

29 May 2003

Mr A Schultz
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

FR 2003/59 → 65

Dear Mr Schultz,

**RE: Automotive, Food, Metals, Engineering, Printing & Kindred
Industries Union
Financial Documents - year ended 30 September 2002**

In reply to your correspondence of 15 May 2003.

Financial Returns - Additional Material

Please find attached:

- Victoria: The Secretary's Certificate as required under s280(1)(b) of the Act - marked Attachment 1.
- Tasmania: The Auditor's Report as required under s276 of the Act - marked Attachment 2.
- South Australia: Page 3 of the Income and Expenditure statement - marked Attachment 3.

Loans Grants and Donations Statement (s269(1))

In response to your query regarding the Statement of Loans, Grants and Donations, I submit a revised Statement as attached and marked Attachment 4.

The Statement has been revised following some clarification in our Office regarding the nature of various payments made by State Councils and the description of such payments within the Union's accounting system.

WORKING FOR YOU

**National Office - date financial documents presented to meeting of
National Council**

The Minutes of the National Council reflect that the financial documents were presented to Council and endorsed on 18 March 2003.

Australian Manufacturing
Workers' Union
Registered as AFMEPKIU
National Office
Level 4 133 Parramatta Rd
GRANVILLE NSW 2142
PO Box 160 Granville 2142
Telephone 02 9897 9133
Facsimile 02 9897 9274
amwu2@amwu.asn.au

South Australian Branch Certificates completed after Auditor's Report

I have instructed the South Australian State Secretary to ensure that the Certificates of the Accounting Officer and the Committee of Management are to comply with the Act and regulations in that they must both be completed prior to the completion of the Auditor's Report.

Victorian Branch - Whether Auditor is Registered Company Auditor

I am advised that Mr Peter Sexton of Hayes Knight is in fact a Registered Company Auditor - registration number 85044. The State Secretary has been requested to ensure that the auditors note the information on future Financial Statements and Auditors Reports and that the information is contained in published financial documents to members.

Should you require further information please contact Peter Cozens of this office.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Doug Cameron', with a long horizontal flourish extending to the right.

**DOUG CAMERON
NATIONAL SECRETARY**

Attach - 4

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

**VICTORIAN STATE COUNCIL
GENERAL FUND
30 SEPTEMBER 2002**

ACCOUNTING OFFICERS CERTIFICATE

I, **DAVID OLIVER**, being the officer responsible for keeping the accounting records of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union – Victorian State Council certify that as at 30 September 2002, the number of Victorian members of the State Council was 57,501.

In my opinion:

1. The attached financial statements show a true and fair view of the State Council as at 30 September 2002.
2. A record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the State Council.
3. Before any expenditure was incurred by the State Council, approval of the incurring of the expenditure was obtained in accordance with the rules of the State Council.
4. With regard to the 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 for purposes other than for those for which the fund was operated.
5. No loans or other financial benefits, other than remuneration in respect to their full time employment with the State Council were made to persons holding office in the State Council.
6. The register of members of the State Council was maintained in accordance with the Workplace Relations Act 1996.
7. The attached accounts have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements.



David Oliver

Dated: 13-11-02

**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 2002. 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 fulfill the Union's financial reporting requirements under the Workplace Relations Act 1996 and appropriate to 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 fulfill the Union's financial reporting requirements under the Workplace Relations Act 1996 or 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 financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia; and
- (b) the Union has kept satisfactory accounting records.

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 2002, 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 attached statement of receipts and payments and statement of assets and liabilities, and statements prepared under Section 273 of the Workplace Relations Act, 1996 present fairly, in accordance with the accounting policies described in note 1 to the financial statements:

**Deloitte
Touche
Tohmatsu**

- (i) the financial position of the Union as at 30 September, 2002; and
- (ii) the receipts and payments of the Union for the year ended on that date.

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

Deloitte Touche Tohmatsu
DELOITTE TOUCHE TOHMATSU

[Signature]
Rod Whitehead
Partner
Chartered Accountants

Hobart, 4 April 2003

Attachment 3
COPY

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 2002

2001		2002
\$		\$
	<u>RECEIPTS</u>	
583,000	Remittances from National Council	687,000
4,152	Remittance - Local Purpose	6,930
1,391	Interest Received	604
7,813	Delegation Sitting Fees	
	Other Income	
-----		-----
<u>\$596,356</u>	<u>TOTAL RECEIPTS</u>	<u>\$694,534</u>

TO BE READ IN CONJUNCTION WITH THE NOTES TO THE ACCOUNTS



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

Ref:188V:FR2003/59-65

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 2002**

National Council	FR2003/59
Western Australia	FR2003/60
South Australia	FR2003/61
Tasmania	FR2003/62
Victoria	FR2003/63
New South Wales	FR2003/64
Queensland	FR2003/65

Receipt is acknowledged 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 2002. The documents were lodged in the Industrial Registry on 2 April 2003.

