



AUSTRALIAN
WORKERS
UNION

Newcastle, Central Coast & Northern Regions Branch

KM:AM

Secretary
KEVIN MAHER

Ironworker Centre
Third Floor
161 Maitland Road
MAYFIELD NSW 2304

20th December 2004

Officer-in-Charge
Statutory Services
Australian Industrial Registry
NSW Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir or Madame,

Re: Lodgement of Audited Accounts and Financial Statements for year ending 30th June 2004

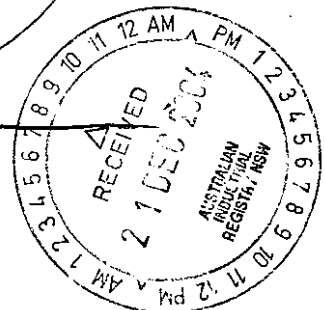
Attached please find copies of the following documents to comply with the lodgement of audited accounts and financial statements for year ending June 2004.

- Financial statements for year ended 30th June 2004
- Statement by the Accounting Officer
- Statement by the Branch Executive
- Operating Report
- Copy of distributed accounts to members (3rd December 2004)
- A.G.M. Notification and extract of minutes of AGM (held 14/12/2004)
- Branch Exec Executive minutes endorsing 2004 accounts (9/11/04)
- Certificate of the Secretary

Trusting this meets the necessary requirements,

Yours truly,

(Kevin Maher)
SECRETARY



AUSTRALIAN WORKERS UNION

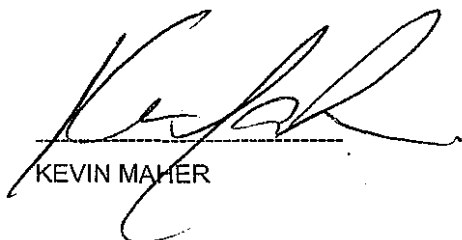
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Telephone: (02) 4967 1155 Facsimile: (02) 4960 1349
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STATEMENT BY THE ACCOUNTING OFFICER

I, KEVIN MAHER being the Officer responsible for keeping the accounting records of the Australian Workers Union, Newcastle & Northern Regions Branch certify that as at 30 June 2004 the number of members of the organisation was 5,822.

In my opinion:

- (i) the attached financial statements show a true and fair view of the financial affairs of the organisation as at 30 June 2004;
- (ii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account which those monies are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to the funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the branch was maintained in accordance with the Act;



KEVIN MAHER

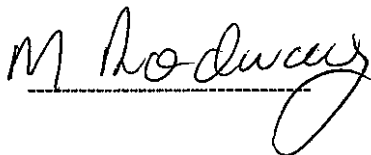
DATE: 9 November 2004

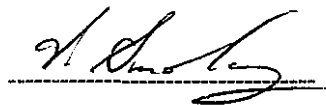
COMMITTEE OF MANAGERMENTS' CERTIFICATE

We, **MARK RODWAY** and **VIESLAV SMOLARZ** being two members of the Committee of Management of the Australian Workers Union, Newcastle & Northern Regions Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that in the opinion of the Committee:

- (a) the attached financial report shows a true and fair view of the financial affairs of the organistaion as at 30 June 2004 and its results for the year ended on that date;
- (b) meetings of the Committee were held in accordance with the rules of the organisation;
- (c) to the knowledge and belief of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274(1) of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the organisation, have not been furnished , or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the rules of the organisation; and
- (d) the organisation has, in relation to the Auditor's Report on the accounts and statements in respect of the immediately preceding year, complied with the provisions of sec 279(1) and 279(6) of the Workplace Relations Act 1996.

Signed on behalf of the Committee of Management





Dated this NINTH day of NOVEMBER 2004

AUDITORS REPORT TO MEMBERS OF

SCOPE

We have audited the financial statements of Australian Workers Union, Newcastle & Northern Regions Branch for the year ended 30 June 2004 as set out on pages 4 to 13. The management of the Union is responsible for the preparation of the financial statements and the information contained therein. We have conducted an independent audit of the financial statements in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion:

- (a) satisfactory accounting records have been kept by the Union so far as appears from our examination of these books, including;
 - (i) records of the sources and nature of the income of the Union (including income from members); and
 - (ii) records of the nature and purposes of the expenditure of the Union;
- (b) the accounts and statements required to be prepared under sec 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:
 - (i) the financial affairs of the Union as at 30 June 2004; and
 - (ii) the income and expenditure and surplus of the Union for the period; and
- (c) the accounts have been prepared in accordance with applicable Australian Accounting Standards.

