



FAIR WORK  
AUSTRALIA

30 March 2012

Mr Steven McCartney  
State Secretary

"Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union" known as the  
Australian Manufacturing Workers' Union (AMWU)  
PO Box J667  
PERTH WA 6842

By email: [amwuwa@amwu.asn.au](mailto:amwuwa@amwu.asn.au)

Dear Mr McCartney,

**Fair Work (Registered Organisations) Act 2009 (RO Act)  
Financial reports for year ended 30 September 2011 for WA Branch FR2011/2816**

I acknowledge receipt of the financial report for the AMWU Western Australian Branch for the year ended 30 September 2011 that was lodged 5 March 2011. The financial report has now been filed and no further action is required for the financial report for year ended 30 September 2011.

Comments to assist future financial reports

**Date Full Report was provided to members**

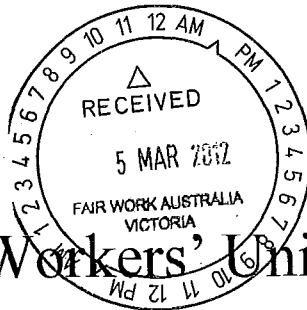
The Certificate of the State Secretary states that the Full Report was provided to members "in the month of January 2012" but does not specify an exact date. Please ensure a date is specified in future.

If you wish to discuss this matter, please contact me on (03) 8661 7921 or by email at [Samuel.lynch@fwa.gov.au](mailto:Samuel.lynch@fwa.gov.au).

Regards,

Sam Lynch  
Organisations, Research & Advice  
Fair Work Australia

FR2011/2816



# Australian Manufacturing Workers' Union

(Registered as AFMEPKIU)

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

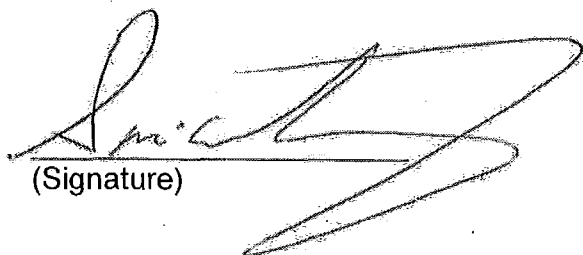
### WESTERN AUSTRALIAN STATE COUNCIL

#### CERTIFICATE OF STATE SECRETARY

I Steven James McCartney, being the State Secretary of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union Western Australian 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' in the month of January 2012; 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 Australian State Council on Tuesday 28th February 2012 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

State Secretary  
Steven James McCartney



(Signature)

Dated: 28th February 2012

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



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

**FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2011**

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

**WESTERN AUSTRALIAN BRANCH**

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**WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2011**

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 (AFMEPKIU), Western Australian Branch for the financial year ended 30 September 2011.

**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 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**

There were no significant changes in the nature of the Branch's principal activities during the financial year.

**Results of Principal Activities**

The AFMEPKIU, Western Australia State Branch's principal activities resulted in a surplus for the financial year of **\$16,412**.

**Significant changes in Financial Affairs**

There were no significant changes in the financial affairs of the Branch during the financial year.

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

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2011  
(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.

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

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2011  
(Cont'd)**

**State Officers or Members who are Trustees of a Superannuation Entity**

There are no officers or members of the Western Australian State Branch who are trustees 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.

**Other Relevant Information**

The Western Australian 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 2011 was **10,762**.
  
- b) The number of persons who were employees of the reporting unit on 30 September 2011 was 0.

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

**WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2011  
(Cont'd)**

**Prescribed Information Required under the Fair Work (Registered Organisations)  
Regulations 2009 (Cont'd)**

- 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:

Name	Title of Officer	Period Position Held
A Duffy	State President	Until 30 June 2011
T Hall	State President	From 1 July 2011
D A Fox	State Vice-President	Full Year
S J McCartney	State Secretary	Full Year
A Lindsey	Hon. Secretary Print	Full year
J P Lopez	Hon. Secretary Food	Full year
John Sharp-Collett	Hon. Secretary Retired Members Division	Full Year
S H O'Reilly	Hon Secretary - TSA Div	From 1 July 2011
P Judge	Member	Full Year
B A King	Member	Full year
C Seivers	Member	Full year
G Tattersall	Member	Full year
P Boyle	Member	Until 23 August 2011
A Francisco	Member	Full Year
J Gregory	Member	Full Year

