



FAIR WORK
AUSTRALIA

11 April 2012

Mr John Camillo
State Secretary
"Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union" Known as the
Australian Manufacturing Workers' Union (AMWU)
1/229 Greenhill Road
Dulwich 5056
South Australia

By email: amwusa@amwu.asn.au

Dear Mr Camillo,

**Re: Fair Work (Registered Organisation) Act 2009 (RO Act) financial reports for year ended
30 September 2011 for South Australia Branch: FR2011/2813**

I refer to the above financial report for the AMWU South Australia Branch for the year ended
September 2011 that was lodged 20 March 2012. The financial report has now been filed.

Comments to assist future financial reports

Financial statements to be given equal prominence

Section 101 (11) of the Australian Accounting Standards Board (AASB) Framework requires an
entity to present with equal prominence all of the financial statements in a complete set of financial
statements. I note that the Statement of Financial Position and the Statement of Changes in Accumulated
Funds (Losses) are both presented on page 8 of the financial report, while other financial statements are
presented on separate pages. This presentation format does not appear to accord with the equal
prominence requirement of section 101 (11) of the AASB. Please ensure this is remedied in future financial
reports.

Date Full Report was provided to members

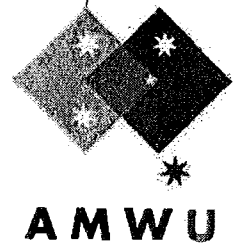
The Certificate of the State Secretary states that the Full Report was provided to members "in the month of
January 2012" but does not specify an exact date. Please ensure a date is specified in future.

If you wish to discuss this matter, please contact me on (03) 8661 7921 or by email at
Samuel.lynch@fwa.gov.au.

Regards,

Sam Lynch
Organisations, Research & Advice
Fair Work Australia

11 Exhibition Street Telephone: (03) 8661 7777
Melbourne VIC 3000 International: (613) 8661 7777
GPO Box 1994 Facsimile: (03) 9655 0401
Melbourne VIC 3001 Email: melbourne@fwa.gov.au



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

SOUTH AUSTRALIAN STATE COUNCIL

CERTIFICATE OF STATE SECRETARY

I John Camillo, being the State Secretary of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union South Australian 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 in the month of January 2012; 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 South Australian State Council on 7 March 2012 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

State Secretary
John Camillo

Signature

Date 7 March 2012



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SOUTH AUSTRALIA BRANCH

FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2011

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

SOUTH AUSTRALIA 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, South Australia Branch for the financial year ended 30 September 2011

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 South Australia State Branch's principal activities resulted in a surplus/(deficit) for the financial year of \$4,177

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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SOUTH AUSTRALIA 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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SOUTH AUSTRALIA BRANCH

OPERATING REPORT (cont'd)

State Officers or Members who are Trustees of a Superannuation Entity

The details of each officer or member of the South Australia 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

Other Relevant Information

The South Australia 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 2011 was 8,729.
- (b) The number of persons who were employees of the reporting unit on 30 September 2011 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:

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

SOUTH AUSTRALIA BRANCH

NAME	Period Position Held
Christopher Clark	1 October 2010 to 30 September 2011
Colin Fenney	1 October 2010 to 30 September 2011
Craig Lerner	1 October 2010 to 30 September 2011
Darrel Albino	1 October 2010 to 30 September 2011
Derek Winter	1 October 2010 to 30 September 2011
Gordon Wilson	1 October 2010 to 30 September 2011
Heinz Joham	1 October 2010 to 30 September 2011
John Camillo	1 October 2010 to 30 September 2011
Jon Gee	1 October 2010 to 30 September 2011
Mark Plunkett	1 October 2010 to 30 September 2011
Leanne Orbanic	1 October 2010 to 30 September 2011
Stuart Gordon	1 October 2010 to 30 September 2011
Paul Brown	1 October 2010 to 30 September 2011
Paul Waldron	1 October 2010 to 30 September 2011
Peter Bauer	1 October 2010 to 30 September 2011
Ray Sara	1 October 2010 to 30 September 2011
Rocky Labbozzetta	1 October 2010 to 30 September 2011
Rod Parham	1 October 2010 to 30 September 2011
Megan Black	1 October 2010 to 30 September 2011
Scott Batchelor	1 October 2010 to 30 September 2011
Brendon Patchett	1 October 2010 to 30 September 2011
Vinko Kister	1 October 2010 to 30 September 2011
Michael Etherington	1 October 2010 to 30 September 2011
Ray Ingley	1 October 2010 to 30 September 2011
Derek Christie	1 October 2010 to 30 September 2011
Peter Hunter	1 October 2010 to 30 September 2011
Jenny Thomson	1 January 2011 to 30 September 2011
Greg Blanch	1 October 2010 to 6 July 2011
Andrew Daniels	6 July 2011 to 30 September 2011
Tracey Gilligan	6 July 2011 to 30 September 2011
William (John) Monaghan	1 October 2010 to 31 December 2010
Lee Mills	1 October 2010 to 31 December 2010
Joy Thiele	1 October 2010 to 14 December 2010
Leon Clark	1 October 2010 to 31 December 2010

OPERATING REPORT (cont'd)

Signed in accordance with a resolution of State Council

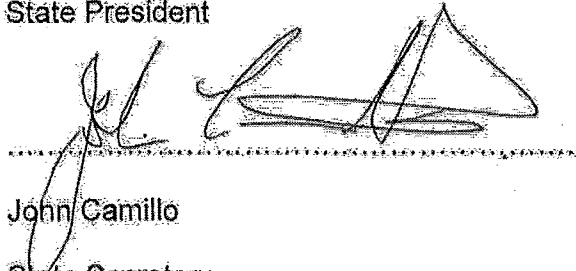
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UNION**

SOUTH AUSTRALIA BRANCH



Vinko Kister

State President



John Camillo

State Secretary

16 December 2011

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

SOUTH AUSTRALIA BRANCH

COMMITTEE OF MANAGEMENT'S STATEMENT

On 16 December 2011 the State Council of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union South Australia Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the State Council for the year ended 30 September 2011.

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 2011;
- (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 2011 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 2011 the South Australia State Council did not participate in any recovery of wages activity

For the South Australia State Council:



John Camillo

State Secretary

16 December 2011

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UNION**

SOUTH AUSTRALIA BRANCH

**STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 30 SEPTEMBER 2011**

	Note	2011 \$	2010 \$
INCOME			
Remittances from National Council			
- General Fund		602887	501555
- Local Purpose Allocation			
Interest Received		<u>74</u>	<u>25</u>
TOTAL INCOME		<u>602961</u>	<u>501580</u>
EXPENDITURE			
Affiliation Fees		47650	50443
Bank Charges		627	684
Computing		3145	926
Conference & Meeting Expenses - External		3225	3654
Conference & Meeting Expenses - Internal		25486	28880
Delegation/Employee Expenses - Officer Holders		61957	54778
Delegation/Employee Expenses - Other Employees		7461	6597
Delegation Expenses - Members		49502	48922
Donations		(523)	1377
General Office Expenses		15003	21369
Insurance		28606	23043
Motor Vehicle Expenses		96973	85245
Newsletter Expenses		18685	8460
Payroll Tax		72649	60998
Photocopying		3512	13915
Postage		16680	19425
Printing		800	
Publicity		12127	15099
Professional Services	4	87289	16019
Research		3416	(1385)
Stationery		15848	11062
Telephone		<u>28666</u>	<u>23825</u>
TOTAL EXPENDITURE		<u>598784</u>	<u>494266</u>
NET SURPLUS/ (DEFICIT) FOR THE YEAR		<u>4177</u>	<u>7314</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>4177</u>	<u>7314</u>

(The attached notes form part of the financial report)

