

16 May 2013

Mr Steve Dargavel
State Secretary
AFMEPKIU, Victorian Branch
PO Box 12321 A'Beckett Street
MELBOURNE VIC 8006



Dear Mr Dargavel,

Re: Lodgment of Financial Statements and Accounts - Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union (Australian Manufacturing Workers' Union) - for year ended 30 September 2012 - Victorian Branch (FR2012/494)

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 20 February 2013.

The documents have been filed. There is no action required in respect of the 2012 report. However for the future I wish to clarify one of the legislative requirements of the *Fair Work (Registered Organisations) Act 2009* for Operating Reports.

Meaning of "results of principal activities"

Sub-section 254(2)(a) (see extract attached) requires the operating report to include a review of the "principal activities, the results of those activities and any significant changes in the nature of those activities". Sub-section 254(2)(b) requires the operating report to "give details of any significant changes in the reporting unit's financial affairs".

The Act makes a distinction between "principal activities" and "financial affairs". Thus, since the principal activities are described, under the heading "Review of the State's Principal Activities" as "*the improvement of wages and working conditions for members throughout the industry*" and "*trying to influence governments at all levels in a wide range of political issues*", the results that these activities might be said to have will relate directly to them and should be described accordingly. The deficit disclosed under the heading "Results of Principal Activities" is financial in nature and therefore a different kind of result.

The extent of detail for particular results to be described or mentioned is not prescribed by the Act but in future Operating reports the Branch might consider, for example, briefly indicating whether and how it has been successful in improving wages and conditions and influencing governments at all levels.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

cc. Mr Warren Soos,
National Operations Co-ordinator

Australian Manufacturing Workers' Union

(AFMEPKIU)

Victorian Branch

Level 1, 251 Queensberry Street, Carlton South 3053

P.O. Box 12321 A'Beckett Street, Melbourne 8006

Phone: (03) 9230 5700 Fax: (03) 9230 5800



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

VICTORIAN STATE COUNCIL

CERTIFICATE OF STATE SECRETARY

I Leigh Diehm being the Acting State Secretary of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union Victorian 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 between the dates 9th to 12th January 2013; 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 Victorian State Council on February 6th 2013 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Acting State Secretary

Leigh Diehm



Signature

Date: February 6th, 2013

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

VICTORIAN BRANCH

FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012

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

VICTORIAN 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, Victorian Branch for the financial year ended 30 September 2012.

The operational name for the Automotive Food Metals Engineering Printing and Kindred Industries Union is the Australian Manufacturing Workers' Union (AMWU).

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 Victorian State Branch's principal activities resulted in a deficit for the financial year of \$51,098.

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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VICTORIAN 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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VICTORIAN BRANCH

OPERATING REPORT (cont'd)

Statement of Key Relationships, Salaries, Board Fees, and Associated Entities

Salaries

The AFMEPKIU Victorian State Branch's top five salary rates are as follows:

Level	Position	Per Annum
4	Organiser	\$72,103.20
5	Senior Organiser	\$75,704.20
6	Team Leader/Assistant State Secretary Level 1	\$79,518.40
7	Assistant State Secretary Level 2	\$85,061.60
8	State Secretary	\$90,045.80

Board Fees

Board Fees received by the AFMEPKIU Victorian State Branch on behalf of employees who are members of external boards, are as follows:

Organisation	Amount received
ColInvest Limited	\$35,101.21

Associated Entities

The AFMEPKIU Victorian State Branch is not involved with any associated entity over which it has controlling or significant influence.

