

29 May 2003

Mr A Schultz  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

FR 2003/59 → 65

Dear Mr Schultz,

**RE: Automotive, Food, Metals, Engineering, Printing & Kindred  
Industries Union  
Financial Documents - year ended 30 September 2002**

In reply to your correspondence of 15 May 2003.

**Financial Returns - Additional Material**

Please find attached:

Victoria: The Secretary's Certificate as required under s280(1)(b) of the Act - marked Attachment 1.

Tasmania: The Auditor's Report as required under s276 of the Act - marked Attachment 2.

South Australia: Page 3 of the Income and Expenditure statement - marked Attachment 3.

**Loans Grants and Donations Statement (s269(1))**

In response to your query regarding the Statement of Loans, Grants and Donations, I submit a revised Statement as attached and marked Attachment 4.

The Statement has been revised following some clarification in our Office regarding the nature of various payments made by State Councils and the description of such payments within the Union's accounting system.

WORKING FOR YOU

**National Office - date financial documents presented to meeting of National Council**

The Minutes of the National Council reflect that the financial documents were presented to Council and endorsed on 18 March 2003.

Australian Manufacturing  
Workers' Union  
Registered as AFMEPKIU  
**National Office**  
Level 4 133 Parramatta Rd  
GRANVILLE NSW 2142  
PO Box 160 Granville 2142  
Telephone 02 9897 9133  
Facsimile 02 9897 9274  
amwu2@amwu.asn.au

### **South Australian Branch Certificates completed after Auditor's Report**

I have instructed the South Australian State Secretary to ensure that the Certificates of the Accounting Officer and the Committee of Management are to comply with the Act and regulations in that they must both be completed prior to the completion of the Auditor's Report.

### **Victorian Branch - Whether Auditor is Registered Company Auditor**

I am advised that Mr Peter Sexton of Hayes Knight is in fact a Registered Company Auditor - registration number 85044. The State Secretary has been requested to ensure that the auditors note the information on future Financial Statements and Auditors Reports and that the information is contained in published financial documents to members.

Should you require further information please contact Peter Cozens of this office.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Doug Cameron', with a long horizontal stroke extending to the right.

**DOUG CAMERON  
NATIONAL SECRETARY**

Attach - 4

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING & KINDRED INDUSTRIES UNION**

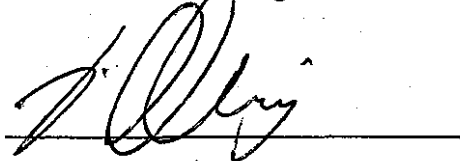
**VICTORIAN STATE COUNCIL  
GENERAL FUND  
30 SEPTEMBER 2002**

**ACCOUNTING OFFICERS CERTIFICATE**

I, **DAVID OLIVER**, being the officer responsible for keeping the accounting records of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union – Victorian State Council certify that as at 30 September 2002, the number of Victorian members of the State Council was 57,501.

In my opinion:

1. The attached financial statements show a true and fair view of the State Council as at 30 September 2002.
2. A record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the State Council.
3. Before any expenditure was incurred by the State Council, approval of the incurring of the expenditure was obtained in accordance with the rules of the State Council.
4. With regard to the funds of the State Council raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than for those for which the fund was operated.
5. No loans or other financial benefits, other than remuneration in respect to their full time employment with the State Council were made to persons holding office in the State Council.
6. The register of members of the State Council was maintained in accordance with the Workplace Relations Act 1996.
7. The attached accounts have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements.



David Oliver

Dated: 13-11-02

**INDEPENDENT AUDIT REPORT TO THE NATIONAL COUNCIL OF AUTOMOTIVE, FOOD,  
METALS, ENGINEERING, PRINTING AND KINDRED INDUSTRIES UNION  
TASMANIAN STATE COUNCIL**

**Scope**

We have audited the attached statement of receipts and payments and statement of assets and liabilities, being a special purpose financial report, of Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Tasmanian State Council ("the Union") for the year ended 30 September 2002. The National Council is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to fulfill the Union's financial reporting requirements under the Workplace Relations Act 1996 and appropriate to their needs. We have conducted an independent audit of the financial report in order to express an opinion on it to the National Council. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to fulfill the Union's financial reporting requirements under the Workplace Relations Act 1996 or to the needs of the National Council.

The financial report has been prepared to fulfill the Union's financial reporting requirements under the Workplace Relations Act 1996 and to satisfy the National Council's information needs. We disclaim any assumption of responsibility for any reliance on this audit report or on the financial report to which it relates to any person other than the National Council, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our 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:

- (a) the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia; and
- (b) the Union has kept satisfactory accounting records.

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

**Audit Opinion**

In our opinion:


- (a) the Union has kept satisfactory accounting records in respect of the year ended 30 September 2002, in accordance with Section 276(4) of the Workplace Relations Act, 1996, including:
  - (i) records of the sources and nature of the receipts (including receipts from members); and
  - (ii) records of the nature and purpose of the payments of the Union,
- (b) The attached statement of receipts and payments and statement of assets and liabilities, and statements prepared under Section 273 of the Workplace Relations Act, 1996 present fairly, in accordance with the accounting policies described in note 1 to the financial statements:

**Deloitte  
Touche  
Tohmatsu**

- (i) the financial position of the Union as at 30 September, 2002; and
- (ii) the receipts and payments of the Union for the year ended on that date.

We have obtained all information and explanations required by us for the purposes of our audit.

