



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

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

Dear Mr Cameron,

**Re: Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union
Financial Documents - year ended 30 September 2003**

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

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

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

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

The following matters require your further attention:

Victorian Branch

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

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

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

Political Fund - disclosure of donations - s269(1)

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

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

Regulation 107(a), which applies to the subject reports, seeks to 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 (at points 11(g) and (h))).

Future financial returns for this branch should ensure that this information is clearly disclosed.

Tasmanian Accounting Officer's Certificate undated

The Tasmanian Accounting Officer's Certificate was undated. All such documents should be dated as a matter of course.

Future financial returns to be lodged under Schedule 1B (RAO Schedule)

On 12 May 2003 all provisions concerning registered organisations were amended and removed from the *Workplace Relations Act 1996* and now form Schedule 1B to the Act (the *RAO (Registration and Accountability of Organisations) Schedule*). The new financial reporting requirements under the RAO Schedule will apply to the next financial reports for year ending 30 September 2004.

The RAO Schedule is available at:

- http://www.airc.gov.au/procedures/schedule_1b/schedule_1b.html

The RAO Regulations are available at:

- <http://www.airc.gov.au/procedures/raoreg/raorg.html>.

Please also refer to the *Industrial Registrar's Reporting Guidelines for the purposes of section 253 of RAO Schedule* at:

- <http://www.airc.gov.au/organisations/rao/rao.html>.

If you have any queries about any of the issues raised in this letter, or relating to the new financial reporting requirements under the RAO Schedule, please contact me on (03) 8661 7799.

Yours faithfully,

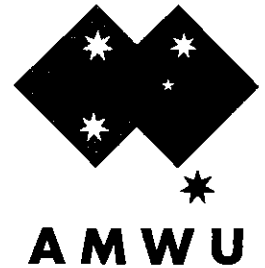


Andrew Schultz
Statutory Services Branch
Principal Registry

27 May 2004

Australian Manufacturing Workers' Union

(Registered as AFMEPKIU)



February 24, 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 Western Australian State Council of the Union at its meeting held **Tuesday 24th February 2004**.

Yours faithfully



JOHN K. FERGUSON
STATE SECRETARY

W.A. State Office
121 Royal Street
East Perth WA 6004
PO Box J667 Perth 6842
Telephone 08 9223 0800
Facsimile 08 9225 4744
amwuwa@amwu.asn.au

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

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2003**

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

CONTENTS

Independent Audit Report to the Members	Pages 3 – 4
Committee of Management’s Certificate	Page 5
Accounting Officer’s Certificate	Page 6
Balance Sheet	Page 7
Profit and Loss Account	Pages 8 – 9
Notes to the Financial Statements	Pages 10 – 11

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

INDEPENDENT AUDIT REPORT TO THE MEMBERS

Suite 4, 1st Floor
63 Shepperton Road
Victoria Park
Western Australia 6100
Telephone: (08) 9362 5855
Facsimile: (08) 9362 5186
Email: htg@iinet.net.au
Website: www.htgbdc.com
PO Box 199
Victoria Park
Western Australia 6979

Scope

We have audited the financial statements of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union of Workers, Western Australian State Council for the financial year ended 30 September 2003 as set out on pages 5 to 11. The Committee of Management and Accounting Officer are responsible for the preparation and presentation of the accounts and the information they contain. We have conducted an independent audit of those financial statements in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting selected amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian accounting concepts and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views), so as to present a view of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union of Workers, Western Australian State Council, which is consistent with our understanding of its financial position and the results of its operations.

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

Audit Opinion

In our opinion:

- (a) proper accounting records have been kept by the Union so far as appears from our examination of these books, including:
 - (i) records of the sources of the income of the Union, (including income from members); and
 - (ii) records of the nature and purposes of the expenses of the Union.

**HEWITT
TURNER &
GELEVITIS**

IN ASSOCIATION



**BUSINESS DEVELOPMENT
CONSULTANTS**

Equity Raising
Venture Capital
Taxation Advisors
Business Valuations
Finance Structuring
Offshore Structuring
Due Diligence Reporting
Audit Assurance Services
Corporate Secretarial Services
Corporate & Trust Consultants

PRINCIPALS

Timothy Turner
B.BUS (ACC), FCPA,
FAIM, FTIA
Registered Company Auditor

Vick Gelevitis
B.BUS (ACC), FCPA,
NTAA, FTIA

ASSOCIATE

Darryl Rodrigues
B.Sc, B.BUS (ACC), CPA

CONSULTANT

Antony Sage
B.BUS (ACC), ACA,
MCT, FTIA

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

INDEPENDENT AUDIT REPORT TO THE MEMBERS

(Continued)

- (b) the financial statements including the Certificate of the Committee of Management and the Accounting Officer required to be 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 Union as at 30 September 2003; and*
 - (ii) *the income and expenses and any surplus or deficit of the Union for the year then ended.*
- (c) We have where necessary, obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit; and
- (d) the accounts have been prepared in accordance with Statements of Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

Signed at *Perth* this *26th* day of *November* 2003



HEWITT TURNER & GELEVITIS
Accountants, Auditors
& Business Development Consultants



TIMOTHY TURNER
Registered Company Auditor

HEWITT

TURNER &

GELEVITIS

IN ASSOCIATION



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

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, DAVID GORDON HICKS and JOHN KILDAY FERGUSON being two members of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union of Workers, Western Australian State Council, do state on behalf of the Committee, and in accordance with a resolution passed by the Committee that:

In the opinion of the Committee of Management, the attached financial statements give a true and fair view of the financial position of the Western Australian State Council at 30 September 2003, and of the results of operations for the year then ended.

