



**Australian Government**  
**Registered Organisations Commission**

18 March 2019

Mr Steven McCartney  
Secretary, Western Australian Branch  
Australian Manufacturing Workers' Union

Dear Mr McCartney

**Re: – Financial reporting – Australian Manufacturing Workers' Union, Western Australian Branch - for year ending 30 September 2018 (FR2018/291)**

I refer to the financial report of the Western Australian Branch of the Australian Manufacturing Workers' Union, in respect of the year ending 30 September 2018. The documents were lodged with the Registered Organisations Commission ('the ROC') on 5 March 2019.

The financial report has been filed. The financial report was filed based on a primary review. This involved confirming whether the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements. Please note the report for year ending 30 June 2019 may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged but I make the following comment to assist when preparing the next report.

Auditor's declaration

The auditor's statement included a declaration reflecting Reporting Guideline (RG) 38 of the superseded 4<sup>th</sup> edition. Reporting Guideline 29(a) in the current (5<sup>th</sup> ed.) Reporting Guidelines (RGs) sets out a different declaration. Please see attached an illustrative extract of the model auditor's statement. Relevant information is also available via [this link](#).

Yours faithfully

A handwritten signature in black ink that reads "Stephen Kellett".

Stephen Kellett  
Financial Reporting  
Registered Organisations Commission



# Australian Manufacturing Workers' Union

(Registered as AFMEPKIU)

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

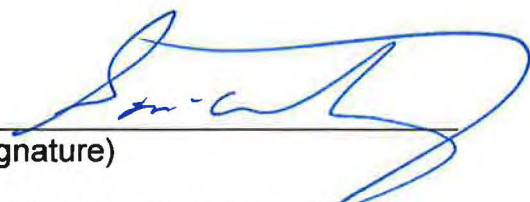
### WESTERN AUSTRALIAN STATE COUNCIL

#### CERTIFICATE OF STATE SECRETARY

I Steven James McCartney, being the State Secretary of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union Western Australia 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 on the AMWU website on 20 December 2018, 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 19<sup>th</sup> February 2019 in accordance with section 266(3) of the Fair Work (Registered Organisations) Act 2009.

State Secretary  
Steven James McCartney

  
(Signature)

Dated: 19th February 2019

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 AUSTRALIA BRANCH**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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

**WESTERN AUSTRALIA BRANCH**

**CONTENTS**

	<b>Pages</b>
Report required Under Subsection 255(2A) .....	3
Operating Report .....	<del>4-9</del>
Committee of Management Statement .....	10
Statement of Comprehensive Income .....	11
Statement of Financial Position .....	12
Statement of Changes in Accumulated Losses .....	13
Statement of Cash Flows .....	14
Notes to and forming part of the Accounts .....	15-29
Officers Declaration Statement .....	30-31
Independent Audit Report .....	32-34

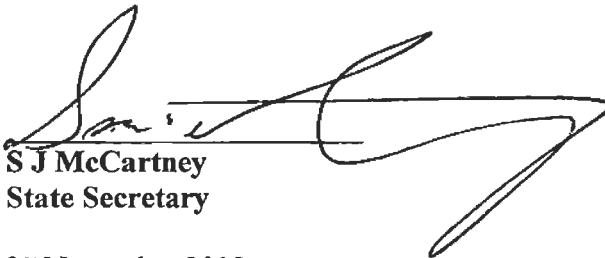
**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**WESTERN AUSTRALIA BRANCH**

**REPORT REQUIRED UNDER SUBSECTION 255(2A)**

The State Council presents the expenditure report, as required under subsection 255(2A), on the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Western Australian Branch for the year ended 30 September 2018.

<b>Categories of expenditures</b>	<b>2018 \$</b>	<b>2017 \$</b>
Remuneration and other employment-related costs and expenses - employees	270,175	285,509
Advertising	97,761	130,877
Operating costs	407,759	519,473
Donations to political parties	-	-
Legal costs	387,041	292,416



**S J McCartney**  
State Secretary

27 November 2018

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

## **WESTERN AUSTRALIA BRANCH**

### **OPERATING REPORT**

The State Council, being the Committee of Management for the purposes of the *Fair Work (Registered Organisations) Act 2009 (RO Act)*, presents its operating report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch for the financial year ended 30 September 2018.

