



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7882
Fax: (03) 9655 0410
Email: michelle.baldini@air.gov.au

Mr Dave Oliver
National Secretary
Automotive, Food, Metals, Engineering
Printing and Kindred Industries Union

By email: amwu@amwu.asn.au

Attention Mr Warren Soos, National Finance Officer

Dear Mr Oliver,

Re: Financial Reports for the Year Ended 30th September 2007 - Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

National Council – FR2007/516

South Australian Branch – FR2007/519

New South Wales Branch – FR2007/517

Western Australian Branch – FR2007/522

I acknowledge receipt of the amended audit reports of the above named organisation and branches for the financial year ended 30 September 2007. The documents were lodged in the Registry on 15 May 2008.

The financial reports of the National Council, New South Wales Branch, South Australian Branch and Western Australian Branch have now been filed.

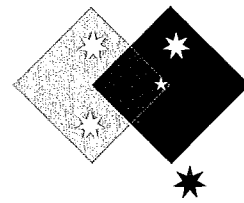
If you wish to discuss this matter I can be contacted on (03) 8661 7882 or by email at michelle.baldini@air.gov.au.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Michelle Baldini', written over a white scribble.

Michelle Baldini
Statutory Services Branch

15 May 2008



AMWU

13 May 2008

The Industrial Registrar
Australian Industrial Registry
GPO Box 1994
MELBOURNE VIC 3001
Att: Michelle Baldini – Statutory Services Branch



Dear Michelle,

**Re: Financial Reports for the Year Ended 30th September 2007 –
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

In response to your letter dated 8 April 2008, please find attached copies of the amended Auditor's Reports for the following funds and branches:

- National Council General Fund
- National Political Fund
- New South Wales Branch
- South Australian Branch
- Western Australian Branch

As discussed today, you are currently in discussion with the Tasmanian Branch auditors (Craig Barling – Partner, Deloitte Touche Tohmatsu) over their concerns with the wording of the Audit Report. Once those discussions have completed, I will forward a copy of their amended Audit Report to you.

Should you have any further queries on the above, please do not hesitate to contact me on 02 9897 9133.

Regards,

Warren Soos
National Finance Officer

Australian Manufacturing
Workers' Union
Registered as AFMEPKIU
**National Finance & Records
Department**
Level 4 133 Parramatta Rd
GRANVILLE NSW 2142
All Mail To:
PO Box 844 Granville 2142
Telephone 02 9897 9133
Facsimile 02 9897 9274
amwu@amwu.asn.au

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

WESTERN AUSTRALIAN BRANCH

INDEPENDENT AUDIT REPORT

To the members of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch.

Scope

The Financial Report and the Responsibility of Committee of Management and Branch Secretary

The financial report comprises the Income Statement, Balance Sheet, Statement of Changes in Accumulated Funds, Statement of Cash flows, notes to the financial statements, and the State Council's Statement for the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch, for the year ended 30 September 2007.

The State Council and Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the *Workplace Relations Act 1996*. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit in order to express an opinion to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the *Workplace Relations Act 1996*, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view, which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch and its Secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

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PRINCIPALS

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

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

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

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WESTERN AUSTRALIAN BRANCH

**INDEPENDENT AUDIT REPORT
(Continued)**

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the *Workplace Relations Act 1996*.

Audit Opinion

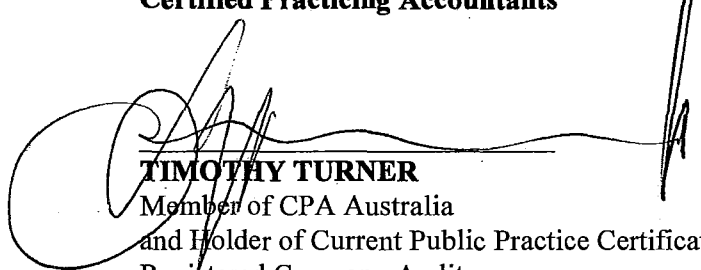
In our opinion, the financial report of Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch is in accordance with:

- (a) the *Workplace Relations Act 1996* including:
- (i) presenting fairly the Branch's financial position as at 30 September 2007 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) other mandatory professional reporting requirements in Australia.

Signed at Perth this 29th day of April, 2008.