Three financial returns not yet filed due to missing material: Victoria, Tasmania & South Australia

The financial returns for the Victorian, Tasmanian & South Australian Branches have not yet been filed as the following documents (or parts of documents) were not received in the Industrial Registry:

Victoria: the Secretary's Certificate as required under s280(1)(b) of the Act,

Tasmania: the Auditor's Report as required under s276 of the Act, and

South Australia: Page 3 of the Income and Expenditure statement.

Accordingly, could you please arrange for the abovementioned missing documents to be forwarded to the Industrial Registry at your earliest convenience.

Loans Grants and Donations statement (s269(1))

The financial accounts for the National Office included a statement titled "*Loans, Grants and Donations made by the AMWU National Council & all State Councils*" under s269(1) of the Act. The information in the statement is restricted to donations and provides separate totals for donations made over and under \$1,000 as required under s269(1) as follows:

Donations over \$1,000	\$24,889.19
Donations under \$1,000	\$ 4,551.00
Total donations	\$29,440.19 (see Attachment A)

The information provided in the abovementioned statement concerning donations does not appear to conform with the information concerning donations as set out in the separate financial returns for the National Office and each of the branches which provide as follows:

National Office	\$ 46,440	(see Attachment B)
Western Australia	\$ 6,565	
South Australia	\$ 2,247	
Tasmania	0	
Victoria	\$ 13,645	
New South Wales	\$ 11,557	
Queensland	\$ 6,547	
(Total state donations:	\$ 40,561	see Attachments C - H)

Accordingly, could you please clarify the total amount of donations made by the organisation and its branches in the financial year ending 30 September 2002. In the event that the total amount of donations made by the organisation exceeds \$29,440.19 could you please arrange for a revised s269(1) statement to be lodged in the Industrial Registry that provides relevant details concerning all donations in excess of \$1,000 as required under s269(5) of the Act.

National Office - date financial documents presented to meeting of National Council

The National Secretary's Certificate stated that the National financial documents were presented to a meeting of the National Council "*during March*". Could you please provide the date on which this occurred.

South Australian Branch Certificates completed after Auditor's Report

In South Australia the Certificates by the Accounting Officer and the Committee of Management were both signed *after* the completion of the Auditor's Report (Certificates: 27 November 2002, Auditor's Report: 22 October 2002). This does not accord with the requirements of subsections 273 and 276(4)(a)(ii) of the Act and regulation 109 of the Workplace Relations Regulations which require the Auditor to view and take into account both certificates before the completion of the Auditor's Report. It is noted that this issue was also brought to the attention of the South Australia Branch in the previous two financial years (years ending 30 September 2000 and 2001) - see Attachments I and J.

In future financial years the South Australian Branch must ensure that the Certificates of the Accounting Officer and the Committee of Management are both completed prior to the completion of the Auditor's Report.

Victorian Branch - whether Auditor a Registered Company Auditor

The signatory to the Auditor's Report for the Victorian Branch (Mr Peter Sexton of Hayes Knight) has not indicated whether he is a registered company accountant - refer regulation 112. This information should be evident to members in the published financial documents.

Four financial returns filed:

The financial returns for the National Office and the New South Wales, Queensland and Western Australian Branches have been filed.

If you have any queries about any of the issues raised in this letter please contact me on (03) 8661 7799.