The operational name for the Automotive Food Metals Engineering Printing and Kindred Industries Union (AFMEPKIU) is the Australian Manufacturing Workers' Union (AMWU). The Union is a 'not for profit' entity, a registered organisation under *RO Act*.

### **Review of the State's Principal Activities**

The AFMEPKIU's principal industrial objectives are aimed at the improvement of wages and working conditions for members throughout industry. This has been done primarily by way of industrial awards and enterprise agreements. The AFMEPKIU has also been active in trying to influence governments at all levels on 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**

During the year to 30 September 2018 the AFMEPKIU negotiated and registered 288 enterprise bargaining agreements nationally, 28 of which were from Western Australia.

The AFMEPKIU's National Office is responsible for applying to improve industrial awards covering our members. During the year ending 30 September 2018 the National Office improved award minimum rates for all workers and was actively participating in the Fair Work Commission's review of Modern Awards. The State Branch is responsible for advising members in their State of these gains and ensuring members receive the appropriate wage.

The Western Australia State Branch's principal activities resulted in a deficit for the financial year of **(\$5,273)**.

### **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 AUSTRALIA BRANCH**

**OPERATING REPORT (Cont'd)**

**The Right of Members to Resign**

Rule 43(8) of the AFMEPKIU Rules state 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 *RO Act*. In accordance with section 174(1) of the *RO 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.

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

**WESTERN AUSTRALIA BRANCH**

**OPERATING REPORT (Cont'd)**

**Statement of Salaries, Board Fees, Associated Entities, Key Relationships & Disclosure Statements**

**Salaries**

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

<b>Level</b>	<b>Position</b>	<b>Per Annum</b>
4	Organiser	\$88,158.20
5	Senior Organiser	\$92,560.00
6	Team Leader / Assistant State Secretary Level 1	\$97,224.40
7	Assistant State Secretary Level 2	\$104,002.60
8	State Secretary	\$110,094.40

Note: AFMEPKIU base superannuation is paid at a range of between 10.5% and 12.5% and annual leave loading is calculated at 17.5%. A maximum service increment of \$4,000 is payable to Officers with over 16 years of service.

**Board Fees**

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

<b>Organisation</b>	<b>Amount received</b>
Construction Industry Safety Advisory Committee	\$1,694



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

**WESTERN AUSTRALIA BRANCH**

**OPERATING REPORT (Cont'd)**

**Statement of Salaries, Board Fees, Associated Entities, Key Relationships &  
Disclosure Statements (cont'd)**

**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:

<b>Supplier</b>	<b>Supplier</b>
<b>Financial &amp; Professional Services</b>	<b>Travel Services</b>
Oracle Group (Australia) Pty Ltd	FCM Travel Solutions
HTG Partners	
	<b>Vehicle Services</b>
<b>IT &amp; Communications Services</b>	Avis Australia
Telstra Corporation Ltd	RAC Insurance Pty Ltd
	Summit Auto Lease Australia
<b>Legal Services</b>	
Turner Freeman Lawyers	
W G McNally Jones Staff	
Eureka Lawyers	
Fogliani Lawyers	

**Associated Entities**

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

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

**WESTERN AUSTRALIA BRANCH**

**OPERATING REPORT (Cont'd)**

**Statement of Salaries, Board Fees, Associated Entities, Key Relationships & Disclosure Statements (cont'd)**

**Officers' material personal interests**

For the year ended 30 September 2018, the Officers of the AFMEPKIU Western Australian Branch have declared no material personal interests.

**Payments to related parties or declared persons**

For the year ended 30 September 2018, the AFMEPKIU Western Australian Branch has made no reportable payments to any related party or declared person or body of the Union.

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

The details of each officer or member of the Western Australia State Branch who are either:

- Trustee(s) of a superannuation entity; or
- A director of a company that is a trustee of a superannuation entity.

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation, are as follows:

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

**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 2018 was 7,291.
- b) The number of persons who were employees of the reporting unit on 30 September 2018 was 0.