Where necessary, we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

Lindbeck Partners

LINDBECK PARTNERS
CHARTERED ACCOUNTANTS

Barry N Lindbeck

BARRY N LINDBECK
PARTNER

Dated at CARDIFF this NINTH day of NOVEMBER 2004

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
Revenue from ordinary activities	2	<u>2,031,291</u>	<u>1,990,623</u>
Expenses from ordinary activities			
Wages and related costs		838,647	983,787
Depreciation and amortisation expenses		101,488	104,985
Other expenses		937,813	924,498
Written down value of assets sold		<u>20,112</u>	<u>33,730</u>
		<u>1,898,060</u>	<u>2,047,000</u>
Net Profit from Ordinary Activities Attributable to Members	11	<u><u>133,231</u></u>	<u><u>(56,377)</u></u>

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
CURRENT ASSETS			
Cash	3	98,082	106,941
Receivables	4	152,881	103,685
Investments	5	85,621	74,563
Other	6	22,063	28,630
TOTAL CURRENT ASSETS		<u>358,647</u>	<u>313,819</u>
NON-CURRENT ASSETS			
Investments	5	916	1,017
Property, plant and equipment	7	1,561,255	1,585,549
TOTAL NON-CURRENT ASSETS		<u>1,562,171</u>	<u>1,586,566</u>
TOTAL ASSETS		<u>1,920,818</u>	<u>1,900,385</u>
CURRENT LIABILITIES			
Accounts payable	8	137,979	224,393
Interest bearing liabilities	9	85,340	76,988
Provisions	10	127,568	120,992
TOTAL CURRENT LIABILITIES		<u>350,887</u>	<u>422,373</u>
NON-CURRENT LIABILITIES			
Interest bearing liabilities	9	618,281	665,654
Provisions	10	53,487	47,426
TOTAL NON-CURRENT LIABILITIES		<u>671,768</u>	<u>713,080</u>
TOTAL LIABILITIES		<u>1,022,655</u>	<u>1,135,453</u>
NET ASSETS		<u>898,163</u>	<u>764,932</u>
EQUITY			
Accumulated Members' Funds	11	898,163	764,932
TOTAL EQUITY		<u>898,163</u>	<u>764,932</u>

The accompanying notes form part of this financial report

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
		INFLOWS (OUTFLOWS)	INFLOWS (OUTFLOWS)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		1,581,694	1,445,662
Payments to suppliers and employees		(1,884,398)	(1,822,401)
Interest received		1,063	770
Other investment income received		446,034	518,009
Net cash provided by operating activities	14(b)	<u>144,393</u>	<u>142,040</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of plant & equipment		2,500	26,182
Payment for plant & equipment		(97,306)	(117,988)
Net cash provided by (used in) investing activities		<u>(94,806)</u>	<u>(91,806)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from repayment of short term loans		(19,426)	(28,072)
Proceeds from borrowings		34,490	-
Repayment of loans		(73,510)	(67,776)
Net cash provided by (used in) financing activities		<u>(58,446)</u>	<u>(95,848)</u>
Net increase/(decrease) in cash held		(8,859)	(45,614)
Cash at 1 July 2003	14(a)	106,941	152,555
CASH AT 30 JUNE 2004	14(a)	<u>98,082</u>	<u>106,941</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

1. BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with generally accepted accounting principles using the accruals basis of accounting.

Australian Accounting Standards and Statements of Accounting Concepts, as issued by the joint professional accounting bodies, have been adopted where applicable.

(a) PROPERTY, PLANT & EQUIPMENT

Property, plant and equipment are brought to account at cost or at independent or directors' valuation, less, where applicable, any accumulated depreciation or amortisation. The carrying amount of property, plant and equipment is reviewed annually by Directors to ensure it is not in excess of the recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employed and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amount.

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their useful lives commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Building improvements	2.5%
Motor vehicles	22.5%
Fixtures, fittings & equipment	10%-40%

Revaluations of freehold land and buildings have not taken account of the potential capital gains tax on assets acquired after the introduction of capital gains tax.

(b) EMPLOYEE BENEFITS

Provision for employee entitlements in the form of Accrued Annual Leave has been made for the estimated accrued entitlements of all employees on the basis of their terms of employment. Provision for employee entitlements in the form of Long Service Leave has also been made for the estimated accrued entitlements of the Office & Cleaning Staff. Related on-costs are included in these provisions.

(c) INCOME TAX

No provision for income tax is necessary as Industrial Trade Unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act, 1997.

(d) OUTSTANDING CONTRIBUTIONS

Union Contributions are accounted for on a cash receipts basis as opposed to the financial report which is prepared on an accrual basis.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

(e) COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation in the current financial year.

(f) GOODS AND SERVICES TAX

Revenues, expenses and fixed assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

The net amount of GST recoverable from, or payable to the Australian Taxation Office (ATO) is included as a current asset or liability in the statement of financial position. Cash flows are included in the Statement of Cash Flows on a net basis. The GST component of cash flows arising from investing and financing activities which are recoverable from, or payable to the ATO are classified as operating cash flows.

