



# Fair Work Australia

Mr Richard Downie  
Secretary, Newcastle and Northern Regions Branch  
AWU  
PO Box 226  
MAYFIELD NSW 2304

Dear Mr Downie

**Re: Lodgement of Financial Statements and Accounts – Newcastle and Northern  
Regions Branch – for year ending 30 June 2009 (FR2009/10056)**

I refer to the abovementioned financial statements and accounts which were lodged with Fair Work Australia on 2 November 2009. I also acknowledge receipt of your statement of donation disclosures under s237.

I draw your attention to a clerical discrepancy between your Certificate of Secretary which states the full report was presented to a meeting on 8 September 2009 in accordance with s266, and the Minutes of the Federal Annual General Meeting which indicates that the report was presented on 13 October 2009. It appears clear that the meeting held on 8 September was the meeting at which the audited documents were first tabled, and that the meeting held on 13 October was the meeting envisaged by s266. Accordingly your Certificate should have referred to the latter meeting as in accordance with s266, not the former.

The legislative requirements having been met, the documents have been filed.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

5 November 2009

RD:AM

29th October 2009

The General Manager  
Fair Work Australia  
Statutory Services  
NSW Registry  
Level 8, Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011



Dear Registrar,

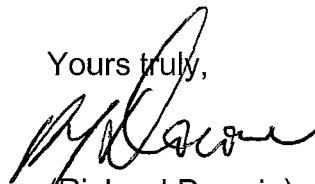
**Re: Lodgement of Audited Accounts and Financial Statements for year ending  
30<sup>th</sup> June 2009**

Attached please find copies of the following documents to comply with the lodgement of audited accounts and financial statements for year ending June 2009.

- Financial statements for year ended 30<sup>th</sup> June 2009
- Operating Report
- Auditors Report
- Certificate of the Secretary
- Statement of Donations exceeding \$1,000 year ended 30/6/2009
- Branch Executive minutes endorsing 2009 accounts (8/9/09)
- Statement by the Committee of Management
- accounts available for members on website from 10/9/2008
- A.G.M. Notification published in local newspapers from 30/9/08
- extract of minutes of AGM (held 13/10/2008)

Trusting this meets the necessary requirements,

Yours truly,



(Richard Downie)  
SECRETARY

**AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**  
**ABN 81 309 714 429**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**AUSTRALIAN WORKERS UNION****NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL****ABN 81 309 714 429****STATEMENT BY MEMBERS OF THE COMMITTEE**

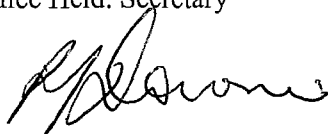
On 8 September 2009 the Committee of Management of the Australian Workers Union, Newcastle, Central Coast & Northern Regions Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2009.

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 ended 30 June 2009 and since the end of the 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 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 reporting unit have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
  - (iv) 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) any information sought in any request of a member of the reporting unit or a Registrar under section 272 of RAO Schedule has been furnished to the member or Registrar; and
  - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.
- (f) the reporting unit has not undertaken recovery of wages activity nor has derived revenues for the financial year in respect to such activity.

For the Committee of Management: Richard J Downie  
Title of Office Held: Secretary

Signature:



Date: 8<sup>th</sup> September 2009.

**AUSTRALIAN WORKERS UNION****NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

ABN 81 309 714 429

**OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2009**

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, Central Coast & Northern Regions Branch ("Union") for the year ended 30 June 2009.

**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 \$14,322.

**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 4,972 members of the Union as at 30 June 2009.

**EMPLOYEES OF THE UNION**

As at 30 June 2009, the Union employed nine full time employees.

**AUSTRALIAN WORKERS UNION**

**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

**ABN 81 309 714 429**

**OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2009**

**COMMITTEE OF MANAGEMENT**

The following persons were members of the Committee of Management during the year ended 30 June 2009;

Richard Downie  
Craig Tate  
John Boyd

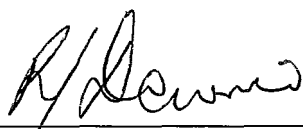
John Keen  
Anthony Callinan

Thomas Matheson  
Allan Bell  
Wayne Pringle  
Stephen Moore  
Barry Morris  
Paul O'Brien  
Neville Freund  
Glen Ford  
Tony Griffiths  
Warren Hanley

Geoffrey Mason  
Robert Parkinson  
Larry Redman  
William Schofield  
Leslie Skinner  
Christopher Smith  
Adam Lepidis  
William McGuinness  
Vieslav Smolarz  
Colin Harman

**OTHER INFORMATION**

There is no other information that the Union considers relevant.



