



FAIR WORK
AUSTRALIA

3 December 2010

Mr Richard Downie
Secretary, Newcastle, Central Coast & Northern Regions Branch
The Australian Workers' Union
PO Box 226
MAYFIELD NSW 2304

FILE COPY

Dear Mr Downie

**Re: Lodgement of Financial Statements and Accounts – The Australian Workers' Union,
Newcastle, Central Coast & Northern Regions Branch – for year ending 30 June 2010
(FR2010/2684)**

Thank you for lodging the above financial return which was received by Fair Work Australia on 26 November 2010.

The documents have been filed.

Yours sincerely,

Stephen Kellett

Organisations and Research

Fair Work Australia

RD:AM

15th November 2010

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



Dear Registrar,

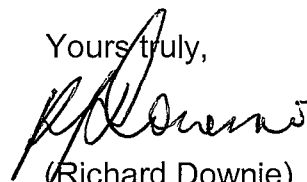
**Re: Lodgement of Audited Accounts and Financial Statements for year ending
30th June 2010**

Attached please find copies of the following documents to comply with the lodgement of audited accounts and financial statements for year ending June 2010.

- Financial statements for year ended 30th June 2010
- Operating Report
- Auditors Report
- Certificate of the Secretary
- Statement of Donations exceeding \$1,000 year ended 30/6/2010
- Branch Executive minutes endorsing 2010 accounts (12/10/10)
- Statement by the Committee of Management
- accounts available for members on website from 20/10/2010
- A.G.M. Notification published in local newspapers from 27/10/10
- extract of minutes of AGM (held 9/11/2010)

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 2010

AUSTRALIAN WORKERS UNION

NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

STATEMENT BY MEMBERS OF THE COMMITTEE

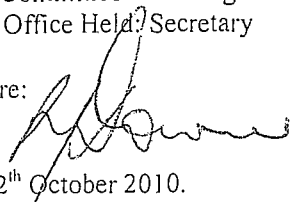
On 12 October 2010 the Committee of Management of the Australian Workers Union, Newcastle, Central Coast & Northern Regions Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2010.

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 2010 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: 12th October 2010.

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

ABN 81 309 714 429

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2010

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 2010.

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 \$299,482.

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 5,075 members of the Union as at 30 June 2010.

EMPLOYEES OF THE UNION

As at 30 June 2010, 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 2010

COMMITTEE OF MANAGEMENT

The following persons were members of the Committee of Management as at the year ended 30 June 2010;

Richard Downie
Anthony Callinan

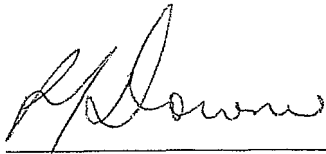
John Keen
John Boyd

Thomas Matheson
Allan Bell
Wayne Pringle
Paul O'Brien
Neville Freund
Glen Ford
Tony Morgan

Robert Holl
Robert Parkinson
John Fullerton
Warren Hanley
Vieslav Smolarz
William McGuinness

OTHER INFORMATION

There is no other information that the Union considers relevant.



RICHARD J DOWNIE

Dated at MAYFIELD this TWELTH day of OCTOBER 2010.

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 2010 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 2010 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 TWELTH day of OCTOBER 2010.

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

ABN 81 309 714 429

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2010

	NOTE	2010 \$	2009 \$
Revenue	2	2,253,171	2,273,431
Depreciation and amortisation expenses		(101,082)	(84,616)
Employee benefits expense		(884,436)	(1,296,220)
Finance costs	3	(26,247)	(37,319)
Legal fees		(1,190)	(8,521)
Sustentation fees		(238,063)	(256,519)
Other expenses		(702,671)	(575,914)
Profit before income tax		299,482	14,322
Income tax expense	4	-	-
Profit attributable to the members of the Union		<u>299,482</u>	<u>14,322</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

