

28 June 2013

Mr Rohan Webb
State Secretary
AFMEPKIU, Queensland Branch
PO Box 13006 George Street
BRISBANE QLD 4003



Dear Mr Webb,

Re: Lodgement of Financial Statements and Accounts - Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union (Australian Manufacturing Workers' Union) - for year ended 30 September 2012 - Queensland Branch (FR2012/497)

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 7 March 2013.

The documents have been filed. There is no action required in respect of the 2012 report. However for the future I wish to clarify one of the legislative requirements of the *Fair Work (Registered Organisations) Act 2009* for Operating Reports.

Meaning of "results of principal activities"

Sub-section 254(2)(a) requires the operating report to include a review of the "principal activities, the results of those activities and any significant changes in the nature of those activities". Sub-section 254(2)(b) requires the operating report to "give details of any significant changes in the reporting unit's financial affairs".

The Act thus makes a distinction between "principal activities" and "financial affairs". Thus, since the principal activities are described, under the heading "Review of the State's Principal Activities" as "*the improvement of wages and working conditions for members throughout the industry...primarily by way of industrial awards and enterprise agreements*" and "*trying to influence governments at all levels in a wide range of political issues*", the results that these activities might be said to have will relate directly to them and should be described accordingly. The deficit disclosed under the heading "Results of Principal Activities" is financial in nature and therefore a different kind of result.

The extent of detail for particular results to be described or mentioned is not prescribed by the Act but in future Operating reports the Branch might consider, for example, briefly indicating whether and how it has been successful in improving wages and conditions and influencing governments at all levels.

Yours sincerely

A handwritten signature in black ink that reads 'Stephen Kellett'. The signature is written in a cursive style with a long horizontal line extending to the right.

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch



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

QUEENSLAND STATE COUNCIL

CERTIFICATE OF STATE SECRETARY

I Rohan Webb being the State Secretary of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union Queensland State Council certify:

- that the documents lodged herewith are copies of the Full Report, referred to in section 268 of the Fair Work (Registered Organisations) Act 2009; and
- that the Full Report was provided to members between the dates 14 to 15 January 2013; 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 Queensland State Council on 21st February, 2013 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

State Secretary
Rohan Webb

A handwritten signature in blue ink, appearing to read 'R. Webb', is written over a horizontal line.

Signature

Date 21st February, 2013

Australian Manufacturing
Workers' Union
Registered as AFMEPKIU
Queensland State Office
366 Upper Roma Street
BRISBANE QLD 4000
PO Box 13006
George Street QLD 4003
Telephone 07 3236 2550
Facsimile 07 3236 2089
amwuqld@amwu.asn.au
ABN 59 459 725 116

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

QUEENSLAND BRANCH

FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012

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

QUEENSLAND BRANCH

OPERATING REPORT

The State Council, being the Committee of Management for the purposes of the Fair Work (Registered Organisations) Act 2009, presents its operating report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Queensland Branch for the financial year ended 30 September 2012.

The operational name for the Automotive Food Metals Engineering Printing and Kindred Industries Union is the Australian Manufacturing Workers' Union (AMWU).

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 Principal Activities

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

Results of Principal Activities

The AFMEPKIU Queensland State Branch's principal activities resulted in a deficit for the financial year of \$54,194.

Significant Changes in Financial Affairs

There were no significant changes in the financial affairs of the Branch during the financial year.

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QUEENSLAND BRANCH

OPERATING REPORT (cont'd)

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.

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(1) of the Fair Work (Registered Organisations) Act 2009. In accordance with section 174(1) of the Fair Work (Registered Organisations) Act 2009 a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

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QUEENSLAND BRANCH

OPERATING REPORT (cont'd)

Statement of Key Relationships, Salaries, Board Fees, and Associated Entities

Salaries

The Queensland Branch's top five salary rates are as follows:

Level	Position	Per Annum
4	Organiser	\$72,103.20
5	Senior Organiser	\$75,704.20
6	Team Leader/Assistant State Secretary Level 1	\$79,518.40
7	Assistant State Secretary Level 2	\$85,061.60
8	State Secretary	\$90,045.80

Board Fees

Board Fees received by the Queensland Branch on behalf of employees who are members of external boards, are as follows:

Organisation	Amount received
AUST(Q) Superpartners	\$15,391.01
QLeave	\$1,324.00
Queensland Work Health & Safety Board	\$1,309.00
Skills Queensland	\$2,682.00

Associated Entities

The AFMEPKIU Queensland State Branch has a 67% interest in Union House Partnership, an associated entity through which the Union's office in Upper Roma Street Brisbane is managed.