	NOTE	2004 \$	2003 \$
2. OPERATING RESULT FROM ORDINARY ACTIVITIES			
The surplus from ordinary activities is arrived at after taking into account:			
REVENUE:			
Ordinary Activities			
Membership contributions		1,500,802	1,396,785
Interest received		1,063	770
Investment income		71	50
Rents received		445,963	517,959
Other income		80,892	48,877
		<u>2,028,791</u>	<u>1,964,441</u>
Non-Operating Activities			
Proceeds on disposal of assets		2,500	26,182
		<u>2,500</u>	<u>26,182</u>
		<u>2,031,291</u>	<u>1,990,623</u>
EXPENSES:			
Depreciation & amortisation of property, plant & equipment		101,488	104,985
Movement in employee entitlements		60,363	69,588
Written down value of assets disposed		20,112	33,730
Auditors remuneration:			
Auditing the financial report		7,000	7,000
Other services		8,000	12,205
		<u>15,000</u>	<u>19,205</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
3. CASH			
Cash on hand		2,500	2,500
Cash at bank		95,582	104,441
		<u>98,082</u>	<u>106,941</u>
4. RECEIVABLES			
Other receivables		<u>152,881</u>	<u>103,685</u>
5. INVESTMENTS			
Current			
Loans and advances		85,621	74,563
		<u>85,621</u>	<u>74,563</u>
Non Current			
Shares in unlisted entities -at cost		916	1,017
Less: provisions for diminution in value		-	-
		<u>916</u>	<u>1,017</u>
6. OTHER CURRENT ASSETS			
Prepayments		<u>22,063</u>	<u>28,630</u>
7. PROPERTY, PLANT AND EQUIPMENT			
Building improvements			
At cost		1,440,662	1,403,329
Provision for depreciation		129,704	94,568
		<u>1,310,958</u>	<u>1,308,761</u>
Furniture & fittings & equipment			
At cost		309,087	301,366
Provision for depreciation		213,311	191,644
		<u>95,776</u>	<u>109,722</u>
Motor vehicles			
At cost		244,555	249,121
Provision for depreciation		90,034	82,055
		<u>154,521</u>	<u>167,066</u>
		<u>1,561,255</u>	<u>1,585,549</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
7. PROPERTY, PLANT AND EQUIPMENT cont.			
Movements in Carrying Amounts			
Movement in the carrying amounts for each class of property, plant and equipment between the beginning and end of the current financial year:			
		Furniture, Fittings & Equipment	Motor Vehicles
		Buildings	Total
		\$	\$
Balance at Start of Year		1,308,761	1,585,549
Additions		37,333	97,306
Disposals		-	20,112
Depreciation/Amortisation		35,136	101,488
Carrying Amount - End of Year		<u>1,310,958</u>	<u>1,561,255</u>

8. ACCOUNTS PAYABLE

Payables	121,170	189,102
GST liability	16,809	35,291
	<u>137,979</u>	<u>224,393</u>

9. INTEREST BEARING LIABILITIES

Current		
Bank loan secured	50,000	50,000
Hire purchase creditor	35,340	26,988
	<u>85,340</u>	<u>76,988</u>

Non Current		
Bank loan secured	547,320	591,804
Hire purchase creditor	70,961	73,850
	<u>618,281</u>	<u>665,654</u>

(a) Total current and non-current secured liabilities

Bank loan	597,320	641,804
Hire purchase creditors	106,301	100,838
	<u>703,621</u>	<u>742,642</u>

(b) The bank loan is secured by a registered first mortgage over the freehold properties controlled by the Union

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
10. PROVISIONS			
Current			
Provision for annual leave & sick leave		<u>127,568</u>	<u>120,992</u>
Non-Current			
Provision for long service leave		<u>53,487</u>	<u>47,426</u>
Number of employees at balance date		12	13
11. ACCUMULATED MEMBERS' FUNDS			
Accumulated funds at start of year		764,932	821,309
Net profit attributable to members		<u>133,231</u>	<u>(56,377)</u>
Accumulated funds at end of year		<u>898,163</u>	<u>764,932</u>
12. SALARIES			
The following analysis of salaries paid during the year is given in compliance with the requirements of the Industrial Relations Act, 1991:			
Paid to office holders		466,930	576,532
Paid to employees		<u>162,918</u>	<u>177,952</u>
		<u>629,848</u>	<u>754,484</u>
13. AUDITORS' REMUNERATION			
Amounts received, or due and receivable by the auditors for:			
• Auditing		7,000	7,000
• Other services		<u>8,000</u>	<u>12,205</u>
TOTAL		<u>15,000</u>	<u>19,205</u>
14. CASH FLOW INFORMATION			
(a) RECONCILIATION OF CASH			
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Cash	3	<u>98,082</u>	<u>106,941</u>
BALANCE PER STATEMENT OF CASH FLOWS		<u>98,082</u>	<u>106,941</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
14. CASH FLOW INFORMATION cont.			
(b) RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW FROM OPERATING ACTIVITIES			
Operating Surplus for the Year		<u>133,231</u>	<u>(56,377)</u>
Depreciation & amortisation		101,488	104,985
(Profit)/Loss on disposal of property, plant & equipment		26,080	7,548
Changes in Assets and Liabilities			
(Increase)/Decrease in receivables		(49,196)	(75,623)
(Increase)/Decrease in other		6,567	7,346
Increase/(Decrease) in accounts payable		(86,414)	144,181
Increase/(Decrease) in employee provisions		<u>12,637</u>	<u>9,980</u>
NET CASH INFLOW FROM OPERATING ACTIVITIES		<u><u>144,393</u></u>	<u><u>142,040</u></u>
(c) STANDBY ARRANGEMENTS AND UNUSED CREDIT FACILITIES			
Standby arrangements with the Union's bankers to provide funds and support facilities comprise:			
Other Short-Term Credit			
• Limit		-	-
• Amount utilised		<u>-</u>	<u>-</u>
UNUSED CREDIT FACILITY		<u><u>-</u></u>	<u><u>-</u></u>