HEWITT TURNER & GELEVITIS
Certified Practising Accountants



TIMOTHY TURNER
Member of CPA Australia
and Holder of Current Public Practice Certificate
Registered Company Auditor
4/63 Shepperton Road, Victoria Park WA 6100

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Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
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Telephone: (03) 8661 7882
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Email: michelle.baldini@air.gov.au

Mr Dave Oliver
National Secretary
Automotive, Food, Metals, Engineering
Printing and Kindred Industries Union
Level 4
33-137 Parramatta Road
GRANVILLE NSW 2142

Attention Mr Warren Soos, National Finance Officer

Dear Mr Oliver,

Re: Financial Reports for the Year Ended 30th September 2007 - Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

National Council – FR2007/516
Victorian Branch – FR2007/521
Queensland Branch – FR2007/518
Tasmanian Branch – FR2007/520

Western Australian Branch – FR2007/522
South Australian Branch – FR2007/519
New South Wales Branch – FR2007/517

Thank you for the financial reports of the above named organisation and its branches for the year ended 30 September 2007. The documents were lodged in the Industrial Registry on 27 March 2008.

Before I can file several of the financial reports I require you to attend to the matters set out below.

Auditor's Opinion – National General and Political Fund, New South Wales, South Australia and Western Australia

In the above reports, the Auditor's opinion use the term "true and fair view". The term "true and fair view" was used in the superseded legislation. Subsection 257(5) of the RAO Schedule sets out the matters upon which an auditor is required to make an opinion on whether the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RAO Schedule. The following wording in the auditor's opinion would satisfy the requirements:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the RAO Schedule of the Workplace Relations Act 1996".

You are requested to provide an Auditor's Report containing the correct Auditor's opinion for the above funds and branches.

Auditor's Qualifications - National General and Political Fund, New South Wales, South Australia and Western Australia

As you are required to secure another auditor's opinion I would be pleased if the amended report provides details of the Auditor's qualifications to confirm he or she is an 'approved auditor' under s256 of the RAO Schedule and Regulation 4 of the RAO Regulations.

Regulation 4 defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants and holds a current Public Practice Certificate. It is our view that the auditor's qualifications should be apparent on the face of the report.

Auditor's Opinion - Tasmania

The Auditor's Opinion is required to state whether the GPFR is presented fairly in accordance with both Australian Accounting Standards and any other requirements imposed by the RAO Schedule. The opinion which has been given does not make any reference to the Australian Accounting Standards or the RAO Schedule.

You are therefore requested to provide an Auditor's Report that the Auditor prepares his or her opinion making express reference both to applicable Australian Accounting Standards and to relevant provisions in the RAO Schedule. It would be sufficient if the Auditor's Opinion made the following statement:

In my opinion the General Purpose Financial Report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.

Auditor's Qualifications - Tasmania

I reiterate my comments above.

On receipt of the abovementioned documents the relevant financial reports will be filed.

Preparation of future reports

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of these comments for this financial year.

GPFR – Disclosure of Expenditure – National General Fund

When preparing a GPFR, section 253(2) of the RAO Schedule requires a reporting unit to provide information that is specified in the Industrial Registrar's Reporting Guidelines. In particular, Guideline 11 sets out in detail those items of expense that must be disclosed by a reporting unit either in the notes to, or on the face of, a financial statement. Included are such items as:

- fees and/or allowances paid for attendance at conferences (11(i));
- conference and meeting expenses (11(k));

We note that in your Notes to Financial Statements, Note 11 is headed "Delegation/Employee Expenses". We assume that these expenses are quite probably a combination of the above and should be disclosed separately. Alternatively, if they relate only to conference and meeting expenses then the amount should be disclosed under that, or a similar, heading in future financial years' statements.

Notes to Financial Statements – New South Wales

We note that in your Notes to Financial Statements, Note 1 'Basis of Preparation' states that the "New South Wales Branch is a Branch of the registered organisation and is also a registered organisation in accordance with the Industrial Relations Act, 1996."

Please be advised that under Schedule 1 of the *Workplace Relations Act 1996*, the financial reports only relate to the Branch of the registered organisation under the *Workplace Relations Act 1996* and not the state registered organisation.

References to Schedule 1B – South Australia

The Committee of Management's Report and Note 3 of Notes to Financial Statements contains references to Schedule 1B of the *Workplace Relations Act 1996*. Such references should now be to Schedule 1 or the RAO Schedule.