*Deloitte Touche Tohmatsu*  
DELOITTE TOUCHE TOHMATSU

  
Rod Whitehead  
Partner  
Chartered Accountants

Hobart, 4 April 2003

Attachment 3  
COPY

AUTOMOTIVE, FOOD, METAL, ENGINEERING, PRINTING  
& KINDRED INDUSTRIES UNION  
SOUTH AUSTRALIAN STATE COUNCIL GENERAL FUND

STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2002

2001		2002
\$		\$
	<b><u>RECEIPTS</u></b>	
583,000	Remittances from National Council	687,000
4,152	Remittance - Local Purpose	6,930
1,391	Interest Received	604
7,813	Delegation Sitting Fees	
	Other Income	
-----		-----
<b><u>\$596,356</u></b>	<b><u>TOTAL RECEIPTS</u></b>	<b><u>\$694,534</u></b>

TO BE READ IN CONJUNCTION WITH THE NOTES TO THE ACCOUNTS



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7799  
Fax: (03) 9654 6672

Ref:188V:FR2003/59-65

Mr Doug Cameron  
National Secretary  
Automotive, Food, Metals, Engineering,  
Printing and Kindred Industries Union  
PO Box 160  
GRANVILLE NSW 2142

Dear Mr Cameron,

**Re: Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union**

**Financial Documents - year ended 30 September 2002**

<b>National Council</b>	<b>FR2003/59</b>
<b>Western Australia</b>	<b>FR2003/60</b>
<b>South Australia</b>	<b>FR2003/61</b>
<b>Tasmania</b>	<b>FR2003/62</b>
<b>Victoria</b>	<b>FR2003/63</b>
<b>New South Wales</b>	<b>FR2003/64</b>
<b>Queensland</b>	<b>FR2003/65</b>

Receipt is acknowledged of the financial documents lodged under s280(1) of the *Workplace Relations Act 1996* (the Act) for the abovementioned organisation and its branches for the year ended 30 September 2002. The documents were lodged in the Industrial Registry on 2 April 2003.

**Three financial returns not yet filed due to missing material: Victoria, Tasmania & South Australia**

The financial returns for the Victorian, Tasmanian & South Australian Branches have not yet been filed as the following documents (or parts of documents) were not received in the Industrial Registry:

Victoria: the Secretary's Certificate as required under s280(1)(b) of the Act,

Tasmania: the Auditor's Report as required under s276 of the Act, and

South Australia: Page 3 of the Income and Expenditure statement.

Accordingly, could you please arrange for the abovementioned missing documents to be forwarded to the Industrial Registry at your earliest convenience.

**Loans Grants and Donations statement (s269(1))**

The financial accounts for the National Office included a statement titled "*Loans, Grants and Donations made by the AMWU National Council & all State Councils*" under s269(1) of the Act. The information in the statement is restricted to donations and provides separate totals for donations made over and under \$1,000 as required under s269(1) as follows:

Donations over \$1,000	\$24,889.19
Donations under \$1,000	\$ 4,551.00
Total donations	\$29,440.19 (see Attachment A)

The information provided in the abovementioned statement concerning donations does not appear to conform with the information concerning donations as set out in the separate financial returns for the National Office and each of the branches which provide as follows:

National Office	\$ 46,440 (see Attachment B)
Western Australia	\$ 6,565
South Australia	\$ 2,247
Tasmania	0
Victoria	\$ 13,645
New South Wales	\$ 11,557
Queensland	\$ 6,547
(Total state donations:	\$ 40,561 see Attachments C - H)

Accordingly, could you please clarify the total amount of donations made by the organisation and its branches in the financial year ending 30 September 2002. In the event that the total amount of donations made by the organisation exceeds \$29,440.19 could you please arrange for a revised s269(1) statement to be lodged in the Industrial Registry that provides relevant details concerning all donations in excess of \$1,000 as required under s269(5) of the Act.

#### **National Office - date financial documents presented to meeting of National Council**

The National Secretary's Certificate stated that the National financial documents were presented to a meeting of the National Council "during March". Could you please provide the date on which this occurred.

#### **South Australian Branch Certificates completed after Auditor's Report**

In South Australia the Certificates by the Accounting Officer and the Committee of Management were both signed *after* the completion of the Auditor's Report (Certificates: 27 November 2002, Auditor's Report: 22 October 2002). This does not accord with the requirements of subsections 273 and 276(4)(a)(ii) of the Act and regulation 109 of the Workplace Relations Regulations which require the Auditor to view and take into account both certificates before the completion of the Auditor's Report. It is noted that this issue was also brought to the attention of the South Australia Branch in the previous two financial years (years ending 30 September 2000 and 2001) - see Attachments I and J.

In future financial years the South Australian Branch must ensure that the Certificates of the Accounting Officer and the Committee of Management are both completed prior to the completion of the Auditor's Report.

#### **Victorian Branch - whether Auditor a Registered Company Auditor**

The signatory to the Auditor's Report for the Victorian Branch (Mr Peter Sexton of Hayes Knight) has not indicated whether he is a registered company accountant - refer regulation 112. This information should be evident to members in the published financial documents.



**Four financial returns filed:**

The financial returns for the National Office and the New South Wales, Queensland and Western Australian Branches have been filed.

If you have any queries about any of the issues raised in this letter please contact me on (03) 8661 7799.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Andrew Schultz', with a long horizontal line extending to the left.

Andrew Schultz  
Statutory Services Branch

15 May 2003

## NATIONAL COUNCIL GENERAL FUND

STATEMENT OF FINANCIAL PERFORMANCE FOR THE  
YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]

B

	Note	2002 \$	2001 \$
<b>EXPENDITURE [Cont'd]</b>			
<b>Other Expenses</b>			
Affiliation Fees		505,344	591,667
Bank and Government Charges		146,600	231,544
Building Expenses		2,643,824	2,012,960
Collectors Expenses		93,889	76,447
Computing	13	814,978	964,828
Delegations	14	761,352	551,116
Donations		46,440	124,543
Freight		15,378	56,601
Funeral Benefits		120,427	164,552
General Office Expenses		140,139	121,133
Hardship Fund		0	46,312
Insurance		136,495	78,479
IMF Congress		78,878	250,000
Interest Paid		904,955	1,038,776
Mailing and Printing - State M/C Cards		356,131	505,652
Marginal Seats Campaign		0	255,280
MISTAS		44,069	104,201
Motor Vehicle Expenses	19	671,291	282,629
Organising Unit	20	916,841	406,118
Postage		36,550	40,473
Printing and Distribution - AMWU News		428,318	435,770
Printing and Distribution - Newsletters		146,416	62,262
Printing and Stationery		583,804	583,268
Professional Services	15	367,289	610,394
Publicity		204,034	152,592
Rent Paid	10	1,972,326	2,049,738
Research		124,491	192,487
State Levies		0	3,030
Strategic Plan		0	16,362
Telephone		468,551	413,408
		<u>12,728,812</u>	<u>12,422,622</u>
<b>TOTAL EXPENDITURE</b>		<b>34,485,440</b>	<b>35,937,206</b>
<b>OPERATING SURPLUS (DEFICIT) FOR YEAR</b>		<b>1,990,510</b>	<b>(33,882)</b>
Add Surplus on Disposal of Assets	18	724,435	419,699
<b>NET SURPLUS (DEFICIT) FOR YEAR</b>		<b>2,714,945</b>	<b>385,817</b>
Add Accumulated Funds at Beginning of Year		37,282,522	36,896,705
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<b>39,997,467</b>	<b>37,282,522</b>