15. SPECIFIED INFORMATION

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the following provisions for the Act:
S274

1. A member of an organisation, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
2. An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time, as prescribed.
3. A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the registrar shall provide to a member information received because of an application made at the request of the member.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

16. RELATED PARTY INFORMATION

(a) MEMBERS OF THE COMMITTEE OF MANAGEMENT

Persons holding executive positions within the Union and as members of the Branch Executive during the year:

John Keen - President
Kevin Maher - Secretary
Mark Stoker - Assistant Secretary
John Boyd - Organiser
Richard Downie - Organiser
Paul Sullivan - Organiser
Craig Tate
Scott Wyatt

Persons holding honorary positions as members of the Committee of Management during the year:

Allan Bell	Bill McGuinness
Larry Bower	Geoffrey Mason
Robert Brown	Jacques Menil
Paul Bryson	Stephen Miller
Matthew Burg	Darryl Morrow
Anthony Callinan	Maxwell Moss
Joe Carstairs	Patrick Murphy
Desmond Clarke	Robert Parkinson
Greg Dalley	Darren Perkins
Steve Doyle	Aaron Preston
Peter Drage	Kim Raftos
Glen Ford	Jamie Roberts
Warren Hanley	Mark Rodway
Colin Harman	Robert Saunders
Allan Imber	Leslie Skinner
Sue Kime	Christopher Smith
John Kostyk	Vieslav Smolarz
Adam Lepidis	Sam Spooner

(b) RELATED PARTY TRANSACTIONS

Sustentation fees paid to the Australian Workers Union, Federal Office during the year totalled \$220,948 (2003: \$188,426).

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
INCOME			
Contributions		1,500,802	1,396,785
Interest received		1,063	770
Investment income		71	50
Rents received and building outgoings		445,963	517,959
Donations & advertising		5,364	2,676
Picnic ticket sales		3,829	3,967
Sundry Income		71,699	42,234
TOTAL INCOME		<u>2,028,791</u>	<u>1,964,441</u>
EXPENDITURE			
Accountancy		2,272	-
Advertising		2,755	16,898
Affiliation fees		44,185	47,615
Audit fees		15,000	19,205
Bank fees & charges		7,572	6,924
Branch executive expenses		2,019	2,951
Caretaker		46,298	21,062
Cleaning expenses		14,874	13,800
Commissions		10,630	10,471
Computer expenses		15,945	12,820
Consultants fees		-	3,685
Delegates & members expenses		9,313	5,631
Depreciation		101,488	104,985
Donations		11,266	18,318
Electricity		48,514	55,247
Fringe benefits tax		44,058	42,375
Functions & entertainment		23,341	27,990
Funeral benefits		430	271
Insurance		51,935	47,500
Interest		56,940	59,824
Internet expenses		5,109	2,701
Land tax		10,000	-
Legal fees		5,941	3,535
Loss on disposal of fixed assets		26,080	7,548
Meeting expenses		2,364	2,423
Motor vehicle expenses		42,062	51,549
Payroll tax		52,467	56,375
Picnic expenses		3,186	6,642
Printing, postage & stationery		34,069	38,671
Printing - members journal		11,796	6,597
Provision for annual leave		54,302	60,282
Provision for long service leave		6,061	9,306
Rates & strata fees		35,215	32,139
Brought forward over page		<u>797,487</u>	<u>795,340</u>

