



Australian Government

Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2005/463-[002N-GC]

Mr Bill Shorten
National Secretary
The Australian Workers' Union
685 Spencer St
WEST MELBOURNE VIC 3003

Dear Mr Shorten

Financial Return – for former Glass & Container Industry Branch - year ending 30 June, 2005

Further to our letter of 6 April 2005 (copy enclosed) we note this former Branch existed for two months in the financial year just ended and that a financial return should be prepared for that period. I understand that the National Office of the Union will be preparing and lodging the relevant documents. The text of our standard letter follows but if you have any particular queries about the former Branch's return, please contact us.

This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

Attached to this letter are sample forms and checklists to help you prepare and lodge your documents in time. We recommend you give a copy of this letter to the accountant or auditor preparing your accounts and the audit report.

We are happy to comment on any draft documents you or your accountant/auditor prepare before they are finalised.

Review of last year's financial return

We suggest you review any correspondence you received from us about last year's return. If we referred to any deficiencies or omissions, please take them into account in preparing this year's documents.

Legislation

This letter can only summarise the legislation. We strongly recommend your organisation and your accountant/auditor get a copy and refer to it when preparing your return. This is what you will need and where to find it:

- *The Registration and Accountability of Organisations Schedule* (Schedule 1B to the *Workplace Relations Act 1996*). We will call this the "RAO Schedule"¹. It is a part (or

¹ References in this letter are to the RAO Schedule unless otherwise stated

“schedule”) of the Act but is numbered separately from rest of the Act. *Part 3 – Accounts and audit* of the RAO Schedule contains legislation on financial returns.

- The *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* – “the RAO Regulations”.
- the *Reporting Guidelines* issued by the Industrial Registrar – “the Guidelines”.

You can find the RAO Schedule and RAO Regulations under “Procedures and Legislation”, and the Guidelines under “Organisations”, on our website at www.airc.gov.au. You can also view and download full versions of the Act including the RAO Schedule and RAO Regulations from Comlaw at www.comlaw.gov.au.

Timeline Planner and Checklist

The RAO Schedule includes strict timelines for various steps in the reporting process. It is in the interest of your organisation and its officers to know these time limits. Failure to comply with statutory time limits may attract a civil penalty.

We have attached a Timeline/Planner (Attachment A) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (Attachment B) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Guidelines.

In the following section we describe some of the documents your reporting unit² must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting *Guidelines*. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar’s Reporting *Guidelines* under section 255; and

Committee of Management Statement as required by the Guidelines (a sample Statement is at *Attachment C*)

² “Reporting Unit” is the term RAO uses to describe a body which has to prepare a financial return. If an organisation is divided into branches, each branch is a “reporting unit”.

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information. The contents of the operating report are set out in s254 of the RAO Schedule and regulation 159 of the RAO Regulations.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the "first meeting". At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a *Committee of Management Statement*.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

The Full Report

Your reporting unit must provide free of charge to its members a copy of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report".

A Concise Report

Under certain circumstances, your reporting unit can provide members a more limited *concise report*. If your committee of management resolves to prepare a concise report, you must ensure the contents and format of the report are consistent with the RAO Schedule and RAO Regulations.

Providing the reports to members

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report on a website on the Internet dependent on:

- the extent of the accessibility of the members of the reporting unit to the Internet; and
- that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.
- both financial and unfinancial members should be able to access the report if published on the website

When does the report have to be provided to members?

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full or any concise report to members, the full report must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the report (see s266(3)), you may present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote the **Ref: FR number** at top left of the front page of this letter.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certificate is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. If the annual income of a reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the

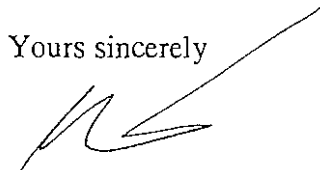
financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association, the Industrial Registrar may grant a certificate reducing the reporting requirements.