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

**WESTERN AUSTRALIA BRANCH**

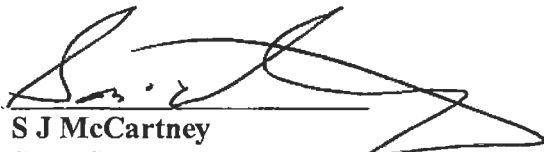
**OPERATING REPORT (Cont'd)**

**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:

<b>Name</b>	<b>Title of Officer</b>	<b>Period Position Held</b>
C Seivers	Vice President	1/10/17 - 30/9/18
S J McCartney	State Secretary	1/10/17 - 30/9/18
G McLaren	Asst State Secretary	1/10/17 - 30/9/18
A W Lindsey	Hon.Secretary Print	1/10/17 - 30/9/18
J Kemp	Secretary RMD	1/10/17 - 30/9/18
B A King	Manufacturing Member	1/10/17 - 30/9/18
J G Tattersall	Manufacturing Member	1/10/17 - 30/9/18
L L O'Loughlin	Manufacturing Member	1/10/17 - 30/9/18
S Jones	Manufacturing Member	1/10/17 - 30/9/18
K Runge	Manufacturing Member	1/10/17 - 15/11/17
C Clarke	Manufacturing Member	1/10/17 - 30/9/18
J Cochrane	Manufacturing Member	1/10/17 - 30/9/18
M Dellavanzo	Food Member	1/10/17 - 1/6/18
I Dobson	Manufacturing Member	1/10/17 - 30/9/18
S Irlam	Manufacturing Member	1/10/17 - 30/9/18
S McCartney	Manufacturing Member	1/10/17 - 30/9/18
J Primrose	Manufacturing Member	1/10/17 - 30/9/18
R Preston	Manufacturing Member	27/11/17 - 30/9/18
G Small	Print Member	1/10/17 - 30/9/18

• Signed in accordance with a resolution of State Council

  
S J McCartney  
State Secretary

  
G McLaren  
Asst. State Secretary

27/11/18  
Date

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

**WESTERN AUSTRALIAN BRANCH**

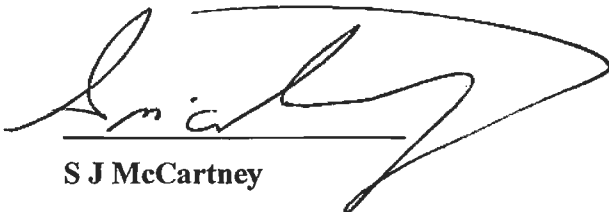
**COMMITTEE OF MANAGEMENT'S STATEMENT**

On the 27 November 2018 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 2018:

The Western Australian State Council declares that in its opinion:

- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- (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 to which the GPFR relates and since the end of that year:
  - (i) Meetings of the Branch committee of management were held in accordance with the rules of the organisation and of the Branch concerned with; and
  - (ii) The financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the Branch concerned; and
  - (iii) The financial records of the Branch have been kept and maintained in accordance with the *RO Act*; 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 of the organisation; and
  - (v) No information has been sought in any request by a member of the Branch or Commissioner duly made under Section 272 of the *RO Act*; and
  - (vi) No orders for inspection of financial records have been made by Fair Work Commission under section 273 of the *RO Act*.

This declaration is made in accordance with a resolution of the Western Australian State Council:



**S J McCartney**  
State Secretary

**Date:** 27/11/18

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

**WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

	Note	2018 \$	2017 \$
<b>REVENUE</b>			
Remittances from National Council			
- General Fund		1,155,742	1,211,429
Interest revenue		27	21
Board Fees		1,694	1,452
<b>TOTAL REVENUE</b>		<b><u>1,157,463</u></b>	<b><u>1,212,902</u></b>
<b>EXPENDITURE</b>			
Affiliation Fees	2(a)	60,314	64,453
Bank Charges		376	380
Conference & Meeting Expenses		7,615	7,487
Computing		2,042	2,471
Delegation/Employee expenses – Office Holders	2(b)	25,676	11,945
Delegation/Employee expenses – Other Employees	2(b)	112,440	144,941
Delegation expenses – Members		42,184	49,580
Freight		10,087	10,580
General office expenses		44,601	57,430
Grants or Donations	2(c)	61,193	89,654
Insurance		18,372	18,269
Legal Costs	2(d)	387,041	292,416
Motor Vehicle Expenses		105,795	128,195
Newsletter expenses		3,800	6,372
Payroll Tax		132,059	128,623
Photocopying		1,432	1,761
Postage		8,356	16,904
Printing		1,700	9,193
Publicity		97,761	130,877
Professional Services	2(e)	4,063	3,928
Research		4,521	7,480
Rents Paid		14,085	21,819
Stationery		4,089	5,216
Telephone		13,134	18,301
<b>TOTAL EXPENDITURE</b>		<b><u>1,162,736</u></b>	<b><u>1,228,275</u></b>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b><u>(5,273)</u></b>	<b><u>(15,373)</u></b>
<b>TOTAL COMPREHENSIVE INCOME/(DEFICIT) FOR THE YEAR</b>		<b><u>(5,273)</u></b>	<b><u>(15,373)</u></b>