Auditor's Qualifications - Victoria

In future financial years the Auditor's Report should be amended so that it provides details of the Auditor's qualifications to confirm he or she is an 'approved auditor' under s256 of the RAO Schedule and Regulation 4 of the RAO Regulations.

Regulation 4 defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants and holds a current Public Practice Certificate.

Summary

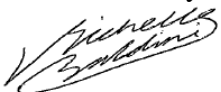
Accordingly, in order to secure compliance with your obligations under the RAO Schedule, I require you to re-file with the Registry Auditor's Reports, addressing the above concerns, for the following funds and branches:

- National General Fund;
- National Political Fund;
- New South Wales Branch;
- South Australian Branch;
- Tasmanian Branch;
- Western Australian Branch.

The financial reports of the Victorian Branch and the Queensland Branch have been filed.

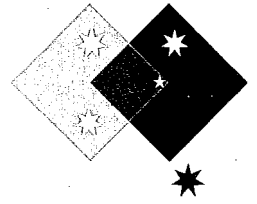
If you wish to discuss this matter I can be contacted on (03) 8661 7882 or by email at michelle.baldini@air.gov.au.

Yours sincerely



Michelle Baldini
Statutory Services Branch

8 April 2008



AMWU

Receipt
Acknowledged
27/3/08



13 March, 2008

The Industrial Registrar
Australian Industrial Registry
GPO Box 1994
Melbourne Vic 3001

Attention: Robert Pfeiffer

Dear Sir,

**Re: Lodgement of the Full Reports and Certificates of Secretaries
for the financial year ended 30 September 2007 - Automotive, Food,
Metals, Engineering, Printing and Kindred Industries Union**

Please find enclosed copies of the Full Report of the reporting units together with certificates of the prescribed designated officers of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union.

This lodgement is made in accordance with the Workplace Relations Act 1996, section 268 – Reports etc. to be lodged in the Industrial Registry.

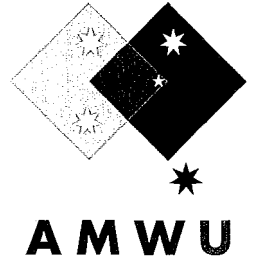
Yours sincerely,

DAVE OLIVER
NATIONAL SECRETARY

Australian Manufacturing
Workers' Union
Registered as AFMEPKIU
National Office
Level 4
133 Parramatta Road
Granville NSW 2142
Telephone: 02 9897 9133
Facsimile: 02 9897 9274
amwu@amwu.asn.au

Australian Manufacturing Workers' Union

(Registered as AFMEPKIU)



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

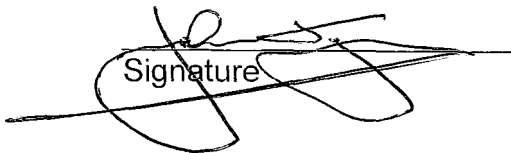
WESTERN AUSTRALIA STATE COUNCIL

CERTIFICATE OF STATE SECRETARY

I John Kilday Ferguson, being the State Secretary of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union Western Australia State Council certify:

- that the documents lodged herewith are copies of the Full Report, referred to in section 268 of the ROA Schedule; and
- that the Full Report was provided to members' in the month of January 2008; 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 Western Australia State Council on Wednesday 20th February 2008 in accordance with section 266 of the ROA Schedule.

John Kilday Ferguson
State Secretary


Signature

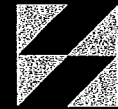
Dated: 20th February 2008



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

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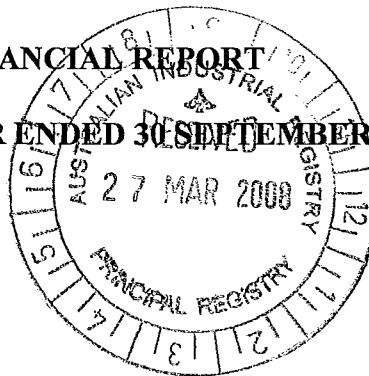
IN ASSOCIATION



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WESTERN AUSTRALIAN BRANCH

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2007**



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WESTERN AUSTRALIAN BRANCH

FINANCIAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2007

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

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**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

INDEPENDENT AUDIT REPORT TO THE MEMBERS

Scope

The Financial Report and the Responsibility of the State Council and Branch Secretary

The financial report comprises the Income Statement, Balance Sheet, Statement of Changes in Accumulated Funds, Statement of Cashflows, Notes to the Financial Statements, and the State Council's Statement of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch, for the year ended 30 September 2007.

