



**Australian Government**  
**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

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 2003**

<b>National Council</b>	<b>FR2004/242</b>
<b>Victoria</b>	<b>FR2004/243</b>
<b>New South Wales</b>	<b>FR2004/244</b>
<b>Queensland</b>	<b>FR2004/245</b>
<b>Tasmania</b>	<b>FR2004/246</b>
<b>South Australia</b>	<b>FR2004/247</b>
<b>Western Australia</b>	<b>FR2004/248</b>

I acknowledge receipt 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 2003. The documents were lodged in the Industrial Registry on 21 April 2004.

I also acknowledge receipt of a s269(1) statement setting out the total loans, grants and donations made by the organisation during the year ending 30 September 2003. This statement, which was received with the abovementioned documents, has been placed on a file that is not available to the general public.

The financial returns for the National Office and the New South Wales, Queensland, South Australian, Tasmanian and Western Australian Branches have been filed. The financial return for the Victorian Branch will be filed once the revised certificate from the Victorian State Secretary has been received (as discussed below).

The following matters require your further attention:

**Victorian Branch**

The Act requires that there be an interval of at least 7 days between the finalisation of a branch's accounts, certificates and auditor's report and the presentation of these documents to a meeting. The 7 day interval seeks to ensure that members have sufficient time to view financial documents in detail prior to endorsing them at a meeting. This requirement is set out in subsection 279(6) of the Act.

It is noted that the Accounting Officer's Certificate, the Committee of Management's Certificate and the Auditor's Report for the Victorian branch were all *signed* and *presented* to a meeting on the same day (12 November 2003) and therefore the minimum interval of seven days has not been met.

Action required: The documents are required to be presented to another meeting of the Victorian Branch under section 279(6). A revised Secretary's Certificate should then be forwarded by the Victorian Secretary to the Registry to confirm that this has been done.

### **Political Fund - disclosure of donations - s269(1)**

The financial documents for the National Office for year ending 30 September 2003 include a separately audited return for the Political Fund, showing comparative figures for that Fund for year ending 30 September 2002. In the two financial years the amounts for donations disclosed from the Political Fund (\$156,500 for 2002; \$20,350 for 2003) are inconsistent with the total donations disclosed by the National Office and branches for the same period (\$46,440 for 2002; \$32,887 for 2003).

On its face it appears that all donations may not have been fully disclosed by the National Office and branches in the year ending 30 September 2002. Further, for the year ending 30 September 2003 it is not clear whether the donations of \$20,350 disclosed by the Political Fund are included in the \$32,887 total provided by the National Office and branches or whether the \$20,350 is an additional amount. While we have taken into account that the classification of certain items as 'donations' are sometimes more accurately identified as 'affiliation fees', and vice versa, we seek clarification in this respect.

Regulation 107(a), which applies to the subject reports, seeks to deliniate between 'affiliation fees' and 'donations' in the following way:

*"(ix) the total amount paid by the organisation as fees and periodic contributions in respect of its affiliation to any political party, any federation, congress, council or group of organisations, or any international body having an interest in industrial matters...*

*(xiii) the total amount of donations or grants made by the organisation:"*

Action required (Y/E 30 Sep 2002): Subject to the above comments, the organisation should lodge a revised s269(1) statement which sets out the relevant details for *all* donations made by the organisation in excess of \$1,000 during that year.

Action required (Y/E 30 Sep 2003): If the \$20,350 itemised as a donation in the Political Fund is an additional amount, the organisation should lodge a revised s269(1) statement to provide the relevant particulars for all donations made in excess of \$1,000.

The following matters are advised for your assistance when preparing future financial documents -

### **Victorian Branch - Remuneration paid to officers or employees?**

The Victorian Branch accounts disclosed an amount of \$17,805 for 'Salaries' but did not indicate whether this was paid to *officers* or *employees* as presently required by reg 107(a)(xiv) & (xv) and will in future be required by the RAO Financial Reporting Guidelines (see [www.airc.gov.au/organisations/rao/rao.html](http://www.airc.gov.au/organisations/rao/rao.html) (at points 11(g) and (h))).