The accompanying notes form part of this financial report

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTE	2004 \$	2003 \$
EXPENDITURE (Continued)			
Carried over from previous page		<u>797,487</u>	<u>795,340</u>
Rent		2,005	3,174
Repairs & maintenance		46,609	42,148
Salaries & wages		629,848	754,484
Security services		10,950	10,747
Seminar & conference expenses		3,002	12,141
Staff amenities		3,679	4,361
Subscriptions		3,839	10,203
Superannuation		95,969	103,340
Sustentation fees		220,948	188,426
Telephone		30,845	36,176
Travel & accommodation		43,634	38,900
Uniforms		1,373	87
General office expenses		5,372	21,291
TOTAL EXPENDITURE		<u>1,895,560</u>	<u>2,020,818</u>
OPERATING SURPLUS FOR THE YEAR BEFORE NON RECURRING ITEMS		<u>133,231</u>	<u>(56,377)</u>
NON RECURRING ITEMS		<u>-</u>	<u>-</u>
OPERATING SURPLUS FOR THE YEAR AFTER NON RECURRING ITEMS		<u>133,231</u>	<u>(56,377)</u>

**COMMITTEE OF MANAGEMENT OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2004**

Operating Profit

In accordance with section 254 of the Workplace Relations Act 1996 ("Act") the Committee of Management presents its Operating Report on the Australian Workers Union Newcastle & Northern Regions Branch ("Union") for the year ended 30 June 2004.

Principal Activities

The principal activity of the Union was to act on behalf of members in respect of:

- employment terms and conditions;
- to secure improved conditions of employment for the members;
- to assist members in dispute resolution;
- to assist members who may become injured in the course of their employment;
- to assist dependants of members through financial benefits; and
- to assist members in unfair dismissal matters before the relevant tribunals.

Results

The profit for the financial year amounted to \$ 133,231.

Significant Changes

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

Financial Affairs

There were no significant changes in the Union's financial affairs during the financial year.

Members Right to Resign

The following extract from the Union's rules details members right to resign from the Union.

Union members may resign from the Union where they cease to hold membership with the AWU in accordance with Rule 14 - Resignation from Membership as contained within the Union's rules.

Other Information

There is no other information that the Union considers relevant.


KEVIN MAHER

DATE: 9 November 2004

Newcastle Herald
Sat 4/12 Mon 6/12/04
Wed 8/12/04

**PUBLIC
ANNOUNCEMENTS**

AWU MEMBERS

The Annual General Meeting of the Federal registered The Australian Worker's Union, Newcastle and Northern Regions Branch will be held on Tuesday 14th December at 5.30pm. AWU Boardroom, Level 3, 161 Maitland Road, Mayfield. All financial members are invited to attend.
Kevin Maher (Sec)

**PUBLIC
ANNOUNCEMENTS**

AWU MEMBERS

The Annual General Meeting of the State registered The Australian Worker's Union, Newcastle and Northern Regions Branch will be held on Tuesday 14th December at 6.00pm. AWU Boardroom, Level 3, 161 Maitland Road, Mayfield. All financial members are invited to attend.
Kevin Maher (Sec)

AUSTRALIAN WORKERS' UNION
NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH

MINUTES OF FEDERAL ANNUAL GENERAL MEETING 14/12/04 5.20PM 161 MAITLAND RD MAYFIELD

CHAIRMAN: J. Keen

MINUTE SECRETARY: M. Stoker

ATTENDANCE: as per attendance book

APOLOGIES: W. McGuinness, M. Rodway, P. Bryson, B. Parkinson, G. Mason, B. Morrow, D. Clerke, J. Kostyk
MOVED S. Wyatt, SECONDED J. Boyd that the apologies be accepted. CARRIED

MINUTES OF PREVIOUS MEETING:
MOVED A. Bell, SECONDED S. Smolarz that the minutes of the previous meeting be taken as read. CARRIED

ACCOUNTS:
K. Maher, Secretary, reported on 2004 Financial accounts that were submitted following distribution to the membership home addresses by mail in 3rd December 2004 and endorsement by the Branch Executive on 9/11/04 after the presentation by B. Lindbeck as per Industrial Relations Act 1996
MOVED K. Maher, SECONDED C. Tate that this Federal Branch Annual General meeting endorse the Branch Accounts for financial year ending 30/6/2004 be adopted and be lodged with the Registrar. CARRIED

CORRESPONDENCE: No correspondence was tabled

REPORTS:

K. Maher reported on:

- Hairdressing industry campaign – radio adds, Newcastle Herald, leaflets, more public awareness. Good response to date by some employees who raised concerns regarding industry rorts e.g. hire out of chairs in salon, Workers Compensation issues, public liability insurance
- Issue raised at November Branch Executive regarding the number of P Plate road accidents. K. Maher attended seminar at Raymond Terrace Bowling Club and will advise of when a further 2 hour seminar will be held in Newcastle showing all aspects of road fatalities with a view to train P Plate drivers as soon as possible.
- Aviation industry potential for membership to grow to 500 plus in particular at Boeing.
- Section 127 Workplace Relations Act (employer to get orders to stop withdrawal of labour) as demonstrated in Hydro dispute withdrawal of Labour can only take place legally if all Regulations are met. Final written warning can be given if any action takes place as well as the potential to sue the Union and members.
- Harassment in workplace has serious ramifications for Union and members. Industrial Commission reviews overall conduct.

