



**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  
Supplementary s269(1) Statements - Political Fund - FR2004/242 - 248  
Revised Secretary's Certificate - Victorian Branch - s279(6).**

I acknowledge receipt of your letter of 16 June 2004 which provided two supplementary s269(1) statements which set out additional grants and donations made by the Political Fund of the organisation during the financial years ending 30 September 2002 and 2003. Your comments concerning the relevant grants and donations have been noted and the statements have been placed on a file that is not available to the general public in accordance with s269(3).

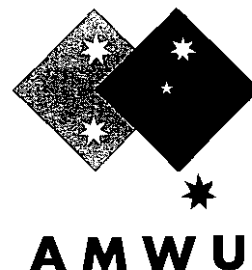
I also acknowledge receipt of your letter of 19 July 2004 which provided a revised Secretary's Certificate from the Victorian Branch. This document has now been filed.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Andrew Schultz'.

Andrew Schultz  
Statutory Services Branch  
Principal Registry

29 July 2004



19 July, 2004

Mr Andrew Shultz  
Statutory Services Branch  
Principal Registry  
Australian Industrial Registry  
GPO Box 1994S  
Melbourne. VIC. 3001

Dear Mr Shultz,

Further to your correspondence of 27 May, 2004, regarding the Union's Financial Returns for the year ended 30 September, 2003, specifically your comments regarding the Financial Return of our Victorian Branch, please find enclosed a revised Secretary's certificate, completed following the presentation of the Victorian Branch Financial Statements to the Victorian State Council on 14 July, 2004.

Yours faithfully,

A handwritten signature in black ink that reads "Doug Cameron". The signature is stylized and includes a long horizontal stroke at the end.

DOUG CAMERON  
NATIONAL SECRETARY

WORKING FOR YOU

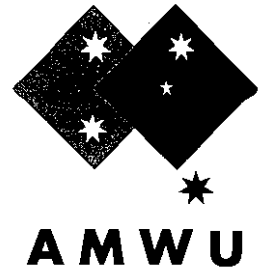
Australian Manufacturing  
Workers' Union  
Registered as AFMEPKIU  
**National Office**  
Level 4 133 Parramatta Rd  
GRANVILLE NSW 2142  
PO Box 160 Granville 2142  
Telephone 02 9897 9133  
Facsimile 02 9897 9274  
amwu2@amwu.asn.au

# Australian Manufacturing Workers' Union

(Registered as AFMEPKIU)

## Victorian State Office

4th Floor, 440 Elizabeth Street, Melbourne Vic 3000  
Post Office Box 12321 A'Beckett Street, Melbourne Vic 8006  
Telephone: (03) 9230 5700 Fax: (03) 9230 5786



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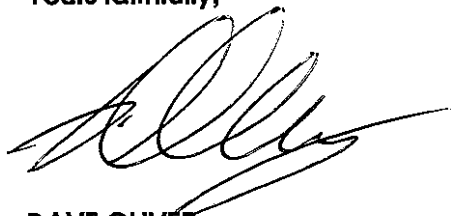
14 July, 2004

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 Victorian State Council of the Union at its meeting held on Wednesday 14th July, 2004.

Yours faithfully,



DAVE OLIVER  
State Secretary  
AMWU - Victorian Office

WORKING FOR YOU

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

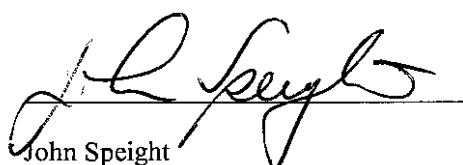
**VICTORIAN STATE COUNCIL  
GENERAL FUND  
30 SEPTEMBER 2003**

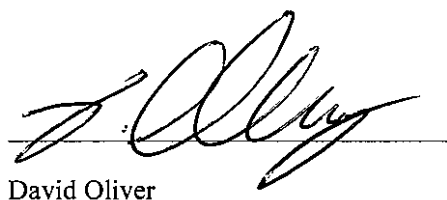
**COMMITTEE OF MANAGEMENT CERTIFICATE**

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 2003;
- (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: 14 July 2004.



**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**

<b>National Council</b>	<b>FR2004/242</b>
<b>Victoria</b>	<b>FR2004/243</b>
<b>New South Wales</b>	<b>FR2004/244</b>
<b>Queensland</b>	<b>FR2004/245</b>
<b>Tasmania</b>	<b>FR2004/246</b>
<b>South Australia</b>	<b>FR2004/247</b>
<b>Western Australia</b>	<b>FR2004/248</b>

I acknowledge receipt of the financial documents lodged under s280(1) of the *Workplace Relations Act 1996* (the Act) for the abovementioned organisation and its branches for the year ended 30 September 2003. The documents were lodged in the Industrial Registry on 21 April 2004.