Future financial returns for this branch should ensure that this information is clearly disclosed.

## **Tasmanian Accounting Officer's Certificate undated**

The Tasmanian Accounting Officer's Certificate was undated. All such documents should be dated as a matter of course.

### **Future financial returns to be lodged under Schedule 1B (RAO Schedule)**

On 12 May 2003 all provisions concerning registered organisations were amended and removed from the *Workplace Relations Act 1996* and now form Schedule 1B to the Act (the *RAO (Registration and Accountability of Organisations) Schedule*). The new financial reporting requirements under the RAO Schedule will apply to the next financial reports for year ending 30 September 2004.

The RAO Schedule is available at:

- [http://www.airc.gov.au/procedures/schedule\\_1b/schedule\\_1b.html](http://www.airc.gov.au/procedures/schedule_1b/schedule_1b.html)

The RAO Regulations are available at:


- <http://www.airc.gov.au/procedures/raoreg/raorg.html>.

Please also refer to the *Industrial Registrar's Reporting Guidelines for the purposes of section 253 of RAO Schedule* at:

- <http://www.airc.gov.au/organisations/rao/rao.html>.

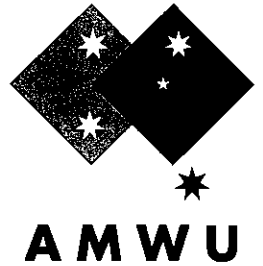
If you have any queries about any of the issues raised in this letter, or relating to the new financial reporting requirements under the RAO Schedule, please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz  
Statutory Services Branch  
Principal Registry

27 May 2004



18 February 2004

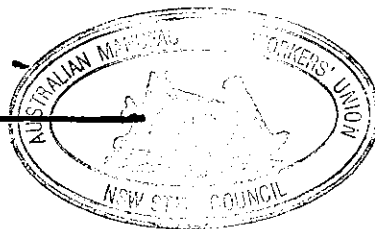
Mr DJ McMahon  
**Industrial Registrar**  
80 Colons Street  
MELBOURNE VIC 3000

Dear Sir

I certify that the attached Financial Accounts Statements for the year ended 30 September 2003, prepared in accordance with Section 281 of the Workplace Relations Act 1996, together with the Auditor's report therein, are true copies of the Accounts, Statements and Reports presented to the New South Wales State Council of the Union, at its meeting held February 6th 2004.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Paul Bastian', written over a horizontal line.



Paul Bastian  
**NSW State Secretary**

Att.

WORKING FOR YOU

AUSTRALIAN MANUFACTURING  
WORKER'S UNION  
(Registered as AFMEPKU)  
NSW STATE OFFICE  
133 Parramatta Rd  
PO Box 167  
GRANVILLE NSW 2142  
TELEPHONE 02 9897 2011  
FACSIMILE 02 9897 2219  
amwunsw@amwu.asn.au

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING & KINDRED INDUSTRIES UNION  
NEW SOUTH WALES STATE COUNCIL GENERAL FUND**

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

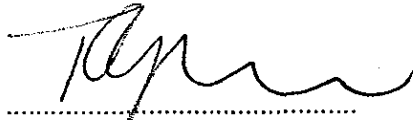
**NEW SOUTH WALES STATE COUNCIL GENERAL FUND**

**FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2003**

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING & KINDRED INDUSTRIES UNION**  
**NEW SOUTH WALES STATE COUNCIL GENERAL FUND**  
**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We **TIM AYRES**, and **PAUL ANTHONY BASTIAN**, being two members of the Committee of Management of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, New South Wales State 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 State Council as at 30 September 2003.
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 September 2003, in accordance with the rules of the State Council.
- (iii) To the knowledge of any member of the Committee, there have been during the year ended 30 September 2003 no instances where records of the State Council or other documents (not being documents containing information made available to a member of the Branch under Sub-Section 274 (2) of the Workplace Relations Act, 1996 and under section 512 (2) of the Industrial Relations Act 1991, as applied by sub-section 282(3) of the Industrial Relations Act, 1996) or copies of these records or documents, or copies of the rules of the Organisation, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, and the Industrial Relations Act, 1996, the Regulations thereto, or the rules of the State Council.
- (iv) The State Council has complied with Sub-Sections 279 (1) and (6) of the Workplace Relations Act, 1996 and Sub-Sections 517 (1) and (5) of the Industrial Relations Act, 1991, in relation to the financial accounts in respect of the year ended 30 September 2002, and the Auditors' Report thereon.



