



Australian Government
Australian Industrial Registry

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80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
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Mr Doug Cameron
National Secretary
Automotive, Food, Metals, Engineering,
Printing and Kindred Industries Union
PO Box 160
GRANVILLE NSW 2142

Dear Mr Cameron,

Attention: Mr Warren Soos

**Re: Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union
Financial Reports - year ended 30 September 2004 - Schedule 1B - Workplace
Relations Act 1996 (RAO Schedule)**

National Council	FR2004/620
Victoria	FR2004/625
New South Wales	FR2004/621
Queensland	FR2004/622
Tasmania	FR2004/624
South Australia	FR2004/623
Western Australia	FR2004/626

I refer to the financial reports lodged under s268 of the RAO Schedule for the above-mentioned organisation and its branches for the financial year ending 30 September 2004, lodged in the Industrial Registry on 1 April 2005.

The financial reports have been filed and are available for viewing at www.e-airc.gov.au/188v/.

Further information required - Grants and Donations

The Statement of Loans, Grants and Donations lodged by the National Office on 1 December 2004 under s237 of the RAO Schedule disclosed a total for grants and donations made by the National and State Offices during the financial year of \$178,736, whereas the aggregate of donations according to the financial returns listed above totals \$58,460. The reports for the National and State Offices do not appear to disclose separately any expenditure relating to grants.

In the light of this apparent inconsistency, could you provide further information regarding the above issue by Friday 6 May 2005. The inconsistency may relate to donations made by a Fund of the National Office. For example, in previous financial years the National Office has lodged a separately audited return for the Political Fund which has disclosed an amount in respect of donations.

The Reporting Guidelines require each reporting entity to identify the amount expended on grants and donations in the General Purpose Financial Report (GPFR) - see Item 11(f) at Attachment A. This obligation is in addition to the requirement to notify the details of grants

and donations under s237 of the RAO Schedule. It should be borne in mind that the words 'grant' and 'donation' have the same meaning for the purpose of the GPFR as for s237 of the RAO Schedule - see the Glossary of the Reporting Guidelines.

Comments to assist future financial reports

The comments below may assist you when you prepare financial reports in future financial years. These comments chiefly concern the correct disclosure of expenditure as required by Item 11 of the Reporting Guidelines.

'Delegation Expenses'

Many of the branches have disclosed significant amounts of expenditure as '*delegation expenses*'. While the Reporting Guidelines do not specifically require the disclosure of delegation expenses there are express mandatory requirements to disclose, amongst other things, the following items:

- 11 (g) *employee benefits to holders of office of the reporting unit;*
- (h) *employee benefits to employees (other than holders of office) of the reporting unit;*
- (i) *fees or allowances (other than any amount included in an amount referred to in subparagraphs (g) or (h) of this paragraph) to persons in respect of their attendance as representatives of the reporting unit at conferences or other meetings;....*
- (k) *expenses (other than expenses included in an amount referred to elsewhere in this paragraph) incurred in connection with meetings of members of the reporting unit and any conferences or meetings of councils, committees, panels or other bodies for the holding of which the reporting unit was wholly or partly responsible*

Accordingly, in future financial years please ensure that any 'delegation expenses' that relate to any of the above expenditure items (or to any other expenditure items specified in paragraph 11 of the Reporting Guidelines) are separately disclosed in the accounts.

Tasmanian Branch - 'Employee Expenses'

The Tasmanian Branch accounts disclose an amount for Employee Expenses of \$132,556. This would appear to be inconsistent with Note 1(e) of the Notes to the Branch Accounts which states:

No provisions is made for benefits accruing to employees in respect of wages and salaries, annual leave, long services leave and sick leave at the Branch level.

In future financial years this apparent inconsistency should be clarified - again, please refer to Item 11 of the Reporting Guidelines for a list of mandatory expenditure requirements.

Victorian Branch - Legal Expenses

While the accounts for the Victorian Branch disclosed an amount for Professional Services of \$195,840 there was no separate disclosure regarding '*legal costs and other expenses related to litigation or other legal matters*' as required under Item 11(j) of the Reporting Guidelines.

Statement of Accounting Policies - consistency between branches

The RAO Schedule requires the financial records for each of the reporting units of an organisation to be kept, as far as practicable, on a consistent basis - see s252(2) of the RAO Schedule and Item 17(e)(iv) of the Reporting Guidelines.