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**RICHARD J DOWNIE**

**AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

**ABN 81 309 714 429**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS**

**AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH – FEDERAL**

**Report on the Financial Report**

We have audited the accompanying financial report of Australian Workers Union Newcastle, Central Coast & Northern Regions Branch, which comprises the balance sheet as at 30 June 2009 and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the committee.

*Committees' Responsibility for the Financial Report*

The committee of management of the Union are responsible for the preparation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Workplace Industrial Relations Act 1996* and the financial requirements of the Union's rules. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances. In Note 1, the committee also state, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards (IFRS) ensures that the financial report, comprising the financial statements and notes, complies with IFRS.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with the Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Union's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

**AUSTRALIAN WORKERS UNION**

**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

**ABN 81 309 714 429**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS**

**AUSTRALIAN WORKERS UNION**

**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

*Independence*

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

*Auditor's Opinion*

In our opinion:

- A. the financial report of the Australian Workers Union Newcastle, Central Coast & Northern Regions Branch is in accordance with the Union's rules, including:
  - a. giving a true and fair view of the Union's financial position as at 30 June 2009 and of its performance for the year ended on that date; and
  - b. complying with Australian Accounting Standards (Including the Australian Accounting Interpretations) and the Union's rules;
- B. The financial report also complies with International Financial Reporting Standards as disclosed in Note 1.
- C. In accordance with section 257(5) of the RAO Schedule in our opinion the general purpose financial report is presented fairly in accordance with Australian Accounting Standards, and the following:
  - a. In relation to any recovery of wages activity;
    - a. that the scope of the audit encompassed recovery of wages activity;
    - b. that the financial statements and notes and recovery of wages activity financial report properly and fairly report all information required by the reporting guidelines of the Industry Registrar, including;
      - i. any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and
      - ii. any donations or other contributions deducted from recovered money; and
  - b. any other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the RAO Schedule.

**K H PERRY & CO  
CHARTERED ACCOUNTANTS**

**TREVOR J RAMSAY**

Dated at MAYFIELD this EIGHTH day of SEPTEMBER 2009.



**AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**  
**ABN 81 309 714 429**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

	NOTE	2009 \$	2008 \$
Revenue	2	2,273,431	2,375,723
Depreciation and amortisation expenses		( 84,616)	( 61,108)
Employee benefits expense		(1,296,220)	( 920,440)
Finance costs	3	( 37,319)	( 44,263)
Legal fees		( 8,521)	( 50,367)
Sustentation fees		( 256,519)	( 263,540)
Other expenses		( 575,914)	( 727,982)
Profit before income tax		14,322	308,023
Income tax expense	4	-	-
Profit attributable to the members of the Union		<u>14,322</u>	<u>308,023</u>

The accompanying notes form part of these financial statements

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## BALANCE SHEET

AS AT 30 JUNE 2009

	NOTE	2009 \$	2008 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	273,730	360,447
Trade and other receivables	7	69,942	55,857
Inventories	8	20,312	21,753
Other current assets	9	37,647	31,414
<b>TOTAL CURRENT ASSETS</b>		<u>401,631</u>	<u>469,471</u>
<b>NON CURRENT ASSETS</b>			
Financial assets	10	1,664	1,645
Property, plant & equipment	11	1,476,831	1,475,298
<b>TOTAL NON CURRENT ASSETS</b>		<u>1,478,495</u>	<u>1,476,943</u>
<b>TOTAL ASSETS</b>		<u>1,880,126</u>	<u>1,946,414</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	69,828	130,273
Financial liabilities	13	221,852	66,684
Short-term provisions	14	111,836	125,437
<b>TOTAL CURRENT LIABILITIES</b>		<u>403,516</u>	<u>322,394</u>
<b>NON CURRENT LIABILITIES</b>			
Financial liabilities	13	261,057	348,877
Long-term provisions	14	97,908	171,820
<b>TOTAL NON LIABILITIES</b>		<u>358,965</u>	<u>520,697</u>
<b>TOTAL LIABILITIES</b>		<u>762,481</u>	<u>843,091</u>
<b>NET ASSETS</b>		<u>1,117,645</u>	<u>1,103,323</u>
<b>EQUITY</b>			
Retained earnings		1,117,645	1,103,323
<b>TOTAL EQUITY</b>		<u>1,117,645</u>	<u>1,103,323</u>

The accompanying notes form part of these financial statements

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2009

	\$	\$
	Retained Earnings	Total
<b>Balance at 1 July 2008</b>	1,103,323	1,103,323
Profit attributable to members	14,322	14,322
<b>Balance 30 June 2009</b>	<u>1,117,645</u>	<u>1,117,645</u>