**The above statement should be read in conjunction with the notes.**

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

**WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2018**

	Note	2018 \$	2017 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3	26,023	37,777
Receivables	4	15,355	13,904
<b>Total Current Assets</b>		<u>41,378</u>	<u>51,681</u>
<b>TOTAL ASSETS</b>		<u>41,378</u>	<u>51,681</u>
 <b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade Payables	5	21,245	26,280
Other Payables	6	206	201
<b>Total Current Liabilities</b>		<u>21,451</u>	<u>26,481</u>
<b>TOTAL LIABILITIES</b>		<u>21,451</u>	<u>25,200</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>19,927</u>	<u>25,200</u>
<b>ACCUMULATED FUNDS/(LOSSES)</b>		<u>19,927</u>	<u>25,200</u>

**The above statement should be read in conjunction with the notes.**

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

**WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS/(LOSSES)  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

	Note	Accumulated Funds/ (Losses) \$
Balance at 30 September 2016		40,573
Net Surplus/(Deficit) for the year		<u>(15,373)</u>
Balance at 30 September 2017		<u>25,200</u>
Net Surplus/(Deficit) for the year		<u>(5,273)</u>
Balance at 30 September 2018		<u>19,927</u>

**The above statement should be read in conjunction with the notes.**

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

**WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

	NOTE	2018 \$	2017 \$
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Remittances from National Council			
- General Fund	7(c)	1,155,742	1,211,429
Interest received		27	21
Payments to suppliers & employees	7(c)	(1,167,523)	(1,208,781)
<b>NET CASH PROVIDED BY/ (USED IN) OPERATING ACTIVITIES</b>	<b>7(b)</b>	<b>(11,754)</b>	<b>2,669</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(11,754)</b>	<b>2,669</b>
Cash at Beginning of Year		<u>37,777</u>	<u>35,108</u>
<b>CASH AT END OF YEAR</b>	<b>7(a)</b>	<b>26,023</b>	<b>37,777</b>

**The above statement should be read in conjunction with the notes.**



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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the *Fair Work (Registered Organisations) Act 2009 (RO Act)* and other legislative reporting requirements e.g. *Industrial Relations Act 1979 (WA)*. For the purpose of preparing the general purpose financial statements, the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union, Western Australian Branch is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

**Comparative amounts**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**Accounting Estimates and Judgements**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**(a) Critical accounting estimates and assumptions**

The 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 amounts of assets and liabilities.

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

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

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

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

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

**Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

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.

Donation income is recognised when it is received.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised on an accrual basis using the effective interest method.

**Expenditure**

Expenses represent amounts paid directly by the Branch for operational costs. Other operational expenses e.g. 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.

**Capitation fees and levies**

Capitation fees and levies are recognized on an accruals basis and recorded as a revenue and/or expenses in the year to which it relates.

**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.

A liability is recognised in the Western Australian Branch for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits which are expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by the reporting unit in respect of services provided by employees up to reporting date.

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

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

Provision is made for separation and redundancy benefit payments. The Western Australian Branch recognises a provision for termination as part of a broader restructuring when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. A provision for voluntary termination is recognised when the employee has accepted the offer of termination

**Property, Plant and Equipment**

All fixed assets are recorded in the financial reports of the National Council and the depreciation regarding those assets is charged in the National Council accounts. No fixed assets are recorded in the books and records of the Western Australian Branch.

**Leases**

No finance or operating leases obligations are established or recorded in the title of the Western Australian Branch. Any finance and operating leases utilised by the Branch are obligations of the National Council and recorded in the financial reports of the National Council.

**Cash**

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts.

**Financial instruments**

Financial assets and liabilities are recognised when a Branch become party to the contractual provisions of an instrument.

