

15 May 2013

Mr Stephen McCartney
State Secretary
AFMEPKIU, Western Australian Branch
PO Box J667
GPO PERTH WA 6842



Dear Mr McCartney,

Re: Lodgment of Financial Statements and Accounts - Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union (Australian Manufacturing Workers' Union) - for year ended 30 September 2012 - Western Australian Branch (FR2012/502)

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

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

Meaning of "results of principal activities"

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

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

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

Yours sincerely

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

cc. Mr Warren Soos,
National Operations Co-ordinator

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 between the dates 8 to 9 January 2013; and
- that the Full Report was presented to a meeting of the Committee of Management of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union Western Australian State Council on Monday 11th February 2013 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

State Secretary
Steven James McCartney

A handwritten signature in black ink, appearing to read 'S. McCartney', written over a horizontal line. Below the signature is the word '(Signature)' in parentheses.

(Signature)

Dated: 11th February 2013

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,
PRINTING AND KINDRED INDUSTRIES UNION**

WESTERN AUSTRALIAN BRANCH

FINANCIAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2012

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

WESTERN AUSTRALIAN BRANCH

CONTENTS

	Pages
Operating Report.....	3-8
Committee of Management Statement	9
Statement of Comprehensive Income	10
Statement of Financial Position	11
Statement of Changes in Accumulated Funds	12
Statement of Cash Flows	13
Notes to the Financial Statements	14-19
Independent Audit Report to the Members	20-21

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

WESTERN AUSTRALIAN BRANCH

OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012

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 2012.

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

Review of the State's Principal Activities

The AFMEPKIU's principal industrial objectives are aimed at the improvement of wages and working conditions for members throughout 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 deficit for the financial year of **(\$5,807)**.

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,
PRINTING AND KINDRED INDUSTRIES UNION**

WESTERN AUSTRALIAN BRANCH

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012
(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,
PRINTING AND KINDRED INDUSTRIES UNION**

WESTERN AUSTRALIAN BRANCH

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012
(Cont'd)**

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

Salaries

The Western Australian Branch's top five salary rates are as follows:

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

Board Fees

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

Organisation	Amount received
Westscheme/Australian Super	\$3,750.00
Construction Industry Safety Advisory Committee	\$220.00

Associated Entities

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

Key Relationships

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

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

WESTERN AUSTRALIAN BRANCH

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012
(Cont'd)**

Supplier	Supplier
Financial Services	Printing & Publicity Services
Centro Chambers Insurance Brokers	3Fish Pty Ltd
Hewitt Turner & Gelevitis	Campaign Capital
	Corporate Express
IT & Communications Services	G & G Trade Publishing & Distribution
Telstra Corporation Ltd	Office National Booragoon
	Officemax Australia Limited
	Worksense Workwear & Safety Pty Ltd
Legal Services	
Gibson & Gibson Lawyers	Travel Services
W G McNally Jones Staff	American Express Australia Ltd
	Qantas
	Vehicle Services
	Custom Service Leasing Ltd

State Officers or Members who are Trustees of a Superannuation Entity

The details of each officer or member of the Western Australian State Branch who is a trustee of a superannuation entity or an exempt public sector superannuation scheme or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme, and where a criterion for the officer or member being the trustee or director is that the officer or member is an officer of member of a registered organisation, are as follows:

Name of officer or member	Superannuation Fund	Position Held
Steven James McCartney	Westscheme/Australian Super	Advisory Board Member

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

WESTERN AUSTRALIAN BRANCH

**OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012
(Cont'd)**

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 2012 was **9,635**.
- b) The number of persons who were employees of the reporting unit on 30 September 2012 was 0.
- c) The name of each person who has been a member of State Council, at any time during the reporting period, and the period for which he or she held such a position is as follows:


Name	Title of Officer	Period Position Held
T Hall	State President	Full Year
D A Fox	State Vice-President	Until 28 February 2012
P Judge	State Vice-President	From 1 August 2012
S J McCartney	State Secretary	Full Year
A Lindsey	Hon. Secretary Print	Full year
J P Lopez	Hon. Secretary Food	Full year
J Kemp	Hon. Secretary Retired Members Division	Full Year
S H O'Reilly	Hon Secretary – TSA Div	Until 13 July 2012
B A King	Member	Full year
C Seivers	Member	Full year
G Tattersall	Member	Full year
A Francisco	Member	Until 2 April 2012
J Gregory	Member	Until 2 April 2012
L O'Loughlin	Member	From 2 April 2012
K Burton	Member	From 1 August 2012
R Hall	Member	From 1 August 2012
J Ireland	Member	From 1 August 2012
C Martin	Member	From 1 August 2012
J Pieri	Member	From 1 August 2012
A Robinson	Member	From 1 August 2012
P Cook	Member	From 2 April 2012
M Dellavanzo	Member	From 2 April 2012

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

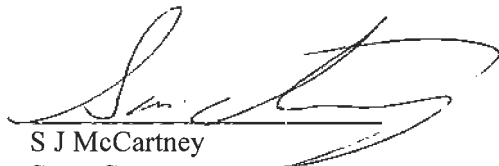
WESTERN AUSTRALIAN BRANCH

OPERATING REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2012 (Cont'd)

Signed in accordance with a resolution of State Council



T Hall
State President



S J McCartney
State Secretary

20/11/12
Date

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

WESTERN AUSTRALIAN BRANCH

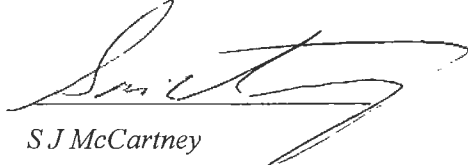
COMMITTEE OF MANAGEMENT'S STATEMENT

On 20 November 2012 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 2012:

The State Council declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards – Reduced Disclosure Requirements;
- (b) the financial report and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year ended 30 September 2012;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 September 2012 and since the end of the financial year:
 - (i) meetings of the State Council were held in accordance with the rules of the organisation and the rules of the Branch; and
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with the *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009*; and
 - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches and National Council of the organisation; and
 - (v) no information has been sought in any request of a member of the Branch or the General Manager of Fair Work Australia under section 272 of the *Fair Work (Registered Organisations) Act 2009*; and
 - (vi) no 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 2012 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: 20/11/12

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

WESTERN AUSTRALIAN BRANCH

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

	Note	2012 \$	2011 \$
INCOME			
Remittances from National Council			
General Fund		806,163	1,327,414
Interest Received From Bank		64	140
TOTAL INCOME		806,227	1,327,554
EXPENDITURE			
Affiliation Fees		45,189	38,261
Bank Charges		415	583
Computing		2,549	1,550
Conference & Meeting Expenses - External		8,204	27,330
Conference & Meeting Expenses - Internal		28,059	5,388
Delegation/Employee expenses – Office Holders		37,781	66,061
Delegation/Employee expenses – Other Employees		96,587	97,209
Delegation expenses – Members		26,519	64,601
Donations		17,978	5,069
Freight		7,210	7,382
General office expenses		63,270	53,423
Insurance		11,842	10,446
Motor Vehicle Expenses		116,943	122,645
Payroll Tax		110,424	105,793
Photocopying		2,736	2,891
Postage		3,951	4,170
Printing		-	1,505
Publicity		47,553	99,747
Professional Services	4	147,152	554,411
Rent		9,338	11,250
Research		1,239	5,070
Stationery		6,769	6,195
Telephone		20,326	20,162
TOTAL EXPENDITURE		812,034	1,311,142
NET SURPLUS/(DEFICIT) FOR THE YEAR		(5,807)	16,412
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(5,807)	16,412

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 2012**

	Note	2012 \$	2011 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	22,132	30,313
Receivables	6	9,853	15,647
Total Current Assets		<u>31,985</u>	<u>45,960</u>
TOTAL ASSETS		<u>31,985</u>	<u>45,960</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	14,059	22,227
Total Current Liabilities		<u>14,059</u>	<u>22,227</u>
TOTAL LIABILITIES		<u>14,059</u>	<u>22,227</u>
NET ASSETS		<u>17,926</u>	<u>23,733</u>
ACCUMULATED FUNDS		<u>17,926</u>	<u>23,733</u>

The attached notes form part of the financial report.