(The attached Notes 1 to 26 form part of these Accounts)

COPY

C

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING  
AND KINDRED INDUSTRIES UNION OF WORKERS  
WESTERN AUSTRALIAN STATE COUNCIL**

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2002**

	Note	2002 \$	2001 \$
<b>INCOME</b>			
Remittances from National Council			
General Fund		429,000	488,000
Local Purpose		3,727	2,259
Interest Received From Bank		234	505
<b>TOTAL INCOME</b>		<u>432,961</u>	<u>490,764</u>
<b>EXPENSES</b>			
Affiliation Fees		43,068	44,659
Bank Charges & Other		463	1,568
Computing		1,771	2,952
Delegations – Employees		53,023	85,626
Delegations – Members		22,358	11,550
Donations		6,565	-
Freight		5,658	5,559
Fringe Benefits Tax		16,156	5,595
Office Expenses		16,409	14,059
Grants to Own and Other Trades		-	1,407
Insurance		19,754	16,732
Library Expenses		-	9,576
Motor Vehicle Expenses		49,331	61,177
<b>BALANCE CARRIED FORWARD</b>		<u>234,556</u>	<u>260,460</u>

**AUTOMOTIVE, FOOD, METAL, ENGINEERING, PRINTING  
& KINDRED INDUSTRIES UNION  
SOUTH AUSTRALIAN STATE COUNCIL GENERAL FUND**

**STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2002**

2001		2002
\$		\$
	<b><u>LESS PAYMENTS</u></b>	
21,766	Affiliation Fees	60,763
7,892	Audit and Accounting	9,155
2,234	Bank and Government Charges	997
	Collectors Expenses	18
1,742	Computing (Data Processing)	5,103
184,474	Delegations - Expenses	145,644
6,638	Delegations - Fees and Allowances	
	Donations	2,247
260	Election Expenses	
1,449	Freight	147
8,463	Fringe Benefits Tax	40,143
31,962	General Office Expenses	28,835
955	Grants to Own and Other Trades	
10,826	GST Tax Account	
20,645	Insurance - Workcover	
271	Insurance - Other	15,052
47,003	Legal Fees	69,006
13,536	Library	
	Motor Vehicle Expenses	60,324
3,059	- ACC Repairs	
5,517	- Registration	
61,104	- Running Expenses	
141	- Car Kits	
	Newsletters	1,020
8,975	Organising Unit	264
61,299	Payroll Tax	51,237
	Photocopying Charges	12,060
14,170	Postage	18,637
46,102	Printing and Stationery	18,938
353	Publicity	3,060
3,026	Rent	
	Research	14,393
227	Tapes, Cassettes and Accessories	
70,016	Telephone, Telex and Mobiles	84,739
<b>\$590,573</b>	<b><u>TOTAL PAYMENTS</u></b>	<b>\$641,782</b>

TO BE READ IN CONJUNCTION WITH THE NOTES TO ACCOUNTS

E

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED IN-**  
**DUSTRIES UNION**

**TASMANIAN STATE COUNCIL GENERAL FUND**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2002**

<u>2001</u>	<u>NOTE</u>	<u>2002</u>
\$		\$
<u>General Fund</u>		
<u>Receipts</u>		
165,000		205,000
1,668		1,522
427		132
13,562	7	-
<u>180,657</u>		<u>206,654</u>
 <u>Less Payments</u>		
8,993		8,993
582		395
0		448
10,250		26,292
54,194		51,164
334		368
1,442		3,713
5,141		5,255
5,096		5,232
309		-
24,961		18,093
24,374		24,410
4,261		4,676
18,721		21,119
(4,275)	6	7,168
318		748
19,837		18,313
(4,450)		-
1,057		2,687
<u>171,145</u>		<u>199,074</u>
9,512		7,580
3,756		13,268
		(1st October 2001)
<u>13,268</u>		<u>20,848</u>

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED IN-**  
**DUSTRIES UNION**

F

AUTOMOTIVE, FOOD, METALS, ENGINEERING  
PRINTING AND KINDRED INDUSTRIES UNION

VICTORIAN STATE COUNCIL GENERAL FUND

Detailed Statement of Income & Expenditure  
for the year ended 30 September, 2002

	Year ended 30 Sep 2002 (\$)	Year ended 30 Sep 2001 (\$)
<b>INCOME</b>		
Bank Interest	3,010	6,212
Remittances from National Council		
- General Fund	2,160,000	2,120,000
Remittance from National Council - L.P.F.	18,682	18,582
GST expensed in prior year in error	-	29,090
	2,181,692	2,173,884
<b>EXPENDITURE</b>		
Affiliation fees	154,825	197,858
Bank Charges	2,692	4,254
Data Processing and other	2,851	323
Delegation Expenses	293,683	287,200
Donations	13,645	-
Election expenses	-	280
Freight	2,831	5,165
Fringe Benefits Tax	91,071	30,654
General Office expenses	65,039	46,650
Grants to own and other trades	-	9,844
Insurance	187,372	268,788
Library and research	11,973	12,080
Motor Vehicle Expenses	191,901	291,014
Payroll Tax	259,279	225,519
Postage	51,500	34,952
Printing and Stationary	261,433	206,166
Professional Services	262,022	216,039
Rents Paid	-1,300	1,509
Salaries	3,960	1,300
School expenses	-	5,817
Telephone & Teletax	225,587	287,298
Sundry Expense	17	13,209
	2,080,382	2,145,919
<b>TOTAL PAYMENTS</b>		
<b>OPERATING SURPLUS/(DEFICIT)</b>	101,310	27,965

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING & KINDRED INDUSTRIES UNION**