Yours faithfully,

Andrew Schultz
Statutory Services Branch

15 May 2003

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

NATIONAL COUNCIL GENERAL FUND

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]**

	Note	2002 \$	2001 \$
EXPENDITURE [Cont'd]			
Other Expenses			
Affiliation Fees		505,344	591,667
Bank and Government Charges		146,600	231,544
Building Expenses		2,643,824	2,012,960
Collectors Expenses		93,889	76,447
Computing	13	814,978	964,828
Delegations	14	761,352	551,116
Donations		46,440	124,543
Freight		15,378	56,601
Funeral Benefits		120,427	164,552
General Office Expenses		140,139	121,133
Hardship Fund		0	46,312
Insurance		136,495	78,479
IMF Congress		78,878	250,000
Interest Paid		904,955	1,038,776
Mailing and Printing - State M/C Cards		356,131	505,652
Marginal Seats Campaign		0	255,280
MISTAS		44,069	104,201
Motor Vehicle Expenses	19	671,291	282,629
Organising Unit	20	916,841	406,118
Postage		36,550	40,473
Printing and Distribution - AMWU News		428,318	435,770
Printing and Distribution - Newsletters		146,416	62,262
Printing and Stationery		583,804	583,268
Professional Services	15	367,289	610,394
Publicity		204,034	152,592
Rent Paid	10	1,972,328	2,049,738
Research		124,491	192,487
State Levies		0	3,030
Strategic Plan		0	16,362
Telephone		468,551	413,408
		<u>12,728,812</u>	<u>12,422,622</u>
TOTAL EXPENDITURE		34,485,440	35,937,206
OPERATING SURPLUS (DEFICIT) FOR YEAR		1,990,510	(33,882)
Add Surplus on Disposal of Assets	18	724,435	419,699
NET SURPLUS (DEFICIT) FOR YEAR		2,714,945	385,817
Add Accumulated Funds at Beginning of Year		<u>37,282,522</u>	<u>36,896,705</u>
ACCUMULATED FUNDS AT END OF YEAR		39,997,467	37,282,522

(The attached Notes 1 to 26 form part of these Accounts)

COPY

NATIONAL COUNCIL GENERAL FUND

STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 SEPTEMBER 2002 [Cont'd]

B

	Note	2002 \$	2001 \$
EXPENDITURE [Cont'd]			
Other Expenses			
Affiliation Fees		505,344	591,667
Bank and Government Charges		146,600	231,544
Building Expenses		2,643,824	2,012,960
Collectors Expenses		93,889	76,447
Computing	13	814,978	964,828
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ACCUMULATED FUNDS AT END OF YEAR		39,997,467	37,282,522

(The attached Notes 1 to 26 form part of these Accounts)

COPY

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**AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING
AND KINDRED INDUSTRIES UNION OF WORKERS
WESTERN AUSTRALIAN STATE COUNCIL**

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2002**

	Note	2002 \$	2001 \$
INCOME			
Remittances from National Council			
General Fund		429,000	488,000
Local Purpose		3,727	2,259
Interest Received From Bank		234	505
TOTAL INCOME		<u>432,961</u>	<u>490,764</u>
EXPENSES			
Affiliation Fees		43,068	44,659
Bank Charges & Other		463	1,568
Computing		1,771	2,952
Delegations – Employees		53,023	85,626
Delegations – Members		22,358	11,550
Donations		6,565	-
Freight		5,658	5,559
Fringe Benefits Tax		16,156	5,595
Office Expenses		16,409	14,059
Grants to Own and Other Trades		-	1,407
Insurance		19,754	16,732
Library Expenses		-	9,576
Motor Vehicle Expenses		49,331	61,177
BALANCE CARRIED FORWARD		<u>234,556</u>	<u>260,460</u>

**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 2002**

2001		2002
\$		\$
	<u>LESS PAYMENTS</u>	
21,766	Affiliation Fees	60,763
7,892	Audit and Accounting	9,155
2,234	Bank and Government Charges	997
	Collectors Expenses	18
1,742	Computing (Data Processing)	5,103
184,474	Delegations - Expenses	145,644
6,638	Delegations - Fees and Allowances	
	Donations	2,247
260	Election Expenses	
1,449	Freight	147
8,463	Fringe Benefits Tax	40,143
31,962	General Office Expenses	28,835
955	Grants to Own and Other Trades	
10,826	GST Tax Account	
20,645	Insurance - Workcover	
271	Insurance - Other	15,052
47,003	Legal Fees	69,006
13,536	Library	
	Motor Vehicle Expenses	60,324
3,059	- ACC Repairs	
5,517	- Registration	
61,104	- Running Expenses	
141	- Car Kits	
	Newsletters	1,020
8,975	Organising Unit	264
61,299	Payroll Tax	51,237
	Photocopying Charges	12,060
14,170	Postage	18,637
46,102	Printing and Stationery	18,938
353	Publicity	3,060
3,026	Rent	
	Research	14,393
227	Tapes, Cassettes and Accessories	
70,016	Telephone, Telex and Mobiles	84,739
\$590,573	<u>TOTAL PAYMENTS</u>	\$641,782