With respect to the above, I note that the 'Statement of Accounting Policies' of many of the branches appear to vary on a number of issues. For example, while most of the branches generally affirm that 'Salaries and Employee Entitlements' are paid by the National Council rather than the branches, the South Australian and Western Australian accounts vary as follows:

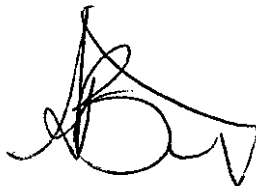
- South Australia - the relevant Note only refers to annual leave and long service leave,
- Western Australia - there is no Note regarding this issue

There are similar variations of wording between the branches regarding other issues such as Receivables, Fixed Assets, Depreciation Charges and Goods and Services Tax.

In the light of the above the branches should, to the extent that it is practicable, adopt a consistent approach and consistent wording in their respective Statement of Accounting Policies.

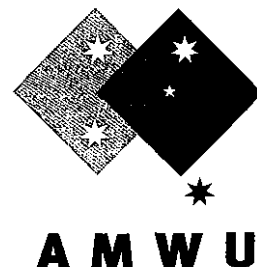
If you have any queries please contact Andrew Schultz at this Registry on (03) 8661 7799.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'A O'Brien', with a stylized flourish at the end.

Andrew O'Brien
Principal Registry
Statutory Services Branch

12 April 2005



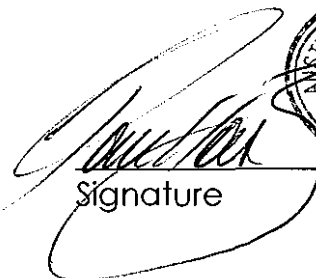
4 March 2005


CERTIFICATE

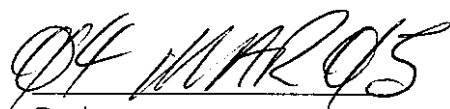
I, Paul Bastian, being the State Secretary of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union NSW State Council certify:

- that the documents lodged herewith are copies of the Full Report, referred to in section 268 of the ROA Schedule, and
- that the Full Report was provided to members in the month of January 2005, and
- that the Full Report was presented to a meeting of the Committee of Management of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union NSW State Council on 4 March 2005 in accordance with section 266 of the ROA Schedule.

Paul Bastian, State Secretary


Signature




Date

**Australian Manufacturing
Workers' Union**
(Registered as AFMEPKIU)
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

FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2004

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

OPERATING REPORT
FOR
NSW BRANCH OF THE AUSTRALIAN MANUFACTURING WORKERS' UNION

The State Council, being the Committee of Management for the purposes of the Workplace Relations Act 1996, presents its operating report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, State Council for the financial year ended 30 September 2004.

Review of the State's Principal Activities

The AFMEPKIU's principal industrial objectives are aimed at the improvement of wages and working conditions for members throughout industry. This has been done primarily by way of industrial awards and enterprise agreements. The AFMEPKIU has also been active in trying to influence governments at all levels in a wide range of political issues.

Significant Changes in Nature of Principal Activities

There were no significant changes in the nature of the State Council's principal activities during the financial year.

Results of Principal Activities

The AFMEPKIU NSW State Council's principal activities resulted in a deficit for the financial year, of \$152,994. The reason for the deficit was because the National Office refunded the State Council an amount of \$222,624 being the GST related debt outstanding and correspondingly reduced general fund remittances, which are included in income. Had income not been so reduced there would have been a surplus of \$69,630 for the financial year.

Significant Changes in the Union's Financial Affairs

No matters or circumstances arose during the reporting year, which significantly affected the financial affairs of the Union.

The Right of Members to Resign

Rule 43(8) of the AFMEPKIU Rules states that a member may resign his/her membership by notifying his/her State Secretary in writing, addressed and delivered to that officer.

"A notice of resignation from membership takes effect:

- (a) Where the member ceases to be eligible to become a member of the organisation:
- (i) On the day on which the notice is received by the organisation; or
 - (ii) On the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or

- (b) In any other case:

- (i) At the end of two weeks, after the notice is received by the organisation; or
- (ii) On the day specified in the notice;

whichever is later.

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

NEW SOUTH WALES STATE COUNCIL GENERAL FUND

Any dues payable but not paid by a former member of the organisation, in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the organisation, in a court of competent jurisdiction, as a debt due to the organisation. A notice delivered to the State Secretary shall be taken to have been received by the organisation when it is delivered.

A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered to the State Secretary.