**NEW SOUTH WALES STATE COUNCIL GENERAL FUND**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE  
YEAR ENDED 30 SEPTEMBER 2002**

	Note	<u>2002</u> \$	<u>2001</u> \$
<b>GENERAL FUND</b>			
<b>INCOME</b>			
Remittances from National Council General Fund		1,055,000	1,144,000
Local Purpose Allocation		15,627	9,654
Interest Received		693	1,287
Sundry Income		0	602
<b>TOTAL INCOME</b>		<u>1,071,320</u>	<u>1,155,543</u>
<b>EXPENDITURE</b>			
Affiliation Fees		39,095	31,299
Bank Charges		1,807	3,332
Data/Processing		6,241	7,583
Delegation Expenses		92,618	123,781
Delegation - Fees and Allowances		35,947	12,516
Donations		11,557	0
Freight		3,417	9,000
Fringe Benefits Tax		25,518	(525)
Funeral Benefits		0	404
General Office Expenses		48,057	41,365
Grants to Own and Other Trades		0	2,743
Insurance		43,554	16,465
Library		0	3,882
Motor Vehicle Expenses		190,410	231,908
Newsletter Expenses		34,832	19,215
Organising Unit		0	19,096
Payroll Tax		189,318	170,327
Postage		35,422	31,176
Printing and Stationery		77,274	81,340
Professional Services	3	83,717	142,070
Rent		2,340	2,310
Sundry Expenditure		5,846	6,578
Telephone		138,467	139,782
<b>TOTAL EXPENDITURE</b>		<u>1,065,437</u>	<u>1,095,647</u>
<b>NET SURPLUS FOR THE YEAR</b>		5,883	59,896
Accumulated Funds at beginning of the Year		<u>102,112</u>	<u>42,216</u>
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<u>107,995</u>	<u>102,112</u>

(The attached Notes 1 to 3 form part of these Accounts)

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AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION

QUEENSLAND STATE COUNCIL GENERAL FUND

STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED  
30 SEPTEMBER 2002

	2002	2001
	\$	\$
<b>EXPENSES FOR YEAR</b>		
<b>Employee Expenses</b>		
Payroll Tax	79,845	81,998
Salaries Employees	1,506	13,764
<b>Other Expenses</b>		
Affiliation Fees	75,835	57,652
Bank Charges	1,057	2,883
Data Processing	276	894
Delegation Expenses	135,821	213,532
Freight	9,692	9,195
Fringe Benefits Tax	16,834	15,948
General Office Expenses	34,702	27,790
Donations	6,547	2,007
Insurance	9,437	7,392
Library and Research	1,204	7,882
Membership Cards	450	-
Motor Vehicle Expenses	79,248	104,923
Organising Unit	-	9,129
Postage	24,052	19,322
Printing & Stationery	42,849	62,053
Professional Services		
Audit Fees	9,152	13,860
Legal Fees	77,509	30,350
Newsletter and Publicity	54,293	-
Telephone and Facsimile	90,973	91,974
Sundry Expenses	-	1,799
<b>TOTAL EXPENSES</b>	<b><u>751,282</u></b>	<b><u>774,347</u></b>
<b>SURPLUS/(DEFICIT) FOR YEAR FROM ORDINARY ACTIVITIES</b>	<b><u>14,838</u></b>	<b><u>22,259</u></b>





## AUSTRALIAN INDUSTRIAL REGISTRY

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 9653 8200  
Fax: (03) 9654 6812

Our Ref:PH:188V

Mr Doug Cameron  
National Secretary  
Automotive, Food, Metals, Engineering, Printing  
and Kindred Industries Union  
PO Box 160  
GRANVILLE NSW 2142

Dear Mr Cameron,

**Re: Financial Statements - Automotive, Food, Metals Engineering, Printing and Kindred Industries Union - Workplace Relations Act 1996**

Financial Statements -	National Council	[FR2001/148]
	New South Wales	[FR2001/149]
	Queensland	[FR2001/150]
	Western Australia	[FR2001/151]
	South Australia	[FR2001/152]
	Tasmania	[FR2001/153]
	Victoria	[FR2001/154]

Statement of Donations - National Council for year ended 30 September 2000.

I have received your correspondence dated 27 March 2001 accompanied by the abovementioned documents of the organisation for the financial year ended 30 September 2000. The documents were received in this office on 30 March 2001.

The documents have been filed.

Various income and expenditure statements indicate disclosures in relation to "Grants to Own and Other Trades" for the following Councils:

National	\$28,658
New South Wales	\$17,340
Victoria	\$16,046

Section 269(1) of the Act requires an organisation to lodge in the Registry as soon as practicable after each financial year a statement setting out the relevant particulars about each loan, grant and donation of an amount exceeding \$1,000 made by the organisation during the financial year.

Accordingly, please lodge in the Registry a statement detailing any loans, grants or donations exceeding \$1,000 in respect of each State Council. The statement must include particulars required by ss269(4) and (5) of the Act.

The following matters about the financial reporting requirements of the Act are advised for your assistance when preparing future returns; no further action is requested in respect of the documents filed:

South Australian Branch

Auditor's Report

The accounting officer's and the committee of management's certificates are both dated 22 November 2000. As the auditor is required to take these certificates into account when preparing their report - refer subsection 276(4)(ii) and subregulation 109(1) - their dates should have been no later than the date of the auditor's report which was 30 October 2000.

Committee of Management's Certificate

In Part (iv) of the certificate the committee of management is required to certify whether or not the State Council had complied with the requirements of section 279 in respect of the financial accounts of the immediately preceding financial period, that is the year ended 30 September 1999. This part of the certificate always refers back to the preceding year.

Tasmanian Branch

Committee of Managements Certificate

My comments under this heading for the South Australian Branch similarly apply.

If you wish to discuss this letter I may be contacted on 03 86617990.