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

SOUTH AUSTRALIA BRANCH

**STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2011**

	Note	2011 \$	2010 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	20613	16584
Receivables	6	<u>2785</u>	<u>2637</u>
Total Current Assets		<u>23398</u>	<u>19221</u>
TOTAL ASSETS		<u>23398</u>	<u>19221</u>
TOTAL LIABILITIES			
Trade and other payables	7	<u>17245</u>	<u>17245</u>
NET ASSETS/ (LIABILITIES)		<u>6153</u>	<u>1976</u>
ACCUMULATED FUNDS/ (LOSSES)		<u>6153</u>	<u>1976</u>

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS (LOSSES)
FOR THE YEAR ENDED 30 SEPTEMBER 2011**

	Accumulated Funds (Losses) \$
Balance at 30 September 2009	(5338)
Net Surplus (Deficit) for the Year	7314
Balance at 30 September 2010	<u>1976</u>
Net Surplus (Deficit) for the Year	4177
Balance at 30 September 2011	<u>6153</u>

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

SOUTH AUSTRALIA BRANCH

(The attached notes form part of the financial report)

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING & KINDRED INDUSTRIES
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SOUTH AUSTRALIA BRANCH

**STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 30 SEPTEMBER 2011**

	2011 \$	2010 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Remittances from National Council		
-General Fund	602887	501555
-Local Purpose Allocation		
Interest Received	74	25
Payments to Suppliers and Employees	<u>(598932)</u>	<u>(489522)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>4029</u>	<u>12058</u>
NET INCREASE (DECREASE) IN CASH HELD		
Cash at Beginning of Year	<u>16584</u>	<u>4526</u>
CASH AT END OF YEAR	<u>20613</u>	<u>16584</u>

(The attached notes form part of the financial report)

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

SOUTH AUSTRALIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2011

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 (STATE) 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 South Australia 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 South Australia 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.

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SOUTH AUSTRALIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2011 (Cont'd)

1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The following is a summary of the significant accounting policies adopted by the South Australia 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.

(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 statement of financial position 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 statement of cash flows on a gross basis.

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SOUTH AUSTRALIA BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2010 (Cont'd)**

1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

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 judgments 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 South Australia 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 South Australia Branch's accounting principles

There are no critical judgments 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)

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SOUTH AUSTRALIA BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2011 (Cont'd)**

	2011 \$	2010 \$
4. PROFESSIONAL SERVICES		
Auditors - Auditing the financial report	5682	5682
- Other Services		
	<u>81607</u>	<u>10337</u>
Legal Expenses		
	<u>87289</u>	<u>16019</u>
5. CASH AND CASH EQUIVALENTS		
Cash at Bank	<u>20613</u>	<u>16584</u>
6. RECEIVABLES		
Net amount receivable - National Council		
Sundry Debtors	<u>2785</u>	<u>2637</u>
	<u>2785</u>	<u>2785</u>
7. TRADE AND OTHER PAYABLES		
Trade and other payables		
Sundry Creditors	<u>17245</u>	<u>17245</u>
	<u>17245</u>	<u>17245</u>

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SOUTH AUSTRALIA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2011 (Cont'd)

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 the National Office are as follows:

	2011	2010
	\$	\$
Net amount receivable - National Office	<u>0</u>	<u>0</u>

9. SUBSEQUENT EVENTS

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

10. CONTINGENT LIABILITIES

None to report

11. ADDITIONAL BRANCH INFORMATION

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

1st Floor
229 Greenhill Road
DULWICH SA 5065

INDEPENDENT AUDITOR'S REPORT

To the members of Australian Manufacturing Workers Union South Australia Branch

We have audited the accompanying financial report of Australian Manufacturing Workers Union South Australia Branch, which comprises the statement of financial position as at 30 September 2011, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and committee of management's statement.

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

The 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. Those 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 Committee of Management and the 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 Act (Registered Organisation) 2009.

SOUTH AUSTRALIA

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Australian Manufacturing Workers Union South Australia Branch as at 30 September 2011, 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.

NKM Accounting

Chartered Accountants CPA



Natale Rugari

Director/Partner

Member of CPA Australia

And Holder of Current Public Practice Certificate

Registered Company Auditor

17/116 Melbourne Street

NORTH ADELAIDE SA 5006

16 December 2011