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

Nothing in Rule 43(8) of the AFMEPKIU Rules interferes with a member's right to resign from the union as set out under section 174 of the Workplace Relations Act 1996.

State Officers or Members who are Trustees of a Superannuation Entity

The details of each officer or member of the State Council who is a trustee of a superannuation entity or an exempt public sector superannuation scheme or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation, are as follows:

Name of Trustee	Superannuation Fund	Position Held
Michelle Burgess – Union Officer	Food Industry Superannuation Trust	Trustee

Other Relevant Information

The NSW State Council is not aware of any other relevant information.

Prescribed Information Required Under the Workplace Relations (RAO) Regulations 2003

- (a) The number of persons that were recorded in the register of members on 30 September 2004 was 35,013.
- (b) The number of persons who were employees of the reporting unit on 30 September 2004 was 75, where the number of employees includes both full-time employees and part-time employees measured on a full-time equivalent basis.
- (c) The name of each person who has been a member of the Committee of Management of the State Council, at any time during the reporting period, and the period for which he or she held such a position is as follows:

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

NEW SOUTH WALES STATE COUNCIL GENERAL FUND

Name	Period Position Held
John Parkin	01.10.03 to 09.07.04
Paul Bastian	01.10.03 to 30.09.04
Tim Ayres	01.10.03 to 30.09.04
Michelle Burgess	01.10.03 to 30.09.04
Robyn Fortescue	01.10.03 to 30.09.04
Amanda Perkins	01.10.03 to 16.07.04
Garry Hingle	01.10.03 to 30.09.04
Mark Pearce	01.10.03 to 30.09.04
Bruce Campbell	01.10.03 to 30.09.04
Martin Cartwright	01.10.03 to 30.09.04
Noel Castles	01.10.03 to 30.09.04
Mark Dal Molin	01.10.03 to 07.05.04
Gerry Mohan	01.10.03 to 07.05.04
Harry Delaney	01.10.03 to 30.09.04
Mark Hoban	01.10.03 to 30.09.04
Steve Murphy	08.05.04 to 30.09.04
Ghazi Noshie	01.10.03 to 30.09.04
Wayne Phillips	01.10.03 to 30.09.04
Martin Schutz	08.05.04 to 30.09.04
Vanessa Seagrove	08.05.04 to 30.09.04
Grahame Benson	08.05.04 to 30.09.04
Annabella Case	01.10.03 to 30.09.04
Geoff Cohen	08.05.04 to 30.09.04
Marian Dzurik	08.05.04 to 30.09.04
Chris Hellyer	08.05.04 to 30.09.04
John Hewett	01.10.03 to 30.09.04
Neil Hopkins	01.10.03 to 30.09.04
Glen James	01.10.03 to 30.09.04
Ambegahahewage Jayasingha	01.10.03 to 30.09.04
Jeff Kime	08.05.04 to 30.09.04
Dennis Noel	08.05.04 to 30.09.04
Jim O'Neill	01.10.03 to 30.09.04
Gary Pond	08.05.04 to 30.09.04
Bill Simmons	08.05.04 to 30.09.04
John Stewart	01.10.03 to 30.09.04
Thomas Taylor	01.10.03 to 30.09.04

Signed in accordance with a resolution of State Council

26 November 2004

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

NEW SOUTH WALES STATE COUNCIL GENERAL FUND

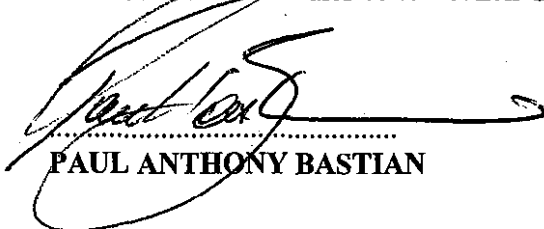
COMMITTEE OF MANAGEMENT'S STATEMENT

On the 26 November 2004 the Committee of Management of Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union New South Wales State Council General Fund passed the following resolution in relation to the general purpose financial report (GPFR) of the Committee of Management for the year ended 30 September 2004.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the State Council for the financial year ended 30 September 2004;
- (d) there are reasonable grounds to believe that the State Council will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 September 2004 and since the end of the financial year:
 - (i) meetings of the State Council were held in accordance with the rules of the organisation and the rules of the State Council; and
 - (ii) the financial affairs of the State Council have been managed in accordance with the rules of the organisation and the rules of the State Council; and
 - (iii) the financial records of the State Council have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
 - (iv) the financial records of the State Council have been kept, as far as practicable, in a consistent manner to each of the other branches and National Council of the organisation; and
 - (v) no information has been sought in any request of a member of the State Council or a Registrar under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) no orders have been made by the Industrial Registrar under section 273 of Schedule 1B to the Workplace Relations Act 1996