TO BE READ IN CONJUNCTION WITH THE NOTES TO ACCOUNTS

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AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED IN-
DUSTRIES UNION
TASMANIAN STATE COUNCIL GENERAL FUND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER, 2002

<u>2001</u>		<u>NOTE</u>	<u>2002</u>
\$	<u>General Fund</u>		\$
	<u>Receipts</u>		
	Remittances from National Council		
165,000	- General		205,000
1,668	- Local Purpose Fund		1,522
427	Interest		132
13,562	Adjustment to prior period accounts	7	-
<u>180,657</u>	<u>Total Receipts</u>		<u>206,654</u>
	<u>Less Payments</u>		
8,993	Affiliation Fees		8,993
582	Bank Charges		395
0	Computing		448
10,250	Delegation – Fees & Allowances		26,292
54,194	Delegation – Expenses		51,164
334	Freight		368
1,442	Fringe Benefits Tax		3,713
5,141	General Office Expenses		5,255
5,096	Insurance		5,232
309	Library		-
24,961	Motor Car Expenses		18,093
24,374	Payroll Tax		24,410
4,261	Postage		4,676
18,721	Printing & Stationery		21,119
(4,275)	Professional Services	6	7,168
318	Publicity		748
19,837	Telephone & Telex		18,313
(4,450)	School Expenses		-
1,057	Sundry		2,687
<u>171,145</u>	<u>Total Payments</u>		<u>199,074</u>
9,512	Surplus / (Excess) Payments over Receipts		7,580
3,756	General Fund Balance at Beginning of Period (1st October 2001)		13,268
<u>13,268</u>	<u>General Fund Balance at End of Period</u>		<u>20,848</u>

AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED IN-
DUSTRIES UNION

F

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

VICTORIAN STATE COUNCIL GENERAL FUND

Detailed Statement of Income & Expenditure
for the year ended 30 September, 2002

	Year ended 30 Sep 2002 (\$)	Year ended 30 Sep 2001 (\$)
INCOME		
Bank Interest	3,010	6,212
Remittances from National Council		
- General Fund	2,160,000	2,120,000
Remittance from National Council - L.P.F.	18,682	18,582
GST expensed in prior year in error	-	29,090
	2,181,692	2,173,884
EXPENDITURE		
Affiliation fees	154,825	197,858
Bank Charges	2,692	4,254
Data Processing and other	2,851	323
Delegation Expenses	293,683	287,200
Donations	13,645	-
Election expenses	-	280
Freight	2,831	5,165
Fringe Benefits Tax	91,071	30,654
General Office expenses	65,039	46,650
Grants to own and other trades	-	9,844
Insurance	187,372	268,788
Library and research	11,973	12,080
Motor Vehicle Expenses	191,901	291,014
Payroll Tax	259,279	225,519
Postage	51,500	34,952
Printing and Stationary	261,433	206,166
Professional Services	262,022	216,039
Rents Paid	-1,300	1,509
Salaries	3,960	1,300
School expenses	-	5,817
Telephone & Teletax	225,587	287,298
Sundry Expense	17	13,209
	2,080,382	2,145,919
TOTAL PAYMENTS		
OPERATING SURPLUS/(DEFICIT)	101,310	27,965

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

NEW SOUTH WALES STATE COUNCIL GENERAL FUND

STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 SEPTEMBER 2002

	Note	<u>2002</u> \$	<u>2001</u> \$
GENERAL FUND			
INCOME			
Remittances from National Council General Fund		1,055,000	1,144,000
Local Purpose Allocation		15,627	9,654
Interest Received		693	1,287
Sundry Income		0	602
TOTAL INCOME		<u>1,071,320</u>	<u>1,155,543</u>
EXPENDITURE			
Affiliation Fees		39,095	31,299
Bank Charges		1,807	3,332
Data/Processing		6,241	7,583
Delegation Expenses		92,618	123,781
Delegation - Fees and Allowances		35,947	12,516
Donations		11,557	0
Freight		3,417	9,000
Fringe Benefits Tax		25,518	(525)
Funeral Benefits		0	404
General Office Expenses		48,057	41,365
Grants to Own and Other Trades		0	2,743
Insurance		43,554	16,465
Library		0	3,882
Motor Vehicle Expenses		190,410	231,908
Newsletter Expenses		34,832	19,215
Organising Unit		0	19,096
Payroll Tax		189,318	170,327
Postage		35,422	31,176
Printing and Stationery		77,274	81,340
Professional Services	3	83,717	142,070
Rent		2,340	2,310
Sundry Expenditure		5,846	6,578
Telephone		138,467	139,782
TOTAL EXPENDITURE		<u>1,065,437</u>	<u>1,095,647</u>
NET SURPLUS FOR THE YEAR		5,883	59,896
Accumulated Funds at beginning of the Year		<u>102,112</u>	<u>42,216</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>107,995</u>	<u>102,112</u>