I also acknowledge receipt of a s269(1) statement setting out the total loans, grants and donations made by the organisation during the year ending 30 September 2003. This statement, which was received with the abovementioned documents, has been placed on a file that is not available to the general public.

The financial returns for the National Office and the New South Wales, Queensland, South Australian, Tasmanian and Western Australian Branches have been filed. The financial return for the Victorian Branch will be filed once the revised certificate from the Victorian State Secretary has been received (as discussed below).

The following matters require your further attention:

#### **Victorian Branch**

The Act requires that there be an interval of at least 7 days between the finalisation of a branch's accounts, certificates and auditor's report and the presentation of these documents to a meeting. The 7 day interval seeks to ensure that members have sufficient time to view financial documents in detail prior to endorsing them at a meeting. This requirement is set out in subsection 279(6) of the Act.

It is noted that the Accounting Officer's Certificate, the Committee of Management's Certificate and the Auditor's Report for the Victorian branch were all *signed* and *presented* to a meeting on the same day (12 November 2003) and therefore the minimum interval of seven days has not been met.

Action required: The documents are required to be presented to another meeting of the Victorian Branch under section 279(6). A revised Secretary's Certificate should then be forwarded by the Victorian Secretary to the Registry to confirm that this has been done.

### **Political Fund - disclosure of donations - s269(1)**

The financial documents for the National Office for year ending 30 September 2003 include a separately audited return for the Political Fund, showing comparative figures for that Fund for year ending 30 September 2002. In the two financial years the amounts for donations disclosed from the Political Fund (\$156,500 for 2002; \$20,350 for 2003) are inconsistent with the total donations disclosed by the National Office and branches for the same period (\$46,440 for 2002; \$32,887 for 2003).

On its face it appears that all donations may not have been fully disclosed by the National Office and branches in the year ending 30 September 2002. Further, for the year ending 30 September 2003 it is not clear whether the donations of \$20,350 disclosed by the Political Fund are included in the \$32,887 total provided by the National Office and branches or whether the \$20,350 is an additional amount. While we have taken into account that the classification of certain items as 'donations' are sometimes more accurately identified as 'affiliation fees', and vice versa, we seek clarification in this respect.

Regulation 107(a), which applies to the subject reports, seeks to deliniate between 'affiliation fees' and 'donations' in the following way:

*"(ix) the total amount paid by the organisation as fees and periodic contributions in respect of its affiliation to any political party, any federation, congress, council or group of organisations, or any international body having an interest in industrial matters...*

*(xiii) the total amount of donations or grants made by the organisation:"*

Action required (Y/E 30 Sep 2002): Subject to the above comments, the organisation should lodge a revised s269(1) statement which sets out the relevant details for *all* donations made by the organisation in excess of \$1,000 during that year.

Action required (Y/E 30 Sep 2003): If the \$20,350 itemised as a donation in the Political Fund is an additional amount, the organisation should lodge a revised s269(1) statement to provide the relevant particulars for all donations made in excess of \$1,000.

The following matters are advised for your assistance when preparing future financial documents -

### **Victorian Branch - Remuneration paid to officers or employees?**

The Victorian Branch accounts disclosed an amount of \$17,805 for 'Salaries' but did not indicate whether this was paid to *officers* or *employees* as presently required by reg 107(a)(xiv) & (xv) and will in future be required by the RAO Financial Reporting Guidelines (see [www.airc.gov.au/organisations/rao/rao.html](http://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](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

613 3 9230 5786

FR2004/243

# Australian Manufacturing Workers' Union

(Registered as AFMEPKU)

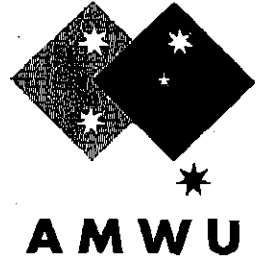
## Victorian State Office

4th Floor, 440 Elizabeth Street, Melbourne Vic 3000

Post Office Box 12321 A'Beckett Street, Melbourne Vic 8006

Telephone: (03) 9230 5700

Fax: (03) 9230 5786



DD:kb

31 March, 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 Victorian State Council of the Union at its meeting held on Wednesday 12th November, 2003.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'D. Oliver', written over a horizontal line.