MOVED A. Lepidis, SECONDED C. Smith that the reports be accepted. CARRIED

C. Tate reported on Fair Employment Test Cast and outcome
MOVED J. Carstairs, SECONDED A. Lepidis that the report be accepted. CARRIED

M. Stoker reported on recovery of underpayment of wages resolved against Spotless Services at Newcastle University.
MOVED C. Tate, SECONDED A. Bell that the report be accepted. CARRIED

GENERAL BUSINESS:

J. Keen thanked Branch Executive members for their support during the year and conveyed the Unions best wishes for Christmas.

Minutes silence was held to honour the members who have passed away.

Meeting closed 5.45p.m.

AUSTRALIAN WORKERS' UNION
NEWCASTLE & NORTHERN REGIONS BRANCH

MINUTES OF BRANCH EXECUTIVE MEETING 9/11/2004 4.30 P.M. 161 MAITLAND RD MAYFIELD

CHAIRMAN: J. Keen

MINUTE SECRETARY: Mark Stoker

ATTENDANCE: C. Tate, A. Lepidis, P. Sullivan, S. Wyatt, A. Bell, R. Saunders, V. Smolarz, M. Rodway, G. Ford, J. Boyd, C. Harman, M. Stoker, C. Trimmer, R. Downie, K. Maher, J. Keen.

APOLOGIES: J. Menil, B. Parkinson, P. Bryson, L. Skinner, J. Carstairs, D. Clerke.

MOVED M. Rodway, SECONDED V. Smolarz that the apologies be accepted.

CARRIED

SUSPENSION OF STANDING ORDERS

MOVED K. Maher, SECONDED R. Saunders for a suspension of standing orders to permit Barry Lindbeck, Branch Auditor, to present the Branch Accounts.

CARRIED

B. Lindbeck presented and gave a detailed explanation of 2002-2003 Federal and State Financial Statements

K. Maher thanked B. Lindbeck for his support to the Branch and his presentation of the financial accounts.

RESUMPTION OF STANDING ORDERS

MOVED K. Maher, SECONDED C. Tate for a resumption of standing orders.

CARRIED

On resumption of standing orders the financial reports were discussed.

MOVED K. Maher, SECONDED R. Downie that the State financial reports be accepted.

CARRIED

MOVED R. Downie, SECONDED K. Raftos that the Federal financial reports be accepted.

CARRIED

The accounts were signed by both Mark Rodway and Vieslav Smolarz

MOVED K. Maher, SECONDED P. Sullivan for a vote of appreciation and reappointment of Barry Lindbeck as the Unions Auditor.

CARRIED

MINUTES OF PREVIOUS MEETING:

MOVED R. Saunders, SECONDED C. Tate that the minutes of the previous meeting, as circulated, be taken as read.

CARRIED

BUSINESS ARISING FROM PREVIOUS MINUTES: Nil

NEW MEMBERS: 77 new members were submitted.

MOVED K. Maher, SECONDED M. Stoker that they be added to the register, if found correct.

CARRIED

NEW DELEGATES: The name of 3 new delegates were submitted.

MOVED K. Maher, SECONDED M. Stoker that he be endorsed, if found correct.

CARRIED



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 Kevin Maher
Secretary
The Australian Workers' Union
Newcastle and Northern Regions Branch
Ironworker Centre
Third Floor
161 Maitland Road
MAYFIELD NSW 2304

Dear Mr Maher

Financial Return - year ending 30 June 2004 (FR2004/531)

I refer to the documents lodged in the Registry on 21 December 2004.

Further information is required before the documents can be filed. I have set out below what remains to be done to complete the Branch's financial reporting obligations and have also identified other matters which may assist the Branch and its auditor when preparing its next financial return. References unless otherwise indicated are to the RAO Schedule¹.

Provision of Full Report to Members

I note that the "accounts" were distributed to members on 3 December 2004 and were presented to the Annual General Meeting of the Branch on 14 December 2004. I have assumed that the distribution took place through the Branch journal of which you enclosed a copy. There are two issues to which I draw your attention:

First, the RAO Schedule stipulates a minimum of 21 days between the provision of the "full report" of the Branch to its members and the general meeting at which the full report is presented. This period is to enable members to consider the documents and, if they wish, raise any issues at the meeting. The interval, as described in your letter appears not to have been observed. If it is intended to present the full report to a general meeting the 21 day period must be adhered to.

Second, the Branch must not only provide the general purpose financial report and the auditor's report to members but also the operating report. These three reports comprise the "full report" referred to in s265(1).

The operating report does not appear to be included in the journal distributed to members. If the operating report has not yet been provided to members, the Branch should now arrange to provide it.