If you think you might qualify for "reduced reporting", please contact us for more information and how to make an application for a certificate.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at riasydney@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

25 August 2005



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Bill Shorten
National Secretary
The Australian Workers Union
685 Spencer Street
WEST MELBOURNE VIC 3003

Dear Mr Shorten

Re: Lodgement of Financial Statements and Accounts for the Glass & Container Industry
Branch for the year ending 30 June 2004 (FR2004/530)

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 31 March 2005.

Thank you for your attention to this matter. The documents have been filed, and may be viewed on the internet at www.e-airc.gov.au/002hgci/financial.

With reference to note 12 of the Notes to the Accounts, Subsequent Events, the Registry will look forward to receiving the financial statements and accounts for the period 1 July 2004 to 31 August 2004 in due course. An indication of when these accounts may be likely to be received would be appreciated.

If you would like to discuss this letter please contact me on 02 8374 6618.

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

6 April 2005

COPY

TIMELINE/ PLANNER

| | | |
|--|---|--|
| Financial reporting period ending: | / / | |
| FIRST MEETING: Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1) | / / | 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 |
| Provide full report free of charge to members. (a) if the report is to be presented before 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. <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i> | / / | |
| SECOND MEETING: Present full report to: (a) General Meeting of Members - s266 (1),(2), or (b) where rules of organisation 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 (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268 | / / | within 14 days of meeting |

Note: The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

Attachment B

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

| No | Document | ✓ |
|----------|---|---|
| 1 | General Purpose Financial Report | |
| | Does the report contain a Profit and Loss Statement? | |
| | Does the report contain a Balance Sheet? | |
| | Does the report contain a Statement of Cash Flows? | |
| | Does the report contain notes to the financial statements as required by AAS and the reporting guidelines? | |
| | Does the report contain all other information required by the reporting guidelines? | |
| | | |
| 2 | Committee of Management Statement | |
| | Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO? | |
| | Is the statement dated? | |
| | Is the statement in accordance with a resolution of the committee? | |
| | Does the statement specify the date of the resolution? | |
| | Does the statement contain declarations required by the reporting guidelines? | |
| | | |
| 3 | Auditor's Report | |
| | Is the Report dated and signed by the auditor? | |
| | Is the name of the auditor clear? | |
| | Are the qualifications of the auditor on the report? | |
| | Has the auditor expressed an opinion on all matters required? | |
| | | |
| 4 | Operating Report | |
| | Is the report signed and dated? | |
| | Does the report provide the number of members? | |
| | Does the report provide the number of employees? | |
| | Does the report contain a review of principal activities? | |
| | Does the report give details of significant changes? | |
| | Does the report give details of right of members to resign? | |
| | Does the report give details of superannuation trustees? | |
| | Does the report give details of membership of the committee of management? | |
| | | |
| 5 | Concise report* | |
| | | |
| 6 | Certificate of Secretary or other Authorised Officer | |
| | Is the certificate signed and dated? | |
| | Is the signatory the secretary or another officer authorised to sign the certificate? | |
| | Is the date that the report was provided to members stated? | |
| | Is the date of the Second Meeting at which the report was presented stated? | |
| | Does the certificate state that the documents are copies of those provided to members? | |
| | Does the certificate state that the documents are copies of those presented to the Second Meeting? | |

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee of Management Statement

On [date of meeting] the Committee of Management of [name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended [date]:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: [name of designated officer per section 243 of the RAO Schedule]

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*

NOTICE REQUIRED BY s272(5) of the RAO Schedule

Your reporting unit must include the text of the Notice below in the Notes to the General Purpose Financial Report and in any Concise Report it prepares.

Information to be provided to members or Registrar

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (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 not be 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).



