



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**

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

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 (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

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>.

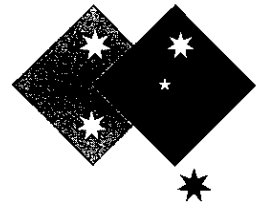
If you have any queries about any of the issues raised in this letter, or relating to the new financial reporting requirements under the RAO Schedule, please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch
Principal Registry

27 May 2004

**AMWU**

April 1, 2004

Principal Industrial Registrar
Australian Industrial Relations Commission
Naurau House
80 Collins 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 thereon, are true copies of the Accounts, Statements and Reports presented to the Queensland State Council of the Union at its meeting held on Friday 20 February 2004.

Yours faithfully

ANDREW DETTMER
State Secretary

Australian Manufacturing
Workers' Union
Registered as AFMEPKIU
Queensland State Office
366 Upper Roma Street
BRISBANE QLD 4000
PO Box 6
Brisbane Roma Street 4003
Telephone 07 3236 2550
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THE AUTOMOTIVE, METALS, ENGINEERING,
PRINTING AND KINDRED INDUSTRIES
INDUSTRIAL UNION OF EMPLOYEES,
QUEENSLAND

FINANCIAL ACCOUNTS
30 SEPTEMBER 2003

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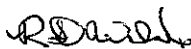
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**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

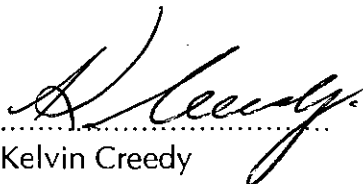
Certification by Committee of Management

We, Rohan Webb and Kelvin Creedy, being two members of the Committee of Management of the Automotive, Metals, Engineering, Printing and Kindred Industries Industrial Union of Employees, Queensland so state on behalf of the Committee of Management in accordance with a resolution passed by the Committee of Management that in the opinion of the Committee of Management.

- (i) The attached accounts of the Union show a true and fair view of the financial affairs of the Union as at the end of that financial year on 30 September, 2003;
- (ii) The attached accounts were prepared in accordance with the Queensland Industrial Relations Act 1999;
- (iii) The union was solvent during the whole of the financial year ended 30 September 2003;
- (iv) That during the financial year to which the accounts relate, meetings of the Committee of Management were, in the opinion of the Committee, held in accordance with the rules of the Union;
- (v) That to the knowledge of any member of the Committee there has been, during the financial year, no instance where records of the union or other documents (not being documents containing information available to a member under S.556 of the Act) or copies of those records, or other documents, or copies of the rules of the Union, have not been furnished, or made available, to members of the Union in accordance with the Act, these regulations or the rules as the case may be;
- (vi) That in relation to the audit report and accounts for the Union's financial year immediately preceding the financial year to which these accounts relate
 - (a) The audit report and accounts were presented to an annual general meeting of the union under section 565 of the Act.
 - (b) Copies of the Audit Report and Accounts were given to members of the Union under section 566 of the Act.



.....
Rohan Webb



.....
Kelvin Creedy

27 November 2003

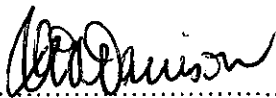
**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

Certification by Accounting Officer of Union

I, David Herbert Harrison, being the Officer responsible for keeping the accounting records of the Automotive, Metals, Engineering, Printing and Kindred Industries Industrial Union of Employees, Queensland certify that 13,704 persons were financial and 4,370 persons were unfinancial members of the Union at the end of the financial year to which the attached accounts relate.

I am of the opinion that in respect of the financial year to which this statement relates -

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at the end of the financial year;
- (ii) A record has been kept of all moneys paid by, or collected from, members of the Union and all moneys paid or collected have been credited to the bank account or accounts 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) Any payments made from a special account for a purpose, other than the purpose for which the account was operated was approved in accordance with the rules of the Union;
- (v) All loans or other financial benefits granted to persons holding office in the Union 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 Act.



.....
David Herbert Harrison

27 November 2003

**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

Certification by Auditors

To the members of the Automotive, Metals, Engineering, Printing and Kindred Industries Industrial Union of Employees, Queensland.

Scope

We have audited the financial accounts of the Automotive, Metals, Engineering, Printing and Kindred Industries Industrial Union of Employees, Queensland State Council for the year ended 30 September 2003 as set out on pages 6 to 11. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Automotive, Metals, Engineering, Printing and Kindred Industries Industrial Union of Employees, Queensland State Council 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

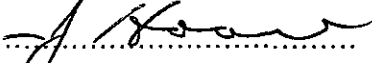
We, Morris & Batzloff, have inspected and audited the accounting records kept by the Automotive, Metals, Engineering, Printing and Kindred Industries Industrial Union of Employees, Queensland State Council in respect of the year ended 30 September 2003, and we certify that in our opinion -

- (a) (i) There were kept by the Union in relation to the year satisfactory accounting records, including –
 - (a) records of source and nature of income of the Union (including income from members);
 - (b) records of the nature of, and reason for, the expenditure of the Union; and

**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

**Certification by Auditors
(Continued)**

- (ii) the accounts for the year were properly drawn up so as to give a true and fair view of –
 - (a) the financial affairs of the Union as at the end of the year; and
 - (b) the income and expenditure, and surplus, of the Union for the year.
- (b) That information and explanations required of officers or employees of the union were provided.
- (c) The accounts were prepared under the Queensland Industrial Relations Act 1999.