For the New South Wales State Council General Fund:



.....
PAUL ANTHONY BASTIAN

26 November 2004

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 2004.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held in the year ended 30 September 2004, in accordance with the rules of the State Council.
- [iii] To the knowledge of any member of the Committee, there have been no instances where records of the State Council or other documents (not being documents containing information made available to a member of the Union under Sub-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 State Council, have not been furnished, or made available to members in accordance with the requirements of the Industrial Relations Act, 1996, the Regulations thereto, or the rules of the State Council.
- [iv] The State Council has complied with Sub-Section 517(1) and (5) of the Industrial Relations Act, 1991 in relation to the financial accounts in respect of the period ended 30 September 2003 and the Auditors' Report thereon.



.....
TIM AYRES



.....
PAUL ANTHONY BASTIAN

26 November 2004

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 2004, the number of members of the Union was 35,013.

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 2004.
- [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 New South Wales Industrial Relations Act, 1996.



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PAUL ANTHONY BASTIAN

26 November 2004

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 2004**

	Note	2004 \$	2003 \$
GENERAL FUND			
INCOME			
Remittances from National Council			
-General Fund		1,107,876	1,349,000
-Local Purpose Allocation		11,525	11,969
Interest Received		1,000	1,217
Publicity & Promotions- Refund War Rally		10,631	0
Publicity & Promotions- Purchases		6,496	0
TOTAL INCOME		<u>1,137,528</u>	<u>1,362,186</u>
EXPENDITURE			
Affiliation Fees		75,238	46,805
Bank Charges		2,454	1,744
Computing		5,490	5,087
Delegation - Employees		73,152	44,457
Delegation - Members		128,036	91,138
Donations		8,090	11,223
Freight		493	511
Fringe Benefits Tax		0	49,053
General Office Expenses		71,909	69,262
Insurance		53,906	45,713
Membership Cards		0	2,320
MISTAS		34	0
Motor Vehicle Expenses		193,721	180,382
Newsletter Expenses		21,627	23,035
Payroll Tax		186,763	196,647
Photocopying		47,016	41,377
Postage		36,428	42,255
Printing		5,518	2,535
Publicity		34,032	25,489
Professional Services	4	180,841	199,917
Rent		2,503	2,310
Research		2,192	1,486
Salaries- Temp		0	680
Stationery		17,150	23,565
Telephone		143,929	157,518
TOTAL EXPENDITURE		<u>1,290,522</u>	<u>1,264,509</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR		(152,994)	97,677
Accumulated Funds at beginning of the Year		<u>205,672</u>	<u>107,995</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>52,678</u>	<u>205,672</u>

(The attached Notes 1 to 5 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 2004**

	Note	2004 \$	2003 \$
EXCESS OF ASSETS OVER LIABILITIES			
State Council General Fund		<u>52,678</u>	<u>205,672</u>
Represented by Net Assets as follows:			
Cash at Bank - State Council General Fund		(955)	28,383
Net amounts receivable National Office	3	52,764	176,522
Sundry Debtors		<u>869</u>	<u>767</u>
TOTAL ASSETS		<u>52,678</u>	<u>205,672</u>
TOTAL LIABILITIES		<u>0</u>	<u>0</u>
NET ASSETS		<u>52,678</u>	<u>205,672</u>

**STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 30 SEPTEMBER 2004**

	Note	2004 \$	2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Remittances from National Council			
-General Fund		1,330,500	1,349,000
-Local Purpose Allocation		11,525	11,969
Interest Received		1,000	1,217
Payments to Suppliers and Employees		<u>(1,372,363)</u>	<u>(1,363,871)</u>
NET CASH (USED IN) OPERATING ACTIVITIES	5	<u>(29,338)</u>	<u>(1,685)</u>
NET (DECREASE) IN CASH HELD		(29,338)	(1,685)
Cash at Beginning of Year		<u>28,383</u>	<u>30,068</u>
CASH AT END OF YEAR		<u>(955)</u>	<u>28,383</u>

(The attached Notes 1 to 5 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 2004**