Yours sincerely,



Paul Herrod  
for Deputy Industrial Registrar  
19 April 2001



## AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

Level 42, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0401

Mr Doug Cameron  
National Secretary  
Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union  
P.O. Box 160  
GRANVILLE NEW SOUTH WALES 2142

Dear Mr Cameron,

### **Financial Statements - Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union - National Council and State Councils - year ended 30 September 2001**

Receipt is acknowledged of the correspondence under your signature dated 26 March and 11 April 2002, lodged respectively in the Industrial Registry on 28 March and 16 April 2002. The correspondence and accompanying documentation refers to the returns required under the *Workplace Relations Act 1996* ("the Act") in respect of the financial affairs of the organisation's National Council and each State Council as follows:

- National Council [FR 2002/225];
- New South Wales State Council [FR 2002/226];
- Queensland State Council [FR 2002/227];
- South Australia State Council [FR 2002/228];
- Tasmania State Council [FR 2002/229];
- Victorian State Council [FR 2002/230];
- Western Australia State Council [FR 2002/231];

Please note that receipt is also acknowledged of the statement of loans, grants and donations made by the National and various State Councils for the financial period ended 30 September 2002. This statement will be the subject of separate correspondence.

With the exception of that material which pertains to the Tasmanian State Council, each of the documents have been filed.

Further action is required of the Tasmanian State Council before the documentation, to which FR2002/229 refers, can be filed. In particular, no Committee of Management certificate executed on behalf of the Tasmanian State Council has been lodged. This certificate forms part of the financial accounts required to be prepared under section 273 of the Act (refer regulation 109(1)(b)) and its lodgement is therefore necessitated by section 280 of the Act.

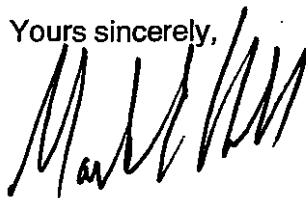
Could you please arrange for lodgement by the Tasmanian State Council of a copy of the Committee of Management Certificate previously executed on behalf of that State Council.

One matter arises concerning the financial reporting obligations of the Act as they concern the South Australian Branch of the organisation per FR2002/228. While no further action is presently required of either the organisation or of the South Australian Branch, could you please bring to the attention of the South Australian State Council the following aspect of the Act's obligations to assist in the preparation of future returns.

The Act provides certain timescale requirements for the preparation of accounts and statements, the making by the auditor of a report, the distribution of the audited accounts to the membership and the subsequent presentation of the material to, relevantly, a meeting of the Branch committee of management. Section 276 of the Act places a duty on the organisation's Auditor to make a report which expresses certain opinions. The Auditor in his Report is required to give an opinion in respect of accounts and statements prepared in accordance with section 273 of the Act. By the combined effect of subsection 276(4)(a)(ii), section 273 and Regulation 109, the Auditor must consider, inter alia, the Certificates of the Accounting Officer and Committee of Management when forming those opinions. The Certificates must therefore be executed no later than the date of the Auditor's Report. In the instant matter, the Auditor's Report is dated 30 October 2001 whereas the Accounting Officer's and Committee of Management certificates are each dated 21 November 2001. It is noted that this issue was raised in respect of the preceding accounts prepared by the South Australian State Council (FR2001/152 refers)

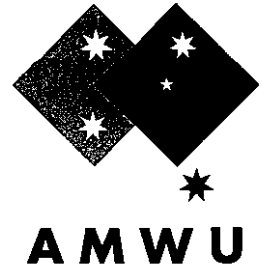
Please contact me by telephone on 03 8661 7785 should you wish to discuss this letter or if you require any further information on the financial reporting requirements of the Act.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Mark Elliott', written in a cursive style.

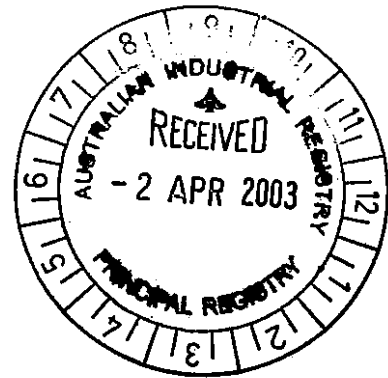
Mark Elliott  
Statutory Services Branch.

8 August 2002



26 March 2003

Industrial Registrar  
Australian Industrial Relations Commission  
80 Collins Street  
MELBOURNE VIC 3000



Dear Sir,

I certify that the Balance Sheets forwarded to you are a true and correct copy of the Reports, Accounts and Statements presented to meetings of the Union's branches and National Council during March in accordance with the provision of the Workplace Relations Act.

Yours faithfully

DOUG CAMERON  
NATIONAL SECRETARY

WORKING FOR YOU

Australian Manufacturing  
Workers' Union  
Registered as AFMEPKIU  
National Office  
Level 4 133 Parramatta Rd  
GRANVILLE NSW 2142  
PO Box 160 Granville 2142  
Telephone 02 9897 9133  
Facsimile 02 9897 9274  
amwu2@amwu.asn.au

FR 2003/59

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2002**

**COPY**

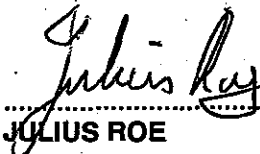
**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, **JULIUS ROE**, and **DAVID HARRISON**, being two members of the Committee of Management of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, National Council General Fund, do state on behalf of the Committee, and in accordance with a resolution passed by the Committee that:-

- [i] In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 30 September 2002.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 September 2002, in accordance with the rules of the Union.
- [iii] To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under Sub-Section 274 [2] of the Workplace Relations Act, 1996), or copies of these records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Union.
- [iv] The Union has complied with Sub-Sections 279 [1] and [6] of the Workplace Relations Act, 1996 in relation to the financial accounts in respect of the year ended 30 September 2001, and the Auditors' Report thereon.

  
.....  
**JULIUS ROE**

  
.....  
**DAVID HARRISON**

3 December 2002

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, **DOUGLAS CAMERON**, being the Officer responsible for keeping the accounting records of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, National Council General Fund, certify that as at 30 September 2002, the number of members of the Union was 146,782.

In my opinion:

- [i] The attached accounts show a true and fair view of the financial affairs of the Union as at 30 September 2002.
- [ii] A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union.
- [iii] Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- [iv] With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- [v] All loans or other financial benefits granted to persons holding office in the Union during the financial year were authorised in accordance with the rules of the Union; and
- [vi] The register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.

