



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 delineate 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.

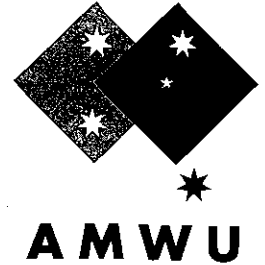
Yours faithfully,



Andrew Schultz
Statutory Services Branch
Principal Registry

27 May 2004

FR2004/246



25th February, 2004

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

Dear Sir,

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 Tasmanian State Council of the Union at its meeting held Wednesday 25th February 2004.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Philip Baker', is written over the closing 'Yours faithfully,'.

PHILIP BAKER
STATE SECRETARY

WORKING FOR YOU

Australian Manufacturing
Workers' Union
Registered as AFMEPKIU
Tasmania State Office
28 Station Street,
MOONAH TAS 7009
Telephone 03 62287 099
Facsimile 03 62287 503
amwutas@amwu.asn.au

COPY

**Automotive, Foods,
Metals, Engineering,
Printing and Kindred
Industries Union**

Tasmanian State Council General Fund

**Financial Statements for the Year ended
30 September 2003**

Statement of Receipts and Payments

Statement of Assets and Liabilities

Notes to and Forming the Accounts

Accounting Officer's Certificate

Committee of Management's Certificate

Auditor's Report to the Members

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED
INDUSTRIES UNION
TASMANIAN STATE COUNCIL GENERAL FUND**

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

<u>2002</u>		<u>NOTE</u>	<u>2003</u>
\$	<u>General Fund</u>		\$
	<u>Receipts</u>		
	Remittances from National Council		
205,000	- General		225,000
1,522	- Local Purpose Fund		1,483
132	Interest		102
<u>206,654</u>	<u>Total Receipts</u>		<u>226,585</u>
	<u>Less Payments</u>		
8,993	Affiliation Fees		16,139
395	Bank Charges		447
448	Computing		-
26,292	Delegation – Fees & Allowances		23,717
51,164	Delegation – Expenses		41,217
-	Donations		909
368	Freight		32
3,713	Fringe Benefits Tax		5,365
5,255	General Office Expenses		5,576
5,232	Insurance		5,568
18,093	Motor Car Expenses		18,519
24,410	Payroll Tax		21,735
4,676	Postage		4,591
21,119	Printing & Stationery		20,368
7,168	Professional Services	6	21,654
748	Publicity		-
18,313	Telephone		22,625
2,687	Sundry		104
<u>199,074</u>	<u>Total Payments</u>		<u>208,566</u>
7,580	Surplus / (Excess) Payments over Receipts		18,019
13,268	General Fund Balance at Beginning of Period (1st October 2002)		20,848
<u>20,848</u>	<u>General Fund Balance at End of Period</u>		<u>38,867</u>

The accompanying notes form part of the financial statements.

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED
INDUSTRIES UNION
TASMANIAN STATE COUNCIL GENERAL FUND**

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 30TH SEPTEMBER, 2003**

<u>2002</u>		<u>2003</u>
\$		\$
	<u>General Funds</u>	
<u>20,848</u>	General Fund	<u>38,867</u>
<u>20,848</u>		<u>38,867</u>
Represented by Net Assets as follows:		
	<u>Cash and GST Receivable</u>	
6,591	State Council General Fund	18,133
-	Delegate Group Tax Owed To National Council	(8,945)
<u>14,257</u>	GST Input Credits Owed From National Council	<u>29,679</u>
<u>20,848</u>		<u>38,867</u>

The accompanying notes form part of the financial statements.

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED
INDUSTRIES UNION**
TASMANIAN STATE COUNCIL GENERAL FUND

**NOTES TO AND FORMING THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER, 2003**

NOTE 1:- Statement of Accounting Policies

Basis of Accounting

The Tasmanian State Council accounts are prepared on a cash basis as all significant items of revenue and expenditure and capital items are accounted for at the national level. Under these circumstances the cash basis of accounting is considered the only method applicable to the Council.

The accounts have been prepared on the basis of historical costs.

The Committee of Management have determined that the Tasmanian State Council is not a reporting entity. Accordingly, these financial statements are a special purpose report and accounting standards have not been applied in the preparation of this report. The accounting policies have been consistently applied.

Membership Contributions

All membership contributions and entrance fees are paid direct to the National Council.