.....
Norman J Hoare
Registered Company Auditor
Morris & Batzloff
Chartered Accountants

27 November 2003

**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

**Statement of Financial Position
As at 30 September 2003**

	NOTE	2003 \$	2002 \$
<u>ACCUMULATED FUNDS</u>			
Balance at beginning of year		68,608	53,770
Surplus (Deficit) for year		<u>67,644</u>	<u>14,838</u>
Balance at end of year		<u>136,252</u>	<u>68,608</u>
 Represented By:			
<u>CURRENT ASSETS</u>			
Cash at Bank		13,257	2,313
Receivables	2	<u>123,108</u>	<u>66,295</u>
TOTAL ASSETS		<u>136,365</u>	<u>68,608</u>
<u>CURRENT LIABILITIES</u>			
Sundry Creditors		<u>113</u>	<u>-</u>
NET ASSETS		<u>136,252</u>	<u>68,608</u>

**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

**Statement of Cash Flows
For the Year Ended 30 September 2003**

	2003	2002
	\$	\$
<u>CASH FLOWS FROM</u>		
<u>OPERATING ACTIVITIES</u>		
Remittances from National Council	885,536	725,687
Remittances from Local Purpose Fund (QLD)	-	40,000
Interest Received	317	433
Payments to Suppliers and Employees	(817,672)	(751,848)
Net GST Payments	<u>(57,237)</u>	<u>(38,600)</u>
Net Cash From Operating Activities	10,944	(24,328)
CASH AT BEGINNING OF FINANCIAL YEAR	<u>2,313</u>	<u>26,641</u>
<u>CASH AT END OF FINANCIAL YEAR</u>	<u>13,257</u>	<u>2,313</u>

**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

**Notes to and Forming Part of the Financial
Accounts for the year ended
30 September 2003**

1. STATEMENT OF ACCOUNTING POLICIES

The accounts are prepared on the cash basis and in accordance with Statements of Accounting Concepts, applicable Accounting Standards and the Queensland Industrial Relations Act, 1999. The accounts have also been prepared on the basis of historical costs and do not take into account changing money values. 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 accounts.

- (a) All membership contributions and entrance fees are paid direct to the National Council.
- (b) Provision for employee benefits in the form of long service leave and accrued annual leave has been made in the accounts of the National Council for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (c) All non current assets are recorded in the accounts of the National Council and the depreciation of those assets is charged in the National Council Accounts.
- (d) No provision for Income Tax is necessary as Industrial Trade Unions are exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act.

	2003	2002
	\$	\$
2. RECEIVABLES		
Net GST – National Council	123,108	65,871
Other Debtors	-	424
	<u>123,108</u>	<u>66,295</u>

**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

**Notes to and Forming Part of the Financial
Accounts for the year ended
30 September 2003**

3. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Queensland Industrial Relations Act, 1999, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 556 which read as follows:

- (1) A member of an organization may apply to the organization for information that it must, under a regulation, give its members.
- (2) An application may be made by the Registrar for a member.
- (3) The organization must give the member, or if the Registrar applies for a member, the Registrar, the information applied for in the way prescribed under a regulation.
- (4) If the information is given to the Registrar, the Registrar must give the information to the member for whom the Registrar made the application.

**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

**Statement of Financial Performance
For the year ended
30 September 2003**

	2003	2002
	\$	\$
REVENUE FROM ORDINARY ACTIVITIES		
Remittances from National Council		
- General	880,000	720,000
- Local Purpose	5,536	5,687
Remittances from Local Purpose Fund (Qld)	-	40,000
Interest Received	<u>317</u>	<u>433</u>
TOTAL REVENUE	<u>885,853</u>	<u>766,120</u>

**The Automotive, Metals, Engineering,
Printing and Kindred Industries
Industrial Union of Employees,
Queensland**

**Statement of Financial Performance
For the year ended
30 September 2003**

	2003	2002
	\$	\$
EXPENSES FOR YEAR		
Employee Expenses		
Payroll Tax	99,453	79,845
Salaries Employees	378	1,506
Other Expenses		
Affiliation Fees	60,221	75,835
Bank Charges	946	1,057
Data Processing	393	276
Delegation Expenses	240,639	135,821
Freight	2,236	9,692
Fringe Benefits Tax	41,289	16,834
General Office Expenses	28,678	34,702
Donations	1,653	6,547
Insurance	12,269	9,437
Library and Research	4,641	1,204
Membership Cards	-	450
Motor Vehicle Expenses	77,425	79,248
Postage	26,085	24,052
Printing & Stationery	49,270	42,849
Professional Services		
Audit Fees	9,990	9,152
Legal Fees	9,738	77,509
Newsletter and Publicity	53,623	54,293
Telephone and Facsimile	<u>99,282</u>	<u>90,973</u>
TOTAL EXPENSES	<u>818,209</u>	<u>751,282</u>
SURPLUS/(DEFICIT) FOR YEAR FROM ORDINARY ACTIVITIES	<u>67,644</u>	<u>14,838</u>