(The attached Notes 1 to 3 form part of these Accounts)

H

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

QUEENSLAND STATE COUNCIL GENERAL FUND

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED
30 SEPTEMBER 2002

	2002	2001
	\$	\$
EXPENSES FOR YEAR		
Employee Expenses		
Payroll Tax	79,845	81,998
Salaries Employees	1,506	13,764
Other Expenses		
Affiliation Fees	75,835	57,652
Bank Charges	1,057	2,883
Data Processing	276	894
Delegation Expenses	135,821	213,532
Freight	9,692	9,195
Fringe Benefits Tax	16,834	15,948
General Office Expenses	34,702	27,790
Donations	6,547	2,007
Insurance	9,437	7,392
Library and Research	1,204	7,882
Membership Cards	450	-
Motor Vehicle Expenses	79,248	104,923
Organising Unit	-	9,129
Postage	24,052	19,322
Printing & Stationery	42,849	62,053
Professional Services		
Audit Fees	9,152	13,860
Legal Fees	77,509	30,350
Newsletter and Publicity	54,293	-
Telephone and Facsimile	90,973	91,974
Sundry Expenses	-	1,799
TOTAL EXPENSES	<u>751,282</u>	<u>774,347</u>
SURPLUS/(DEFICIT) FOR YEAR FROM ORDINARY ACTIVITIES	<u>14,838</u>	<u>22,259</u>



AUSTRALIAN INDUSTRIAL REGISTRY

Level 36, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 9653 8200
Fax: (03) 9654 6812

Our Ref:PH:188V

Mr Doug Cameron
National Secretary
Automotive, Food, Metals, Engineering, Printing
and Kindred Industries Union
PO Box 160
GRANVILLE NSW 2142

Dear Mr Cameron,

Re: Financial Statements - Automotive, Food, Metals Engineering, Printing and Kindred Industries Union – Workplace Relations Act 1996

Financial Statements -	National Council	[FR2001/148]
	New South Wales	[FR2001/149]
	Queensland	[FR2001/150]
	Western Australia	[FR2001/151]
	South Australia	[FR2001/152]
	Tasmania	[FR2001/153]
	Victoria	[FR2001/154]

Statement of Donations – National Council for year ended 30 September 2000.

I have received your correspondence dated 27 March 2001 accompanied by the abovementioned documents of the organisation for the financial year ended 30 September 2000. The documents were received in this office on 30 March 2001.

The documents have been filed.

Various income and expenditure statements indicate disclosures in relation to “Grants to Own and Other Trades” for the following Councils:

National	\$28,658
New South Wales	\$17,340
Victoria	\$16,046

Section 269(1) of the Act requires an organisation to lodge in the Registry as soon as practicable after each financial year a statement setting out the relevant particulars about each loan, grant and donation of an amount exceeding \$1,000 made by the organisation during the financial year.

Accordingly, please lodge in the Registry a statement detailing any loans, grants or donations exceeding \$1,000 in respect of each State Council. The statement must include particulars required by ss269(4) and (5) of the Act.

The following matters about the financial reporting requirements of the Act are advised for your assistance when preparing future returns; no further action is requested in respect of the documents filed:

South Australian Branch

Auditor's Report

The accounting officer's and the committee of management's certificates are both dated 22 November 2000. As the auditor is required to take these certificates into account when preparing their report - refer subsection 276(4)(ii) and subregulation 109(1) - their dates should have been no later than the date of the auditor's report which was 30 October 2000.

Committee of Management's Certificate

In Part (iv) of the certificate the committee of management is required to certify whether or not the State Council had complied with the requirements of section 279 in respect of the financial accounts of the immediately preceding financial period, that is the year ended 30 September 1999. This part of the certificate always refers back to the preceding year.

Tasmanian Branch

Committee of Managements Certificate

My comments under this heading for the South Australian Branch similarly apply.

If you wish to discuss this letter I may be contacted on 03 86617990.