I. STATEMENT OF ACCOUNTING POLICIES

This financial report is a general purpose report that has been prepared in accordance with the Workplace Relations Act 1996, the Industrial Relations Act 1996, applicable Accounting Standards and other mandatory professional reporting requirements. The financial report has been prepared on an accruals basis and on the basis of historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets. Cost is based on fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the New South Wales State Council General Fund in the preparation and presentation of the financial report:

- a) The New South Wales State Council General Fund operates as a branch of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union.
 - (i) Apart from miscellaneous interest, income represents the amount reimbursed by the National Council to cover New South Wales State Council General Fund based expenses.
 - (ii) Expenditure represents amounts paid directly by the New South Wales State Council General Fund for operational costs.
 - (iii) Other operational expenses eg: salaries which relate to the New South Wales State Council General Fund are paid for by the National Council and included in financial accounts for the National Council only.
 - (iv) 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.
 - (v) No provision for income tax is necessary, as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

b) Australian Equivalents to International Financial Reporting Standards (IFRS's)

Commencing with the year ending 30 September 2006, the branch's financial reports will be required to comply with Australian equivalents to International Financial Reporting Standards (IFRS's) instead of Australian Accounting Standards presently on issue. Comparative financial statements must also be presented in accordance with Australian equivalents to IFRS's for the year ending 30 September 2005.

The committee of Management considers that no key accounting policy changes will arise out of this transition to IFRS's. A more detailed review will be conducted during year ending 30 September 2005.

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 2004 (Cont'd)**

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 272 of Schedule 1B which read as follows:

- 1) A member of a reporting unit, or registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- 2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- 3) A reporting unit must comply with an application made under subsection (1)

In accordance with the requirements of the Industrial Relations Act, 1991 [NSW] the attention of members is drawn to the provisions of Sub-Sections (1) and (2) of Section 512 which read as follows:

- 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.
- 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 such time, prescribed by the regulations.

3. NET AMOUNTS RECEIVABLE FROM NATIONAL OFFICE

	2004	2003
	\$	\$
Net amounts receivable National Office	52,764	176,522

During the 2003/04 financial year, the AMWU National Office provided remittances to the New South Wales State Council General Fund for GST debt outstanding of \$222,624. The National Office will continue to provide funding to the New South Wales State Council General Fund in 2004/05 to enable it to continue to meet its operational requirements.

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 2004 (Cont'd)**

	2004	2003
	\$	\$
4. PROFESSIONAL SERVICES		
Audit Fees		
State Council General Fund	16,500	18,500
	<hr/>	<hr/>
	16,500	18,500
Legal Expenses	<u>164,341</u>	<u>181,417</u>
	<u>180,841</u>	<u>199,917</u>
5. CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Net Surplus (Deficit)		
Net Surplus (Deficit)	(152,994)	97,677
Changes in Assets and Liabilities		
(Increase)/Decrease in Sundry Debtors	123,656	(95,312)
Increase/(Decrease) in Sundry Creditors	0	(4,050)
	<hr/>	<hr/>
CASH FLOWS FROM OPERATIONS	<u>(29,338)</u>	<u>(1,685)</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, New South Wales State Council General Fund.

Scope

The Financial Report and the Responsibility of the Committee of Management and the Branch Secretary

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the Committee of Management's Statement, Committee of Management's Certificate and the Accounting Officer's Certificate for the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, New South Wales State Council General Fund, for the year ended 30 September 2004.

The Committee of Management and the Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996 and the Industrial Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the State Council. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996 and the Industrial Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the State Council's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

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

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996 and the Industrial Relations Act 1996.

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

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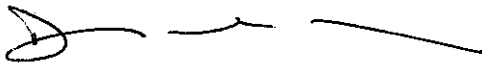
Audit Opinion

In our opinion:

- (a) the financial report of Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, New South Wales State Council General Fund is in accordance with the Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the State Council's financial position as at 30 September 2004 and its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) the financial report of Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, New South Wales State Council General Fund is in accordance with other mandatory professional reporting requirements in Australia.
- (c) We have received all the information and explanations required for the purposes of our audit.
 - (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 General Fund [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 510 of the Industrial Relations Act, 1991, as applied by Section 282(3) of the Industrial Relations Act 1996.



A.J. WILLIAMS & CO.
Chartered Accountants.



D. S. MCLEAN
Registered Company Auditor.
SYDNEY NSW 2000

26 November 2004