This can be done in whatever manner will ensure its distribution to members and need not necessarily be through the journal. Please advise when the operating report has been provided to the members.

Committee of Management Statement

In this statement, the committee gives its opinion on certain matters on which it is required to express an opinion. A copy of the form of the statement is attached for your information. In the normal course of financial reporting, this certificate is completed before the auditor makes his or

¹ The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) (the RAO Schedule)

her report. The committee of the Branch should meet and resolve to make the declaration of opinion as set out. If for some reason, the committee is unable to express an opinion on any matter, it should state why. A copy of the statement showing the date of the resolution of the committee, signed and dated should be lodged in the Registry.

Operating Report

The Operating Report omits the "prescribed information" referred to in s254(2)(f) which is detailed in RAO Regulation 159. In summary this information is:

- the number of members of the Branch at 30 June 2004
- the number of employees of the Branch measured on a full time equivalent basis; and
- the name of each person who has been a member of the committee of management during the financial year and the period he or she held that position

I note that information concerning the committee of management membership is contained in Note 16 to the Financial Statements and that the number of members is specified in the "statement by the accounting officer". There does not appear to be any reference to the number of employees.

This information is however part of the operating report and should be included in that report in future.

References to Legislation

Some documents lodged include references to, or were required by, the former provisions of the Workplace Relations Act which are no longer applicable. These documents include:

- Auditor's Report
 - references to former s273 of the Workplace Relations Act in the "Audit Opinion"
 - the form of the opinion also reflects the matters which were required to be stated under the former provisions of the legislation
 - an auditor is now required to express an opinion on the matters referred to in s257(5) of the RAO Schedule.
- Note 15 to the Financial Statements - the notice is in the form required under the former provisions of the legislation. Under the RAO Schedule, the financial report must include the notice specified under s272(5).
- "Statement by the Accounting Officer" - this document is not required under the RAO Schedule
- "Committee of Management's Certificate" - this document is not required under the RAO Schedule - the Committee of Management Statement replaces it.

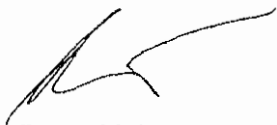
Please note that each section of RAO Schedule has its own separate numbering to that of the main body of the Act. These should be cited as, for example "s272 of the RAO Schedule" if the reference is to RAO.

I have forwarded a copy of this letter to the Branch auditor for his information.

To complete the Branch's reporting requirements, please arrange for the committee of management to meet and complete the Committee of Management Statement and lodge a copy in the Registry and advise when the operating report has been provided to members.

If you or the auditor have any queries, please contact me on (02) 8374 6666.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long horizontal flourish extending to the right.

Peter McKerrow
for Deputy Industrial Registrar

9 February 2005

c.c. Lindbeck Partners
300 Main Road, Cardiff 2285

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."



**AUSTRALIAN
WORKERS
UNION**

Newcastle, Central Coast & Northern Regions Branch

KM:AM

Secretary
KEVIN MAHER

Ironworker Centre
Third Floor
161 Maitland Road
MAYFIELD NSW 2304

22nd December 2005

Officer-in-Charge
Statutory Services
Australian Industrial Registry
NSW Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir or Madame,

Re: Lodgement of Amended Operating Statement y/e 30/6/2004

Attached please find a copy of the amended Operating Statement for year ending 30th June 2004 for re-lodgement as requested

Trusting this meets the necessary requirements,

Yours truly,


(Kevin Maher)
SECRETARY



AUSTRALIAN WORKERS UNION

Postal Address: PO BOX 226, MAYFIELD, NSW 2304
Telephone: (02) 4967 1155 Facsimile: (02) 4960 1349
Email: mail@australianworkersunion.com A.B.N. 81 309 714 429

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2004**

In accordance with section 254 of the Workplace Relations Act 1996 ("Act") the Committee of Management presents its Operating Report on the Australian Workers Union Newcastle & Northern Regions Branch ("Union") for the year ended 30 June 2004.

Principal Activities

The principal activity of the Union was to act on behalf of members in respect of:

- employment terms and conditions;
- to secure improved conditions of employment for the members;
- to assist members in dispute resolution;
- to assist members who may become injured in the course of their employment;
- to assist dependants of members through financial benefits; and
- to assist members in unfair dismissal matters before the relevant tribunals.

Results

The net profit for the financial year amounted to \$ 133,231.

Significant Changes

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

Financial Affairs

There were no significant changes in the Union's financial affairs during the financial year.

Members Right to Resign

The following extract from the Union's rules details members right to resign from the Union.

Union members may resign from the Union where they cease to hold membership with the AWU in accordance with Rule 14 - Resignation from Membership as contained within the Union's rules.

Membership of the Union

There were 5,822 members of the union as at 30 June 2004.

Employees of the Union

As at 30 June 2004, the Union employed 12 full time employees and 0 part time employee with a total number of 12 employees on a fulltime equivalent basis.