Financial asset and financial liabilities are initially measured at fair value. Transactions costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

**Financial Assets**

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised upon trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

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

**Loan and receivables**

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

The effective interest method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, when appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest rate basis except for debt instruments other than those financial assets that are recognised at fair value through profit or loss.

**Impairment of financial assets**

Financial assets, other than those at fair value through profit or loss, are assessed for impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For certain categories of financial assets, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the reporting units past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 60 days, as well as observed changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit and loss.

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

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

When an available-for-sale financial asset is considered to be impaired, cumulative gains and losses previously recognised in other comprehensive income are reclassified to profit or loss in the period.

For financial assets measured at amortised costs, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised costs would have been had the impairment not been recognised.

**Derecognition of financial assets**

The reporting unit derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

**Financial Liabilities**

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

**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*.

**Goods and Services Tax (GST)**

Revenues and expenses are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or part of an item of the expense. Receivables and payables on the statement of financial position are shown inclusive of GST.

The net amount of GST recoverable from, or payable to the taxation authority is included as part of receivables or payables as appropriate.

Cash flows are included in the statement of cash flows on a gross basis.

**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.

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

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

The State Council does not provide any financial support to any other Branch of the AFMEPKIU.

**Contingent Liabilities and Contingent Assets**

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

**Adoption of New Australian Accounting Standard requirements**

No accounting standard has been adopted earlier than the application date stated in the standard.

The accounting policies adopted are consistent with those of the previous financial year and have not been impacted by any new standards adopted in the current financial year.

**Future Australian Accounting Standard requirements**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted for the annual reporting period ending 30 September 2018. These are outlined in the table below.

<b>Reference</b>	<b>Title</b>	<b>Summary</b>	<b>Application date of standard</b>	<b>Impact on financial report</b>	<b>Application date for the Branch</b>
AASB 1058	Income of Not-for-Profit Entities	This standard establishes principles and guidance when accounting for: a. Transactions where the consideration given to acquire an asset is significantly less than its fair value, in order to enable the entity to further its objectives; and b. The receipt of volunteer services.	For financial years commencing after 1 January 2019	The Branch is not expected to be materially impacted by this new standard	1 October 2019

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

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

**Future Australian Accounting Standard requirements (Cont'd)**

<b>Reference</b>	<b>Title</b>	<b>Summary</b>	<b>Application date of standard</b>	<b>Impact on financial report</b>	<b>Application date for the Branch</b>
AASB 15	Revenue from contracts with customers	This standard provides a single comprehensive framework for determining whether, how much and when revenue is recognised. The core principle of the standard is that an entity will recognise revenue when control of goods or services is transferred rather than on transfer of risks and rewards as is currently the case under AASB118: Revenue.	For financial years commencing after 1 January 2019	The Branch is not expected to be materially impacted by this new standard	1 October 2019
AASB 16 (issued February 2017)	Leases	This standard eliminates the operating and finance lease classifications for lessees currently accounted for under AASB 117 Leases. It requires the entity to bring most leases onto its balance sheet in a similar way to how existing leases are treated under AASB117. An entity will be required to recognise a lease liability and a right of use of the asset in its balance sheet. There are some exemptions such as leases with a period of 12 months or less and low value leases are exempted.	For financial years commencing on or after 1 January 2019.	The Branch is not expected to be impacted by this standard as it holds no operating leases at year end.	1 October 2019

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

**2. EXPENDITURE**

	2018	2017
	\$	\$
<b>2(a) Affiliation Fees</b>		
Unions WA	60,296	63,885
TLC Emergency Welfare Assn.	18	18
First Nations Work Alliance (FNWA)	-	500
Australian Society for the Study of Labour History (ASSLH)	-	50
	<b>60,314</b>	<b>64,453</b>
<b>2(b) Employee expenses of Office Holders:</b>		
Other employee expenses	25,676	11,945
<b>Subtotal employee expenses of Office Holders</b>	<b>25,676</b>	<b>11,945</b>
<b>Employee expenses other than Office Holders:</b>		
Other employee expenses	112,440	144,941
<b>Subtotal employee expenses other than Office Holders</b>	<b>91,554</b>	<b>144,941</b>
<b>2(c) Grants and Donations</b>		
<b>Donations</b>		
Total expenses that were \$1,000 or less	3,427	11,426
Total expenses that exceeded \$1,000	57,766	78,228
<b>Total Grants and Donations</b>	<b>61,193</b>	<b>89,654</b>
<b>2(d) Legal costs</b>		
Litigation	383,437	287,715
Other legal costs	3,604	4,701
<b>Total legal costs</b>	<b>387,041</b>	<b>292,416</b>
<b>2(e) Professional Services</b>		
Auditors - Auditing the financial report	4,063	3,928
- Other Services	-	-
<b>Total professional fees</b>	<b>4,063</b>	<b>3,928</b>