The accompanying notes form part of these financial statements

**AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

ABN 81 309 714 429

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

	NOTE	2009 \$	2008 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		1,823,013	1,920,911
Payments to suppliers and employees		( 2,341,329)	( 2,079,739)
Interest received		7,927	11,654
Other investing income received		442,471	468,537
		-----	-----
Net cash provided by operating activities	5	( 67,918)	321,363
		-----	-----
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		( 86,149)	( 156,729)
		-----	-----
Net cash (used in) investing activities		( 86,149)	( 156,729)
		-----	-----
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		( 132,650)	( 65,033)
Proceeds from borrowings		200,000	-
		-----	-----
Net cash (used in) financing activities		67,350	( 65,033)
		-----	-----
Net increase in cash held		( 86,717)	99,601
Cash at beginning of financial year	6	360,447	260,846
		-----	-----
Cash at end of financial year	6	273,730	360,447
		=====	=====

The accompanying notes form part of these financial statements

## AUSTRALIAN WORKERS UNION

NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2009

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial report covers Australian Workers Union Newcastle, Central Coast & Northern Regions Branch as an individual entity. The Australian Workers Union Newcastle, Central Coast & Northern Regions Branch is a trade union registered and domicile in Australia.

**Basis of Preparation**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the *Workplace Relations Act 1996*.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are present below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable by the measurement at fair value of selected non current assets, financial assets and financial liabilities.

**(a) Revenue**

Revenue from members is recognised according to the period of membership subscription. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from the rendering of a service is recognised upon the delivery of the service to the member. Investment property revenue is recognised on a straight line basis over the period of the lease term so as to reflect a constant periodic rate of return on the net investment. All revenue is stated net of the amount of goods and services tax (GST).

**(b) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

**AUSTRALIAN WORKERS UNION****NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL****ABN 81 309 714 429****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2009****(c) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

**(d) Employee benefits**

Provision is made for the Union's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

**(e) Income tax**

No provision for income tax is necessary, as the Union (being a registered Industry Trade Union) is exempt from tax under s.50-15 of the *Income Tax Assessment Act 1997*.

**(f) Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in-first-out basis.

**AUSTRALIAN WORKERS UNION**

**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

ABN 81 309 714 429

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2009**

**(g) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost of fair value less, where applicable, any accumulated depreciation and impairment losses.

**Property**

Building improvements are shown at the cost basis less depreciation and impairment losses.

**Plant & equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses. The carrying amount of plant & equipment is reviewed annually by committee to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

**Depreciation**

The depreciable amount of fixed assets excluding building improvements, is depreciated on a diminishing basis over their useful lives to the Union commencing from the time the asset is held ready for use. Building improvements are depreciated on a straight line basis over the estimated useful lives of the improvements.

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

Class of Fixed Asset	Depreciation rate
Buildings	2.5 %
Motor vehicles	18.75%
Fixtures, fittings & equipment	10%-40%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An assets' carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement.

**AUSTRALIAN WORKERS UNION****NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL****ABN 81 309 714 429****NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2009****(h) Impairment of Assets**

At each reporting date, the entity reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed in the income statement. Where it is not possible to estimate the recoverable amount of an individual asset, the Union estimates the recoverable amount of the cash generating unit to which the asset belongs.

**(i) Comparative Figures**

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

**(j) Critical Accounting Estimates and Judgments**

The committee evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Union.

**Key estimates – Impairment**

The Union assesses impairment at each reporting date by evaluating conditions specific to the Union and its assets that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.



## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
<b>NOTE 2: REVENUE</b>		
Revenue		
- Contributions received	1,806,293	1,794,905
- Rent received	442,471	468,410
- Grants received	-	56,098
- Other income	3,111	34,392
- Interest received	7,927	11,654
- Donations & advertising received	13,573	10,137
- Dividends received	56	127
Total Revenue	<u>2,273,431</u>	<u>2,375,723</u>
(a) Interest revenue from Other persons	<u>7,927</u>	<u>11,654</u>
Total interest revenue	<u>7,927</u>	<u>11,654</u>
(b) Dividend revenue from Other corporations	56	127
Total dividend revenue	<u>56</u>	<u>127</u>
<b>NOTE 3: PROFIT</b>		
Expenses:		
Finance costs:		
- external	37,319	44,263
Total finance costs	<u>37,319</u>	<u>44,263</u>