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

WESTERN AUSTRALIAN BRANCH

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

	Note	Accumulated Funds \$
Balance at 30 September 2010		7,321
Net Surplus/(Deficit) for the year		<u>16,412</u>
Balance at 30 September 2011		<u>23,733</u>
Net Surplus/ (Deficit) for the year		<u>(5,807)</u>
Balance at 30 September 2012		<u>17,926</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 2012**

	NOTE	2012	2011
		\$	\$
CASHFLOWS FROM OPERATING ACTIVITIES			
Remittances from National Council			
- General Fund		806,163	1,327,414
Interest received		64	140
Payments to suppliers & employees		(814,408)	(1,320,413)
		<hr/>	<hr/>
NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES		(8,181)	7,141
		<hr/>	<hr/>
NET INCREASE/ (DECREASE) IN CASH HELD		(8,181)	7,141
Cash at Beginning of Year		<hr/> 30,313	<hr/> 23,172
CASH AT END OF YEAR		<hr/> 22,132	<hr/> 30,313

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 2012**

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, other authoritative pronouncements of the Australian Accounting Standards Board and the *Fair Work (Registered Organisations) Act 2009*.

The State Council 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,
PRINTING AND KINDRED INDUSTRIES UNION**

WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2012 (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,
PRINTING AND KINDRED INDUSTRIES UNION**

WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2012 (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.

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

WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2012 (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

	2012	2011
	\$	\$
Auditors – Auditing the financial report	3,523	3,397
Legal Expenses	143,629	551,014
	<u>147,152</u>	<u>554,411</u>

5. CASH AND CASH EQUIVALENTS

Cash at Bank	22,132	30,313
	<u>22,132</u>	<u>30,313</u>

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

**WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2012 (Continued)**

	2012	2011
	\$	\$
6. RECEIVABLES		
Prepaid expenses	9,853	15,647
	9,853	15,647
7. TRADE & OTHER PAYABLES		
Trade Creditors & Accruals	14,059	22,227
	14,059	22,227
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 Income Statement.		
(ii) During the financial year the National Office remitted \$58,836 to the WA State Council being refund of the GST debt outstanding.		

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

WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2012 (Continued)**

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 **\$286,000** plus costs. (*Australian Building Construction Commissioner v Benjamin Abbott & 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,
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.

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 2012, 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

**HEWITT
TURNER &
GELEVITIS**



**BUSINESS
DEVELOPMENT
CONSULTANTS**

Capital Raising
Wealth Creation
Asset Protection
Audit Assurance
Taxation Advisors
Strategic Planning
Accounting Services
Management Consultancy

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

Hewitt Turner & Gelevitis
is a CPA Practice



Liability Limited by a scheme
approved under Professional
Standards Legislation

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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 2012 and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the requirements imposed by Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

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: 22/11/12



FAIR WORK
AUSTRALIA

3 October 2012

Mr Steven McCartney
State Secretary

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

Sent by fax: (08) 9225 4744

Dear Mr McCartney,

**Re: Lodgement of Financial Report - [FR2012/502]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

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

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

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

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

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

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

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

Yours faithfully,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

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

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

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
------------------------------------	-----

Prepare financial statements and Operating Report.
--

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

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
---	-----

*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement*

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

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
or
(b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.*

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

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
--	-----

Within 14 days of meeting

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

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

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