Key Relationships

The AFMEPKIU Victorian State Branch has developed key relationships over a long period with a number of suppliers of various goods and services. These relationships are conducted on normal commercial terms, and are periodically tested against market price:

Supplier	
Financial Services	Travel Services
ALLIANZ AUSTRALIA LIMITED	AMERICAN EXPRESS
COVERFORCE INSURANCE BROKING	QANTAS
WHK HORWATH PTY LTD	Vehicle Services
IT & Communications Services	ACTION MOTOR INDUSTRIES PTY LTD
TELSTRA	CUSTOM SERVICE LEASING LIMITED
Legal Services	
MAURICE BLACKBURN LAWYERS	
SLATER & GORDON LAWYERS	
Printing & Publicity Services	
ABSOLUTE OFFICE CENTRE	
CAMPAIGN KITCHEN PTY LTD	

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VICTORIAN BRANCH

ESSENTIAL MEDIA COMMUNICATIONS	
FASHION CLUBWEAR	
G & G TRADE PUBLISHING & DISTRIBUTION	
PUBLICITY WORKS	

State Officers or Members who are Trustees of a Superannuation Entity

The details of each officer or member of the Victorian 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
Ian Jalocho	Ford Employees Superannuation Fund	Policy Committee-Member Representative
Wayne Moore	Ford Employees Superannuation Fund	Policy Committee-Member Representative
Emma Stafrace	Ford Employees Superannuation Fund	Policy Committee-Member Representative
Steffan Verescuk	Ford Employees Superannuation Fund	Policy Committee-Member Representative
Tony Whelan	Ford Employees Superannuation Fund	Policy Committee-Member Representative
Paul Polistena	Toyota Employees Superannuation Trust	Trustee/Director-Member Representative
Mahavidanalage Pirganya Gunarathe	Toyota Employees Superannuation Trust	Trustee/Director-Member Representative
Joe Xerri	Toyota Employees Superannuation Trust	Trustee/Director-Member Representative
Eddy DeGeest	Holden Employees Superannuation Fund	Trustee/Director-Member Representative

Other Relevant Information

The Victorian 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 2012 was 37,753
- (b) The number of persons who were employees of the reporting unit on 30 September 2012 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

VICTORIAN BRANCH

Name	Period Position Held
J Bellerby	1 October 2011 to 30 September 2012
Y Bicknell	1 October 2011 to 1 March 2012
C Breen	2 April 2012 to 30 September 2012
G Brown	1 October 2011 to 30 September 2012
S Carnie	1 October 2011 to 1 April 2012
J Cini	1 October 2011 to 30 September 2012
C L Cleave	1 October 2011 to 30 September 2012
M Cohen	1 October 2011 to 1 April 2012
D Corben	1 October 2011 to 30 September 2012
S Dargavel	1 October 2011 to 30 September 2012
E DeGeest	1 October 2011 to 30 September 2012
K DeGraaff	1 October 2011 to 30 September 2012
L Diehm	1 October 2011 to 30 September 2012
P Difelice	1 October 2011 to 30 September 2012
S Dodd	1 October 2011 to 30 September 2012
P Douglas	1 October 2011 to 30 September 2012
A Dudi	2 April 2012 to 30 September 2012
C Ellis	2 April 2012 to 30 September 2012
F Fairley	1 October 2011 to 1 April 2012
L Farrugia	1 October 2011 to 30 September 2012
F Federici	2 April 2012 to 30 September 2012
C Gibbs	1 October 2011 to 30 September 2012
T Hale	1 October 2011 to 30 September 2012
J Herbertson	1 October 2011 to 30 September 2012
J James	2 April 2012 to 30 September 2012
V Jose	1 October 2011 to 30 September 2012
C Kelly	1 October 2011 to 30 September 2012
B Kerrigan	1 October 2011 to 30 September 2012
W Klempel	1 October 2011 to 30 September 2012
A P Lenne	1 October 2011 to 30 September 2012
N Machlouch	2 April 2012 to 30 September 2012
C Marshall	1 October 2011 to 30 September 2012
J Mathieson	1 October 2011 to 30 September 2012
T Mavromatis	1 October 2011 to 30 September 2012
A D Mayne	1 October 2011 to 30 September 2012
A McCarthy	1 October 2011 to 30 September 2012
K A McCarthy-Sexton	1 October 2011 to 30 September 2012
P Mikronis	1 October 2011 to 30 September 2012
A Moore	1 October 2011 to 30 September 2012
B Morgan	1 October 2011 to 30 September 2012
D Nguyen	1 October 2011 to 30 September 2012
K H Osborne	1 October 2011 to 30 September 2012
C Pandolfo	1 October 2011 to 30 September 2012
R Portelli	1 October 2011 to 30 September 2012
A Piccolo	2 April 2012 to 30 September 2012
M Rob	1 October 2011 to 30 September 2012
G Robb	1 October 2011 to 12 October 2011
A Saliba	1 October 2011 to 17 April 2012
B R Sexton	1 October 2011 to 30 September 2012
M Spyker	1 October 2011 to 30 September 2012