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2009

	2009 \$	2008 \$
<b>NOTE 4: INCOME TAX EXPENSE</b>		
No provision for income tax is necessary as "Trade Unions" are exempt from income tax under section 50-15 of the <i>Income Tax Assessment Act 1997</i>	-	-
	=====	=====
<b>NOTE 5: CASH FLOW INFORMATION</b>		
<b>Reconciliation of Cash Flow from Operations with Profit after Income Tax</b>		
Profit after income tax	14,322	308,023
	-----	-----
Non-cash flows in profit		
Depreciation	84,616	81,242
Change in net market value	( 19)	1,057
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	( 14,085)	26,504
(Increase)/decrease in inventories	1,441	4,540
(Increase)/decrease in other current assets	( 6,233)	( 6,722)
Increase/(decrease) in trade and other payables	( 60,447)	( 132,171)
Increase/(decrease) in provisions	( 87,513)	38,890
	-----	-----
	( 67,918)	321,363
	=====	=====
<b>NOTE 6: CASH AND CASH EQUIVALENTS</b>		
Reconciliation of cash		
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
Cash and cash equivalents	273,730	360,447
	=====	=====
<b>NOTE 7: TRADE AND OTHER RECEIVABLES</b>		
Other receivables	69,942	55,857
	=====	=====

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
<b>NOTE 8: INVENTORIES</b>		
Current		
At cost		
Finished goods	20,312	21,753
	<u>20,312</u>	<u>21,753</u>
 <b>NOTE 9: OTHER ASSETS</b>		
Prepayments	37,647	31,414
	<u>37,647</u>	<u>31,414</u>
 <b>NOTE 10: FINANCIAL ASSETS</b>		
Available for sale financial assets	1,664	1,645
	<u>1,664</u>	<u>1,645</u>
<b>(a) Available-for-sale financial assets comprise:</b>		
Listed investments	1,664	1,645
	<u>1,664</u>	<u>1,645</u>
Total available-for-sale assets	<u>1,664</u>	<u>1,645</u>

Available-for-sale financial assets comprise investments in the ordinary share capital of various entities. There are no fixed returns or fixed maturity date attached to these investments.

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2009

	2009 \$	2008 \$
<b>NOTE 11: PROPERTY, PLANT &amp; EQUIPMENT</b>		
<b>Building improvements</b>		
At cost	1,563,569	1,560,387
Accumulated depreciation	( 315,413)	( 276,337)
Total Building improvements	<u>1,248,156</u>	<u>1,284,050</u>
<b>Furniture, fittings and equipment</b>		
At cost	393,901	372,678
Accumulated depreciation	( 294,906)	( 268,676)
Total furniture, fittings and equipment	<u>98,995</u>	<u>104,002</u>
<b>Motor vehicles</b>		
At cost	346,860	285,116
Accumulated depreciation	( 217,180)	( 197,870)
Total Motor vehicles	<u>129,680</u>	<u>87,246</u>
Total Property, Plant & Equipment	<u><u>1,476,831</u></u>	<u><u>1,475,298</u></u>

In accordance with a decision of the National Executive of the Union, the Branch is entitled to the rental income of the freehold property within the Branch's designated area. In return for this, the Branch is responsible for all maintenance and capital costs in relation to the properties. Accordingly, improvements to the properties have been capitalised and depreciated over the expected term in which the Branch will receive and economic benefit from the improvements.

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2009

			2009	2008
			\$	\$
<b>NOTE 11: PROPERTY, PLANT &amp; EQUIPMENT (continued)</b>				
Movement in the carry amounts for each class of plant and equipment between the beginning and the end of the current financial year				
	Building Improvements	Furniture Fittings & Equipment	Motor Vehicles	Total
	\$	\$	\$	\$
Balance at 1 July 2007	1,210,545	81,886	107,380	1,399,811
Additions	111,684	45,045	-	156,729
Depreciation expense	( 38,179)	( 22,929)	( 20,134)	( 81,242)
	-----	-----	-----	-----
Balance at 30 June 2008	1,284,050	104,002	87,246	1,475,298
	-----	-----	-----	-----
Additions	3,182	21,223	61,744	86,149
Depreciation expense	( 39,076)	( 26,230)	( 19,310)	( 84,616)
	-----	-----	-----	-----
Carrying amount at 30 June 2009	<u>1,248,156</u>	<u>129,680</u>	<u>129,680</u>	<u>1,476,831</u>
<b>NOTE 12: TRADE AND OTHER PAYABLES</b>				
Trade payables			<u>69,828</u>	<u>130,273</u>
<b>NOTE 13: FINANCIAL LIABILITIES</b>				
<b>CURRENT</b>				
Bank loan secured			120,000	53,567
Related party loan			100,000	-
Hire purchase creditor			1,852	13,117
			-----	-----
			<u>221,852</u>	<u>66,684</u>
<b>NON CURRENT</b>				
Bank loan secured			202,724	347,025
Related party loan			58,333	-
Hire purchase creditor			-	1,852
			-----	-----
			<u>261,057</u>	<u>348,877</u>