DAVE OLIVER  
State Secretary  
AMWU - Victorian Office



**COPY**

**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 2003**

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

**VICTORIAN STATE COUNCIL  
GENERAL FUND  
30 SEPTEMBER 2003**

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8 & 9	Independent Audit Report

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

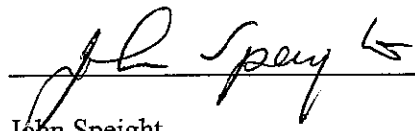
**VICTORIAN STATE COUNCIL  
GENERAL FUND  
30 SEPTEMBER 2003**

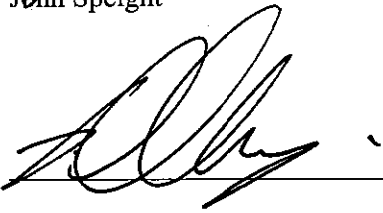
**COMMITTEE OF MANAGEMENT CERTIFICATE**

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 2003;
- (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: 12 NOV 03

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

**VICTORIAN STATE COUNCIL  
GENERAL FUND  
30 SEPTEMBER 2003**

**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 2003, the number of Victorian members of the State Council was 55,937. (30 September 2002 – 57,501).

In my opinion:

1. The attached financial statements show a true and fair view of the State Council as at 30 September 2003.
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: 12 Nov. 03

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

**VICTORIAN STATE COUNCIL GENERAL FUND**

**Statement of Assets & Liabilities as at 30 September 2003**

	<b>Note</b>	<b>30 Sep 2003 (\$)</b>	<b>30 Sep 2002 (\$)</b>
<b>ASSETS</b>			
Cash at Bank		66,197	(38,014)
Net amounts receivable - AMWU National Office	<b>2</b>	260,434	257,679
Total Assets		<u>326,631</u>	<u>219,665</u>
<b>LIABILITIES</b>			
Trade Creditors		67,801	-
Total Liabilities		<u>67,801</u>	<u>-</u>
<b>NET ASSETS</b>		<u><b>258,830</b></u>	<u><b>219,665</b></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, 2003**

	Year ended 30 Sep 2003 (\$)	Year ended 30 Sep 2002 (\$)
<b>INCOME</b>		
Bank Interest	4,910	3,010
Remittances from National Council		
- General Fund	2,350,000	2,160,000
Remittance from National Council - L.P.F.	18,477	18,682
	2,373,387	2,181,692
<b>EXPENDITURE</b>		
Affiliation fees	201,203	154,825
Bank Charges	915	2,692
Data Processing and other	103	2,851
Delegation Expenses	291,421	293,683
Donations	8,100	13,645
Freight	2,367	2,831
Fringe Benefits Tax	76,078	91,071
General Office expenses	97,413	65,039
Insurance	283,617	187,372
Library and research	4,065	11,973
Motor Vehicle Expenses	271,173	191,901
Payroll Tax	213,149	259,279
Postage	57,023	51,500
Printing and Stationary	247,464	261,433
Professional Services	236,875	262,022
Publicity	2,165	-
Rents Paid	-	-1,300
Salaries	17,805	3,960
Telephone	323,286	225,587
Sundry Expense	-	17
	2,334,222	2,080,382
<b>TOTAL PAYMENTS</b>		
<b>OPERATING SURPLUS/(DEFICIT)</b>	39,165	101,310

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

**VICTORIAN STATE COUNCIL GENERAL FUND**

**Statement of Cashflows  
for the year ended 30 September 2003**

	Note	Year ended 30 Sep 2003 (\$)	Year ended 30 Sep 2002 (\$)
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from National Council		2,507,077	2,202,108
Interest		4,910	3,010
Payments to Suppliers & Employers		(2,407,777)	(2,286,551)
<b>Cashflow provided by operating activities</b>	4)	104,210	(81,433)
Net Cash Increase		104,210	(81,433)
Cash at beginning of financial year		(38,014)	43,419
<b>Cash at end of financial year</b>		66,196	(38,014)

The accompanying notes form part of these financial statements

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

**VICTORIAN STATE COUNCIL  
GENERAL FUND  
30 SEPTEMBER 2003**

**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**

	2003	2002
	\$	\$
Net GST paid and claimed by National Office	339,188	158,784
Net amounts withdrawn from bank account	-	138,600
Other	(78,754)	(39,705)
	<hr/> 260,434	<hr/> 257,679



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

**VICTORIAN STATE COUNCIL  
GENERAL FUND  
30 SEPTEMBER 2003**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**

**NOTE 3: 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 4: CASHFLOW INFORMATION**

	2003 \$	2002 \$
Reconciliation of cashflow from operations with surplus/(deficit)		
Operating surplus	39,165	101,310
Increase/(Decrease) in trade creditors	67,801	(67,569)
(Increase) in debtors	<u>( 2,756)</u>	<u>(115,174)</u>
Cashflow from operations	<u>104,210</u>	<u>(81,433)</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 2003. 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 2003; 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

Registered Company Auditor: 85044

Dated: 12 November 2003