  
.....  
**DOUGLAS CAMERON**

3 December 2002



**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE  
YEAR ENDED 30 SEPTEMBER 2002**

	Note	2002 \$	2001 \$
<b>INCOME</b>			
Contributions		30,922,313	30,180,376
Interest on Investments		683,799	565,256
Interest on Loans		4,114	9,319
State Levies		0	3,030
Rent Received	10	4,586,626	4,833,055
Sundry Income	11	279,098	312,288
<b>TOTAL INCOME</b>		<u>36,475,950</u>	<u>35,903,324</u>
<b>EXPENDITURE</b>			
<b>Depreciation</b>			
Buildings		962,262	951,412
Computer Installation		546,113	470,583
Furniture & Fittings		164,994	166,231
Motor Vehicles		574,098	852,198
		<u>2,247,467</u>	<u>2,440,424</u>
<b>Employee Benefits Expense</b>			
Salaries	17	12,326,743	13,046,947
Redundancies	16	100,877	495,989
Annual Leave Increase in Provision		251,603	256,105
Long Service Leave Increase in Provision		259,515	275,904
Fringe Benefits Tax	12	70,648	204,630
Payroll Tax		155,337	165,983
Superannuation		1,255,337	1,406,400
		<u>14,420,060</u>	<u>15,851,958</u>
<b>State Council Net Expenditure</b>	9	<u>5,089,101</u>	<u>5,222,202</u>

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**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE  
YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]**

	Note	2002 \$	2001 \$
<b>EXPENDITURE [Cont'd]</b>			
<b>Other Expenses</b>			
Affiliation Fees		505,344	591,667
Bank and Government Charges		146,600	231,544
Building Expenses		2,643,824	2,012,960
Collectors Expenses		93,889	76,447
Computing	13	814,978	964,828
Delegations	14	761,352	551,116
Donations		46,440	124,543
Freight		15,378	56,601
Funeral Benefits		120,427	164,552
General Office Expenses		140,139	121,133
Hardship Fund		0	46,312
Insurance		136,495	78,479
IMF Congress		78,878	250,000
Interest Paid		904,955	1,038,776
Mailing and Printing - State M/C Cards		356,131	505,652
Marginal Seats Campaign		0	255,280
MISTAS		44,069	104,201
Motor Vehicle Expenses	19	671,291	282,629
Organising Unit	20	916,841	406,118
Postage		36,550	40,473
Printing and Distribution - AMWU News		428,318	435,770
Printing and Distribution - Newsletters		146,416	62,262
Printing and Stationery		583,804	583,268
Professional Services	15	367,289	610,394
Publicity		204,034	152,592
Rent Paid	10	1,972,328	2,049,738
Research		124,491	192,487
State Levies		0	3,030
Strategic Plan		0	16,362
Telephone		468,551	413,408
		<u>12,728,812</u>	<u>12,422,622</u>
<b>TOTAL EXPENDITURE</b>		<u>34,485,440</u>	<u>35,937,206</u>
<b>OPERATING SURPLUS (DEFICIT) FOR YEAR</b>		1,990,510	(33,882)
Add Surplus on Disposal of Assets	18	724,435	419,699
<b>NET SURPLUS (DEFICIT) FOR YEAR</b>		2,714,945	385,817
Add Accumulated Funds at Beginning of Year		<u>37,282,522</u>	<u>36,896,705</u>
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<u>39,997,467</u>	<u>37,282,522</u>

(The attached Notes 1 to 26 form part of these Accounts)

**COPY**

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2002**

	Note	2002 \$	2001 \$
<b>ACCUMULATED FUNDS</b>		<u>39,997,467</u>	<u>37,282,522</u>
<b>Represented by Net Assets as follows</b>			
<b>CURRENT ASSETS</b>			
<b>Cash Assets</b>	7	<u>3,724,822</u>	<u>2,091,478</u>
<b>Receivables</b>			
Accrued Interest		41,383	121,432
Prepayments		490,137	558,535
Sundry Debtors	8	342,376	298,546
Loans secured by mortgage		<u>61,405</u>	<u>2,596</u>
		<u>935,301</u>	<u>981,109</u>
<b>Investments</b>			
Short Term Deposits		16,486,777	10,986,777
Sundry Investments		<u>1,462,645</u>	<u>1,468,907</u>
		<u>17,949,422</u>	<u>12,455,684</u>
<b>TOTAL CURRENT ASSETS</b>		<u>22,609,545</u>	<u>15,528,271</u>
<b>NON CURRENT ASSETS</b>			
<b>Receivables</b>			
Loans secured by mortgage		<u>0</u>	<u>61,406</u>
<b>Property, Plant and Equipment</b>			
Computer Equipment	3	734,354	1,137,628
Furniture and Fittings	4	408,554	532,683
Motor Vehicles	5	742,315	2,043,228
Properties	6	<u>37,582,506</u>	<u>38,309,571</u>
		<u>39,467,729</u>	<u>42,023,110</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>39,467,729</u>	<u>42,084,516</u>
<b>TOTAL ASSETS</b>		<u>62,077,274</u>	<u>57,612,787</u>

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**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2002 (Cont'd)**

	Note	2002 \$	2001 \$
<b>LESS LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
<b>Payables</b>			
Sundry Creditors		374,791	276,091
Trust - Grants (including M.E.R.T)		1,315,848	1,075,314
National Council Political Fund		956,949	1,038,119
Hardship Fund	23	1,293,058	29,665
Education Fund	24	804,679	267,419
IMF Congress Account		0	239,887
Fairfax Chapel Dispute Fund		40,555	38,899
Australian Printing Federation		33,023	31,674
York Endowment		46,313	44,422
		<u>4,865,216</u>	<u>3,041,490</u>
<b>Interest-bearing Liabilities</b>			
Bank Bills Payable		<u>8,224,983</u>	<u>8,253,618</u>
<b>Provisions</b>			
Provision for Annual Leave		1,948,922	1,964,685
Provision for Long Service Leave		2,590,495	2,620,282
		<u>4,539,417</u>	<u>4,584,967</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>17,629,616</u>	<u>15,880,075</u>
<b>NON CURRENT LIABILITIES</b>			
<b>Interest-bearing Liabilities</b>			
Bank Bills Payable		<u>4,450,191</u>	<u>4,450,190</u>
<b>TOTAL LIABILITIES</b>		<u>22,079,807</u>	<u>20,330,265</u>
<b>NET ASSETS</b>		<u>39,997,467</u>	<u>37,282,522</u>