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
<b>NOTE 13: BORROWINGS (continued)</b>		
(a) Total current and non current secured liabilities:		
Bank loan	322,724	400,592
Related party loan	158,333	-
Hire purchase creditor	1,852	14,969
	-----	-----
	482,909	415,561
	=====	=====

(b) The carrying amounts of non current assets pledged as security are disclosed in the accounts of the National body of the Union as under Rule 51 the Union's rules, the National Executive has control of all property of the union.

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

**NOTE 14: PROVISIONS**

	Provision for Annual Leave	Provision for LSL	Total
	\$	\$	\$
Opening balance at 1 July 2008	125,437	171,820	297,257
Additional provisions	24,872	17,124	41,996
Amounts used	( 38,473)	( 27,429)	( 65,902)
National office component of officials		( 63,607)	( 63,607)
	-----	-----	-----
Balance at 30 June 2009	111,836	97,908	209,744
	=====	=====	=====

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2009

	2009 \$	2008 \$
<b>NOTE 14: PROVISIONS (continued)</b>		
Analysis of ageing of provisions		
Current	111,836	125,437
Non current	97,908	171,820
	-----	-----
	<u>209,744</u>	<u>297,257</u>

## Provision for Long-term Employee Benefits

A provision has been recognised for non-current employee benefits relating to long service leave for employees. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on historical data. The measurement and recognition criteria for employee benefits has been included in Note 1.

**NOTE 15: SALARIES**

The following analysis of salaries paid during the year is given in compliance with the requirements of the *Workplace Relations Act 1996*:

Paid to office holders	619,096	593,226
Paid to employees	107,446	123,335
Termination packages	379,322	14,814
	-----	-----
	<u>1,105,864</u>	<u>731,375</u>

**NOTE 16: AUDITORS' REMUNERATION**

Remuneration of the auditor		
- auditing or reviewing the financial report	14,150	9,925
- other services	3,565	5,050
	-----	-----
	<u>17,715</u>	<u>14,975</u>

**AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

**ABN 81 309 714 429**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2009**

**NOTE 17: SEGMENT REPORTING**

The Union operates predominantly in one business and geographical segment being the provision of Trade Union services.

**NOTE 18: UNION DETAILS**

The registered office and principle place of business of the Union is:

161 Maitland Road  
MAYFIELD NSW 2304

**NOTE 19: RELATED PARTY INFORMATION**

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Transactions with related parties

Sustentation fees paid to the Australian Workers Union, National Office during the year totaled \$256,519 (2008: \$263,540).

**NOTE 20: NOTICE REQUIRED BY s272(5) OF THE RAO SCHEDULE**

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).



## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2009

**NOTE 21: ADDITIONAL DISCLOSURES REQUIRED UNDER THE RAO SCHEDULE**

In accordance with the requirements of Section 255 of Schedule 1B [the Registration and Accountability of Organisations (RAO) schedule], the following necessary disclosures are made:

## i) INCOME STATEMENT

## ITEMS OF REVENUE

Compulsory levies raised from members or appeals for  
voluntary contributions:

Donations or Grants income	13,573	66,235
----------------------------	--------	--------

## ITEMS OF EXPENSE

Expenses paid to employers for payroll deduction costs  
incurred relating to membership contributions.

202	314
-----	-----

Affiliation fees/subscriptions to organisations with an interest

In industrial matters

20,582	40,238
--------	--------

Compulsory levies imposed on the Union

-	-
---	---

Donations or Grant expenses

17,415	28,114
--------	--------

Employee Benefit Expenses:

- Office Holders

998,418	593,226
---------	---------

- Employees (Other than Office Holders)

107,446	138,149
---------	---------

-----	-----
1,105,864	731,375
-----	-----

Attendance Fees/Allowance – Conferences and Meetings

1,106	511
-------	-----

Legal Costs and Related Expenses

8,521	50,357
-------	--------

Expenses incurred in connection with meetings of members,  
councils, committees, panels to other bodies for which the  
Union was wholly or partly responsible.

2,617	3,746
-------	-------

Penalties imposed under the Act or Regulations

-	-
---	---

**AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**  
**ABN 81 309 714 429**  
**COMPILATION REPORT**  
**TO AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN BRANCH - FEDERAL**

**Scope**

On the basis of the information provided by the Union, we have compiled, in accordance with APS9: Statement of Compilation of Financial Reports, the following special purpose financial report comprising the Statement of Income and Expenditure for the year ended 30 June 2009 as set out on pages 24 to 26.

