



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>.

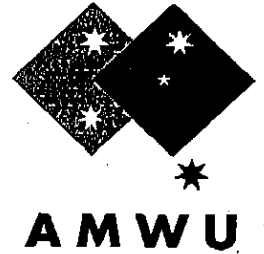
If you have any queries about any of the issues raised in this letter, or relating to the new financial reporting requirements under the RAO Schedule, please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch
Principal Registry

27 May 2004



2 April 2004

Principal Industrial Registrar
Australian Industrial Relations Commission
Nauru House
80 Collins Street
MELBOURNE VIC 3000

Dear Mr McMahon,

I certify that the attached Financial Accounts Statements for the year ended 30th September 2003, prepared in accordance with the Workplace Relations Act, 1996, together with the Auditor's report thereon, are true copies of the Accounts, Statements and Reports presented to the South Australian State Council of the Union, at its meeting held on Wednesday, 4 February 2004.

Yours faithfully,

A handwritten signature in black ink, appearing to read "JOHN CAMILLO". The signature is stylized with a large, sweeping flourish on the left side that extends downwards and then curves back up to the start of the name.

JOHN CAMILLO
State Secretary

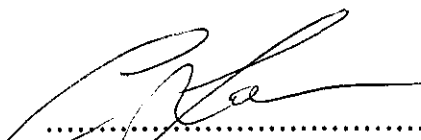
JOHN CAMILLO
State Secretary
Australian Manufacturing
Workers' Union
Registered as AFMEPKIU
Level 1 229 Greenhill Road
DULWICH SA 5065
Box 1051 GPO
ADELAIDE SA 5001
Telephone 08 8332 6155
Facsimile 08 8364 0563
amwusa@amwu.asn.au


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

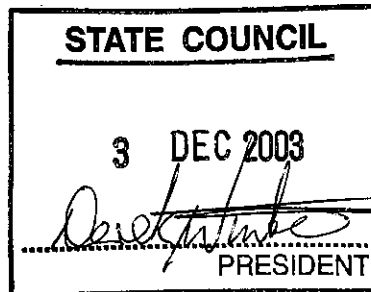
COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Craig Larner and Thomas Taylor, being two members of the Committee of Management of the Automotive, Food, Metal, Engineering, Printing & Kindred Industries Union, South Australian 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 in accordance with the Rules of the State Council.
- (iii) To the knowledge of a member of the Committee, there have been no instances where records of the State Council or documents (not being documents containing information made available to a member of the State Council under Sub-Section 274(2) of the Workplace Relations Act, 1996), or copies of those records or documents, or copies of the rule of the State Council, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto or the rules of the State Council, and;
- (iv) The State Council has complied with Sub-Section s279(1) and (6) of the Act in relation to the financial accounts in respect of the period ended 30 September 2003 and the Auditors' Report thereon.


.....
CRAIG LARNER


.....
THOMAS TAYLOR



Date: 3/12/03

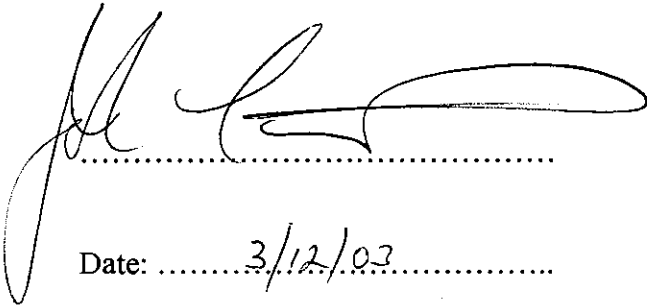
**AUTOMOTIVE, FOOD, METAL, ENGINEERING, PRINTING
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SOUTH AUSTRALIAN STATE COUNCIL GENERAL FUND**

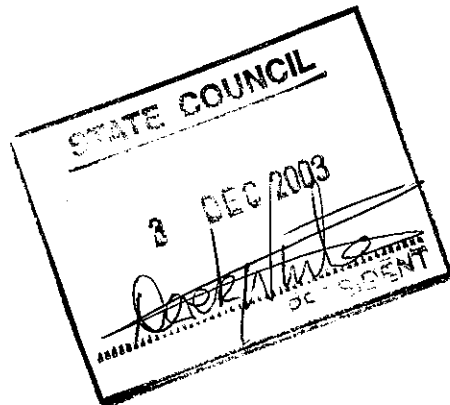
ACCOUNTING OFFICER'S CERTIFICATE

I, John Camillo, being the Officer responsible for keeping accounting records of the Automotive, Food, Metal, Engineering, Printing & Kindred Industries Union, South Australian State Council General Fund, certify that as at 30 September 2003, the number of members of the State Council was 16,936.