[The attached Notes 1 to 26 form part of these Accounts]

**COPY**

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 30 SEPTEMBER 2002**

	Note	2002 \$	2001 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Contributions Received		30,922,313	30,180,376
State Levies Received		0	3,030
Payments to Suppliers and Employees		(30,553,910)	(32,456,107)
Interest Received		848,208	727,633
Rent Received		2,950,717	3,092,534
Sundry Income		279,098	312,288
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	26	<u>4,446,426</u>	<u>1,859,754</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Investments		505,361	0
Proceeds from Sale of Property, Plant and Equipment		998,752	3,539,094
Proceeds from Repayment of Mortgage Loans		2,597	103,570
Receipts for Other Funds		2,878,999	2,100,486
Payments for Property, Plant and Equipment		(448,428)	(329,271)
Payments for Investments		(17,074)	(46,801)
Payments for Other Funds		(1,418,572)	(1,282,783)
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>		<u>2,501,635</u>	<u>4,084,295</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Receipts from Bank Bills		930	0
Receipts on Behalf of Grants		601,411	624,474
Payments on Behalf of Grants		(417,058)	(315,408)
Repayment of Bank Bills		0	(3,600,000)
<b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>		<u>185,283</u>	<u>(3,290,934)</u>
<b>NET INCREASE IN CASH HELD</b>		7,133,344	2,653,115
Cash at Beginning of Year		13,078,255	10,425,140
<b>CASH AT END OF YEAR</b>	25	<u>20,211,599</u>	<u>13,078,255</u>

[The attached Notes 1 to 26 form part of these Accounts]

**COPY**

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2002**

**1. STATEMENT OF ACCOUNTING POLICIES**

The financial report is a general purpose financial report prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act, 1996. The report has also been prepared on the basis of historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the National Council in the preparation of the financial report.

- a) All membership contributions are paid direct to the National Council and are accounted for on a cash receipts basis.
- b) All Fixed Assets including those located at State Council Offices are recorded in the Statement of Financial Position of the National Council General Fund and all depreciation thereon is reflected in the National Council General Fund Statement of Financial Performance.
- c) Depreciation of Fixed Assets is calculated on the straight line basis in order to write the assets off over their useful lives to the National Council.
- d) Provisions for employee benefits in the form of Annual Leave and Long Service Leave have been made for the estimated entitlements of all employees, including those of State Councils, on the basis of their terms of employment.

In the case of Long Service Leave, the provision has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

- e) No provision for Income Tax is necessary as the Union is exempt from income tax under Section 50-15 of the Income Tax Assessment Act.

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

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 274 which read as follows:-

- [1] A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- [2] An organisation shall, on application made under Sub-Section [1] by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- [3] A Registrar may only make an application under Sub-Section [1] at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received of an application made at the request of the member.

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**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]**

	Note	2002 \$	2001 \$
<b>3. COMPUTER EQUIPMENT</b>			
Cost		7,169,277	7,022,039
Less Accumulated Depreciation		<u>6,434,923</u>	<u>5,884,411</u>
		<u>734,354</u>	<u>1,137,628</u>
<b>4. FURNITURE AND FITTINGS</b>			
Cost		4,594,347	4,554,134
Less Accumulated Depreciation		<u>4,185,793</u>	<u>4,021,451</u>
		<u>408,554</u>	<u>532,683</u>
<b>5. MOTOR VEHICLES</b>			
Cost		1,895,550	3,591,909
Less Accumulated Depreciation		<u>1,153,235</u>	<u>1,548,681</u>
		<u>742,315</u>	<u>2,043,228</u>
<b>6. PROPERTIES - Cost</b>			
Land		5,755,000	5,715,000
Buildings		<u>41,567,791</u>	<u>41,475,235</u>
		47,322,791	47,190,235
Less Accumulated Depreciation on Buildings		<u>9,740,285</u>	<u>8,880,664</u>
		<u>37,582,506</u>	<u>38,309,571</u>
<b>7. CASH AND BANK BALANCES</b>			
Advances and Floats		40,847	54,441
Bank Accounts			
National Council General Fund		3,278,669	980,398
State Council General Fund Accounts	9	30,555	124,500
IMF Congress Account		0	239,887
Recoverable Deposits		12,802	12,802
Cash in Transit		<u>361,949</u>	<u>679,450</u>
		<u>3,724,822</u>	<u>2,091,478</u>

**COPY**

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]**

	2002 \$	2001 \$
<b>8. SUNDRY DEBTORS</b>		
National Entitlement Security Trust	224,175	34,115
Other	<u>118,201</u>	<u>264,431</u>
	<u>342,376</u>	<u>298,546</u>
<p>National Council has transferred monies to Nest in order to secure the current provision of long service leave entitlements for its employees, officers and officials.</p>		
<b>9. STATE COUNCIL BANK BALANCES</b>		
Bank Balances at Beginning of Year	124,500	126,080
Add Transfers from National Office	<u>5,302,869</u>	<u>5,337,514</u>
	5,427,369	5,463,594
Less State Council Payments (Net)	<u>5,396,814</u>	<u>5,339,094</u>
<b>BANK BALANCES AT END OF YEAR</b>	<u>30,555</u>	<u>124,500</u>
<b>State Council Payments comprise:</b>		
State Council Net Expenditure	5,089,101	5,222,202
Movement in State Council Debtors/Creditors	<u>307,713</u>	<u>116,892</u>
	<u>5,396,814</u>	<u>5,339,094</u>
<p>State Council Net Expenditure excludes cheques drawn by National Office to pay expenditure incurred by Victorian State Council amounting to \$318,767. This expenditure has been allocated to the items in the Statement of Financial Performance to which they relate.</p>		
<b>10. RENTS RECEIVED/RENTS PAID</b>		
Rents applicable to the Union's occupancy of its own premises are assessed at market value and included in these financial accounts as both Rents Received and Rents Paid.	<u>1,635,909</u>	<u>1,740,521</u>
<b>11. SUNDRY INCOME</b>		
Lease of Equipment	7,375	11,062
Superannuation Fund Surplus	264,896	299,424
Sundry	<u>6,827</u>	<u>1,802</u>
	<u>279,098</u>	<u>312,288</u>
<b>12. FRINGE BENEFIS TAX</b>		

In the prior year National Council was responsible for the total FBT payable to the ATO, whereas in the current year the State Councils are responsible for paying their portion of FBT.

