



FAIR WORK
COMMISSION

30 May 2014

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

Dear Mr Downie,

Re: Lodgement of Financial Statements and Accounts - The Australian Workers' Union, Newcastle, Central Coast and Northern Regions Branch - for year ended 30 June 2013 (FR2013/248)

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission on 26 November 2013. .

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the 2013 report lodged but the Fair Work Commission will confirm these matters have been addressed prior to filing next year's report.

Disclosure of employee provisions/benefits to office holders and other employees

The financial statements have disclosed wages and salaries for office-holders and for other employees. However they did not disclose separate balances for the other employee benefits expense categories prescribed by items 17(f) and 17(g) of the Reporting Guidelines. Balances for superannuation, leave entitlements, separation and redundancy and other employee benefits expense should have been disclosed in the general purpose financial report by office-holder and by other employee.

The financial statements have disclosed annual and long service leave provisions by office-holder and by other employees but did not disclose separate balances for separation and redundancy and other employee benefits provisions categories prescribed by items 21(c) and 21(d). Disclosure of single balances in the unaudited special purpose financial report does not satisfy the requirements.

In future years please disclose separate balances for each category listed in the Guidelines, or, if any of the prescribed categories/activities have not occurred in the reporting period, a statement to this effect must be included in the notes to the GPFR (or nil balances included¹).

Disclosure of non-occurring activities

I note that no statement or disclosure was made in respect of capitation receipts as described by item 15(b) of the Reporting Guidelines. Statements in respect of activities prescribed by the Reporting Guidelines that did not occur during the reporting period must cover each such activity.

Auditor's report: declaration regarding going concern

Paragraph 45 of the reporting guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate. This declaration was not included in the auditor's statement.²

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6746 3283 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

¹ See Note 8A on page 37/53 of model financial statements at https://www.fwc.gov.au/documents/documents/organisations/reporting_guidelines/Model-financial-statements.pdf

² See also item 44 of the Reporting Guidelines relating to a declaration by the auditor in respect of his or her approved auditor status.

From: KELLETT, Stephen
To: ["mail@australianworkersunion.com"](mailto:mail@australianworkersunion.com)
Subject: Attention Mr Richard Downie - financial report y/e 30 June 2013 - filing
Date: Friday, 30 May 2014 5:49:00 PM
Attachments: [AWU NEWC FR2013 248 \(primary final\).pdf](#)

Dear Mr Downie,

Please see my letter in relation to the above.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au

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



Dear Registrar,

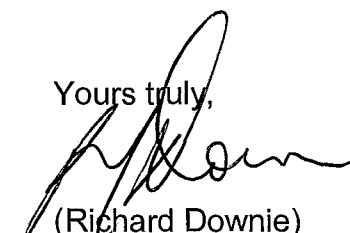
**Re: Lodgement of Audited Accounts and Financial Statements for year ending
30th June 2013**

Attached please find copies of the following documents to comply with the lodgement of audited accounts and financial statements for year ending June 2013.

- Financial statements for year ended 30th June 2013
- Operating Report
- Auditors Report
- Certificate of the Secretary
- Statement of Donations exceeding \$1,000 year ended 30/6/2013
- Branch Executive minutes endorsing 2013 accounts (8/10/13)
- Statement by the Members of the Committee of Management
accounts available for members on website from 22/10/2013
- A.G.M. Notification published in local newspapers from 30/10/13
- extract of minutes of AGM (held 19/11/2013)

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 2013

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

ABN 81 309 714 429

STATEMENT BY MEMBERS OF THE COMMITTEE

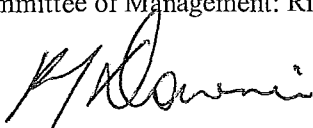
On 8 October 2013 the Committee of Management of the Australian Workers Union, Newcastle, Central Coast & Northern Regions Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2013.

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 General Manager;
- (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; and
- (e) during the financial year ended 30 June 2013 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 Reporting Unit have been managed in accordance with the rules of the organisation and the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the *Fair Work (Registered Organisations) Act 2009* (RO Act); 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 General Manager duly made under section 272 of the RO Act has been furnished to the member or General Manager; and
 - (vi) no orders have been made by the Commission under section 273 of the RO Act 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

Signature:



Date:

8/10/13

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

ABN 81 309 714 429

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2013

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 2013.

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 \$318,164.

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 4,847 members of the Union as at 30 June 2013.

EMPLOYEES OF THE UNION

As at 30 June 2013, the Union employed eleven 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 2013


COMMITTEE OF MANAGEMENT

The following persons were members of the Committee of Management as at and during the year ended 30 June 2013;

Name	Period of office	Name	Period of office
Richard Downie	01/09/09 – 30/06/13	John Boyd	01/09/09 – 30/06/13
Anthony Callinan	01/09/09 – 30/06/13	Paul Delaney	09/11/10 – 30/06/13
Glen Ford	01/09/09 – 30/06/13	Marcus Faulkner	13/09/11 – 24/08/12
Neville Freund	01/09/09 – 30/06/13	John Fullerton	01/09/09 – 31/12/12
Warren Hanley	01/09/09 – 09/10/12	Robert Holl	01/09/09 – 12/06/12
Thomas Matherson	01/09/09 – 30/06/13	Tony Morgan	01/09/09 – 30/06/13
William McGuinness	01/09/09 – 30/06/13	Paul O'Brien	01/09/09 – 30/06/13
Robert Parkinson	01/09/09 – 30/06/13	Wayne Pringle	01/09/09 – 30/06/13
Vieslav Smolarz	01/09/09 – 30/06/13	Mark Hughes	13/09/11 – 30/06/13
Kate Thomson	01/07/12 - 30/06/13	Gerrard Sissingh	12/03/13 - 30/06/13
Janey Zycki	12/03/13 - 30/06/13		

OTHER INFORMATION

There is no other information that the Union considers relevant.