Committee of Management

The following persons were members of the Committee of Management during the year ended 30 June 2004;

John Keen
Kevin Maher
Mark Stoker
John Boyd

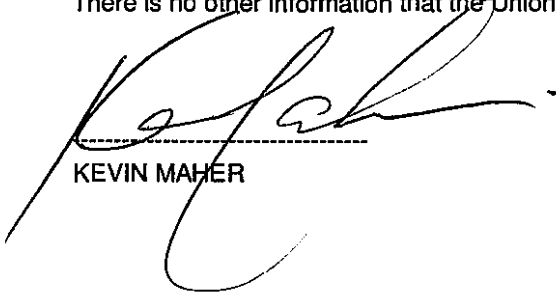
Richard Downie
Paul Sullivan
Craig Tate
Scott Wyatt

Allan Bell
Larry Bower
Robert Brown
Paul Bryson
Matthew Burg
Anthony Callinan
Joe Carstairs
Desmond Clarke
Greg Dalley
Steve Doyle
Peter Drage
Glen Ford
Warren Hanley
Colin Harman
Allan Imber
Sue Kime
John Kostyk
Adam Lepidis

Bill McGuinness
Geoffrey Mason
Jacques Menil
Stephen Miller
Darryl Morrow
Maxwell Moss
Patrick Murphy
Robert Parkinson
Darren Perkins
Aaron Preston
Kim Raftos
Jamie Roberts
Mark Rodway
Robert Saunders
Leslie Skinner
Christopher Smith
Vieslav Smolarz
Sam Spooner

Other Information

There is no other information that the Union considers relevant.



KEVIN MAHER

DATE:





Newcastle, Central Coast & Northern Regions Branch

KM:AM

Secretary
KEVIN MAHER

Ironworker Centre
Third Floor
161 Maitland Road
MAYFIELD NSW 2304

20th December 2005

Officer-in-Charge
Statutory Services
Australian Industrial Registry
NSW Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

COPY

Dear Sir or Madame,

Re: Lodgement of Audited Accounts and Financial Statements for year ending 30th June 2005

Attached please find copies of the following documents to comply with the lodgement of audited accounts and financial statements for year ending June 2005.

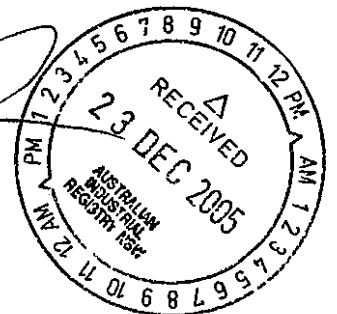
- Financial statements for year ended 30th June 2005
- Statement by the Accounting Officer
- Statement by the Branch Executive
- Operating Report
- A.G.M. Notification and extract of minutes of AGM (held 13/12/2005)
- Branch Executive minutes endorsing 2005 accounts (22/11/05)

Also attached are amended Statement by the Committee of Management 2004 as requested.

Trusting this meets the necessary requirements,

Yours truly,

(Kevin Maher)
SECRETARY



Postal Address: PO BOX 226, MAYFIELD, NSW 2304
Telephone: (02) 4967 1155 Facsimile: (02) 4960 1349
Email: mail@australianworkersunion.com A.B.N. 81 309 714 429

COMMITTEE OF MANAGERMENTS' STATEMENT

On 9 November 2004 the Committee of Management of the Australian Workers Union , Newcastle & Northern Regions Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Union for the year ended 30 June 2004.

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

- (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 Union for the financial year ended 31 December 2004;
- (d) there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2004 and since the end of the financial year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation and the rules of the Union; and
 - (ii) the financial affairs of the Union have been managed in accordance with the rules of the organisation and the rules of the Union; and
 - (iii) the financial records of the Union have been kept and maintained in accordance with the ROA Schedule and the RAO Regulations; and
 - (iv) the financial records of the Union 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 of a member of the Union or a Registrar under section 272 of the RAO Schedule; and
 - (vi) no orders have been made by the Industrial Registrar under section 273 of RAO Schedule

For the Committee of Management:



KEVIN MAHER



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 Kevin Maher
Secretary, Newcastle and Northern Regions Branch
The Australian Workers' Union
PO Box 226
MAYFIELD NSW 2304

Dear Mr Maher

**Re Financial Return – Newcastle and Northern Regions Branch –
year ending 30 June 2004 (FR2004/531)**

Thank you for lodging the amended operating report and the amended Committee of Management Statement relating to the above financial year. The documents were received on 23 December 2005 and have been added to the financial report and statements previously lodged on 21 December 2004.

The documents have been filed and there is no further action required with respect to the above financial return.

Yours sincerely

A handwritten signature in black ink that reads 'Stephen Kellett'. The signature is written in a cursive style and is followed by a long horizontal line that extends to the right.

Stephen Kellett
Assistant Manager, Sydney Registry

9 January 2006