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 records has been kept of all moneys paid by, or collected from, members and all such moneys 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 rule 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 of purposes other than those for which the fund was operated;
- (v) No Loans or other financial benefits, other then remuneration in respect of their full time employment with the State Council, were made to persons holding office in the State Council; and
- (vi) The register of members of the State Council was maintained in accordance with the Workplace Relations Act, 1996.


Date: 3/12/03



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

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2003**

2002		2003
\$		\$
	<u>RECEIPTS</u>	
687,000	Remittances from National Council	741,000
6,930	Remittance - Local Purpose	5,773
604	Interest Received	707
	Delegation Sitting Fees	
	Other Income	694
\$694,534	<u>TOTAL RECEIPTS</u>	\$748,174

STATE COUNCIL

3 DEC 2003

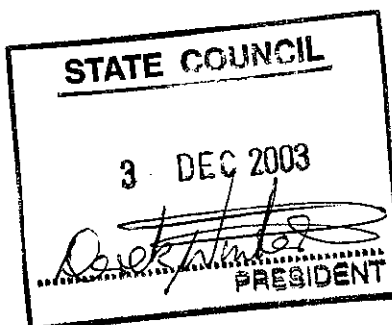
David [Signature]

PRESIDENT

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

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2003**

2002		2003
\$		\$
	<u>LESS PAYMENTS</u>	
60,763	Affiliation Fees	62,863
	AMWU News	7,620
9,155	Audit and Accounting	10,555
997	Bank and Government Charges	831
18	Collectors Expenses	
5,103	Computing (Data Processing)	3,255
145,644	Delegations - Expenses	181,250
	Delegations - Fees and Allowances	
2,247	Donations	6,951
	Election Expenses	
147	Freight	
40,143	Fringe Benefits Tax	10,291
28,835	General Office Expenses	51,439
	Grants to Own and Other Trades	
	GST Tax Account	
	Insurance - Workcover	
15,052	Insurance - Other	31,314
69,006	Legal Fees	33,514
	Library	
60,324	Motor Vehicle Expenses	74,113
	- ACC Repairs	
	- Registration	
	- Running Expenses	
	- Car Kits	
1,020	Newsletters	
264	Organising Unit	1,354
51,237	Payroll Tax	62,088
12,060	Photocopying Charges	17,506
18,637	Postage	21,820
18,938	Printing and Stationery	26,126
3,060	Publicity	5,987
	Rent	
14,393	Research	16,740
	Salaries Employees - Other	628
	Tapes, Cassettes and Accessories	
84,739	Telephone, Telex and Mobiles	89,034
\$641,782	<u>TOTAL PAYMENTS</u>	\$715,279



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

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2003**

2002		2003
\$		\$
52,752	Receipts Over Payments	-32,652
(5,792)	Bank Balance at Beginning of Period	26,420
20,540	Net Asset Change	
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<u>\$26,420</u>	BANK BALANCE AT END OF PERIOD	<u>\$6,232</u>

STATE COUNCIL

3 DEC 2003

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.....
PRESIDENT

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

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2003**

2002		2003
\$		\$
	Net Asset Changes	
32,212	Decrease in cash at Bank	-20,188
540	Increase Sundry Debtors	500
10,024	Decrease GST Payable	44,980
10,468	Net Decrease GST Refundable	
490	Decrease PAYG Withholding Tax Payable	817
	Opening Net Assets	52,752

<u>\$52,752</u>		<u>\$78,861</u>

Represented by Net Assets as follows:

26,420	Cash at Bank	6,232
540	Trade Debtors	1,040
490	PAYG Tax Payable	327
41,608	Net GST Refundable	86,586
9,312	Assets over liabilities	-9,312
6,012	Retained Earnings	-6,012