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VICTORIAN BRANCH

H Stewart	2 April 2012 to 30 September 2012
M Terry	1 October 2011 to 30 September 2012
B Thanas	1 October 2011 to 30 September 2012
A Thomas	1 October 2011 to 30 September 2012
C Voogt	1 October 2011 to 1 April 2012
D Walmsley	1 October 2011 to 30 September 2012
J Zwart	1 October 2011 to 30 September 2012

OPERATING REPORT (cont'd)

Signed in accordance with a resolution of State Council


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Chris Cleave

State President


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Steve Dargavel

State Secretary

5th December 2012

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

VICTORIAN BRANCH

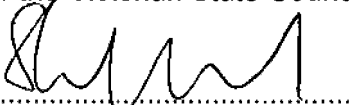
COMMITTEE OF MANAGEMENT'S STATEMENT

On 5th December 2012 the State Council of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Victorian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the State Council for the year ended 30 September 2012.

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 2012;
- (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 2012 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 2012 the Victorian State Council did not participate in any recovery of wages activity

For the Victorian State Council:



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Steve Dargavel
State Secretary
5th December 2012

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

VICTORIAN BRANCH

**STATEMENT OF COMPREHENSIVE INCOME FOR THE
YEAR ENDED 30 SEPTEMBER 2012**

	Note	2012 \$	2011 \$
INCOME			
Remittances from National Council			
- General Fund		2,400,129	1,789,398
Interest Received		872	729
		<hr/>	<hr/>
TOTAL INCOME		2,401,001	1,790,127
EXPENDITURE			
Affiliation Fees		235,351	286,161
Bank Charges		751	993
Computing		49	830
Conference & Meeting Expenses - External		7,046	6,298
Conference & Meeting Expenses – Internal		15,194	8,810
Delegation/Employee Expenses – Officer Holders		132,991	119,668
Delegation/Employee Expenses – Other Employees		44,549	47,357
Delegation Expenses – Members		146,163	123,817
Donations		1,650	3,540
Freight		401	196
General Office Expenses		94,143	70,066
Insurance		52,954	73,954
Motor Vehicle Expenses		394,532	317,728
Newsletter Expenses		57,305	20,236
Payroll Tax		351,522	339,193
Photocopying		13,456	15,770
Postage		44,752	44,352
Printing		4,818	8,687
Publicity		77,075	26,911
Professional Services	4	642,690	160,124
Research		31,800	31,577
Stationery		27,694	29,343
Telephone		63,813	57,165
		<hr/>	<hr/>
TOTAL EXPENDITURE		2,452,099	1,797,006
NET SURPLUS/ (DEFICIT) FOR THE YEAR		(51,098)	(6,879)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(51,098)	(6,879)

(The attached notes form part of the financial report)

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

VICTORIAN BRANCH

**STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2012**

	Note	2012 \$	2011 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	38,267	73,033
Receivables	6	1,427	1,734
Other assets		1,560	-
Total Current Assets		<u>41,254</u>	<u>74,767</u>
TOTAL ASSETS		<u>41,254</u>	<u>74,767</u>
TOTAL LIABILITIES			
Current Liabilities			
Trade and other payables	7	<u>79,074</u>	<u>61,489</u>
NET ASSETS/ (LIABILITIES)		<u>(37,820)</u>	<u>13,278</u>
ACCUMULATED FUNDS/ (LOSSES)		<u>(37,820)</u>	<u>13,278</u>

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

VICTORIAN BRANCH

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS (LOSSES)
FOR THE YEAR ENDED 30 SEPTEMBER 2012**