BALANCE SHEET

AS AT 30 JUNE 2010

	NOTE	2010 \$	2009 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	214,257	273,730
Trade and other receivables	7	134,402	69,942
Inventories	8	16,937	20,312
Other current assets	9	27,516	37,647
TOTAL CURRENT ASSETS		393,112	401,631
NON CURRENT ASSETS			
Financial assets	10	1,616	1,664
Property, plant & equipment	11	1,659,057	1,476,831
TOTAL NON CURRENT ASSETS		1,660,673	1,478,495
TOTAL ASSETS		2,053,785	1,880,126
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	146,775	69,828
Financial liabilities	13	162,729	221,852
Short-term provisions	14	121,048	111,836
TOTAL CURRENT LIABILITIES		430,552	403,516
NON CURRENT LIABILITIES			
Financial liabilities	13	122,056	261,057
Long-term provisions	14	84,050	97,908
TOTAL NON LIABILITIES		206,106	358,965
TOTAL LIABILITIES		636,658	762,481
NET ASSETS		1,417,127	1,117,645
EQUITY			
Retained earnings		1,417,127	1,117,645
TOTAL EQUITY		1,417,127	1,117,645

The accompanying notes form part of these financial statements

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

ABN 81 309 714 429

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2010

	\$ Retained Earnings	\$ Total
Balance at 1 July 2009	1,117,645	1,117,645
Profit attributable to members	299,482	299,482
Balance 30 June 2010	<u>1,417,127</u>	<u>1,417,127</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 2010

	NOTE	2010 \$	2009 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		1,773,448	1,823,013
Payments to suppliers and employees		(1,816,085)	(2,341,329)
Interest received		2,678	7,927
Other investing income received		461,920	442,471
Net cash provided by operating activities	5	421,961	(67,918)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(292,399)	(86,149)
Proceeds on disposal of plant and equipment		9,091	-
Net cash (used in) investing activities		(283,308)	(86,149)
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of borrowings		(198,126)	(132,650)
Proceeds from borrowings		-	200,000
Net cash (used in) financing activities		(198,126)	67,350
Net increase in cash held		(59,473)	(86,717)
Cash at beginning of financial year	6	273,730	360,447
Cash at end of financial year	6	214,257	273,730

The accompanying notes form part of these financial statements

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 2010

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 2010

(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.

(g) Change in accounting policy

The organisation changed its accounting policy for the financial year ended 30 June 2010 relating to the recognition of contributions. Contributions were previously recognised by the organisation on a cash basis. The organisation has now elected to recognize contributions on an accruals basis. This change has been implemented as the Committee is of the opinion that the accruals basis will provide more relevant information, and result in a more accurate revenue figure.

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 2010

(h) 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 2010

(i) 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.

(j) Comparative Figures

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

(k) 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 & NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
NOTE 2: REVENUE		
Revenue		
- Contributions received	1,773,448	1,806,293
- Rent received	461,920	442,471
- Grants received	-	-
- Other income	15,056	3,111
- Interest received	2,678	7,927
- Donations & advertising received	-	13,573
- Dividends received	69	56
	<u>2,253,171</u>	<u>2,273,431</u>
(a) Interest revenue from Other persons	2,678	7,927
	<u>2,678</u>	<u>7,927</u>
Total interest revenue		
(b) Dividend revenue from Other corporations	69	56
	<u>69</u>	<u>56</u>
Total dividend revenue		
NOTE 3: PROFIT		
Expenses:		
Finance costs:		
- external	26,247	37,319
	<u>26,247</u>	<u>37,319</u>
Total finance costs		

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 2010

	2010	2009
	\$	\$
NOTE 4: INCOME TAX EXPENSE		
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>		
	-	-
NOTE 5: CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	299,482	14,322
Non-cash flows in profit		
Depreciation	101,082	84,616
Change in net market value	48	(19)
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	(64,460)	(14,085)
(Increase)/decrease in inventories	3,375	1,441
(Increase)/decrease in other current assets	10,131	(6,233)
Increase/(decrease) in trade and other payables	76,949	(60,447)
Increase/(decrease) in provisions	(4,646)	(87,513)
	421,961	(67,918)
NOTE 6: CASH AND CASH EQUIVALENTS		
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	214,257	273,730
NOTE 7: TRADE AND OTHER RECEIVABLES		
Other receivables	134,402	69,942