.....  
**TIM AYRES**



.....  
**PAUL ANTHONY BASTIAN**

21 November 2003

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

**NEW SOUTH WALES STATE COUNCIL GENERAL FUND**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, **PAUL ANTHONY BASTIAN**, being the Officer responsible for keeping the accounting records of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, New South Wales State Council General Fund, certify that as at 30 September 2003, the number of members of the State Council was 36,668.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the State Council as at 30 September 2003.
- (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 State Council.
- (iii) 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.
- (iv) With regard to 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 those for which the fund was operated.
- (v) No loans or other financial benefits, other than remuneration in respect of their full time employment with the State Council, were made to persons holding office in the State Council.
- (vi) The register of members of the State Council was maintained in accordance with the Workplace Relations Act, 1996 and the Industrial Relations Act, 1996.



**PAUL ANTHONY BASTIAN**

21 November 2003

**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 2003**

	Note	<u>2003</u> \$	<u>2002</u> \$
<b>GENERAL FUND</b>			
<b>INCOME</b>			
Remittances from National Council			
-General Fund		1,349,000	1,055,000
-Local Purpose Allocation		11,969	15,627
Interest Received		<u>1,217</u>	<u>693</u>
<b>TOTAL INCOME</b>		<u>1,362,186</u>	<u>1,071,320</u>
<b>EXPENDITURE</b>			
Affiliation Fees		46,805	39,095
Bank Charges		1,744	1,807
Computing		5,087	6,241
Delegation Employees		44,457	35,947
Delegation - Members		91,138	92,618
Donations		11,223	11,557
Freight		511	3,417
Fringe Benefits Tax		49,053	25,518
General Office Expenses		69,262	48,057
Insurance		45,713	43,554
Membership Cards		2,320	0
Motor Vehicle Expenses		180,382	190,410
Newsletter Expenses		23,035	34,832
Payroll Tax		196,647	189,318
Photocopying		41,377	55,203
Postage		42,255	35,422
Printing		2,535	184
Publicity		25,489	3,489
Professional Services	3	199,917	83,717
Rent		2310	2,340
Research		1,486	2,357
Salaries- Temp		680	0
Stationery		23,565	21,887
Telephone		<u>157,518</u>	<u>138,467</u>
<b>TOTAL EXPENDITURE</b>		<u>1,264,509</u>	<u>1,065,437</u>
<b>NET SURPLUS FOR THE YEAR</b>		97,677	5,883
Accumulated Funds at beginning of the Year		<u>107,995</u>	<u>102,112</u>
<b>ACCUMULATED FUNDS AT END OF YEAR</b>		<u>205,672</u>	<u>107,995</u>

(The attached Notes 1 to 4 form part of the financial report)



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

**NEW SOUTH WALES STATE COUNCIL GENERAL FUND**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2003**

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
<b>EXCESS OF ASSETS OVER LIABILITIES</b>		
State Council General Fund	<u>205,672</u>	<u>107,995</u>
<b>Represented by Net Assets as follows</b>		
Cash at Bank - State Council General Fund	28,383	30,068
Sundry Debtors - GST	176,522	81,636
- Other	<u>767</u>	<u>341</u>
<b>TOTAL ASSETS</b>	<u>205,672</u>	<u>112,045</u>
<b>CURRENT LIABILITIES</b>		
Main Train Dispute Fund	<u>0</u>	<u>4,050</u>
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>4,050</u>
<b>NET ASSETS</b>	<u>205,672</u>	<u>107,995</u>

**STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 30 SEPTEMBER 2003**

	<b>Note</b>	<b>2003</b>	<b>2002</b>
		<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Remittances from National Council			
-General Fund		1,349,000	1,055,000
-Local Purpose Allocation		11,969	15,627
Interest Received		1,217	693
Payments to Suppliers and Employees		<u>(1,363,871)</u>	<u>(1,083,013)</u>
<b>NET CASH (USED IN) OPERATING ACTIVITIES</b>	<b>4</b>	<u>(1,685)</u>	<u>(11,693)</u>
<b>NET (DECREASE) IN CASH HELD</b>		(1,685)	(11,693)
Cash at Beginning of Year		<u>30,068</u>	<u>41,761</u>
<b>CASH AT END OF YEAR</b>		<u>28,383</u>	<u>30,068</u>

(The attached Notes 1 to 4 form part of the financial report)

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

## **NEW SOUTH WALES STATE COUNCIL GENERAL FUND**

### **NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2003**

#### **1. STATEMENT OF ACCOUNTING POLICIES**

The financial report has been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements, the Workplace Relations Act, 1996 and the Industrial Relations Act, 1996. The financial 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 economic entity in the preparation of the financial report.

- a) All Membership Contributions and Entrance Fees are paid direct to the National Council.
- b) All Fixed Assets are recorded in the Accounts of the National Council and the depreciation regarding those Assets is charged in the National Council Accounts.
- c) Provision for employee benefits in the form of Long Service Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment in the Accounts of the National Council.
- d) No provision for Income Tax is necessary as the income of 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**

- (a) In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of the Sub-Sections (1), (2) and (3) of Section 274 which read as follows:-
  - (i) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
  - (ii) 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.
  - (iii) 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 because of an application made at the request of the member.
- (b) In accordance with the requirements of the Industrial Relations Act, 1996 the attention of members is drawn to the provisions of the Sub-Sections (1) and (2) of Section 512 of the Industrial Relations Act, 1991 which read as follows:-
  - (i) 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.
  - (ii) 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.

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING & KINDRED INDUSTRIES UNION**  
**NEW SOUTH WALES STATE COUNCIL GENERAL FUND**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2003 (Cont'd)**

	2003 \$	2002 \$
<b>3. PROFESSIONAL SERVICES</b>		
Audit Fees		
State Council General Fund	18,500	15,000
VBU Superannuation Funds	<u>0</u>	<u>3,850</u>
	18,500	18,850
Legal Expenses	<u>181,417</u>	<u>64,867</u>
	<u>199,917</u>	<u>83,717</u>
<b>4. CASH FLOW INFORMATION</b>		
Reconciliation of Cash Flow from Operations with Net Surplus		
Net Surplus	97,677	5,883
<b>Changes in Assets and Liabilities</b>		
(Increase)/Decrease in Sundry Debtors	(95,312)	(21,626)
Increase/(Decrease) in Sundry Creditors	(4,050)	4,050
<b>CASH FLOWS FROM OPERATIONS</b>	<u>(1,685)</u>	<u>(11,693)</u>

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

**NEW SOUTH WALES STATE COUNCIL GENERAL FUND**

**INDEPENDENT AUDIT REPORT**

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

**SCOPE**

We have audited the financial report of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, New South Wales State Council General Fund for the year ended 30 September 2003 as set out on pages 1 to 6. 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 this 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 accounting standards, other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view of the New South Wales State Council General Fund which is consistent with our understanding of its financial position and the results of its operations.

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

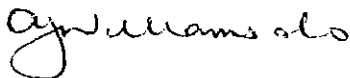
**AUDIT OPINION**

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

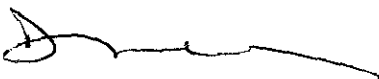
In our opinion:

- (i) There were kept by the State Council in respect of the year under review, satisfactory records detailing the sources and nature of income of the State Council (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 and section 5 10 of the Industrial Relations Act, 1991, as applied by sub-section 282(3) of the Industrial Relations Act, 1996. The report has been prepared from the accounting records of the State Council and is properly drawn up so as to give a true and fair view of:
  - (a) the financial position of the State Council as at 30 September 2003; and
  - (b) the financial performance of the State Council 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  
21 November 2003