Ref: FR2005/463 -[002N-GCI]

The Secretary
The Australian Workers' Union
Glass and Container Industry Branch
Suite 1, Level 3
377-383 Sussex Street,
SYDNEY NSW 2000

Dear Sir

Re: The Australian Workers' Union - Glass and Container Industry Branch - Outstanding Financial Documents - *Workplace Relations Act 1996*

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 30 June, 2005. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **14 January, 2006.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **9 February, 2006:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report

¹ Schedule 1B of the Workplace Relations Act 1996

- whether the committee of management has prepared the operating report
- whether the full report has been provided to members, and if so, when
- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2005/463**.

Yours sincerely



E-mail: belinda.penna@air.gov.au

23 January 2006

120 YEARS
STRONGER TOGETHER



THE AUSTRALIAN WORKER'S UNION
GLASS AND CONTAINER INDUSTRY BRANCH

NATIONAL OFFICE
685 SPENCER STREET
WEST MELBOURNE VIC 3003
TEL: (03) 8327 0888
FAX: (03) 8327 0899
CALL CENTRE: 1300 362 298
E-MAIL: members@awu.net.au
INTERNET: www.awu.net.au
BILL SHORTEN
National Secretary

SECRETARY'S CERTIFICATE

I, Graham Roberts, being the National Assistant Secretary of The Australian Worker's Union, do hereby state that the attached documents are copies of operating reports, auditor's report and audited accounts and financial statement for the year ending on the 31st of August, 2004, that were:

1. made available to the membership in the week commencing 1 May 2006.
2. presented to the Committee of Management in the week commencing 12th June 2006. The Committee of Management resolves to adopt the 2004/2005 the Glass and Container Industry Branch Operating Report, Financial Accounts, Statements and Auditor's Report.

Date 21th day of June, 2006

Graham Roberts
Assistant National Secretary



120 YEARS
STRONGER TOGETHER



21st June, 2006

Industrial Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011

NATIONAL OFFICE
685 SPENCER STREET
WEST MELBOURNE VIC 3003
TEL: (03) 8327 0888
FAX: (03) 8327 0899
CALL CENTRE: 1300 362 298
E-MAIL: members@awu.net.au
INTERNET: www.awu.net.au
BILL SHORTEN
National Secretary

Dear Sir/Madam

Re: Operating Report for the period 1 July 2004 – 31 August 2004

This is to confirm that all the members of the committee of management of the Australian Workers' Union – Glass and Container Industry Branch named in the Operating Report were members for the whole of the reporting period.

Should you have any questions please contact Michael Chen on (03) 8327 0807.

Yours sincerely,

Graham Roberts
Assistant National Secretary



**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

**FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2004**



**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

OPERATING REPORT

Principal Activities and Changes

The principal activities of the organisation continued to be those of a registered trade union working for the benefit of its members through negotiating enterprise bargaining agreements, varying Awards, representing members before industrial tribunals, training of delegates and members in Occupational Health and Safety, workplace organising, recruitment and public promotion of the interests of members. There were no significant changes to the activities of the organisation, however the branch was closed on 31 August 2004 – refer to Note 12 to the Accounts.

Results

The surplus for the period 1 July 2004 to 31 August 2004 amounted to \$52,830.

Financial Affairs

There were no significant changes in the branch's financial affairs during the financial period 1 July 2004 to 31 August 2004. The branch was closed on 31 August 2004 – refer to Note 12 to the Accounts.

Right of Members to Resign

AWU Rule 14 – Resigning as a member – provides for resignation of members in accordance with s174 of Schedule 1B of the Workplace Relations Act 1996

Membership of Superannuation Scheme

There are no members or officials who hold the position of trustee or director of an entity, scheme or company as described in s.254 (2)(d) of Schedule of 1B, where a criterion of such entity is that the holder of such position must be a member or official of a registered organisation.