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 2010

	2010 \$	2009 \$
NOTE 8: INVENTORIES		
Current		
At cost		
Finished goods	16,937	20,312
	<u>16,937</u>	<u>20,312</u>
NOTE 9: OTHER ASSETS		
Prepayments	27,516	37,647
	<u>27,516</u>	<u>37,647</u>
NOTE 10: FINANCIAL ASSETS		
Available for sale financial assets	1,616	1,664
	<u>1,616</u>	<u>1,664</u>
(a) Available-for-sale financial assets comprise:		
Listed investments	1,616	1,664
	<u>1,616</u>	<u>1,664</u>
Total available-for-sale assets	1,616	1,664
	<u>1,616</u>	<u>1,664</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 & NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
NOTE 11: PROPERTY, PLANT & EQUIPMENT		
Building improvements		
At cost	1,725,644	1,563,569
Accumulated depreciation	(355,723)	(315,413)
Total Building improvements	<u>1,369,921</u>	<u>1,248,156</u>
Furniture, fittings and equipment		
At cost	409,394	393,901
Accumulated depreciation	(318,857)	(294,906)
Total furniture, fittings and equipment	<u>90,537</u>	<u>98,995</u>
Motor vehicles		
At cost	461,691	346,860
Accumulated depreciation	(263,092)	(217,180)
Total Motor vehicles	<u>198,599</u>	<u>129,680</u>
Total Property, Plant & Equipment	<u><u>1,659,057</u></u>	<u><u>1,476,831</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 & NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2010

			2010	2009
			\$	\$
NOTE 11: PROPERTY, PLANT & EQUIPMENT (continued)				
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 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)
	-----	-----	-----	-----
Balance at 30 June 2009	1,248,156	98,995	129,680	1,476,831
	-----	-----	-----	-----
Additions	162,075	15,493	114,831	292,399
Depreciation expense	(40,310)	(23,951)	(36,821)	(101,082)
Disposals	-	-	(9,091)	(9,091)
	-----	-----	-----	-----
Carrying amount at 30 June 2010	1,369,921	90,537	198,599	1,659,057
	=====	=====	=====	=====
NOTE 12: TRADE AND OTHER PAYABLES				
Trade payables			146,775	69,828
			=====	=====
NOTE 13: FINANCIAL LIABILITIES				
CURRENT				
Bank loan secured			104,396	120,000
Related party loan			58,333	100,000
Hire purchase creditor			-	1,852
			-----	-----
			162,729	221,852
			=====	=====
NON CURRENT				
Bank loan secured			122,056	202,724
Related party loan			-	58,333
			-----	-----
			122,056	261,057
			=====	=====

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 2010

	2010 \$	2009 \$
NOTE 13: BORROWINGS (continued)		
(a) Total current and non current secured liabilities:		
Bank loan	226,452	322,724
Related party loan	58,333	158,333
Hire purchase creditor	-	1,852
	-----	-----
	<u>284,785</u>	<u>482,909</u>

(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 2009	111,836	97,908	209,744
Additional provisions	66,339	49,749	116,088
Amounts used	(57,127)	-	(57,127)
National office component of officials	-	(63,607)	(63,607)
	-----	-----	-----
Balance at 30 June 2010	<u>121,048</u>	<u>84,050</u>	<u>205,098</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 2010

	2010 \$	2009 \$
NOTE 14: PROVISIONS (continued)		
Analysis of ageing of provisions		
Current	121,048	111,836
Non current	84,050	97,908
	-----	-----
	205,098	209,744
	=====	=====
<p>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.</p>		
NOTE 15: SALARIES		
<p>The following analysis of salaries paid during the year is given in compliance with the requirements of the <i>Workplace Relations Act 1996</i>:</p>		
Paid to office holders	561,363	619,096
Paid to employees	133,086	107,446
Termination packages	17,100	379,322
	-----	-----
	711,549	1,105,864
	=====	=====
NOTE 16: AUDITORS' REMUNERATION		
Remuneration of the auditor		
- auditing or reviewing the financial report	14,720	14,150
- other services	1,500	3,565
	-----	-----
	16,220	17,715
	=====	=====

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 2010

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 \$238,063 (2009: \$256,519).