The State Council and Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the *Workplace Relations Act 1996*. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit in order to express an opinion to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the *Workplace Relations Act 1996*, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view, which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the State Council and the Secretary of the Branch.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

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

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WESTERN AUSTRALIAN BRANCH

**INDEPENDENT AUDIT REPORT TO THE MEMBERS
(Continued)**

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the *Workplace Relations Act 1996*.

Audit Opinion

In our opinion, the financial report of Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch is in accordance with:

- (a) the *Workplace Relations Act 1996* including:
- (i) giving a true and fair view of the branch's financial position as at 30 September 2007 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) other mandatory professional reporting requirements in Australia.

Signed at *Perth*, this *20th* day of *November*, 2007.


**HEWITT TURNER & GELEVITIS
AUDIT ASSURANCE DIVISION**


**TIMOTHY TURNER
REGISTERED COMPANY AUDITOR**

HEWITT
TURNER &
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**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2007

The State Council, being the Committee of Management for the purposes of the *Workplace Relations Act 1996*, presents its operating report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union (AFMEPKIU), Western Australian Branch for the financial year ended 30 September 2007.

Review of the Branch's Principal Activities

The AFMEPKIU's principal industrial objectives are aimed at the improvement of wages and working conditions for members throughout the 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 Nature of 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 Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch principal activities resulted in a surplus for the financial year of **\$3,289**.

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.

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WESTERN AUSTRALIAN BRANCH

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2007
(Cont'd)**

The Rights of Members to Resign (cont'd)

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 *Workplace Relations Act 1996*. In accordance with section 174(1) of the *Workplace Relations Act* 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.

State Officers or Members who are Trustees of a Superannuation Entity

There are no officers or members of the State Branch who are trustees of a Superannuation entity.

**Prescribed Information Required under the Workplace Relations (RAO)
Regulations 2003**

- a) The number of persons that were recorded in the register of members on 30 September 2007 was 11,890;
- b) The number of persons who were employees of the reporting unit on 30 September 2007 was 16.0, where the number of employees includes both full-time employees and part-time employees measured on a full-time equivalent basis;

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WESTERN AUSTRALIAN BRANCH

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2007
(CONT'D)**

**Prescribed Information Required under the Workplace Relations (RAO)
Regulations 2003 (Cont'd)**

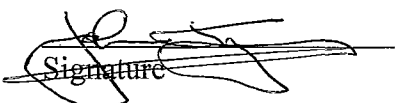
- c) The names of each person who has been a member of State Council, at any time during the reporting period, and the period for which he or she held such a position is as follows:

Name	Title of Officer
J L Grant	State Vice-President
J K Ferguson	State Secretary
S J McCartney	State President
D G Hicks	Hon. Secretary (TSA) (Resigned 18 May 2007)
R O Knox	Hon. Secretary Print (Retired 2 July 2007)
J P Lopez	Hon. Secretary Food
W H Ridley	Hon. Secretary Retired Members Division (Appointed 1 January 2007)
B A King	Member
C Seivers	Member
B T Feeney	Member
B Harper	Member
M Golesworthy	Member (Resigned 29 September 2007)
G J Daccache	Member
P C Cook	Member
J E Mossenton	Member (Resigned 13 October 2006)
A Lindsey	Member
A Duffy	Member
N Green	Member
G Tattersall	Member
D A Fox	Member

All members of the Committee of Management have been in office since the start of the financial year to the date of this report unless otherwise stated.

John Kilday Ferguson
Name

State Secretary
Title


Signature

2/11/07
Date

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On the 7 November 2007 the State Council of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch passed the following resolution in relation to the *general purpose financial report (GPFR)* of the State Council for the year ended 30 September 2007:

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 to the extent detailed in Note 1 to the Financial Report;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (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 2007;
- (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;
- (e) during the financial year ended 30 September 2007 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 a 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 RAO Schedule and the RAO Regulations; 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 a Registrar under section 272 of the RAO Schedule; and
 - (vi) no order for inspection of the financial records was made by the Commission under section 273 of the RAO Schedule.
- (f) during the financial year ended 30 September 2007 the Branch did not participate in any recovery of wages activity.