Number of Members

Number of persons in register of members: 1,833

Number of Employees


Number of employees (equivalent full time): 2

Names of members of management committee:

| | |
|-------------------------|------------------------|
| Anthony Lee | Dennis Bradford |
| Paul Currie | John Gorrie |
| Terry Bails | Glen Gale |
| Ray Hume | Rick Krishnan |
| Robert Robertson | Ian Thomas |
| Antonio Valenza | Darran Enright |

Other Information

There is no other information that the Union considers relevant

Signed: 
BILL SHORTEN

Date: 19th April 2006

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

COMMITTEE OF MANAGEMENT'S STATEMENT

We, **BILL SHORTEN** and **WILLIAM PATRICK LUDWIG** being two designated officers of the Australian Workers Union report that the National Executive has passed the resolution on ^{19th} April 2006 that the following declarations in relation to the financial report of the branch for the period ended 31 August 2004 be attached to the financial report.

In the opinion of the National Executive:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial period ended 31 August 2004;
- (d) there were reasonable grounds to believe that the branch was able to pay its debts as and when they became due and payable. In this regard the Branch was closed on 31 August 2004 and all unpaid liabilities at that date were funded by National Office of Australian Workers Union (refer to Note 12 to the Accounts); and
- (e) during the financial period ended 31 August 2004 and since the end of the financial period:
 - (i) meetings of the Committee of Management 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 Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; 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) the information sought in any request of a member of the branch or a Registrar duly made under section 272 of Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of the financial records made by the Commission under section 273 of Schedule 1B to the Workplace Relations Act 1996.


BILL SHORTEN


WILLIAM PATRICK LUDWIG

19th April 2006

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
PERIOD ENDED 31 AUGUST 2004**

| | Note | Period from 1 July 2004 to 31 August 2004 | Year ended 30 June 2004 |
|--|------|---|----------------------------------|
| | | \$ | \$ |
| INCOME | | | |
| Membership Contributions | 4 | 63,017 | 492,044 |
| Levy | | 10,046 | 79,306 |
| Interest Received | | 261 | 3,816 |
| Funding from Geographic Branches | | 271,106 | - |
| Sundry Income | | - | 1,001 |
| TOTAL INCOME | | <u>344,430</u> | <u>576,167</u> |
| EXPENDITURE | | | |
| Depreciation | | | |
| Furniture and Fittings | | 35 | 431 |
| Motor Vehicles | | 2,324 | 13,947 |
| Computer Equipment | | 506 | 4,525 |
| | | <u>2,865</u> | <u>18,903</u> |
| Employee Benefits Expense | | | |
| Annual Leave-(Decrease) in Provision | | (2,976) | (4,636) |
| Long Service Leave - Increase in Provision | | - | 13,164 |
| Fringe Benefits Tax | | 2,658 | 8,732 |
| Payroll Tax | | 7,374 | 13,238 |
| Redundancies - Officials | | 126,158 | 58,694 |
| - Staff | | 37,384 | - |
| Salaries - Officials | | 23,206 | 139,428 |
| Salaries - Staff | | - | 38,919 |
| Superannuation | | 5,668 | 44,575 |
| | | <u>199,472</u> | <u>312,114</u> |
| Other Expenses | | | |
| Affiliation Fees | | 322 | 3,559 |
| Airfares | | 2,595 | 21,127 |
| Bank Charges | | 473 | 819 |
| Branch Executive Expenses | | 165 | 4,182 |
| Commission | | 139 | 1,123 |
| Computer Expenses | | 2,572 | 4,040 |
| Conference Expense | | 1,986 | - |
| Delegates Expenses | | - | 49,202 |
| Donations | | - | 250 |
| Emergency Transport Cover | | - | 8,342 |
| Entertainment | | - | 1,245 |
| General Expenses | | 2,679 | 4,582 |
| Insurance- sick and accident | | - | 1,876 |
| Motor Vehicle Expenses and Leases | | 9,799 | 20,772 |
| Postage and Couriers | | 45 | 4,377 |
| Printing and Stationery | | - | 4,585 |
| Professional Services | 5 | 9,500 | 82,729 |
| Promotional Material | | 1,589 | 171 |
| Carried forward | | <u>31,864</u> | <u>212,981</u> |

