

**INDEPENDENT AUDIT REPORT TO MEMBERS OF  
AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
ABN 93 459 676 279**

**SCOPE**

We have audited the financial statements of Australasian Meat Industry Employees Union, Newcastle & Northern Branch for the year ended 30 June 2011. The management of the Union is responsible for the preparation of the financial statements. We have conducted an independent audit of the financial statements in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Auditing Standards and the *Industrial Relations Act* 1996 so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operation.

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

**AUDIT OPINION**

We report that we have inspected and audited the accounting records of Australasian Meat Industry Employees Union Newcastle & Northern Branch in relation to the year ended 30 June 2011 and report that in our opinion satisfactory accounting records were kept by the Union in relation to the year, including;

- (a) (i) records of the sources and nature of the income of the Union (including income from members); and
- (ii) records of the nature and purposes of the expenditures of the Union; and

in our opinion the accounts and the other statements prepared under section 510 of the *Industrial Relations Act* 1991 in relation to the year were properly drawn up so as to give a true and fair view of:

- (b) (i) the financial affairs of the Union as at the end of the year; and
- (ii) the income and expenditure and any surplus or deficit of the Union for the year; and


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- (c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by us or by any person authorised by us for the purpose of the audit, was provided.

We also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, we must report particulars and that those particulars, if any, which form part of this report, are attached.

*WP Partners*

**WP PARTNERS**  
1/456 The Esplanade,  
Warners Bay NSW 2282



**BLAIR ANDREW POWELL**

Dated at Newcastle this twenty fifth day of August 2011.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
ABN 93 459 676 279**

**BALANCE SHEET  
AS AT 30 JUNE 2011**

	2011	2010
	\$	\$
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	679,286	731,961
Receivables	16,322	27,467
Other debtors & prepayments	69,498	33,835
Stock on hand	2,796	4,076
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<b>TOTAL CURRENT ASSETS</b>	<b>767,902</b>	<b>797,339</b>
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<b>NON CURRENT ASSETS</b>		
Other	329,957	309,289
Mortality & Distress Fund	438,264	415,546
Property, plant & equipment	1,820,002	1,816,632
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<b>TOTAL NON CURRENT ASSETS</b>	<b>2,588,223</b>	<b>2,541,467</b>
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<b>TOTAL ASSETS</b>	<b>3,356,125</b>	<b>3,338,806</b>
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<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Loan AMIEU – Federal	172,125	158,435
Accounts payable	59,531	56,653
GST payable/(refundable)	6,404	( 22,630)
Provision for annual & sick leave	52,128	53,816
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<b>TOTAL NON LIABILITIES</b>	<b>290,188</b>	<b>246,274</b>
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<b>NON CURRENT LIABILITIES</b>		
Provision for long service leave	75,817	59,684
	-----	-----
<b>TOTAL NON LIABILITIES</b>	<b>75,817</b>	<b>59,684</b>
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<b>TOTAL LIABILITIES</b>	<b>366,005</b>	<b>305,958</b>
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<b>NET ASSETS</b>	<b>2,990,120</b>	<b>3,032,848</b>
	=====	=====
<b>EQUITY</b>		
General fund	1,148,951	1,026,886
Asset revaluation reserve	1,402,905	1,402,905
Mortality & Distress Fund	438,264	415,546
Workcover Assist Funding	-	154,261
Workcover Assist Education Program	-	33,250
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<b>TOTAL EQUITY</b>	<b>2,990,120</b>	<b>3,032,848</b>
	=====	=====

The accompanying notes form part of these financial statements

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
ABN 93 459 676 279**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>INCOME</b>		
Membership contributions & entrance fees	270,863	283,933
Net income – Workcover Assist Funding	( 31,949)	39,000
Interest	74,944	60,652
Capitation fees	509,963	484,423
Other income	35,068	41,192
Rent received	-	7,200
<b>TOTAL INCOME</b>	----- 858,889	----- 916,400

The accompanying notes form part of these financial statements

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
ABN 93 459 676 279  
INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>TOTAL INCOME</b>	858,889	916,400
<b>EXPENDITURE</b>	-----	-----
Advertising	8,978	10,898
Affiliation fees	16,980	15,977
Audit fees	17,500	17,830
Bank charges	668	1,184
Cleaning	135	132
Commissions	1,984	6,123
Computer software & expenses	13,453	16,785
Consulting fees	540	-
Delegates training	2,000	9,013
Depreciation	19,692	14,934
Donations	210	200
Election costs	-	7,460
Fringe benefits tax	6,556	2,343
Functions & venue hire	4,636	5,318
General expenses	2,599	1,765
Insurance	10,885	16,273
Interest	429	852
Labour hire	3,392	-
Legal & professional fees	9,979	-
Light & power	4,103	2,132
Loss of member wages	7,886	7,646
Mortality benefits	6,400	7,400
Motor vehicle expenses	98,008	66,094
Postage	9,238	3,225
Printing & stationary	26,088	17,993
Provision for annual & sick leave	( 2,946)	( 22,526)
Provision for long service leave	15,490	( 17,875)
Rates	5,407	6,238
Rent	-	1,173
Repairs & maintenance	905	2,843
Salaries & wages	420,333	409,350
Security	1,876	2,107
Staff amenities & training	9,244	8,184
Subcontracting	47,742	30,281
Staff recruitment	-	6,959
Subscriptions	215	749
Superannuation	56,371	86,467
Telephone	26,099	28,892
Travel & accommodation	46,045	27,627
Uniforms	2,497	3,697
<b>TOTAL EXPENDITURE</b>	----- 901,617	----- 805,743
<b>OPERATING SURPLUS/ (DEFICIT)</b>	----- ( 42,728)	----- 110,657
	=====	=====