Yours sincerely,



Paul Herrod
for Deputy Industrial Registrar
19 April 2001



AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

Level 42, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401

Mr Doug Cameron
National Secretary
Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union
P.O. Box 160
GRANVILLE NEW SOUTH WALES 2142

Dear Mr Cameron,

Financial Statements - Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union - National Council and State Councils - year ended 30 September 2001

Receipt is acknowledged of the correspondence under your signature dated 26 March and 11 April 2002, lodged respectively in the Industrial Registry on 28 March and 16 April 2002. The correspondence and accompanying documentation refers to the returns required under the *Workplace Relations Act 1996* ("the Act") in respect of the financial affairs of the organisation's National Council and each State Council as follows:

- National Council [FR 2002/225];
- New South Wales State Council [FR 2002/226];
- Queensland State Council [FR 2002/227];
- South Australia State Council [FR 2002/228];
- Tasmania State Council [FR 2002/229];
- Victorian State Council [FR 2002/230];
- Western Australia State Council [FR 2002/231];

Please note that receipt is also acknowledged of the statement of loans, grants and donations made by the National and various State Councils for the financial period ended 30 September 2002. This statement will be the subject of separate correspondence.

With the exception of that material which pertains to the Tasmanian State Council, each of the documents have been filed.

Further action is required of the Tasmanian State Council before the documentation, to which FR2002/229 refers, can be filed. In particular, no Committee of Management certificate executed on behalf of the Tasmanian State Council has been lodged. This certificate forms part of the financial accounts required to be prepared under section 273 of the Act (refer regulation 109(1)(b)) and its lodgement is therefore necessitated by section 280 of the Act.

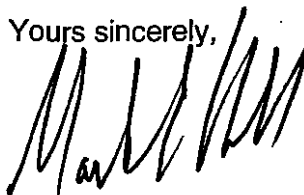
Could you please arrange for lodgement by the Tasmanian State Council of a copy of the Committee of Management Certificate previously executed on behalf of that State Council.

One matter arises concerning the financial reporting obligations of the Act as they concern the South Australian Branch of the organisation per FR2002/228. While no further action is presently required of either the organisation or of the South Australian Branch, could you please bring to the attention of the South Australian State Council the following aspect of the Act's obligations to assist in the preparation of future returns.

The Act provides certain timescale requirements for the preparation of accounts and statements, the making by the auditor of a report, the distribution of the audited accounts to the membership and the subsequent presentation of the material to, relevantly, a meeting of the Branch committee of management. Section 276 of the Act places a duty on the organisation's Auditor to make a report which expresses certain opinions. The Auditor in his Report is required to give an opinion in respect of accounts and statements prepared in accordance with section 273 of the Act. By the combined effect of subsection 276(4)(a)(ii), section 273 and Regulation 109, the Auditor must consider, inter alia, the Certificates of the Accounting Officer and Committee of Management when forming those opinions. The Certificates must therefore be executed no later than the date of the Auditor's Report. In the instant matter, the Auditor's Report is dated 30 October 2001 whereas the Accounting Officer's and Committee of Management certificates are each dated 21 November 2001. It is noted that this issue was raised in respect of the preceding accounts prepared by the South Australian State Council (FR2001/152 refers)

Please contact me by telephone on 03 8661 7785 should you wish to discuss this letter or if you require any further information on the financial reporting requirements of the Act.

Yours sincerely,



Mark Elliott
Statutory Services Branch.

8 August 2002

FR 2003/63.

**Automotive, Food, Metals,
Engineering, Printing & Kindred
Industries Union - Victorian State
Council General Fund**

**Financial Statements and
Auditor's Report**

**For the year ended
30 September 2002**

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

**VICTORIAN STATE COUNCIL
GENERAL FUND
30 SEPTEMBER 2002**

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4	Statement of Income & Expenditure – General Fund
5	Statement of Cashflows
6 & 7	Notes to and forming part of the Financial Statements
8 & 9	Independent Audit Report

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

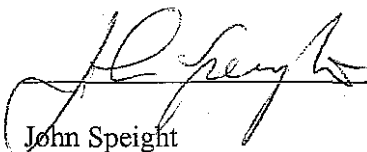
**VICTORIAN STATE COUNCIL
GENERAL FUND
30 SEPTEMBER 2002**

COMMITTEE OF MANAGEMENT CERTIFICATE


In accordance with a resolution of the Committee of Management we state that in the opinion of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Victorian State Council:

- (a) the Statement of Financial Performance gives a true and fair view of the results of the Union for the year ended 30 September 2002;
- (b) the Statement of Financial Position is drawn up so as to give a true and fair view of the state of affairs of the Union as at the end of the financial year;
- (c) the Statement of Cashflows gives a true and fair view of the cash flows of the union for the financial year;
- (d) during the financial period to which the accounts relate, meetings of the Victorian State Council were held in accordance with the rules of the Union;
- (e) to the knowledge and belief of all the members of the Victorian State Council there have been no instances where records of the Union, or copies of the rules of the union that should be made available have been withheld from members; and
- (f) the Union has in relation to the Auditor's Report on the accounts and statements in respect of the immediately preceding year, complied with the provisions of sec 279(1) and 279(6) of the *Workplace Relations Act 1996*.

Signed on behalf of the Victorian State Council



John Speight



David Oliver

Dated: 13-11-02

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

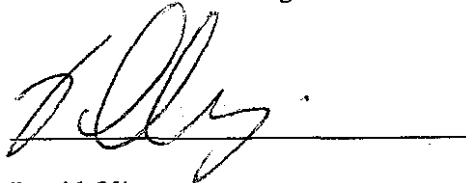
**VICTORIAN STATE COUNCIL
GENERAL FUND
30 SEPTEMBER 2002**

ACCOUNTING OFFICERS CERTIFICATE

I, **DAVID OLIVER**, being the officer responsible for keeping the accounting records of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union – Victorian State Council certify that as at 30 September 2002, the number of Victorian members of the State Council was 57,501.

In my opinion:

1. The attached financial statements show a true and fair view of the State Council as at 30 September 2002.
2. A record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the State Council.
3. Before any expenditure was incurred by the State Council, approval of the incurring of the expenditure was obtained in accordance with the rules of the State Council.
4. With regard to the 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 for purposes other than for those for which the fund was operated.
5. No loans or other financial benefits, other than remuneration in respect to their full time employment with the State Council were made to persons holding office in the State Council.
6. The register of members of the State Council was maintained in accordance with the Workplace Relations Act 1996.
7. The attached accounts have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements.



David Oliver

Dated: 13. 11. 02

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

VICTORIAN STATE COUNCIL GENERAL FUND

Statement of Assets & Liabilities as at 30 September 2002

	Note	30 Sep 2002 (\$)	30 Sep 2001 (\$)
ASSETS			
Cash at Bank		(38,014)	43,419
Net amounts receivable - AMWU National Office	2	257,679	142,505
Total Assets		<u>219,665</u>	<u>185,924</u>
LIABILITIES			
Trade Creditors		-	67,569
Total Liabilities		<u>-</u>	<u>67,569</u>
NET ASSETS		<u>219,665</u>	<u>118,355</u>

The accompanying notes form part of these financial statements

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

VICTORIAN STATE COUNCIL GENERAL FUND

**Detailed Statement of Income & Expenditure
for the year ended 30 September, 2002**

	Year ended 30 Sep 2002 (\$)	Year ended 30 Sep 2001 (\$)
INCOME		
Bank Interest	3,010	6,212
Remittances from National Council		
- General Fund	2,160,000	2,120,000
Remittance from National Council - L.P.F.	18,682	18,582
GST expensed in prior year in error	-	29,090
	2,181,692	2,173,884
EXPENDITURE		
Affiliation fees	154,825	197,858
Bank Charges	2,692	4,254
Data Processing and other	2,851	323
Delegation Expenses	293,683	287,200
Donations	13,645	-
Election expenses	-	280
Freight	2,831	5,165
Fringe Benefits Tax	91,071	30,654
General Office expenses	65,039	46,650
Grants to own and other trades	-	9,844
Insurance	187,372	268,788
Library and research	11,973	12,080
Motor Vehicle Expenses	191,901	291,014
Payroll Tax	259,279	225,519
Postage	51,500	34,952
Printing and Stationary	261,433	206,166
Professional Services	262,022	216,039
Rents Paid	-1,300	1,509
Salaries	3,960	1,300
School expenses	-	5,817
Telephone & Teletax	225,587	287,298
Sundry Expense	17	13,209
	2,080,382	2,145,919
TOTAL PAYMENTS	2,080,382	2,145,919
OPERATING SURPLUS/(DEFICIT)	101,310	27,965