	Accumulated Funds (Losses) \$
Balance at 30 September 2010	20,157
Net Surplus (Deficit) for the Year	(6,879)
Total Comprehensive Income for the Year	<u>-</u>
Balance at 30 September 2011	<u>13,278</u>
Net Surplus (Deficit) for the Year	(51,098)
Total Comprehensive Income for the Year	<u>-</u>
Balance at 30 September 2012	<u>(37,820)</u>

(The attached notes form part of the financial report)

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

VICTORIAN BRANCH

**STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 30 SEPTEMBER 2012**

	2012	2011
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Remittances from National Council		
-General Fund	2,926,562	1,694,877
Interest Received	872	729
Payments to Suppliers and Employees	<u>(2,962,200)</u>	<u>(1,723,592)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(34,766)</u>	<u>(27,986)</u>
NET INCREASE (DECREASE) IN CASH HELD	(34,766)	(27,986)
Cash at Beginning of Year	<u>73,033</u>	<u>101,019</u>
CASH AT END OF YEAR	<u>38,267</u>	<u>73,033</u>

(The attached notes form part of the financial report)

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

VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012

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 Victorian

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 Victorian 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 Victorian 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.

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

VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012 (Cont'd)

1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

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

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

VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012 (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 Victorian 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 Victorian 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)

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

VICTORIAN BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2012 (Cont'd)**

	2012	2011
	\$	\$
4. PROFESSIONAL SERVICES		
Auditors - Auditing the financial report	<u>11,525</u>	<u>11,077</u>
Legal Expenses	<u>631,165</u>	<u>149,047</u>
	<u>642,690</u>	<u>160,124</u>
5. CASH AND CASH EQUIVALENTS		
Cash at Bank	<u>38,267</u>	<u>73,033</u>
6. RECEIVABLES		
Net amount receivable - National Council	1,427	1,102
Sundry Debtors	<u>-</u>	<u>632</u>
	<u>1,427</u>	<u>1,734</u>
7. TRADE AND OTHER PAYABLES		
Trade and other payables	<u>79,074</u>	<u>61,489</u>
	<u>79,074</u>	<u>61,489</u>

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

VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012 (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:

	2012	2011
	\$	\$
Net amount receivable - National Office	<u>1,427</u>	<u>1,734</u>

9. SUBSEQUENT EVENTS

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

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

VICTORIAN BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2012 (Cont'd)**

10. ADDITIONAL BRANCH INFORMATION

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

Australian Manufacturing Workers Union
Level 1, 251 Queensberry Street
Carlton South VIC 3053

INDEPENDENT AUDITOR'S REPORT

To the members of Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Victorian Branch.

We have audited the accompanying financial report of Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Victorian Branch, which comprises the statement of financial position as at 30 September 2012, 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.

INDEPENDENT AUDITOR'S REPORT (Cont'd)**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.

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Victorian Branch as at 30 September 2012, 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.

Crowe Horwath Melbourne**Chartered Accountants****Peter Sexton**

Partner

Member of Institute of Chartered Accountants

And Holder of Current Public Practice Certificate

Registered Company Auditor #85044

Level 17, 181 William Street, Melbourne VIC 3000

5 December, 2012



FAIR WORK
AUSTRALIA

3 October 2012

Mr Steve Dargavel
State Secretary

"Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union" known as the Australian Manufacturing Workers' Union (AMWU) - Victorian Branch

Sent by email: amwuvic@amwu.asn.au

Dear Mr Dargavel,

**Re: Lodgement of Financial Report - [FR2012/494]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Victorian Branch of the "Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union" known as the Australian Manufacturing Workers' Union (AMWU) (the "reporting unit") ended on 30 September 2012.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 April 2013 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the FWA website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwa.gov.au or sent by facsimile to (03) 9665 0410. If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issues with the possibility of a pecuniary penalty being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7817 or via email at robert.pfeiffer@fwa.gov.au .

Yours faithfully,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001

Telephone : (03) 8661 7777
Email : orgs@fwa.gov.au
Internet : www.fwa.gov.au

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)*

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,

or

(b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.*

Present full report to:	/ /
(a) General Meeting of Members - s266 (1),(2); OR	
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of meeting

* *the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.*

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ *The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.*