The accompanying notes form part of these financial statements

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
ABN 93 459 676 279**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<b>OPERATING SURPLUS/ (DEFICIT)</b>	( 42,728)	110,657
Transfer (to)/from mortality fund	( 22,718)	67,508
Transfer (to)/from Workcover Assist Funding	154,261	( 39,000)
Transfer (to)/from Workcover Assist Education Program	33,250	-
Net surplus/ (deficit) transferred to general fund	122,065	139,165
General fund balance at beginning of year	1,026,886	887,721
<b>GENERAL FUND BALANCE AT END OF YEAR</b>	<b>1,148,951</b>	<b>1,026,886</b>
	=====	=====

The accompanying notes form part of these financial statements

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
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**1. NOTICE TO MEMBERS**

Subsections (1) and (2) of section 512 of the *Industrial Relations Act 1991*, preserved as regulations under section 282(3) *Industrial Relations Act 1996*, provide that;

s512(1) A member of an organisation, or the Industrial Registrar, may apply to the organisation for specified information prescribed by the regulations in relation to the organisation, [*Industrial Relations Regulation 1992*, clause 60]

s512(2) An organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the regulations.

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
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**CERTIFICATE BY ACCOUNTING OFFICER  
OF A STATE ORGANISATION**

I, Kathleen Evans, the accounting officer of Australasian Meat Industry Employees Union Newcastle & Northern Branch, hereby certify that to the best of my knowledge and belief that:

there were 3,071 persons that were members of the organisation as at the financial year ended 30 June 2011 and in my opinion:

- (i) the accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- (ii) a record has been kept of all money paid by, or collected from, members of the organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation; and
- (iv) no payment was made out of a fund referred to in clause 57 (b) (xiii) or (xv) of the Regulation for a purpose other than the purpose for which the fund was operated; and
- (v) all loans or other financial benefits granted the persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- (vi) the register of members of the organisation was maintained in accordance with the Act.

  
KATHLEEN EVANS

25/8/11  
DATE

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
ABN 93 459 676 279**

**CERTIFICATE BY COMMITTEE OF MANAGEMENT  
OF A STATE ORGANISATION**

We, the undersigned members of the Committee of Management of Australasian Meat Industry Employees Union Newcastle & Northern Branch, hereby certify in respect of the financial year ended 30 June 2011 that:

- (i) in the opinion of the Committee of Management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- (ii) in the opinion if the Committee of Management, during the financial year to which the accounts relate, meeting of the Committee of Management were, in the opinion of the Committee, held in accordance with the rules of the organisation; and
- (iii) to the knowledge of any member of the Committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 512(2) of the 1991 Act, as applied by section 282(3) of the *Industrial Relations Act* 1996, or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, this Regulation or the rules of the organisation, as the case may be; and
- (iv) in relation to the report prepared in accordance with section 514 of the 1991 Act, as applied by section 282(3) of the *Industrial Relations Act* 1996, by the auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate [i.e. the second most recently concluded financial year] and in relation to any accounts and statements prepared in accordance with section 510(1) of the 1991 Act to which that report relates, the organisation has complied with section 517(1) of the 1991 Act and whichever of subsections (5) and (6) of that section of that Act is applicable.

This certificate is in accordance with a resolution passed by the Committee of Management of the organisation in relation to the matters to be stated in the certificate and is signed on behalf of the Committee of Management by at least 2 members of the Committee.

KATH EVANS  
NAME

  
SIGNATURE

25/8/11  
DATE

Justin Smith  
NAME

  
SIGNATURE

25/8/11  
DATE

**AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
ABN 93 459 676 279**

**CERTIFICATE BY SECRETARY  
OF A STATE ORGANISATION**

I Kathleen Evans secretary of Australasian Meat Industry Employees Union Newcastle & Northern Branch, hereby, certify the the documents lodged herewith are true copies of the accounts, auditor's report and certificates of the organisation which were presented to the Committee of Management meeting held on 25 August 2011 in respect to the financial year of the organisation ending 30 June 2011.

The documents lodged herewith are:

- (i) copies of the accounts prepared in accordance with the requirements of section 510(1) of the 1991 Act and clause 58 of the 1992 Regulation, as applied by section 282(3) of the *Industrial Relations Act 1996* [*and account of income & expenditure and an account of assets & liabilities*]; and
- (ii) a copy of the certificate given by the accounting officer of the organisation in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(a) of the 1992 Regulation; and
- (iii) a copy of the certificate given by the Committee of Management in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(b) of the 1992 Regulation; and
- (iv) a copy of the report of the auditor of the organisation prepared in accordance with the requirements of section 514 of the 1991 Act; and
- (v) a statement bay an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements of section 280 of the 1996 Act.

  
SECRETARY

25/8/11  
DATE

AUSTRALASIAN MEAT INDUSTRY EMPLOYEES UNION  
NEWCASTLE & NORTHERN BRANCH – STATE  
ABN 93 459 676 279

STATEMENT OF PARTICULARS OF LOANS, GRANTS AND DONATIONS  
BY AN OFFICER OF A STATE ORGANISATION

I Kathleen Evans secretary of Australasian Meat Industry Employees Union Newcastle & Northern Branch, state, in respect of the financial year of the organisation ended 30 June 2011 that: *(please tick box adjacent to whichever statement is applicable)*

- NO loans, grants or donations of an amount exceeding \$1,000 were made by the abovenamed organisation during the financial year.
- relevant particulars are lodged herewith in relation to each loan, grant or donation of an amount exceeding \$1,000 which were made by the abovenamed organisation during the financial year.

  
\_\_\_\_\_  
OFFICER

25/8/11  
DATE