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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

**3. CASH AND CASH EQUIVALENTS**

	2018	2017
	\$	\$
Cash at Bank	26,023	37,777
	<b>26,023</b>	<b>37,777</b>

**4. TRADE AND OTHER RECEIVABLES**

	2018	2017
	\$	\$
<b>Other Assets</b>		
Prepayments	15,355	13,904
<b>Total Other Assets</b>	<b>15,355</b>	<b>13,904</b>

**5. TRADE PAYABLES**

	2018	2017
	\$	\$
Trade Payable	21,245	26,280
<b>Subtotal trade payables</b>	<b>21,245</b>	<b>26,280</b>
<b>Payables to other reporting units</b>		
Payables to National Council	-	-
<b>Subtotal payables to other reporting units</b>	<b>-</b>	<b>-</b>
<b>Total trade payables</b>	<b>21,245</b>	<b>26,280</b>

**6. OTHER PAYABLES**

	2018	2017
	\$	\$
Other payables	206	201
<b>Total Other Payables</b>	<b>206</b>	<b>201</b>

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

**7. CASHFLOW**

	2018	2017
	\$	\$
<b>(a) Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement:</b>		
Cash at Bank	26,023	37,777
	<b>26,023</b>	<b>37,777</b>
 <b>(b) Reconciliation of Cash Flow from Operations with Net Surplus/(Deficit)</b>		
<b>Net Surplus/(Deficit)</b>	(5,273)	(15,373)
<b>Changes in Assets and Liabilities</b>		
(Increase)/Decrease in Receivables	(1,450)	14
Increase/(Decrease) in Trade Creditors	(5,037)	18,028
Increase/(Decrease) in Other Payables	6	-
<b>CASH FLOW FROM OPERATIONS</b>	<b>(11,754)</b>	<b>2,669</b>
 <b>(c) CASH FLOW INFORMATION – Reporting Units</b>		
<b>Cash inflows</b>		
Remittances from National Council	1,155,742	1,211,429
<b>Cash outflows</b>		
Payments to National Council	-	-
Payments to suppliers and employees	1,167,523	1,208,781
Total Cash Outflows	1,167,523	1,208,781

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (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 Comprehensive income.
  - (ii) There were no amounts receivable from the National Office as at 30 September 2018 (2017: nil).

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

**9. FINANCIAL RISK MANAGEMENT**

*(a) General objectives, policies and processes*

The Branch is exposed to risks that arise from its use of financial instruments. This note describes the Branch's objectives, policies and processes for managing those risks and the methods used to measure them.

There have been no substantive changes in the Branch's exposure to financial instruments risk, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

The Branch's financial instruments consist mainly of deposits with banks and receivables. The main risks the Branch is exposed to through its financial instruments are interest rate risk (see section (e) below), liquidity risk and credit risk.

The State Council has overall responsibility for the determination of the Branch's risk management objectives and policies.

*(b) Credit Risk*

Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation resulting in the Branch incurring a financial loss. This usually occurs when debtors fail to settle their obligations owing to the Branch.

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognise financial assets is the carrying amount to those assets, net of any provision for doubtful debts, as disclosed below:

	2018	2017
	\$	\$
Cash and cash equivalents	<u>26,023</u>	<u>37,777</u>
The cash and cash equivalents are held in a high quality Australian financial institution		
Prepaid expenses	15,355	13,904
Total receivables	<u>15,355</u>	<u>13,904</u>

There has been no history of default, no amounts are past due and all receivables are likely to be repaid within the expected terms.

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

**9. FINANCIAL RISK MANAGEMENT (Cont'd)**

***(c) Liquidity Risk***

Liquidity risk is the risk that the Branch may encounter difficulties raising funds to meet commitments associated with financial instruments.