Signed in accordance with a resolution of State Council

  
T Hall  
State President

  
S J McCartney  
State Secretary

22/11/11  
Date



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**WESTERN AUSTRALIAN BRANCH**

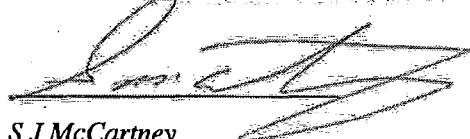
**COMMITTEE OF MANAGEMENT'S STATEMENT**

On 22 November 2011 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 2011:

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 2011;
- (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 2011 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 order for inspection of the financial records has 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 2011 the Western Australian State Council did not participate in any recovery of wages activity.

For Western Australian State Council:



S J McCartney

State Secretary

Date: 22/11/11

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

**WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 SEPTEMBER 2011**

	Note	2011 \$	2010 \$
<b>INCOME</b>			
Remittances from National Council			
General Fund		1,327,414	707,891
Interest Received From Bank		140	54
<b>TOTAL INCOME</b>		<u><b>1,327,554</b></u>	<u><b>707,945</b></u>
<b>EXPENDITURE</b>			
Affiliation Fees		38,261	37,263
Bank Charges		583	702
Computing		1,550	2,126
Conference & Meeting Expenses - External		27,330	40,442
Conference & Meeting Expenses - Internal		5,388	4,706
Delegation/Employee expenses – Office Holders		66,061	45,084
Delegation/Employee expenses – Other Employees		97,209	95,407
Delegation expenses – Members		64,601	32,914
Donations		5,069	8,723
Freight		7,382	8,429
General office expenses		53,423	61,064
Insurance		10,446	11,034
Motor Vehicle Expenses		122,645	99,152
Payroll Tax		105,793	89,454
Photocopying		2,891	5,698
Postage		4,170	6,746
Printing		1,505	1,983
Professional Services	4	554,411	105,080
Publicity		99,747	28,440
Rent		11,250	5,881
Research		5,070	-
Stationery		6,195	6,243
Telephone		20,162	22,938
<b>TOTAL EXPENDITURE</b>		<u><b>1,311,142</b></u>	<u><b>719,509</b></u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u><b>16,412</b></u>	<u><b>(11,564)</b></u>

**The attached notes form part of the financial report.**

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

**WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2011**

	Note	2011 \$	2010 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	30,313	23,172
Receivables	6	15,647	12,372
<b>Total Current Assets</b>		<u><b>45,960</b></u>	<u><b>35,544</b></u>
<b>TOTAL ASSETS</b>		<u><b>45,960</b></u>	<u><b>35,544</b></u>
 <b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	7	22,227	28,223
<b>Total Current Liabilities</b>		<u><b>22,227</b></u>	<u><b>28,223</b></u>
<b>TOTAL LIABILITIES</b>		<u><b>22,227</b></u>	<u><b>28,223</b></u>
 <b>NET ASSETS</b>		<u><b>23,733</b></u>	<u><b>7,321</b></u>
 <b>ACCUMULATED FUNDS</b>		<u><b>23,733</b></u>	<u><b>7,321</b></u>

**The attached notes form part of the financial report.**

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

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2011**

	Note	Accumulated Funds \$
<b>Balance at 30 September 2009</b>		<b>18,885</b>
Net Surplus/(Deficit) for the year		<u>(11,564)</u>
<b>Balance at 30 September 2010</b>		<u><b>7,321</b></u>
Net Surplus/ (Deficit) for the year		<u>16,412</u>
<b>Balance at 30 September 2011</b>		<u><u><b>23,733</b></u></u>

**The attached notes form part of the financial report.**

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

**WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011**

	NOTE	2011 \$	2010 \$
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Remittances from National Council			
- General Fund		1,327,414	707,891
Interest received		140	54
Payments to suppliers & employees		(1,320,413)	(698,678)
<b>NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES</b>	8(b)	<u>7,141</u>	<u>9,267</u>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		7,141	9,267
Cash at Beginning of Year		<u>23,172</u>	<u>13,905</u>
<b>CASH AT END OF YEAR</b>	8(a)	<u>30,313</u>	<u>23,172</u>

**The attached notes form part of the financial report.**

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011**

**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 has determined that Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, Western Australian 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 has 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 and Kindred Industries Union, Western Australian Branch. The Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union is an organisation registered under the *Fair Work (Registered Organisations) Act 2009*. The Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian 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 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,  
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**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011 (Continued)**

**1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

The following is a summary of significant accounting policies adopted by the Western Australian Branch in the preparation of the financial report:

- (a) (i) **Revenue**  
All members' contributions are paid direct to the 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 & 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 Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or part of the item of expense. Receivables and payables on the balance sheet 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 cash flow statement on a gross basis.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011 (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.