For Western Australian State Council: *John Kilday Ferguson*

Title of Office held: *State Secretary*

Signature:

Date:


7/11/07

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

**INCOME STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2007**

	Note	2007 \$	2006 \$
INCOME			
Remittances from National Council			
General Fund		574,319	556,150
Local Purpose		3,066	3,326
Interest Received From Bank		529	314
TOTAL INCOME		577,914	559,790
EXPENDITURE			
Affiliation Fees		41,212	46,073
Bank Charges & Other		844	850
Computing		2,042	1,754
Delegation/Employee expenses – Office Holders		51,577	40,493
Delegation/Employee expenses – Other Employees		47,780	38,018
Delegation expenses – members		34,519	51,744
Donations		3,043	477
Freight		4,959	3,721
General office expenses		90,833	55,027
Insurance		21,950	12,760
Motor Vehicle Expenses		76,543	75,332
Newsletter expenses		-	450
Payroll Tax		82,275	70,043
Photocopying		12,969	11,406
Postage		6,797	7,515
Printing		2,404	2,438
Professional Services	4	16,723	42,834
Publicity		1,439	7,123
Rent		5,815	7,431
Research		10,057	13,963
Stationery		6,522	6,418
Telephone		54,322	49,967
TOTAL EXPENDITURE		574,625	545,837
NET SURPLUS/(DEFICIT) FOR THE YEAR		3,289	13,953

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

**BALANCE SHEET
AS AT 30 SEPTEMBER 2007**

	Note	2007 \$	2006 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	26,796	22,033
Receivables	6	24,632	25,377
Total Current Assets		<u>51,428</u>	<u>47,410</u>
TOTAL ASSETS		<u>51,428</u>	<u>47,410</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables		2,401	1,672
Total Current Liabilities		<u>2,401</u>	<u>1,672</u>
TOTAL LIABILITIES		<u>2,401</u>	<u>1,672</u>
NET ASSETS		<u>49,027</u>	<u>45,738</u>
ACCUMULATED FUNDS		<u>49,027</u>	<u>45,738</u>

To be read in conjunction with the accompanying notes

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

STATEMENT OF CHANGES IN ACCUMULATED FUNDS

FOR THE YEAR ENDED 30 SEPTEMBER 2007

	Note	Accumulated Funds \$
Balance at 1 October 2005		31,785
Net Surplus/(Deficit) for the year		<u>13,953</u>
Balance at 30 September 2006		<u>45,738</u>
Net Surplus/(Deficit) for the year		<u>3,289</u>
Balance at 30 September 2007		<u><u>49,027</u></u>

To be read in conjunction with the accompanying notes

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2007**

	NOTE	2007	2006
		\$	\$
CASHFLOWS FROM OPERATING ACTIVITIES			
Remittances from National Council			
- General Fund		574,319	556,150
- Local Purpose Allocation		3,066	3,326
Interest received		529	314
Payments to suppliers & employees		(573,151)	(547,069)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	8(b)	4,763	12,721
NET INCREASE/(DECREASE) IN CASH HELD		4,763	12,721
Cash at Beginning of Year		22,033	9,312
CASH AT END OF YEAR	8(a)	26,796	22,033

The accompanying notes form part of these financial statements.

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**WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007**

1. SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and the *Workplace Relations Act 1996*, with the exception that the financial report has been prepared on the cash basis rather than the accruals basis as required by applicable Accounting Standards. The Union has determined to adopt the cash basis of accounting in the preparation of the financial reports of National Council and all branches following advice from the Australian Industrial Registry that the terms of Section 252(3) of the *Workplace Relations Act 1996* in effect create a standing exemption from the Australian Accounting Standard that mandates accrual accounts. Section 253(3) states that financial records of an organisation may, so far as they relate to the income and expenditure of the organisation, be kept on a cash basis or accrual basis, at the option of the organisation.

Compliance with Australian equivalents to International Financial Reporting Standards ensures that the financial report comprising the financial statements and the notes thereto, complies with International Financial Reporting Standards (IFRS) except for:

- Segment reporting because AASB 114 "Segment Reporting" does not apply to not-for-profit organisations.
- Impairment of assets under AASB 136 "Impairment of Assets".

BASIS OF PREPARATION

The financial report is for the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch, and in accordance with the Workplace Relations Act 1996 the Western Australian Branch is a reporting unit. The Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union is an organisation registered under the Workplace Relations Act. 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 cash basis as regards the income and expenditure of the Branch 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 following is a summary of significant accounting policies adopted by the Western Australian Branch in the preparation of the financial report:

- a) The Western Australian Branch operates as a branch of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union.