The specific purpose for which the special purpose financial report has been prepared is for the confidential use of the committee of management and members. Accounting Standards and other mandatory professional reporting requirements have not been adopted in the preparation of this special financial report.

The committee of management are solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of the Union's rules and are appropriate to meet the needs of the committee and members of the Union.

Our procedures use accounting expertise to collect, classify and summaries the financial information which the Union provided into a financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person other than the Union, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the committee of management and the members of the Union and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

*K H Perry & Co*  
**K H PERRY & CO**  
**CHARTERED ACCOUNTANTS**  
**161 MAITLAND ROAD**  
**MAYFIELD NSW 2304**

*Trevor Ramsay*  
**TREVOR J RAMSAY**

Dated at MAYFIELD this EIGHTH day of SEPTEMBER 2009.

**AUSTRALIAN WORKERS UNION**  
**NEWCASTLE, CENTRAL COAST & NORTHERN BRANCH - FEDERAL**

ABN 81 309 714 429

**STATEMENT OF INCOME & EXPENDITURE**

**FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
<b>INCOME</b>		
Contributions	1,806,293	1,794,905
Rent received	442,471	468,410
Grants received	-	56,098
Other income	3,111	34,392
Interest received	7,927	11,654
Donations and advertising received	13,573	10,137
Dividends received	56	127
	-----	-----
<b>TOTAL INCOME</b>	<b>2,273,431</b>	<b>2,375,723</b>
	-----	-----

This statement is to be read in conjunction with the  
attached Compilation Report of K H Perry & Co

## AUSTRALIAN WORKERS UNION

## NEWCASTLE, CENTRAL COAST &amp; NORTHERN BRANCH - FEDERAL

ABN 81 309 714 429

## STATEMENT OF INCOME &amp; EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
<b>TOTAL INCOME</b>	2,273,431	2,375,723
	-----	-----
<b>EXPENDITURE</b>		
Advertising	33,817	18,165
Affiliation fees	20,582	40,238
Audit fees	17,715	14,975
Bank fees and charges	5,427	5,368
Branch executive expenses	1,611	1,542
Caretaker	65,281	54,971
Cleaning expenses	20,371	20,954
Commissions	202	314
Computer expenses	16,024	28,814
Delegates and members expenses	7,766	2,870
Depreciation	65,306	61,108
Donations	17,415	28,114
Electricity	72,907	96,973
Fringe benefits tax	180	7,439
Functions and entertainment	29,245	31,452
Funeral benefit	286	109
Insurance	62,113	53,397
Interest	37,319	44,263
Internet expenses	2,633	3,387
Land tax	8,618	11,448
Legal fees	8,521	50,367
Meeting expenses	1,106	511
Motor vehicle expenses	78,138	82,755
Office expenses	14,043	6,920
Payroll tax	72,354	51,266
Picnic expenses	12,894	12,943
Printing, postage and stationery	25,983	16,183
Professional fees	2,455	-
Provision for annual leave	(13,601)	6,205
Provision for long service leave	(73,912)	32,685
Rates and strata fees	39,603	27,886
Rent	5,562	4,559
Repairs and maintenance	71,627	60,471
	-----	-----
	729,591	878,652
	-----	-----

This statement is to be read in conjunction with the attached Compilation Report of K H Perry & Co

**AUSTRALIAN WORKERS UNION**

**NEWCASTLE, CENTRAL COAST & NORTHERN BRANCH - FEDERAL**

ABN 81 309 714 429

**STATEMENT OF INCOME & EXPENDITURE**

**FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
<b>Expenditure carried forward from prior page</b>	729,591	878,652
	-----	-----
Salaries and wages	726,542	716,561
Security service	9,481	9,956
Seminar and conference expenses	858	2,204
Staff amenities	1,559	2,081
Subscriptions	4,130	5,881
Superannuation	88,577	98,909
Sustentation fees	256,519	263,540
Telephone	31,205	37,474
Termination payments	379,322	14,814
Travel and accommodation	30,232	36,340
Uniforms	1,093	1,288
	-----	-----
<b>TOTAL EXPENDITURE</b>	<b>2,259,109</b>	<b>2,067,700</b>
	-----	-----
<b>NET INCOME FOR THE YEAR</b>	<b>14,322</b>	<b>308,023</b>
	=====	=====

This statement is to be read in conjunction with the  
attached Compilation Report of K H Perry & Co

**AUSTRALIAN WORKERS UNION**

**NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL**

**ABN 81 309 714 429**

**CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER**

**s268 OF SCHEDULE 1B *WORKPLACE RELATIONS ACT 1996***

I Richard John Downie, being the Secretary of the Australian Workers Union Newcastle, Central Coast & Northern Regions Branch certify:

- (a) that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- (b) that the full report was provided to members on 8<sup>th</sup> September 2009; and
- (c) that the full report was presented to a general meeting of members of the reporting unit on 8<sup>th</sup> September 2009; in accordance with section 266 of the RAO Schedule.