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 & NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2010

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
----------------------------	---	--------

ITEMS OF EXPENSE

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

65	202
----	-----

Affiliation fees/subscriptions to organisations with an interest in industrial matters

47,325	20,582
--------	--------

Compulsory levies imposed on the Union

-	-
---	---

Donations or Grant expenses

9,750	17,415
-------	--------

Employee Benefit Expenses:

- Office Holders

578,463	998,418
---------	---------

- Employees (Other than Office Holders)

133,086	107,446
---------	---------

-----	-----
711,549	1,105,864
-----	-----

Attendance Fees/Allowance – Conferences and Meetings

2,613	1,106
-------	-------

Legal Costs and Related Expenses

1,190	8,521
-------	-------

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
---	-------

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 2010 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.

KH Perry & Co
KH PERRY & CO
CHARTERED ACCOUNTANTS
161 MAITLAND ROAD
MAYFIELD NSW 2304

Trevor J Ramsay
TREVOR J RAMSAY

Dated at MAYFIELD this TWELTH day of OCTOBER 2010.

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

ABN 81 309 714 429

STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2010

	2010	2009
	\$	\$
INCOME		
Contributions	1,773,448	1,806,293
Rent received	461,920	442,471
Other income	15,056	3,111
Interest received	2,678	7,927
Donations and advertising received	-	13,573
Dividends received	69	56
	-----	-----
TOTAL INCOME	2,253,171	2,273,431
	-----	-----

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 2010

	2010	2009
	\$	\$
TOTAL INCOME	2,253,171	2,273,431
EXPENDITURE	-----	-----
Advertising	49,084	33,817
Affiliation fees	47,325	20,582
Audit fees	16,220	17,715
Bank fees and charges	6,808	5,427
Branch executive expenses	1,684	1,611
Caretaker	59,485	65,281
Cleaning expenses	16,206	20,371
Commissions	65	202
Computer expenses	25,461	16,024
Delegates and members expenses	9,292	7,766
Depreciation	64,261	65,306
Donations	9,750	17,415
Electricity	70,988	72,907
Fringe benefits tax	11,156	180
Functions and entertainment	30,728	29,245
Funeral benefit	73	286
Insurance	63,165	62,113
Interest	26,247	37,319
Internet expenses	6,622	2,633
Land tax	10,465	8,618
Legal fees	1,190	8,521
Meeting expenses	2,613	1,106
Motor vehicle expenses	80,116	78,138
Office expenses	12,280	14,043
Payroll tax	32,518	72,354
Picnic expenses	-	12,894
Printing, postage and stationery	28,978	25,983
Professional fees	1,287	2,455
Provision for annual leave	9,212	(13,601)
Provision for long service leave	(13,858)	(73,912)
Rates and strata fees	41,267	39,603
Rent	234	5,562
Repairs and maintenance	84,509	71,627
	-----	-----
	805,431	729,591
	-----	-----

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 2010

	2010	2009
	\$	\$
Expenditure carried forward from prior page	805,431	729,591
	-----	-----
Salaries and wages	694,449	726,542
Security service	8,093	9,481
Seminar and conference expenses	9,372	858
Staff amenities	1,784	1,559
Subscriptions	6,751	4,130
Superannuation	95,696	88,577
Sustentation fees	238,063	256,519
Telephone	33,237	31,205
Termination payments	17,100	379,322
Travel and accommodation	40,666	30,232
Uniforms	3,047	1,093
	-----	-----
TOTAL EXPENDITURE	1,953,689	2,259,109
	-----	-----
NET INCOME FOR THE YEAR	299,482	14,322
	=====	=====

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 12th October 2010; and
- (c) that the full report was presented to a general meeting of members of the reporting unit on 12th October 2010; in accordance with section 266 of the RAO Schedule.



RICHARD J DOWNIE

Dated at MAYFIELD this NINTH day of NOVEMBER 2010.

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

**EXTRACT FROM MINUTES OF BRANCH EXECUTIVE MEETING 12/10/2010 4.30 P.M. 161 MAITLAND RD
MAYFIELD**

CHAIRMAN: John Keen

MINUTE SECRETARY: John Boyd

ATTENDANCE: A. Bell, R. Parkinson, T. Matheson, P. Delaney, N. Freund, V. Smolarz, P. O'Brien, D. Rampling, W. Pringle, J. Boyd, R. Downie, R. Holl, T. Morgan, J. Keen.