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
PERIOD ENDED 31 AUGUST 2004**

| | Period from 1 July 2004 to 31 August 2004 | Year ended 30 June 2004 |
|---|---|----------------------------------|
| | \$ | \$ |
| Other Expenses (continued) | | |
| Brought forward | 31,864 | 212,981 |
| Rent | - | 5,000 |
| Sub-Branch Secretaries' Expenses | 27,400 | 29,831 |
| Office Equipment Expenses | - | 190 |
| Telephone | 12,567 | 22,761 |
| Travel Expenses | 8,071 | 38,082 |
| Interest Subsidy | 395 | 2,458 |
| AWU - Subsidy Transfer | 8,716 | 71,723 |
| | <u>89,013</u> | <u>383,026</u> |
| TOTAL EXPENDITURE | <u>291,350</u> | <u>714,043</u> |
| Operating Surplus/(Deficit) for the period | 53,080 | (137,876) |
| Deficit on disposal of Assets | (250) | - |
| NET SURPLUS/(DEFICIT) FOR PERIOD | <u>52,830</u> | <u>(137,876)</u> |
| Add Accumulated Funds (Deficit) at Beginning of period | (49,597) | 88,279 |
| ACCUMULATED FUNDS (DEFICIT) AT END OF PERIOD | <u>3,233</u> | <u>(49,597)</u> |

(The attached notes form part of the accounts)

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2004

| | Note | 31 August 2004 \$ | 30 June 2004 \$ |
|--|------|-------------------------|-----------------------|
| ACCUMULATED FUNDS (DEFICIT) | | <u>3,233</u> | <u>(49,597)</u> |
| Represented by Net Assets (Liabilities) as follows: | | | |
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash at Bank | 10 | <u>56,556</u> | <u>117,255</u> |
| FIXED ASSETS | | | |
| Office Equipment | 6 | - | 285 |
| Computer Equipment | 7 | - | 9,600 |
| Motor Vehicles | 8 | - | 48,547 |
| | | <u>-</u> | <u>58,432</u> |
| TOTAL ASSETS | | <u>56,556</u> | <u>175,687</u> |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Sundry Creditors | | 53,323 | 64,167 |
| Provision for Annual Leave | | - | 23,183 |
| Provision for Long Service Leave | | - | 79,240 |
| Provision for Redundancy | | - | 58,694 |
| TOTAL LIABILITIES | | <u>53,323</u> | <u>225,284</u> |
| NET ASSETS (LIABILITIES) | | <u>3,233</u> | <u>(49,597)</u> |

(The attached notes form part of the accounts)

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

**CASH FLOW STATEMENT FOR THE
PERIOD ENDED 31 AUGUST 2004**

| | Note | 31 August 2004 \$ | 30 June 2004 \$ |
|--|------|-------------------------|-----------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Receipts from Members | | 73,063 | 571,350 |
| Payments to Suppliers and Employees | | (405,129) | (621,905) |
| Interest Received | | 261 | 3,816 |
| Other Receipts | | 271,106 | 1,001 |
| | | <hr/> | <hr/> |
| NET CASH (USED IN) OPERATING ACTIVITIES | 11 | <u>(60,699)</u> | <u>(45,738)</u> |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Payment for Fixed Assets | | - | (3,855) |
| | | <hr/> | <hr/> |
| NET CASH (USED IN) INVESTING ACTIVITIES | | <u>-</u> | <u>(3,855)</u> |
| NET (DECREASE) IN CASH HELD | | (60,699) | (49,593) |
| Cash at Beginning of Year | | 117,255 | 166,848 |
| | | <hr/> | <hr/> |
| CASH AT END OF YEAR | 10 | <u>56,556</u> | <u>117,255</u> |