<u>\$52,754</u>	TOTAL ASSETS	<u>\$78,861</u>



 STATE COUNCIL
 3 DEC 2003
 [Signature]
 PRESIDENT

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

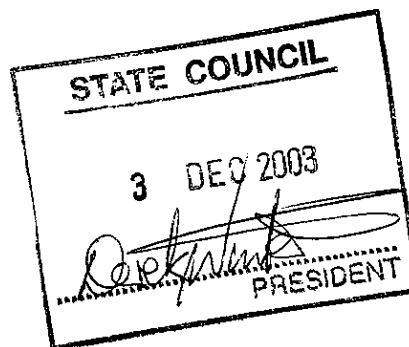
NOTES TO THE ACCOUNTS FOR PERIOD ENDED 30 SEPTEMBER 2003

1. **STATEMENT OF ACCOUNTING POLICIES**

The accounts have been prepared on the cash basis and in accordance with the Statements of Accounting Concepts, applicable Accounting Standards and the Workplace Relations Act, 1996. 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 of the Union.
- (b) The Accruals for Accrued Annual Leave and Long Service Leave are contained in the Accounts of the National Council.
- (c) Fixed Assets and depreciation charges are recorded in the Accounts of the National Council.



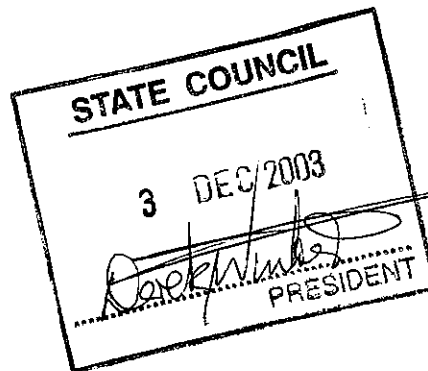
**AUTOMOTIVE, FOOD, METAL, ENGINEERING, PRINTING
& KINDRED INDUSTRIES UNION
SOUTH AUSTRALIAN STATE COUNCIL GENERAL FUND**

NOTES TO THE ACCOUNTS FOR PERIOD ENDED 30 SEPTEMBER 2003

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

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

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





MGI CAULFIELD & CO

CHARTERED ACCOUNTANTS

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF THE AUTOMOTIVE, FOOD, METAL, ENGINEERING, PRINTING AND KINDRED INDUSTRIES UNION SOUTH AUSTRALIAN STATE COUNCIL GENERAL FUND

Scope

We have audited the financial accounts of the Automotive, Food, Metal, Engineering, Printing and Kindred Industries Union, South Australian State Council General Fund for the year ended 30 September 2003 as set out on pages 3 to 10. 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 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, Food, Metal, Engineering, Printing and Kindred Industries Union, South Australian 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.

Auditor's Opinion

We have inspected and audited the accounting records kept by the Automotive, Food, Metal, Engineering, Printing and Kindred Industries Union, in respect of the year ended 30 September 2003 and have received all the information and explanations required for the purposes of our audit.

212 GREENHILL ROAD, EASTWOOD, PO BOX 96, FULLARTON, SOUTH AUSTRALIA 5063
TEL: 08 8272 6800 FAX: 08 8373 1451 FREECALL: 1 800 811 610 EMAIL: reception@mgisa.com.au

Directors: Desmond A. Caulfield, Peter K. Whitehead, Stephen J. Bray, Nicholas R. Moncrieff, Robert Lanzilli

Caulfield & Co Pty Ltd, ABN 96 007 851 569

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MGI CAULFIELD & CO

CHARTERED ACCOUNTANTS

In our opinion:

- (1) They were kept by the State Council in respect of period under review, satisfactory accounting records detailing the sources and nature of the income of the State Council (excluding income from members) and the nature and purposes of expenditure, and
- (2) The attached accounts and statement, including the Certificates of the Committee of Management and the Accounting Officer are prepared in accordance with Section 273 of the Workplace Relations Act 1996. The accounts set out on page 3 to 10 have been prepared from the accounting records of the State Council and are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the State Council as at 30 September 2003, and
 - (b) the income and expenditure, of the State Council for the year ended on that date; and are in accordance with the Statement of Accounting Standards.



MGI CAULFIELD & CO
Chartered Accountants



P K Whitehead – Partner
Registered Company Auditor

212 Greenhill Road, Eastwood

3 December 2003

212 GREENHILL ROAD, EASTWOOD, PO BOX 96, FULLARTON, SOUTH AUSTRALIA 5063
TEL: 08 8272 6800 FAX: 08 8373 1451 FREECALL: 1 800 811 610 EMAIL: reception@mgisa.com.au

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