The Branch is not significantly exposed to this risk, as at 30 September 2018 it had \$26,023 of cash and cash equivalents to meet these obligations as they fall due. Financial liabilities as at 30 September 2018 totalled \$21,451.

The Branch manages liquidity risk by monitoring cash flows. Further the National Council has made an undertaking to provide financial support to the Branch.

***(d) Market Risk***

Market risk arises from the use of interest bearing, tradable financial instruments. It is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk) or other market factors (other price risk).

***(e) Interest Rate Risk***

The Branch's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in the market interest rates and the effective weighted average interest rates on those financial assets and liabilities are summarised below:

<b>30 September 2018</b>	<b>Floating interest rate \$</b>	<b>Non-interest Bearing \$</b>	<b>Total \$</b>
<b>Financial Assets</b>			
Cash and cash equivalents	26,023	-	26,023
Receivables	-	15,355	15,355
	26,023	15,355	41,378
Weighted average Interest rate	0.01%		
<b>Financial Liabilities</b>			
Trade Payables	-	(21,245)	(21,245)
Other Payables	-	(206)	(206)
		(206)	(206)
<b>NET FINANCIAL ASSETS/ (LIABILITIES)</b>	<b>26,023</b>	<b>(6,096)</b>	<b>19,927</b>

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

**9. FINANCIAL RISK MANAGEMENT (Cont'd)**

*(e) Interest Rate Risk (continued)*

30 September 2017	Floating interest rate \$	Non-interest Bearing \$	Total \$
<b>Financial Assets</b>			
Cash and cash equivalents	37,777	-	37,777
Receivables	-	13,904	13,904
	<u>37,777</u>	<u>13,904</u>	<u>51,681</u>
Weighted average Interest rate	0.01%		
<b>Financial Liabilities</b>			
Trade Payables	-	(26,282)	(26,282)
Other Payables	-	(201)	(201)
	<u>-</u>	<u>(26,483)</u>	<u>(26,483)</u>
<b>NET FINANCIAL ASSETS/ (LIABILITIES)</b>	<u>37,777</u>	<u>(12,579)</u>	<u>25,198</u>
<b>Sensitivity Analysis</b>	<b>Carrying Amount</b>	<b>+0.50% (50 basis points) Profit</b>	<b>-0.50% (50 basis points) Loss</b>
<b>2018</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash Assets	<u>26,023</u>	<u>130</u>	<u>(130)</u>
<b>2017</b>			
Cash Assets	<u>37,777</u>	<u>189</u>	<u>(189)</u>

*(f) Other Price Risks*

The Branch does not invest in shares or derivatives therefore it does not expose itself to the fluctuations in price that are inherent in such a market.

*(g) Foreign Exchange Risk*

The Branch is not directly exposed to foreign exchange rate risk.

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

**WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018 (Continued)**

**10. SUBSEQUENT EVENTS**

There were no subsequent events that occurred after 30 September 2018 and/or prior to the signing of the financial statements that would affect the ongoing structure and financial activities of the Branch.

**11. KEY MANAGEMENT PERSONNEL COMPENSATION**

Key management personnel compensation has been disclosed in the National Council's financial report.

**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.

**13. SECTION 272 – FAIR WORK (REGISTERED ORGANISATION) ACT 2009**

In accordance with the requirements of the *Fair Work (Registered Organisation) Act 2009*, the attention of members is drawn to the provisions of subsections (1) and (3) of Section 272 which reads as follows:

- 1) A member of a reporting unit, or the Commissioner, 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).

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

**WESTERN AUSTRALIAN BRANCH**

**OFFICER DECLARATION STATEMENT**

I S J McCartney, being the Secretary of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Western Australian Branch, declare that the following did not occur during the reporting period ending 30 September 2018:

The reporting unit did not:

- Agree to receive financial support from another reporting unit to continue as a going concern (refer to agreement regarding financial support not dollar amounts)
- Agree to provide financial support to another reporting unit to ensure they continued as a going concern (refer to agreement regarding financial support not dollar amounts)
- Acquire an asset or liability due to an amalgamation Under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination of revocation by the General Manager, Fair Work Commission
- Receive periodic or membership subscriptions
- Receive capitation fees form another reporting unit
- Pay Wages and Salaries, Superannuation, Leave and Other Entitlements, Separation and Redundancies, as these are paid by the National Council and are included in the financial report of the National Council only
- Receive revenue via compulsory levies
- Receive donations or grants
- Receive revenue from undertaking recovery of wages activity
- Incur fee as consideration for employers making payroll deductions of membership subscriptions
- Pay capitation fees to another reporting unit
- Pay any other expenses to another reporting unit
- Pay compulsory levies
- Pay a grant that was \$1,000 or less
- Pay a grant that exceeds \$1,000
- Pay a person fees or allowances to attend conferences of meeting as a representation of the reporting unit
- Pay a penalty imposed under the RO Act or the Fair Work Act 2009

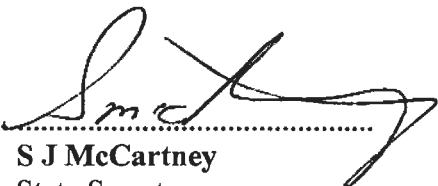


**AUTOMOTIVE, FOOD, METALS, ENGINEERING,  
PRINTING AND KINDRED INDUSTRIES UNION**

**WESTERN AUSTRALIAN BRANCH**

**OFFICER DECLARATION STATEMENT (Cont.)**

- Have a receivable with other reporting unit(s)
- Have a payable to an employer for that employer making payroll deductions of membership subscriptions
- Have a payable for Wages and Salaries, Superannuation, Leave and Other Entitlements, Separation and Redundancies
- Have a payable for Employee Provisions as these are held by the National Council and are included in the financial report of the National Council only
- Have a payable in respect of legal costs relating to litigation
- Have a payable in respect of legal costs relating to other legal matters
- Have a fund of account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- Transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- Have another entity administer the financial affairs of the reporting unit
- Make a payment to a former related party of the reporting unit.



.....  
S J McCartney  
State Secretary

Date: 27/11/18

**WESTERN AUSTRALIAN BRANCH**

**INDEPENDENT AUDITOR'S REPORT**

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

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch (Reporting Unit), which comprises the Statement of Financial Position as at 30 September 2018, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, the Committee of Management Statement, the Officers Declaration Statement and the subsection 255(2A) report.

In our opinion the accompanying financial report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch, presents fairly, in all material respects, the reporting unit's financial position as at 30 September 2018 and of its financial performance and its cash flows for the year then in accordance with Australian Accounting Standards and any other requirement imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

**Basis for opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Reporting Unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information**

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch's operating report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

Suite 4, 1st Floor  
63 Shepperton Road  
Victoria Park  
Western Australia 6100

**Telephone:** (08) 9362 5855  
**Facsimile:** (08) 9362 5186

htg@htgpartners.com.au  
www.htgpartners.com.au

**ABN:** 78 607 011 001

**PO Box 199**  
Victoria Park  
Western Australia 6979



**PARTNERS**

**Timothy Turner**  
BBus (Acc), FCPA, CTA  
Registered Company Auditor

**Vick Gelevitis**  
BBus (Acc), FCPA, CTA

**Darryl Rodrigues**  
BSc, BBus (Acc), CPA

HTG Partners is a CPA Practice



Liability Limited by a scheme  
approved under Professional  
Standards Legislation

**WESTERN AUSTRALIAN BRANCH**

**INDEPENDENT AUDITOR'S REPORT (CONT'D)**

In connection with our audit of the financial report, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities for the Committee of Management for the Financial Report**

The Committee of Management of the reporting unit are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entity either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Reporting Unit's internal control.

**WESTERN AUSTRALIAN BRANCH**

**INDEPENDENT AUDITOR'S REPORT (CONT'D)**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Reporting Unit audit. We remain solely responsible for our audit opinion.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during our audit.

This description forms part of our auditor's report.


**Declaration by the auditor**

I, Timothy Paul Turner, declare that I am an approved auditor, a member of the Australian Society of Certified Practising Accountants and hold a current Public Practice Certificate.



---

**HTG Partners**  
**Certified Practising Accountants**



---

**TIMOTHY PAUL TURNER**  
**Partner**

4/63 Shepperton Road, Victoria Park WA 6100

Date: 4<sup>th</sup> DECEMBER 2018

Registration Number (as registered by the RO Commissioner under the Act): AA2017/123