(The attached notes form part of the accounts)

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2004**

1. STATEMENT OF ACCOUNTING POLICIES

The financial report has been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act, 1996. The financial report has also been prepared on the basis of historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

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

- (a) All membership contributions are paid direct to the Branch and are accounted for on a cash receipt basis.
- (b) Depreciation of Fixed Assets is calculated on the straight line basis in order to write the assets off over their useful lives to the Branch.
- (c) Provision for employee benefits in the form of Annual Leave has been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (d) Provision for employee benefits in the form of Long Service Leave has been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

Commencing with the year ended 30 June 2003 entitlements for Officials became the liability of the Branch and have been provided for in these accounts where in prior years it was the liability of the national body.

The provision for Long Service Leave has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

- (e) No provision for Income Tax is necessary as the Union is exempt from income tax under Section 50 -15 of the Income Tax Assessment Act.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 272 of Schedule 1B which read as follows:-

- [1] A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- [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 not be 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).

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2004**

3. SUB-BRANCHES

The sub-branches incorporated in the aggregation of the statement of financial position, statement of financial performance and accompanying notes of which A J Williams & Co has not acted as auditor are as follows:

- Glass and Container Industry Division - Victorian Sub-Branch
- Glass and Container Industry Division - South Australian Sub-Branch
- Glass and Container Industry Division - Western Australian Sub-Branch
- Glass and Container Industry Division - Queensland Sub-Branch

4. MEMBERSHIP CONTRIBUTIONS

| | 31 August 2004 \$ | 30 June 2004 \$ |
|-------------------|----------------------------------|--------------------------------|
| New South Wales | 25,806 | 171,022 |
| Victoria | 20,923 | 172,522 |
| Queensland | 3,841 | 53,326 |
| South Australia | 12,234 | 83,631 |
| Western Australia | 213 | 11,543 |
| | <u>63,017</u> | <u>492,044</u> |

5. PROFESSIONAL SERVICES

| | | |
|----------------|--------------|---------------|
| Audit Fees | 9,500 | 12,114 |
| Legal Expenses | - | 70,615 |
| | <u>9,500</u> | <u>82,729</u> |

6. OFFICE EQUIPMENT

| | | |
|-------------------------------|----------|------------|
| At Cost | - | 14,465 |
| Less Accumulated Depreciation | - | 14,180 |
| | <u>-</u> | <u>285</u> |

7. COMPUTER EQUIPMENT

| | | |
|-------------------------------|----------|--------------|
| At Cost | - | 46,646 |
| Less Accumulated Depreciation | - | 37,046 |
| | <u>-</u> | <u>9,600</u> |

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2004**

8. MOTOR VEHICLES

| | 31 August 2004 \$ | 30 June 2004 \$ |
|-------------------------------|----------------------------------|--------------------------------|
| At Cost | - | 92,979 |
| Less Accumulated Depreciation | - | 44,432 |
| | <u>-</u> | <u>48,547</u> |

9. COMMITMENTS FOR EXPENDITURE

Interest Subsidy

Under an agreement between the Union and a senior executive of the Branch, the Branch had undertaken to subsidise the executive while employed by the Union for 50% of the commercial rate of interest which was payable on an \$80,000 housing loan. The senior executive ceased employment with the union on 30 August 2004, at which time the subsidy also ceased.

| | | |
|-------------------------|----------|------------|
| Not later than one year | <u>-</u> | <u>395</u> |
| | <u>-</u> | <u>395</u> |

10. RECONCILIATION OF CASH

For the purpose of the statement of cash flows, cash includes:
Cash on Hand and in at call deposits with banks or financial institutions net of bank overdrafts

| | | |
|-------------------------------|---------------|----------------|
| Cash at Bank | | |
| - Branch Office | 56,556 | 94,781 |
| - NSW Sub Branch | - | 1,138 |
| - Victorian Sub Branch | - | 4,369 |
| - Queensland Sub Branch | - | 659 |
| - South Australian Sub Branch | - | 2,893 |
| - Special Purpose Account | - | 13,415 |
| | <u>56,556</u> | <u>117,255</u> |