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**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011 (Continued)**

**3. INFORMATION TO BE PROVIDED TO MEMBERS OR 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 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**

	2011	2010
	\$	\$
Auditors – Auditing the financial report	3,397	3,225
Legal Expenses	551,014	101,855
	<u>554,411</u>	<u>105,080</u>

**5. CASH AND CASH EQUIVALENTS**

Cash at Bank	30,313	23,172
	<u>30,313</u>	<u>23,172</u>

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011 (Continued)**

	2011	2010
	\$	\$
<b>6. RECEIVABLES</b>		
Prepaid expenses	15,647	12,372
	<u>15,647</u>	<u>12,372</u>
<b>7. TRADE &amp; OTHER PAYABLES</b>		
Trade Creditors & Accruals	22,227	28,073
PAYG Payable	-	150
	<u>22,227</u>	<u>28,223</u>
<b>8. CASH FLOW INFORMATION</b>		
(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>30,313</u>	<u>23,172</u>
(b) Reconciliation of cash flow from Operations with Net Surplus/ (Deficit)		
Net Surplus/ (Deficit)	16,412	(11,564)
<b><u>Changes in Assets and Liabilities</u></b>		
(Increase)/decrease in Receivables	(3,275)	1,074
Increase/ (decrease) in Payables	(5,996)	19,757
<b>CASH FLOWS FROM OPERATIONS</b>	<u>7,141</u>	<u>9,267</u>

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011 (Continued)**

**9. 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 Income Statement.
  - (ii) During the financial year the National Office remitted \$107,586 to the WA State Council being refund of the GST debt outstanding.

**10. SUBSEQUENT EVENTS**

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

**11. CONTINGENT LIABILITIES**

Estimates of the maximum amounts of contingent liabilities that may become payable:

- A claim has been brought against the Union and its officials by the Australian Building & Construction Commissioner (ABCC) relating to breaches of the *Building & Construction Industry Improvement Act 2005* and the *Workplace Relations Act 2004*. The maximum amount of the claim is **\$352,000** plus costs.  
(*Australian Building Construction Commissioner v Benjamin Abbott & Ors*).

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**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2011 (Continued)**

**11. CONTINGENT LIABILITIES (Cont'd)**

- A claim has been brought against 98 members of the Union by United Group Resources Pty Ltd relating to breaches of the *Fair Work Act 2009*. The Union is not a party to this action and its liability is limited to the legal costs incurred in representing its members. The maximum amount of the claim cannot be ascertained at this time.  
(*United Group Resources Pty Ltd & Ors v Calabro & Ors*).

The above actions are being vigorously defended by the Union.

**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.

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

**INDEPENDENT AUDIT REPORT**

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

**Report on the Financial Report**

We have audited the accompanying financial report of Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch, which comprises the Statement of Financial Position as at 30 September 2011, the statement of comprehensive income, statement of changes in equity and 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 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**

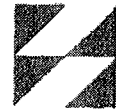
Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to the audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free of 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 risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls 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 the 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.

Suite 4, 1st Floor  
63 Shepperton Road  
Victoria Park  
Western Australia 6100  
Telephone: (08) 9362 5855  
Facsimile: (08) 9362 5186  
Email: htg@htgbdc.com  
Website: www.htgbdc.com  
ABN: 78 607 011 001  
PO Box 199  
Victoria Park  
Western Australia 6979

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**PRINCIPALS**

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

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

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

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PRINTING AND KINDRED INDUSTRIES UNION**

**WESTERN AUSTRALIAN BRANCH**

**INDEPENDENT AUDIT REPORT  
(Continued)**

**Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional accounting bodies and the *Fair Work (Registered Organisations) Act 2009*.

**Auditor's Opinion**

In our opinion, the financial report presents fairly in all material respects, the financial position of Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch as at 30 September 2011 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*.

**HEWITT  
TURNER &  
GELEVITIS**



**HEWITT TURNER & GELEVITIS  
Certified Practicing 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

Date: 25<sup>th</sup> November 2011.