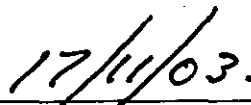
In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 September 2003, in accordance with the rules of the State Council.

To the knowledge of any member of the Committee, there have been no instances where records of the State Council or other documents (not being documents containing information made available to a member of the State Council under Sub-Section 274(2) of the Workplace Relations Act (1996)), or copies of these records and documents, or copies of the rules of the State Council, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the State Council.

The State Council has complied with Sub-Section 279(1) and (6) of the Act in relation to the financial statements in respect of the year ended 30 September 2002 and the Auditor's Report thereon.



D G HICKS

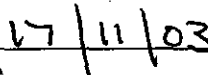


Date



JK FERGUSON

Date



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

ACCOUNTING OFFICER'S CERTIFICATE

I, JOHN KILDAY FERGUSON, being the officer responsible for the keeping of the accounting records of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union of Workers, Western Australian State Council, certify that at 30 September 2003, the number of members of the Union was 10,814. (2002: 11,048).

In my Opinion:

- (i) The attached financial statements give a true and fair view of the financial position of the Western Australian State Council at 30 September 2003, and the result of operations for the year then ended.
- (ii) 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.
- (iii) 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.
- (iv) With regard to 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 those for which the fund was operated.
- (v) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the State Council, were made to persons holding office in the State Council.
- (vi) The register of members of the State Council was maintained in accordance with the Workplace Relations Act, 1996.


JK FERGUSON

17/11/03
DATE

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

**BALANCE SHEET
AS AT 30 SEPTEMBER 2003**

	Note	2003 \$	2002 \$
CURRENT ASSETS			
Cash at Bank		5,991	3,176
GST Input Account	3	70,786	33,245
TOTAL CURRENT ASSETS		<u>76,777</u>	<u>36,421</u>
NON-CURRENT ASSETS			
		-	-
TOTAL ASSETS		<u>76,777</u>	<u>36,421</u>
CURRENT LIABILITES			
Group Tax Payable		323	-
GST Output Account	4	2,768	2,206
TOTAL CURRENT LIABILITIES		<u>3,091</u>	<u>2,206</u>
NON-CURRENT LIABILITIES			
		-	-
TOTAL LIABILITIES		<u>3,091</u>	<u>2,206</u>
NET ASSETS		<u>73,686</u>	<u>34,215</u>
MEMBER'S FUND			
Retained Earnings		<u>73,686</u>	<u>33,133</u>

To be read in conjunction with the accompanying notes

**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 2003**

	Note	2003 \$	2002 \$
INCOME			
Remittances from National Council			
General Fund		539,000	429,000
Local Purpose		2,943	3,727
Interest Received From Bank		405	234
TOTAL INCOME		<u>542,348</u>	<u>432,961</u>
EXPENSES			
Affiliation Fees		42,958	43,068
Bank Charges & Other		530	463
Computing		728	1,771
Delegations – Employees		73,756	53,023
Delegations – Members		24,938	22,358
Donations		1,397	6,565
Freight		6,465	5,658
Fringe Benefits Tax		14,914	16,156
Office Expenses		27,901	16,409
Insurance		14,089	19,754
Motor Vehicle Expenses		54,477	49,331
Newsletters		-	9,960
Payroll Tax		61,074	59,102
Photocopying		13,964	14,920
Postage		5,572	10,759
Printing		5,677	1,182
Professional Services		50,978	24,480
Publicity		2,827	2,197
Rent		5,420	4,282
BALANCE CARRIED FORWARD		<u>407,665</u>	<u>361,438</u>

**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 2003**

(Continued)

	Note	2003 \$	2002 \$
EXPENSES (CONTINUED)			
BALANCE BROUGHT FORWARD		407,665	361,438
Research		11,674	9,501
Salaries & Expenses – Employees		9,639	11,542
Stationary		6,584	5,977
Telephone & Telex		67,315	43,421
TOTAL EXPENSES		502,877	431,879
OPERATING PROFIT/(LOSS)		39,471	1,082
RETAINED PROFITS AS AT 1 OCTOBER 2002		34,215	33,133
RETAINED PROFITS		73,686	34,215

To be read in conjunction with the accompanying notes

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

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2003**

1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared on the cash basis and in accordance with Statements of Accounting Concepts, applicable Accounting Standards and the Workplace Relations Act, 1996. The accounts have also been prepared on the basis of historical costs and do not take into account changing money values. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Union in the preparation of the accounts.

- a) All membership contributions are paid direct to the National Council.
- b) 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.
- c) 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 Accounts of the National Council.
- d) No provision for Income Tax is necessary as Industrial Trade Unions are exempt from Income Tax under Section 23(f) of the Income Tax Assessment Act, 1936.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to member information received of an application made at the request of the member.

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

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2003**

(Continued)

3. GST INPUT ACCOUNT

The amount in the GST Input Account represents the balance after adjusting for input tax credits already claimed for during the year.

4. GST OUTPUT ACCOUNT

The amount in the GST Output Account represents the balance after adjusting for the GST already paid to the Australian Taxation Office during the year.

5. PROFESSIONAL SERVICES

	2003	2002
	\$	\$
Professional Services consist of:		
Audit Fees – Western Australian State Council	2,990	3,006
Legal Expenses	47,988	21,474
	50,978	24,480

6. CONTINGENT LIABILITIES

	2003	2002
	\$	\$
Estimates of the maximum amounts of contingent liabilities that may become payable:		
Amount payable under a claim for physical damage to property	-	10,000
A defamation action claim has been brought against the Union, the amount for which is not ascertainable at this time. The action is being rigorously defended by the Union.		
TOTAL	-	10,000

END OF NOTES TO THE FINANCIAL STATEMENTS