APOLOGIES: J. Fullerton, T. Callinan, W. McGuinness, G. Ford, W. Hanley
MOVED V. Smolarz, SECONDED N. Freund that the apologies be accepted.

CARRIED

SUSPENSION OF STANDING ORDERS:

MOVED A. Bell, SECONDED R. Downie for a Suspension in Standing Orders to allow Joe Carstairs, Life Member, to attend the meeting.

CARRIED

RESUMPTION OF STANDING ORDERS:

MOVED R. Downie, SECONDED R. Parkinson for a Resumption of Standing Orders.

CARRIED

SUSPENSION OF STANDING ORDERS:

MOVED R. Downie, SECONDED T. Matheson for a Suspension in Standing Orders to allow Trevor Ramsay, K.H. Perry & Co. Accountants to give the Financial report for year ended 30/6/2010.

CARRIED

T. Ramsay presented and gave a detailed explanation to the Branch Executive Members of the 2009-2010 Federal and State Financial Statements.

RESUMPTION OF STANDING ORDERS:

MOVED R. Downie, SECONDED R. Parkinson for a Resumption of Standing Orders.

CARRIED

MOVED R. Downie, SECONDED R. Parkinson that this Branch of The Australian Workers Union accept the work that K.H. Perry & Co. have done on this audit and further move that the Financial Statements for year ended 30/6/2010 be endorsed. CARRIED

Meeting closed 5.55p.m.

Next Meeting: 4.30p.m. Tuesday, 9th November, 2010
Followed by Federal AGM 5.30p.m. and State AGM 6.00p.m.



Event Calender

20 October 2010

Below is a list of the up and coming events on the AWU Event Calender. Check back reguarly to make sure you don't miss out on any of these events.

2010		
Branch Executive Meeting	Every second Tuesday of the month at 4:30 pm	
Annual General Meeting	9th November 5.30p.m. Federal 6.00p.m. State	2010
AWU Boardroom Level 3 161 Maitland Rd Mayfield		

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All electoral matter is authorised by Kevin Maher, Branch Secretary
 Level 3 - 161 Maitland Road Mayfield NSW 2304 / PO Box 226 Mayfield NSW 2304
 Email: info@australianworkersunion.com
 Members Hotline: 1800 640 696





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AWU State 30 June 2010

Newcastle Central Coast and Northern Regions Branch

Northern Region

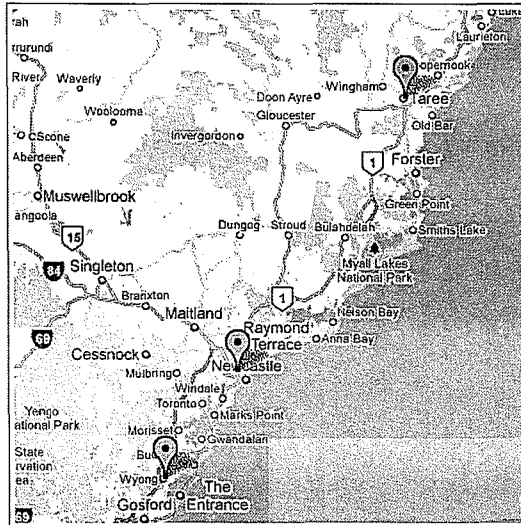
Shop 1, Macquarie Mall
Cnr. Macquarie and Victoria Streets
Taree NSW 2340

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



AWU Newcastle News



The Muster Point - 29/7/2010

The Muster Point is a 70 tonne steel sculpture with bronze cast figures + objects, found objects + components from the Steelworks, 8m x 12m x 8m, associated pathways (railways sleepers and ballast), located near entrance to steelworks site, George St & Selwyn St off Industrial Drive, Mayfield. Newcastle Industrial Heritage Association is pleased to offer personalised guided tours of the iconic sculpture "The Muster Point".