---

**RICHARD J DOWNIE**

Dated at MAYFIELD this EIGHTH day of SEPTEMBER 2009.

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

**MINUTES OF FEDERAL ANNUAL GENERAL MEETING 13/10/09 5.30 PM 161 MAITLAND RD MAYFIELD**

**CHAIRMAN:** John Keen

**SECRETARY:** Richard Downie

**MINUTE SECRETARY:** John Boyd

**ATTENDANCE:** as per attendance book

**APOLOGIES:** R. Parkinson, W. Hanley, G. Ford, J. Fullerton, W. McGuinness, N. Freund, B. Holl

MOVED V. Smolarz, SECONDED T. Callinan that the apologies be accepted.

CARRIED

**MINUTES OF PREVIOUS MEETING:**

MOVED V. Smolarz, SECONDED A. Bell that the minutes of the previous meeting be taken as read. CARRIED

**ACCOUNTS:**

R. Downie, Secretary, reported on 2009 Financial accounts that were submitted following availability to the membership on 10th September 2009 and endorsement by the Branch Executive on 8/9/10 after the presentation by K.H. Perry & Co. Pty Ltd as per Industrial Relations Act 1996. R. Downie reported on the surplus through the year.

MOVED R. Downie, SECONDED J. Boyd that this Federal Branch Annual General meeting endorse the Branch Accounts for financial year ending 30/6/2009 be adopted and be lodged with the Registrar. CARRIED

**CORRESPONDENCE:** Nil

**REPORTS:**

R. Downie reported on:

- Implement of Fair Work Australia from 1/7/2009
- Global Financial Crisis and impact on businesses and workers
- Union Growth Campaign
- OHS Harmonisation across Australia and Health, Safety and Welfare in the workplace is still a paramount issue.
- National Carbon Trading Scheme our most important challenge in relation to our membership with the majority of AWU members working in the Aluminium and Steel industries
- Recent death of [REDACTED]

MOVED T. Callinan, SECONDED A. Bell that the report be accepted. CARRIED

**GENERAL BUSINESS:**

R. Downie thanked all Officials, Branch Executive Members and staff for their hard work over the last 12 months.

MOVED A. Bell, SECONDED T. Matheson for a minutes silence in remembrance of departed members. CARRIED

Meeting closed 5.55p.m.



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30 June 2009

### Newcastle Central Coast and Northern Regions Branch

### AWU Newcastle New

#### Northern Region

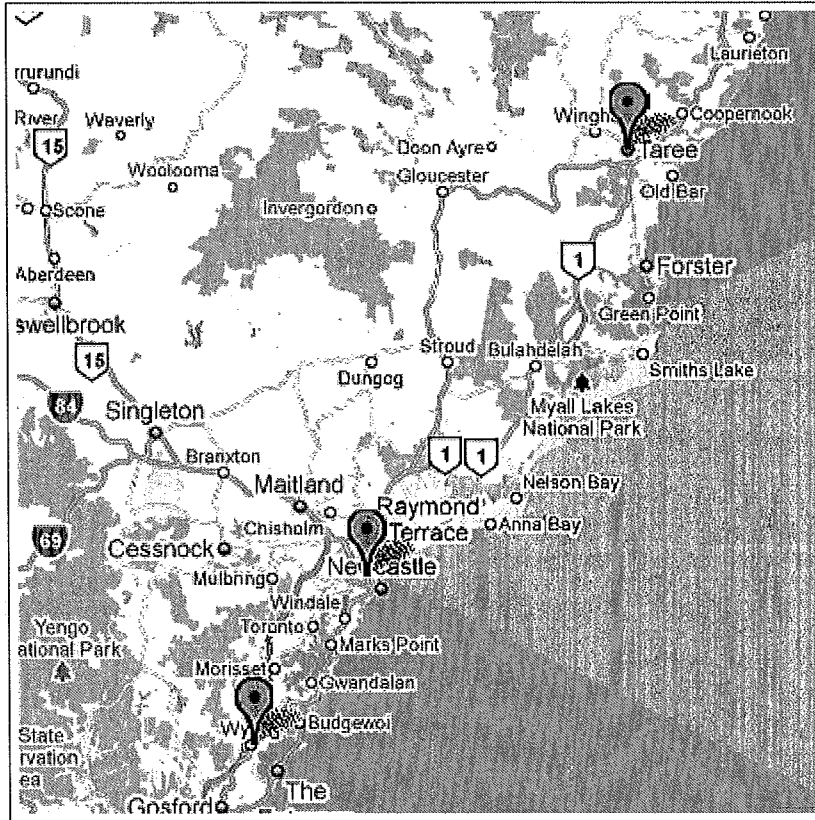
Shop 1, Macquarie Mall  
Cnr. Macquarie and Victoria Streets  
Taree NSW 2340