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

VICTORIAN STATE COUNCIL GENERAL FUND

**Statement of Cashflows
for the period ended 30 September 2002**

	Note	Year ended 30 Sep 2002 (\$)	Year ended 30 Sep 2001 (\$)
CASHFLOWS FROM OPERATING ACTIVITIES			
Receipts from National Council		2,202,108	2,138,582
Interest		3,010	6,212
Payments to Suppliers & Employers		(2,286,551)	(2,191,765)
Cashflow provided by operating activities	5)	(81,433)	(46,971)
Net Cash Increase		(81,433)	(46,971)
Cash at beginning of financial period		43,419	90,390
Cash at end of financial period		(38,014)	43,419

The accompanying notes form part of these financial statements

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

**VICTORIAN STATE COUNCIL
GENERAL FUND
30 SEPTEMBER 2002**

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

This financial report is a general-purpose report that has been prepared in accordance with the Workplace Relations Act 1996 applicable Accounting Standards and other mandatory professional reporting requirements. The financial report has been prepared on an accruals basis and on the basis of historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets. 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 material accounting policies adopted by the Victorian State Council in the preparation and presentation of the financial report:

- a) The Victorian State Council operates as a branch of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union.
 - (i) Apart from miscellaneous interest, income represents the amount reimbursed by the National Council to cover Victorian based expenses.
 - (ii) Expenditure represents amounts paid directly by the Victorian Branch for operational costs.
 - (iii) Other operational expenses eg: salaries which relate to the Victorian Branch are paid for by the National Council and included in financial accounts for the National Council only.
 - (iv) All fixed assets are recorded in the Accounts of the National Council and the depreciation regarding those assets is charged in the National Council accounts.
 - (v) 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.

NOTE 2: NET AMOUNTS RECEIVABLE FROM NATIONAL OFFICE

	2002	2001
	\$	\$
Net GST paid and claimed by National Office	158,784	142,505
Net amounts withdrawn from bank account	138,600	-
Other	(39,705)	-
	<hr/> 257,679	<hr/> 142,505

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

**VICTORIAN STATE COUNCIL
GENERAL FUND
30 SEPTEMBER 2002**

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 3: VICTORIAN BRANCH EXPENSES PAID FOR BY NATIONAL OFFICE

In the period 13 August and 30 September 2002, the AMWU National office paid all general operating expenses on behalf of the Victorian Branch. In accordance with note 1 (a) above, these expenses are not recorded in the accounts of the Victorian branch.

NOTE 4: 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:

- a) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation;
- b) An organisation shall, on application made under subsection (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;
- c) A Registrar may only make an application under subsection (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 5: CASHFLOW INFORMATION

	2002 \$	2001 \$
Reconciliation of cashflow from operations with surplus/(deficit)		
Operating surplus/(deficit)	101,310	27,965
Increase in trade creditors	(67,569)	67,569
Increase in debtors	<u>(115,174)</u>	<u>(142,505)</u>
Cashflow from operations	<u>(81,433)</u>	<u>(46,971)</u>

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF THE AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING & KINDRED INDUSTRIES UNION – VICTORIAN STATE COUNCIL GENERAL FUND

Scope

We have audited the financial report of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Victorian State Council General Fund comprising the Statement of Income & Expenditure, Statement of Assets & Liabilities, Statement of Cashflows and Notes to and forming part of the accounts for the financial year ended 30 September 2002. The management of the organisation is responsible for the financial report. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Victorian State Council General Fund.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. Our audit is designed to ensure that the overall operating surplus or deficit for the period is true and fair. Consequently, we do not audit the accuracy of each and every line item of income and expenditure. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements and statutory requirements, so as to present a view which is consistent with our understanding of the Victorian State Council General Fund's financial position and performance as represented by the results of their operations.

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

Audit Opinion

In our opinion:

- a) satisfactory accounting records have been kept by the organisation so far as appears from our examination of these books, including;
 - i) records of the sources and nature of the income of the organisation; and
 - ii) records of the nature and purposes of the expenditure of the organisation; and

(Audit Opinion Continued)

- b) the accounts and statements prepared under section 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:
- i) the financial affairs of the organisation as at 30 September 2002; and
 - ii) the income and expenditure and any surplus or deficit of the organisation for the financial year,
- and
- c) all information and explanations that under subsection (2) of section 276 were required to be provided by the officers and employees of the Union, were provided.



.....
HAYES KNIGHT

Peter T. Sexton

Dated:

19/12/02

RCA ?