2010 BHP REUNION - 29/07/2010

12.30P.M.SATURDAY 25 SEPTEMBER 2010
MAYFIELD SPORTS CLUB CREBERT ST MAYFIELD
"FREE ENTRY"

Trade Union Membership on the rise - 5/7/2010

More than two thirds of employees have never been a member of a Trade Union, but that trend is declining

National News



Unions spread the word to remind working families to apply for new Paid Parental Leave scheme

15 October 2010

With the federal government's new Paid Parental Leave Scheme set to begin on January 1st, 2011, now is the time for workers expecting babies in the new year to begin applying.

[read more]

- Murray Darling plan should not cost jobs - 14 October 2010
- Union welcomes mine safety response - 08 October 2010
- AWU says local tram order will help Victoria - 27 September 2010
- The future is global unionism - 23 September

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Branch Picnic Branch Picnic

All electoral matter is authorised by Kevin Maher, Branch Secretary
Level 3 - 161 Maitland Road Mayfield NSW 2304 / PO Box 226 Mayfield NSW 2304
Email: mail@australianworkersunion.com
Members Hotline: 1800 649 698



AWU MEMBERS

The AGM of the Federal Registered The Australian Workers Union Newcastle Central Coast and Northern Regions Branch will be held on Tuesday 9th November 2010 at 5.30pm in 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 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 9th November 2010 at 6pm in 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 website:
<http://newcastle.awu.net.au>
Richard Downie (Sec)

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

MINUTES OF FEDERAL ANNUAL GENERAL MEETING 9/11/10 5.30 PM 161 MAITLAND RD MAYFIELD

CHAIRMAN: Tony Callinan

SECRETARY: Richard Downie

MINUTE SECRETARY: John Boyd

ATTENDANCE: as per attendance book

APOLOGIES: W. Hanley

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

MINUTES OF PREVIOUS MEETING:

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

ACCOUNTS:

R. Downie, Secretary, reported on 2010 Financial accounts that were submitted following availability to the membership on 20th October 2010 and endorsement by the Branch Executive on 12/10/10 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 30/6/2010 be adopted and be lodged with the Registrar. CARRIED

CORRESPONDENCE: Nil

REPORTS:

R. Downie reported on:

- Fair Work Australia
- Resignation of Allan Bell and replacement Organiser
- Hydro power contract
- Training - Beryl Lawson's appointment as AWU National Training Officer

MOVED D. Rampling, SECONDED J. Keen 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 J. Keen, SECONDED P. Delaney for a minutes silence in remembrance of departed members. CARRIED

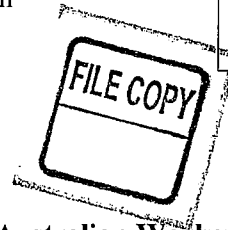
Meeting closed 5.55p.m.

27 July 2010

Mr Richard Downie
Secretary, Newcastle, Central Coast and Northern Regions Branch
The Australian Workers' Union
3rd Floor, 161 Maitland Road
MAYFIELD NSW 2304



FAIR WORK
AUSTRALIA



Dear Mr Downie,

Re: Lodgement of Financial Statements and Accounts – The Australian Workers' Union, Newcastle, Central Coast and Northern Regions Branch – for year ending 30 June 2010 (FR2010/2684)

The financial year of the Branch has recently ended. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension or an application for a certificate of exemption under the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') is applied for and granted.

The documents you must lodge include:

(i) A *general purpose financial report* [see section 253(2)] including a separate Statement of Changes in Equity or its accepted equivalent; (ii) A *Committee of Management statement* (see the General Manager's Reporting Guidelines); (iii) An *operating report* [see section 254(2)]; (iv) An *auditor's report* [see sections 257(5) to 257(11)]; and (v) A *certificate of the secretary or other designated officer* signed after all the prescribed events have taken place [see section 268(c)].

I draw your particular attention to

(a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;

(b) s265(5) which requires you to publish or otherwise *provide your members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and

(c) s266 which requires you to *present the completed documents to an eligible meeting(s)* (either of the members or of the committee of management). Note that this meeting is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>. If you are in any doubt as to the requirements or anticipate any difficulty in complying with the requirements, do not hesitate to contact Fair Work Australia.

Yours sincerely,

Stephen Kellett

Statutory Services Branch