Phone: 0265 514 256  
Fax: 0265 514 256

#### Newcastle

Level 3  
161 Maitland Rd  
Mayfield NSW 2304

Phone: 0249 671 155  
Fax: 0249 601 349



Branch  
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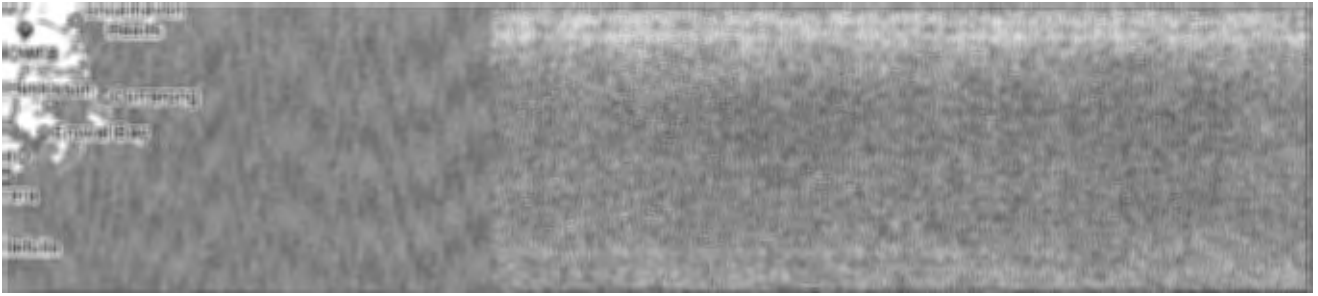
#### National News



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Branch Secretary: Kevin Maher  
Email: mail@australianworkersunion.com  
Members Hotline: 1800 649 696





2019/09

**PUBLIC  
ANNOUNCEMENTS**

**AWU MEMBERS**

The AGM of the Federal Registered The Australian Workers Union Newcastle, Central Coast and Northern Regions branch will be held on Tuesday 13th Oct 09 5.30pm, AWU boardroom level 3, 161 Maitland Rd, Mayfield. All financial members are invited to attend. Financial reports are available now from the office or download from the website:

<http://newcastle.awu.net.au>  
Richard Downie (Sec)

**AWU MEMBERS**

The AGM of the State Registered The Australian Workers Union Newcastle, Central Coast and Northern Regions branch will be held on Tuesday 13th Oct 09 6.00pm, AWU boardroom, level 3, 161 Maitland Rd, Mayfield. All financial members are invited to attend. Financial reports are available now from the office or download from the website:

<http://newcastle.awu.net.au>  
Richard Downie (Sec)



# Fair Work Australia

11 August 2009

Mr Richard Downie  
Branch Secretary  
The Australian Workers' Union  
Newcastle and Northern Regions Branch  
PO Box 226  
MAYFIELD NSW 2304

Dear Mr Downie,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/10056]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of The Australian Workers' Union - Newcastle and Northern Regions Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 5 months and 14 days or 6 months and 14 days, depending on your rules, of the end of the financial year.

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

In addition, financial reporting fact sheets and sample documents can be found on our new Fair Work Australia website. You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#).

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at [RIASydney@fwa.gov.au](mailto:RIASydney@fwa.gov.au). Alternatively, you can forward the documents by fax to (02) 9380 6990.

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 8374 6615 or by email at [RIASydney@fwa.gov.au](mailto:RIASydney@fwa.gov.au).

Yours sincerely,

Steve Teece  
Research Information and Advice Team  
Fair Work Australia

**TIMELINE/ PLANNER**

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

Prepare financial statements and Operating Report.
--

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

As soon as practicable after end of financial year

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

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

Provide full report free of charge to members – s265 The full report includes: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /
---	-----

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

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

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate <sup>++</sup> – s268	/ /
--	-----

Within 14 days of meeting

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

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

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