medical Officers' Federation (Tasmanian Branch) certify:

- o That the documents lodged herewith are copies of the full report referred to in s 268 of the RAO Schedule; and
- o That the full report was provided to members on 18th November 2010.
- o That the full report was provided to a Committee of Management Meeting on Thursday 1st December 2010.

Signature:



Date:

9/12/2010



FAIR WORK
AUSTRALIA

18 November 2010

Dr Stuart Day
President
Australian Salaried Medical Officers Federation, Tasmania Branch

email: ceo@amatas.com.au

Dear Dr Day

Re: Financial Report for the Australian Salaried Medical Officers Federation, Tasmania Branch for year ended 31 December 2009 – FR2009/10283

I acknowledge receipt of the financial report and Audit Report for the Australian Salaried Medical Officers Federation, Tasmania Branch (the Branch) for the year ended 31 December 2009. The financial report was lodged with Fair Work Australia on 15 November 2010 and the Audit Report was lodged on 17 November 2010.

The financial report has not been filed.

The following matters require your attention before any action can be taken to file the above report.

Timescale Requirements

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in Fair Work Australia within certain timescale requirements. For your assistance I have attached a diagrammatic summary of the financial reporting process and time-limits contained in fact sheet 9 http://www.fwa.gov.au/documents/organisations/factsheets/RO_factsheet_9.pdf.

As you will note from the enclosed diagram the reporting process begins with a meeting of the committee of management. At that meeting a resolution is passed authorising the making of a statement by the committee in which it makes certain declarations with respect to the reporting unit's compliance with various aspects of the *Fair Work (Registered Organisations) Act 2009* (the Act) and the General Manager's Guidelines. This Committee of Management Statement and the General Purpose Financial Report are then audited.

The General Purpose Financial Report, including the Committee of Management Statement and the Operating Report, and the Auditor's Report – known as the full report – are then provided to members. Depending on the rules of the reporting unit, a copy of the full report must be provided to members at least 21 days before they are presented to a general meeting, or, if the rules allow for the full report to be presented to the committee of management, then the documents must be provided within 5 months of the end of the financial year.

The full report, accompanied by a Designated Officer's Certificate, must be lodged with Fair Work Australia within 14 days of its presentation to an appropriate meeting.

From the information available, the full report which includes the Committee of Management Statement dated 17 March 2010, Operating Report dated 17 March 2010 and Auditor's Report dated 31 March 2010 was supplied to members on 17 March 2010.

If the dates on the documents are correct, it would appear that the full report could not have been supplied to members on 17 March 2010.

Under these circumstances, Fair Work Australia cannot file the report. Moreover, if the dates on the documents are accurate, I advise the Branch will need to repeat certain steps in the reporting process.

Further action required

The Branch should:

- redistribute the full report to members
- refer the full report to a further meeting of the Committee of Management
- lodge in Fair Work Australia a revised Designated Officer's Certificate as required by section 268 of the Act.

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 line extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



AMA House
147 Davey Street
Hobart TAS7000
Ph: 03 6223 2047

TO: Mr. Iain Stewart
Team Leader
Fair Work Australia
GPO Box 1994
Melbourne VIC 3001

Australian Salaried Medical Officers Federation Tasmanian Branch – Financial Documents Year Ended 31st December 2009

Please find enclosed a copy of the Financial Documents for the financial year ending 31st December 2009.

These documents were presented to a meeting of Branch Council on the 17th March 2010 they were subsequently distributed to members.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Tony Steven', is written over the 'Yours sincerely' text. The signature is fluid and cursive.

Tony Steven
Agent for Australian Salaried Medical Officers Federation Tasmanian Branch

WORKPLACE RELATIONS ACT, 1996

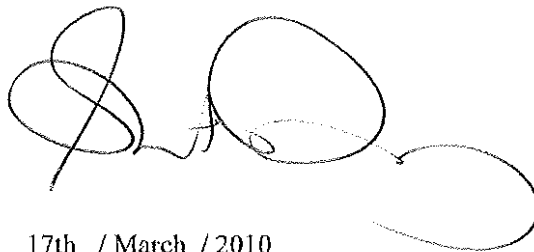
**Australian Salaried Medical Officers' Federation
Tasmania**

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

I, Dr Stuart Day, President of the Australian Salaried Medical Officers' Federation (Tasmanian Branch) certify:

- That the documents lodged herewith are copies of the full report referred to in s 268 of the RAO Schedule; and
- That the full report was provided to members on 17 March 2010.
- That the full report was provided to a Committee of Management Meeting on 17th March 2010.

Signature:

A handwritten signature in black ink, appearing to be 'Stuart Day', written in a cursive style.

Date: 17th / March / 2010

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

**Income Statement
For the year ended 31 December 2009**

	Note	2009	2008
Revenue	2	\$910.00	\$0.00
Auditor's remuneration	3	(\$3,440.00)	\$0.00
Administration fees		\$0.00	\$0.00
Bank charges		(\$120.00)	(\$120.00)
Government awards		\$0.00	\$0.00
Industrial Co-ordination Meeting		\$0.00	\$0.00
Travel		(\$159.50)	\$0.00
Profit / (Loss) before income tax		<u>(\$2,809.50)</u>	<u>(\$120.00)</u>
Income tax expense		<u>\$0.00</u>	<u>\$0.00</u>
Profit / (Loss) after income tax		<u><u>(\$2,809.50)</u></u>	<u><u>(\$120.00)</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 2009**