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**WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007 (Continued)**

1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

(i) Revenue

All members' contributions are paid direct to the National Council. Remittance 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 & 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 impact 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:

(a) where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of an item of expense; or

(b) for receivables and payables which are recognised 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.

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WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007 (Continued)**

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 judgements 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 Western Australian 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 amount of the asset and liabilities.

(b) Critical judgements in applying the Western Australian Branch's accounting principles

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amount of the assets and liabilities.

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 272 of Schedule 1B, which read as follows:

- 1) A member of a reporting unit, or a Registrar 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;

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WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007 (Continued)**

**3. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR
(Cont'd)**

- 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 be not 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).

4. PROFESSIONAL SERVICES

	2007	2006
	\$	\$
Auditors – Auditing the financial report	5,342	4,285
Legal Expenses	11,381	38,549
	<u>16,723</u>	<u>42,834</u>

5. CASH AND CASH EQUIVALENTS

Cash at Bank	26,796	22,033
	<u>26,796</u>	<u>22,033</u>

6. RECEIVABLES

Net amount receivable – National Council	24,632	25,377
	<u>24,632</u>	<u>25,377</u>

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007 (Continued)**

7. CASH FLOW INFORMATION

- (a) For the purposes of the cash flow statement, cash includes cash on hand and at call deposits with banks and other financial institutions.

Cash at Bank	<u>26,796</u>	<u>22,033</u>
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- (b) Reconciliation of cash flow from Operations with Net Surplus/(Deficit)

Net Surplus/(Deficit)	3,289	13,953
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Changes in Assets and Liabilities

(Increase)/decrease in GST Input Account	745	(1,433)
Increase/(decrease) in GST Output Account	729	1,226
Increase/(decrease) in Group Tax Payable	-	(1,025)

CASH FLOWS FROM OPERATIONS	<u>4,763</u>	<u>12,721</u>
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**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007 (Continued)**

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 disclosed 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 Financial Performance.
 - (ii) Net amounts receivable from the National Office are as follows:

	2007	2006
	\$	\$
Net amounts receivable National Office	22,231	23,705
	<u>22,231</u>	<u>23,705</u>

During the 2006/07 financial year, the AMWU National Council remitted to the Western Australian Branch GST debt outstanding of \$43,681 (2005/06 \$41,850).

9. SUBSEQUENT EVENTS

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

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007 (Continued)**

10. CONTINGENT LIABILITIES

There are no known contingent liabilities that require disclosure.

11. FINANCIAL INSTRUMENTS

a) Interest Rate Risk

The Branch's exposure to interest rate risk and the effective weighted average interest rate for each class of financial assets and financial liabilities is set out below:

30 September 2007	Floating Interest Rate	Fixed Interest	Non- Interest Bearing	Total
Financial Assets				
Cash	26,796	-	-	26,796
Receivables	-	-	24,632	24,632
	26,796	-	24,632	51,428
Weighted average interest rate	1.55%			
Financial Liabilities				
Payables	-	-	(2,401)	(2,401)
NET FINANCIAL ASSETS / (LIABILITIES)	26,796	-	22,231	49,027
30 September 2006	Floating Interest Rate	Fixed Interest	Non- Interest Bearing	Total
Financial Assets				
Cash	22,033	-	-	22,033
Receivables	-	-	25,377	25,377
	22,033	-	25,377	47,410
Weighted average interest rate	1.55%			
Financial Liabilities				
Payables	-	-	(1,672)	(1,672)
NET FINANCIAL ASSETS / (LIABILITIES)	22,033	-	23,705	45,738

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2007 (Continued)**

12. FINANCIAL INSTRUMENTS (Cont'd)

b) Credit Risk Exposure

Credit risk is the risk that counterparties to a financial asset will fail to discharge their obligation, causing the Branch to incur financial loss.

The credit risk exposure of the Branch to financial assets which has been recognised in the Balance Sheet is generally the carrying amounts, net of any provisions for doubtful debts.

The carrying amounts of cash and non-interest bearing monetary financial assets and liabilities (eg. receivables and payables) approximate net fair values.

12. ADDITIONAL BRANCH INFORMATION

The registered office and principal place of business of the Branch is 121 Royal Street, East Perth in the State of Western Australia.

***** END OF NOTES TO FINANCIAL STATEMENTS *****