NOTE 2: Information to be Provided to Members or Registrar

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

- (i) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (ii) 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 with such time, as is prescribed.
- (iii) 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.

NOTE 3: Economic Dependency

The continued operation of the Tasmanian State Council is dependent upon remittances from National Council.

NOTE 4: Related Party

Transactions with National Council:

Revenue is derived from remittances from National Council. The amounts received during the period were:

2003	2002
\$	\$
<u>225,000</u>	<u>205,000</u>

61 3 6237 7001

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED
INDUSTRIES UNION
TASMANIAN STATE COUNCIL GENERAL FUND**

**NOTES TO AND FORMING THE ACCOUNTS
FOR THE YEAR ENDED 30TH SEPTEMBER, 2003**

NOTE 5: Segment Reporting

The Tasmanian State Council operates within the Industrial Relations sector within the State of Tasmania, providing industrial advice and representation for members.

NOTE 6: Professional Services

	<u>2003</u>	<u>2002</u>
Audit and Accountancy Fees	3,690	3,857
Legal Expenses	17,964	3,311
	<u>21,654</u>	<u>7,168</u>

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED
INDUSTRIES UNION
TASMANIAN STATE COUNCIL GENERAL FUND**

ACCOUNTING OFFICER'S CERTIFICATE

I, Philip Baker, being the Officer responsible for keeping the accounting records of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Tasmanian State Council General Fund, certify that as at 30th September, 2003, the number of members of the Union were 3,558.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Union as at 30th September, 2003;
- (ii) a record has been kept of all monies paid by or collected from members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited in accordance with the rules of the 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) with regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the Union, were made to persons holding office in the Union; and
- (vi) the register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.

Dated:

Place: Hobart



PHILIP BAKER
Accounting Officer

61 3 6237 7001

**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED
INDUSTRIES UNION
TASMANIAN STATE COUNCIL GENERAL FUND**

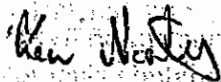
COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Kenneth Norton and Edward Baird, being two members of the Committee of Management of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Tasmanian 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 Union as at 30th September, 2003;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30th September, 2003 in accordance with the rules of the Union;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents, (not being documents containing information made available to a member of the Union under Sub-Section 274 (2) of the Workplace Relations Act, 1996, or copies of these records or other documents, or copies of the rules of the Union, 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 Union; and
- (iv) the Union has complied with Sub-Sections 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 30th September, 2003 and the Auditors' Report thereon.

Dated: 19-11-03

Place: Hobart



KENNETH NORTON



EDWARD BAIRD

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**Deloitte
Touche
Tohmatsu**

**INDEPENDENT AUDIT REPORT TO THE NATIONAL COUNCIL OF AUTOMOTIVE, FOOD,
METALS, ENGINEERING, PRINTING AND KINDRED INDUSTRIES UNION
TASMANIAN STATE COUNCIL**

Scope

We have audited the attached statement of receipts and payments and statement of assets and liabilities, being a special purpose financial report, of Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Tasmanian State Council ("the Union") for the year ended 30 September 2003. The National Council is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the financial reporting requirements under the Workplace Relations Act 1996 and are appropriate to meet their needs. We have conducted an independent audit of the financial report in order to express an opinion on it to the National Council. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the National Council.

The financial report has been prepared to fulfill the Union's financial reporting requirements under the Workplace Relations Act 1996 and to satisfy the National Council's information needs. We disclaim any assumption of responsibility for any reliance on this audit report or on the financial report to which it relates to any person other than the National Council, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects:

- (a) the Union has kept satisfactory accounting records in accordance with Section 276(4) of the Workplace Relations Act 1996; and
- (b) the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Workplace Relations Act 1996. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion:

- (a) the Union has kept satisfactory accounting records in respect of the year ended 30 September 2003, in accordance with Section 276(4) of the Workplace Relations Act 1996, including:
 - (i) records of the sources and nature of the receipts (including receipts from members); and
 - (ii) records of the nature and purpose of the payments of the Union,

- (b) The financial report is properly drawn up so as to give a true and fair view of the Union's financial position as at 30 September 2003 and its receipts and payments for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Workplace Relations Act 1996.

We have obtained all information and explanations required by us for the purposes of our audit.

Deloitte Touche Tohmatsu
DELOITTE TOUCHE TOHMATSU

RW

Rod Whitehead
Partner
Chartered Accountants

Hobart, 15 October 2003