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**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
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**NATIONAL COUNCIL GENERAL FUND**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]**

	2002	2001
	\$	\$
<b>13. COMPUTING</b>		
Consultancy Fees	284,280	497,484
Maintenance	309,498	225,572
Software	84,298	31,300
Other	136,902	210,472
	<u>814,978</u>	<u>964,828</u>
<b>14. DELEGATIONS</b>		
Employees	514,687	
Members	143,308	
	<u>657,995</u>	<u>481,319</u>
International	103,357	69,797
	<u>761,352</u>	<u>551,116</u>
<p>National Council altered the method of allocating this expenditure item and thus comparatives are not available.</p>		
<b>15. PROFESSIONAL SERVICES</b>		
Auditors		
Audit Fees	52,000	52,000
Other Services	9,975	2,000
	<u>61,975</u>	<u>54,000</u>
Legal Expenses	305,314	556,394
	<u>367,289</u>	<u>610,394</u>
<b>16. SALARIES - REDUNDANCIES</b>		
Payments to Employees	68,302	148,611
Payments to Officials	32,575	347,378
	<u>100,877</u>	<u>495,989</u>
<b>17. SALARIES</b>		
Employees	3,057,937	
Officers and Officials	9,268,806	
	<u>12,326,743</u>	<u>13,046,947</u>
<p>National Council altered the method of allocating this expenditure item and thus comparatives are not available.</p>		

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**NATIONAL COUNCIL GENERAL FUND**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]**

	2002	2001
	\$	\$
<b>18. SURPLUS ON DISPOSAL OF ASSETS</b>		
Computer Installation	0	(49)
Investments - Shares	482,025	0
Motor Vehicles	(44,214)	(95,469)
Properties	286,524	511,246
Sale of Surplus Furniture	100	3,971
	<u>724,435</u>	<u>419,699</u>
<b>19. MOTOR VEHICLE EXPENSES</b>		
Leasing	568,062	186,522
Registrations and Running Expenses	103,229	96,107
	<u>671,291</u>	<u>282,629</u>
<b>20. ORGANISING UNIT</b>		
Salaries - Employees	0	77,002
- Officials	704,560	310,029
Other	212,281	19,087
	<u>916,841</u>	<u>406,118</u>
<b>21. OPERATING LEASE COMMITMENTS</b>		
In respect of computer equipment and motor vehicles, payable:		
- not later than 1 year	900,188	429,803
- later than 1 year but not later than 5 years	924,865	698,622
	<u>1,825,053</u>	<u>1,128,425</u>
<b>22. CAPITAL COMMITMENTS</b>		
National Council has entered into a contract for the purchase of a strata property in East Perth at a cost of \$975,000. The purchase will be funded by the sale of the West Perth property for \$1,363,636. (Book Value \$ 1,409,906) This loss has not been provided for in these accounts.		
<b>23. HARDSHIP FUND</b>		
Balance brought forward	29,665	0
Add Contributions	1,611,793	802,252
Less Benefit Payments	348,400	772,587
	<u>1,293,058</u>	<u>29,665</u>

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**NATIONAL COUNCIL GENERAL FUND**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]**

	Note	2002 \$	2001 \$
<b>24. EDUCATION FUND</b>			
Balance brought forward		267,419	0
Add Contributions		<u>537,260</u>	<u>267,419</u>
		<u>804,679</u>	<u>267,419</u>
<b>25. RECONCILIATION OF CASH</b>			
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the balance sheet as follows			
Cash and Bank Balances	7	3,724,822	2,091,478
Short Term Deposits		<u>16,486,777</u>	<u>10,986,777</u>
		<u>20,211,599</u>	<u>13,078,255</u>
<b>26. CASH FLOW INFORMATION</b>			
<b>Reconciliation of Cash Flow from Operations with Net Surplus</b>			
Net Surplus		2,714,945	385,817
<b>Non-Cash Flows in Net Surplus</b>			
Depreciation		2,247,467	2,440,424
Decrease in Provisions for Employee Entitlements		(45,550)	(224,513)
Surplus on Sale of Property, Plant and Equipment		(724,435)	(419,699)
Transfer of Interest to Other Funds		80,246	76,231
<b>Changes in Assets and Liabilities</b>			
Increase in Creditors (Decrease 2001)		98,700	(490,481)
Decrease in Accrued Interest		80,049	76,827
Decrease in Prepayments (Increase 2001)		68,398	(9,230)
Increase in Sundry Debtors		(43,830)	(21,849)
Decrease in Accrued Interest on Borrowings (Increase 2001)		<u>(29,564)</u>	<u>46,227</u>
<b>CASH FLOWS FROM OPERATIONS</b>		<u>4,446,426</u>	<u>1,859,754</u>

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**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**NATIONAL COUNCIL GENERAL FUND**

**INDEPENDENT AUDIT REPORT**

To the members of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union.

**SCOPE**

We have audited the financial report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, National Council General Fund for the year ended 30 September 2002 as set out on pages 2 to 14. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial report and the information it contains. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and 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 Australian accounting standards and other mandatory professional reporting requirements in Australia and other statutory requirements so as to present a view of the Union which is consistent with our understanding of its financial position, the results of its operations and its cash flows.

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

**AUDIT OPINION**

We have received all the information and explanations required for the purposes of our audit.

In our opinion:

- (i) There were kept by the Union in respect of the period under review, satisfactory records detailing the sources and nature of income of the Union [including income from members] and the nature and purposes of expenditure, and
- (ii) The attached financial report including the Certificates of the Committee of Management and the Accounting Officer is prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The financial report has been prepared from the accounting records of the Union and is properly drawn up so as to give a true and fair view of:
  - [a] the financial position of the Union as at 30 September 2002; and
  - [b] the financial performance of the Union for the year ended on that date;

and is in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia.



**A.J. WILLIAMS & CO.**  
Chartered Accountants.



**D.S. McLEAN.**  
Registered Company Auditor.  
SYDNEY NSW 2000  
3 December 2002

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