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2004**

| | 31 August 2004 \$ | 30 June 2004 \$ |
|---|----------------------------------|--------------------------------|
| 11. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET SURPLUS (DEFICIT) | | |
| Net Surplus (Deficit) for the Period | 52,830 | (137,876) |
| Non-Cash Flows in Operating Activities | | |
| Depreciation | 2,865 | 18,903 |
| Loss on Disposal of Assets | 250 | - |
| Changes in Assets and Liabilities | | |
| (Decrease)/Increase in Sundry Creditors | (10,844) | 6,013 |
| (Decrease)/Increase in Employee Provisions | <u>(105,800)</u> | <u>67,222</u> |
| CASH FLOW FROM OPERATIONS | <u>(60,699)</u> | <u>(45,738)</u> |

12. CLOSURE OF BRANCH

In accordance with a resolution of the branch dated 16 July 2004 the following occurred.

- (i) The branch closed on 31 August 2004.
- (ii) All existing office equipment was written off and retained by the sub branch secretaries.
- (iii) Ownership of Paul Currie's and John Gorrie's union cars was transferred to them as part of their redundancy packages.
- (iv) Rick Kristen sub branch secretary of Victoria had his car transferred to him in lieu of the 15% Commission paid to other sub branch secretaries as full redundancy.
- (v) On 1 September 2004 members were transferred to the appropriate state branches.
- (vi) All other assets of the union were transferred to National Office of Australian Workers Union including cash accounts.

The redundancy liabilities were funded by the geographical branches.

All other unpaid liabilities at the date of closure of the branch were funded by National Office of Australian Workers Union

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

INDEPENDENT AUDIT REPORT

To the members of the Australian Workers Union Glass and Container Industry Branch.

Scope

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

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the Committee of Management's Statement for Australian Workers Union Glass and Container Industry Branch for the period ended 31 August 2004.

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

Audit Approach

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

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

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

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

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

Independence

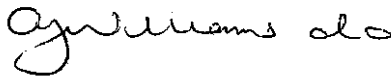
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

**AUSTRALIAN WORKERS UNION
GLASS AND CONTAINER INDUSTRY BRANCH**

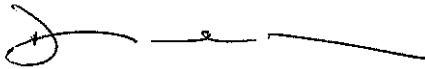
Audit Opinion

In our opinion:

- (a) the financial report of Australian Workers Union Glass and Container Industry Branch is in accordance with the Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the Branch's financial position as at 31 August 2004 and its performance for the period ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) the financial report of Australian Workers Union Glass and Container Industry Branch is in accordance with other mandatory professional reporting requirements in Australia.



A J Williams & Co
Chartered Accountants



D S McLean
Registered Company Auditor
SYDNEY NSW 2000

19 April 2006



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Graham Roberts
Assistant National Secretary
The Australian Workers' Union National Office
685 Spencer Street
WEST MELBOURNE VIC 3003

Dear Mr Roberts

**Lodgement of Financial Statements and Accounts for the AWU Glass & Container Industry
Branch for the period 1 July 2004 to 31 August 2004 (FR2005/463)**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 22 June 2006.

The documents for the period 1 July 2004 to 31 August 2004 have been filed, and may be viewed on the internet at www.e-airc.gov.au/002ngci/financial.

I note that the Glass & Container Industry Branch has been dissolved following certification of alterations to the rules of the Australian Workers' Union, reference R2004/392, on 9 September 2004.

If I can be of any assistance please call me on 02 8374 6666.

Yours sincerely,

A handwritten signature in cursive script that reads 'Belinda Penna'.

Belinda Penna
for Deputy Industrial Registrar

22 June 2006