	Accumulated Profits (Losses)	Total
Balance at 1 January 2006	\$12,033.22	\$12,033.22
Accumulated profit (Accumulated losses) attributable to members	(\$725.00)	(\$725.00)
Balance at 31 December 2006	<u>\$11,308.22</u>	<u>\$11,308.22</u>
Accumulated profit (Accumulated losses) attributable to members	(\$3,638.50)	(\$3,638.50)
Balance at 31 December 2007	\$7,669.72	\$7,669.72
Accumulated profit (Accumulated losses) attributable to members	(\$120.00)	(\$120.00)
Balance at 31 December 2008	<u>\$7,549.72</u>	<u>\$7,549.72</u>
Accumulated profit (Accumulated losses) attributable to members	(\$2,809.50)	(\$2,809.50)
Balance at 31 December 2009	<u>\$4,740.22</u>	<u>\$4,740.22</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 2009**

	Note	2009	2008
Current Assets			
Cash and cash equivalents	4	\$8,339.72	\$7,549.72
TOTAL ASSETS		<u><u>\$8,339.72</u></u>	<u><u>\$7,549.72</u></u>
Current Liabilities			
Trade and other payables	5	\$3,599.50	\$0.00
TOTAL LIABILITIES		<u><u>\$3,599.50</u></u>	<u><u>\$0.00</u></u>
NET ASSETS		<u><u>\$4,740.22</u></u>	<u><u>\$7,549.72</u></u>
Members' Funds			
Retained Earnings	6	\$4,740.22	\$7,549.72
TOTAL EQUITY		<u><u>\$4,740.22</u></u>	<u><u>\$7,549.72</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 2009**

	2009	2008
Cash Flow From Operating Activities		
Fees received	\$910.00	\$0.00
Payments to suppliers and employees	(\$3,719.50)	(\$120.00)
Net cash provided by (used in) operating activities (Note 2)	(\$2,809.50)	(\$120.00)
Cash Flow From Investing Activities		
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	\$790.00	(\$120.00)
Cash at the beginning of the year	\$11,068.22	\$11,188.22
Cash at the end of the year (Note 1)	\$11,858.22	\$11,068.22

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 2009**

	2009	2008
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	\$8,339.72	\$7,549.72
At call deposits with financial institutions	\$0.00	\$0.00
Other short term facilities	\$0.00	\$0.00
	<u>\$8,339.72</u>	<u>\$7,549.72</u>
Note 2. Reconciliation of Net Cash Provided By/Used In Operating Activities To Net Profit		
Operating Profit (loss) after Tax	(\$2,809.50)	(\$120.00)
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
Net Cash provided by operating activities	<u>(\$2,809.50)</u>	<u>(\$120.00)</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, 2009**

Note 2 - Revenue

	2009	2008
Operating Activities		
Subscriptions Received	\$910.00	\$0.00
Non-operating Activities		
Interest Received	\$0.00	\$0.00
Total Income	<u>\$910.00</u>	<u>\$0.00</u>

Note 3 - Auditor's Remuneration

Audit Fees	\$3,440.00	\$0.00
Other services	\$0.00	\$0.00
Total	<u>\$3,440.00</u>	<u>\$0.00</u>

Note 4 - Cash and Cash Equivalents

Current		
Cash at Bank	\$8,339.72	\$7,549.72
	<u>\$8,339.72</u>	<u>\$7,549.72</u>

Note 5 - Trade and Other Payables

Current		
Trade and other payables	\$3,599.50	\$0.00

Note 6 - Retained Earnings

Retained Earnings at the beginning of the financial year	\$7,549.72	\$7,669.72
Net profit (Net loss) attributable to the organisation	(\$2,809.50)	(\$120.00)
Retained Earnings at the end of the financial year	<u>\$4,740.22</u>	<u>\$7,549.72</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 2009.

**Australian Salaried Medical Officers Federation
Tasmania
Committee of Management Statement**

On 17 March 2010, 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 2009.

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 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 the 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;

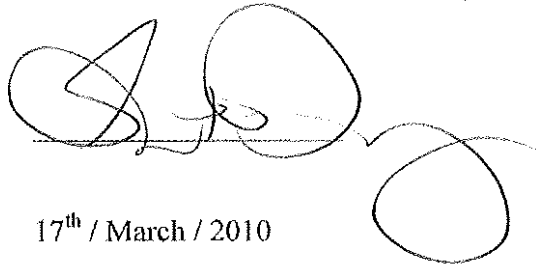
**Australian Salaried Medical Officers Federation
Tasmania
Committee of Management Statement**

- (vi) No orders for the inspection of records have been made by the Commission under section 273 of the RAO Schedule.
- (f) in relation to the recovery of wages activity:
 - (i) there has been no such activity undertaken by the reporting unit.

From the Committee of Management

Title of Office Held: **President – Dr. Stuart Day**

Signed:

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Date: 17th / March / 2010

**Australian Salaried Medical Officers Federation
Tasmania**

Operating Report for the Year Ended 31 December 2009

Principal Activities

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

- 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 members, 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 91.

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:	Vacant
Branch Secretary:	Vacant
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 resign from membership by written notice addressed and delivered to the Branch Secretary.

**Australian Salaried Medical Officers Federation
Tasmania**

Operating Report for the Year Ended 31 December 2009

- (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 paid 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 been 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 effected 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.

**Australian Salaried Medical Officers Federation
Tasmania
Operating Report for the Year Ended 31 December 2009**

Statement of Particulars of Loans, Grants and Donations

No loans, grants or donations were made by the Branch during the financial year.

Trustee of Superannuation Entity

No Officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

Signed: _____

Title: President Dr. Stuart Day

Date: 17th / March / 2010