Key Relationships

The AFMEPKIU Queensland State Branch has developed key relationships over a long period with a number of suppliers of various goods and services. These relationships are conducted on normal commercial terms, and are periodically tested against market price.

Supplier	
Building Services	Printing & Publicity Services
HT WEBER ENTERPRISES	CORPORATE EXPRESS
CLEANAWAY	ESSENTIAL MEDIA COMMUNICATIONS
SIGANTO AIR	G & G TRADE PUBLISHING
ORIGIN ENERGY	LIFESTYLE AUSTRALIA PTY LTD

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Financial Services	Travel Services
MORRIS & BATZLOFF	AMERICAN EXPRESS
WARREN SAUNDERS INSURANCE BROKER	QANTAS
IT & Communication Services	Vehicle Services
TELSTRA	CUSTOM FLEET
Legal Services	
MAURICE BLACKBURN LAWYERS	

State Officers or Members who are Trustees of a Superannuation Entity

The details of each officer or member of the Queensland Branch 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 officer or member	Superannuation Fund	Position Held
Rohan Webb	AUST(Q) Superpartners P/L	Director

Other Relevant Information

The Queensland Branch is not aware of any other relevant information.

Prescribed Information Required Under the Fair Work (Registered Organisations) Regulations 2009

- (a) The number of persons who were recorded in the register of members on 30 September 2012 was 17,112
- (b) The number of persons who were employees of the reporting unit on 30 September 2012 was 0.
- (c) The name of each person who has been a member of State Council, at any time during the reporting period, and the period for which he or she held such a position is as follows:

Name	Period Position Held
Andrew Dettmer	01/10/2011 to 20/04/2012
Anthony Head	01/10/2011 to 30/09/2012
Ashley Blades	01/10/2011 to 30/09/2012
Bernhard Misztal	01/10/2011 to 30/09/2012
Brett Gamlen	01/10/2011 to 30/09/2012
Brian Devlin	01/10/2011 to 30/09/2012
Christopher Harper	01/10/2011 to 30/09/2012
Daniel Dougherty	01/10/2011 to 30/09/2012
Edward Couch	01/10/2011 to 30/09/2012
Frederick Hempseed	01/10/2011 to 30/09/2012
Ian McComb	01/01/2012 to 30/09/2012
Ivan Reis	01/10/2011 to 30/09/2012

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James Thompson	01/10/2011 to 30/09/2012
Kaela Lay	01/10/2011 to 30/09/2012
Katelyn Dougherty	01/10/2011 to 30/09/2012
Marcus Evan	01/10/2011 to 30/09/2012
Maurice Veivers	01/10/2011 to 30/09/2012
Rick Finch	01/10/2011 to 30/09/2012
Rohan Webb	01/10/2011 to 30/09/2012
Steve Fainges	01/10/2011 to 30/09/2012
Steve Diehm	01/10/2011 to 30/09/2012
Stuart Cook	01/10/2011 to 30/09/2012
Terry Bradley	01/10/2011 to 30/09/2012
Tom Leamon	01/10/2011 to 30/09/2012
Warren Butler	01/10/2011 to 30/09/2012
William Fleming	01/10/2011 to 31/12/2011

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UNION**

QUEENSLAND BRANCH

OPERATING REPORT (cont'd)

Signed in accordance with a resolution of State Council



.....
Anthony Head

State President



.....
Rohan Webb

State Secretary

22 November 2012

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

QUEENSLAND BRANCH

COMMITTEE OF MANAGEMENT'S STATEMENT

On 22nd November, 2012 the State Council of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Queensland Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the State Council for the year ended 30 September 2012.

The State Council declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards – Reduced Disclosure Requirements;
- (b) the financial report and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year ended 30 September 2012;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 September 2012 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 Branch; and
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) the financial records of the Branch 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 Branch or the General Manager of Fair Work Australia under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no orders for inspection of the financial records have been made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) during the financial year ended 30 September 2012 the Queensland State Council did not participate in any recovery of wages activity

For the Queensland State Council:



.....
Rohan Webb
State Secretary
22 November 2012

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

QUEENSLAND BRANCH

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 SEPTEMBER 2012

	Note	2012 \$	2011 \$
INCOME			
Remittances from National Council			
- General Fund		1418180	1349243
- Local Purpose Allocation		-	-
Interest Received		81	172
TOTAL INCOME		<u>1418261</u>	<u>1349415</u>
EXPENDITURE			
Affiliation Fees		117100	114891
Bank Charges		594	1188
Computing		-	1295
Conference & Meeting Expenses - External		6775	1772
Conference & Meeting Expenses - Internal		18927	23890
Delegation/Employee Expenses – Officer Holders		124964	150415
Delegation/Employee Expenses – Other Employees		140941	115137
Delegation Expenses - Members		163167	160101
Donations		25518	18017
General Office Expenses		121965	107165
Insurance		14333	10556
Membership Printing		400	-
Motor Vehicle Expenses		178976	144798
Newsletter Expenses		28677	25889
Payroll Tax		179018	159454
Photocopying		5486	4657
Postage		29314	30942
Printing		1870	5125
Publicity		195428	185216
Professional Services	4	32063	54719
Research		5244	5092
Stationery		19923	20026
Telephone		61772	48702
TOTAL EXPENDITURE		<u>1472455</u>	<u>1389047</u>
NET SURPLUS/ (DEFICIT) FOR THE YEAR		<u>(54194)</u>	<u>(39632)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>(54194)</u>	<u>(39632)</u>

(The attached notes form part of the financial report)

AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING & KINDRED INDUSTRIES UNION**QUEENSLAND BRANCH****STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2012**

	Note	2012	2011
		\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	5	26491	6924
Receivables	6	19013	67435
Total Current Assets		<u>45504</u>	<u>74359</u>
TOTAL ASSETS		<u>45504</u>	<u>74359</u>
CURRENT LIABILITIES			
Trade and other Payables	7	62194	36855
TOTAL LIABILITIES		<u>62194</u>	<u>36855</u>
NET ASSETS/(LIABILITIES)		<u>(16690)</u>	<u>37504</u>
ACCUMULATED FUNDS/(LOSSES)		<u>(16690)</u>	<u>37504</u>

(The attached notes form part of the financial report)

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

QUEENSLAND BRANCH

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS/(LOSSES)
FOR THE YEAR ENDED 30 SEPTEMBER 2012**

	Accumulated Funds/(Losses) \$
Balance at 30 September 2010	77136
Net Surplus (Deficit) for the Year	(39632)
Total Comprehensive Income for the Year	<u>(39632)</u>
Balance at 30 September 2011	<u>37504</u>
Net Surplus (Deficit) for the Year	(54194)
Total Comprehensive Income for the Year	<u>(54194)</u>
Balance at 30 September 2012	<u>(16690)</u>

(The attached notes form part of the financial report)

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

QUEENSLAND BRANCH

**STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 30 SEPTEMBER 2012**

	2012	2011
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Remittances from National Council		
-General Fund	1418180	1349244
-Local Purpose Allocation	-	-
Interest Received	81	172
Payments to Suppliers and Employees	<u>(1398694)</u>	<u>(1355315)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>19567</u>	<u>(5899)</u>
NET INCREASE (DECREASE) IN CASH HELD	19567	(5899)
Cash at Beginning of Year	<u>6924</u>	<u>12823</u>
CASH AT END OF YEAR	<u>26491</u>	<u>6924</u>

(The attached notes form part of the financial report)

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

QUEENSLAND BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012

1 SIGNIFICANT ACCOUNTING POLICIES

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements, other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work (Registered Organisations) Act 2009.

The state council have determined that Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Queensland Branch is permitted to apply the Tier 2 reporting requirements (Australian Accounting Standards - Reduced Disclosure Requirements) as set out in AASB 1053 *Application of Tiers of Australian Accounting Standards* because it is a not-for-profit private sector entity that does not have public accountability. As such, the state council have early adopted AASB 2010-2 *Amendments to Australian Accounting Standards Arising from Reduced Disclosure Requirements* from 1 October 2010. AASB 2010-2 only mandatorily applies to annual reporting periods commencing on or after 1 July 2013. The early adoption of AASB 2010-2 has had no impact on amounts recognised in the financial statements and related notes because it merely requires less disclosures for these general purpose financial statements, which have been prepared using Australian Accounting Standards - Reduced Disclosure Requirements, than if these financial statements were prepared using Australian Accounting Standards.

BASIS OF PREPARATION

The financial report is for the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Queensland Branch. The Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union is an organisation registered under the Fair Work (Registered Organisations) Act 2009. The Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Queensland Branch is a Branch of the registered organisation. In accordance with the Act the Union is a body corporate and has perpetual succession. By virtue of this method of incorporation, the Union and the State Branch are not subject to the Corporations Act 2001.

The financial report has been prepared on the basis of historical costs modified by the revaluation of selected financial assets and liabilities for which the fair value basis of accounting has been applied. 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 significant accounting policies adopted by the Queensland Branch in the preparation of the financial report.

a)

(i) Revenue

All members' contributions are paid direct to National Council. Remittances from National Council are the amounts reimbursed by the National Council to cover Branch expenses and are recognised when received by the Branch.

SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**(ii) Expenditure**

Expenses represent amounts paid directly by the Branch for operational costs. Other operational expenses eg. Salaries which relate to the Branch are paid for by the National Council and are included in the financial report of the National Council only.

(iii) Employee Entitlements

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 financial report of the National Council.

(iv) Property, Plant and Equipment

All fixed assets are recorded in the financial reports of the National Council and the depreciation regarding those assets is charged in the National Council accounts.

(v) Income Tax

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.

(vi) Accounting Standards Issued But Not Yet Effective

There have been no accounting standards issued which will have a financial impact on the financial report in future periods and which are not yet effective.

(vii) Goods and Services Tax (GST)

Revenues and expenses are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or part of an item of the expense. Receivables and payables on the balance sheet are shown inclusive of GST.

The net amount of GST recoverable from, or payable to the taxation authority is included as part of receivables or payables as appropriate.

Cash flows are included in the cash flow statement on a gross basis.

b) Going Concern Basis of Accounting

The financial report has been prepared on the basis that the Branch is a going concern, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

The State Council believes it is appropriate to adopt the going concern basis for preparing the report on the grounds that the National Council has made an undertaking to provide financial support to the Branch.

2 ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(a) Critical accounting estimates and assumptions

The Queensland Branch makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

(b) Critical judgments in applying the Queensland Branch's accounting principles

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

3 INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER OF FAIR WORK AUSTRALIA

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of Fair Work (Registered Organisations) Act 2009 which read as follows:

- 1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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)

	2012	2011
	\$	\$
4 PROFESSIONAL SERVICES		
Auditors - Auditing the financial report	9650	9800
- Other Services	-	-
	<u>9650</u>	<u>9800</u>
Legal Expenses	22413	44919
	<u>32063</u>	<u>54719</u>

	2012	2011
	\$	\$
5 CASH AND CASH EQUIVALENTS		
Cash at Bank	<u>26491</u>	<u>6924</u>
6 RECEIVABLES		
Net amount receivable - National Council	-	-
Sundry Debtors	<u>19013</u>	<u>67435</u>
	<u>19013</u>	<u>67435</u>
7 TRADE AND OTHER PAYABLES		
Trade and other Payables	-	-
Sundry Creditors	<u>62194</u>	<u>67435</u>
	<u>62194</u>	<u>67435</u>

8 RELATED PARTIES

- (a) The aggregate amount of remuneration paid to officers during the financial year is included in the National Council's Financial Report.
- (b) The aggregate amount paid during the financial year to a superannuation plan in respect of elected full time officials is included in the National Council's Financial Report.
- (c) There have been no other transactions between the officers and the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.
- (d) The ultimate controlling entity of the Branch is the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, National Council.
- (e) Transactions with Ultimate Controlling Entity
 - (i) Remittances from National Council are disclosed in the statement of comprehensive income.
 - (ii) Net Amounts Receivable from or payable to the National Office are as follows:

	2012	2011
	\$	\$
Net amount receivable - National Office	<u>-</u>	<u>-</u>
Net amount payable – National Office	<u>-</u>	<u>-</u>

9 SUBSEQUENT EVENTS

There are no subsequent events that have occurred or are likely to occur that require disclosure.

**10 CONTINGENT
LIABILITIES**

There were no contingent liabilities at 30 September 2012.

11 ADDITIONAL BRANCH INFORMATION

The registered office and principal place of business of the Branch is:

Union House
Level
1
366 Upper Roma Street
BRISBANE QLD 4000

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

QUEENSLAND BRANCH

INDEPENDENT AUDIT REPORT

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

We have audited the accompanying financial report of The Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, Queensland Branch, which comprises the statement of financial position as at 30 September 2012, statement of comprehensive income, statement of changes in accumulated funds (losses) and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and branch committee of management's statement.

Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report

The branch committee of management and the branch secretary are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the committee of management and the branch secretary determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the branch committee of management and branch secretary, as well as evaluating the overall presentation of the financial report.

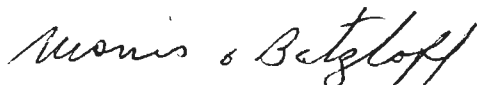
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

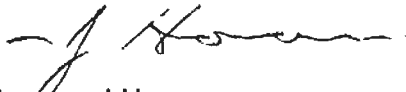
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of The Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, Queensland Branch as at 30 September 2012, and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



Morris & Batzloff
Chartered Accountants



Norman J Hoare
Partner
Member of Institute of Chartered Accountants
And Holder of Current Public Practice Certificate
Registered Company Auditor
96 Lytton Road
EAST BRISBANE QLD 4169

22nd November 2012