RICHARD J DOWNIE

Dated at MAYFIELD this 8th day of Oct 2013.

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 2013 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 *Fair Work (Registered Organisations) Act 2009* (RO Act) 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 2013 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 RO Act 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 the RO Act.

K H Perry & Co
K H PERRY & CO (MAYFIELD)
CHARTERED ACCOUNTANTS

Trevor J Ramsay
TREVOR J RAMSAY

Dated at MAYFIELD this

8

day of *OCTOBER* 2013.

AUSTRALIAN WORKERS UNION

NEWCASTLE, CENTRAL COAST & NORTHERN REGIONS BRANCH - FEDERAL

ABN 81 309 714 429

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2013

	NOTE	2013 \$	2012 \$
Revenue	2	2,546,680	2,613,511
Depreciation and amortisation expenses		(133,462)	(143,104)
Employee benefits expense		(1,033,116)	(999,339)
Finance costs	3	(41,887)	(64,371)
Legal fees		(19,412)	(765)
Sustentation fees		(262,689)	(299,792)
Other expenses		(737,950)	(795,866)
Profit before income tax		318,164	310,274
Income tax expense	4	-	-
Profit attributable to the members of the Union		318,164	310,274

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 2013

	NOTE	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	942,793	716,913
Trade and other receivables	7	59,291	36,963
Inventories	8	17,223	14,278
Other current assets	9	14,857	8,703
		-----	-----
TOTAL CURRENT ASSETS		1,034,164	776,857
		-----	-----
NON CURRENT ASSETS			
Financial assets	10	1,612	1,612
Property, plant & equipment	11	2,179,653	2,036,810
		-----	-----
TOTAL NON CURRENT ASSETS		2,181,265	2,038,422
		-----	-----
TOTAL ASSETS		3,215,429	2,815,279
		-----	-----
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	97,152	67,469
Financial liabilities	13	164,780	214,395
Short-term provisions	14	114,439	114,161
		-----	-----
TOTAL CURRENT LIABILITIES		376,371	396,025
		-----	-----
NON CURRENT LIABILITIES			
Financial liabilities	13	434,211	329,856
Long-term provisions	14	77,202	79,920
		-----	-----
TOTAL NON LIABILITIES		511,413	409,776
		-----	-----
TOTAL LIABILITIES		887,784	805,801
		-----	-----
NET ASSETS		2,327,645	2,009,479
		=====	=====
EQUITY			
Retained earnings		2,327,645	2,009,479
		-----	-----
TOTAL EQUITY		2,327,645	2,009,479
		=====	=====

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 2013

	\$	\$
	Retained Earnings	Total
Balance at 1 July 2012	2,009,479	2,009,479
Profit attributable to members	318,164	318,164
Balance 30 June 2013	<u>2,327,645</u>	<u>2,327,645</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 2013

	NOTE	2013 \$	2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		2,070,800	2,120,505
Payments to suppliers and employees		(2,099,236)	(2,005,141)
Interest received		6,307	36,682
Other investing income received		469,573	482,928
		-----	-----
Net cash provided by operating activities	5	447,444	634,974
		-----	-----
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(276,305)	(327,137)
Proceeds on disposal of plant and equipment		-	94,259
		-----	-----
Net cash (used in) investing activities		(276,305)	(232,878)
		-----	-----
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of borrowings		(235,185)	(390,531)
Proceeds from borrowings		180,444	164,635
		-----	-----
Net cash (used in) financing activities		54,741	(225,896)
		-----	-----
Net increase in cash held		225,880	176,200
Cash at beginning of financial year	6	716,913	540,713
		-----	-----
Cash at end of financial year	6	942,793	716,913
		=====	=====

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 2013

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 domiciled 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 *Fair Work (Registered Organisations) Act 2009*. For the purpose of preparing the report the general purpose financial statements the reporting Union is a not-for-profit entity.

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. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

(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 2013

(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 2013

(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 2013

(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 evaluates 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 2013

	2013 \$	2012 \$
NOTE 2: REVENUE		
Revenue		
- Contributions received	2,042,330	2,042,079
- Rent received	469,573	479,089
- Training income	-	5,000
- Other income	28,470	50,660
- Interest received	6,307	36,683
Total Revenue	<u>2,546,680</u>	<u>2,613,511</u>
(a) Interest revenue from Other persons	<u>6,307</u>	<u>36,682</u>
Total interest revenue	<u>6,307</u>	<u>36,682</u>
NOTE 3: PROFIT		
Expenses:		
Finance costs:		
- external	41,887	64,371
Total finance costs	<u>41,887</u>	<u>64,371</u>
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>	<u>-</u>	<u>-</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 2013

	2013 \$	2012 \$
NOTE 5: CASH FLOW INFORMATION		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after income tax	318,164	310,274
Non-cash flows in profit		
Depreciation	133,462	143,104
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	(22,328)	152,253
(Increase)/decrease in inventories	(2,945)	1,279
(Increase)/decrease in other current assets	(6,154)	14,558
Increase/(decrease) in trade and other payables	29,683	(13,922)
Increase/(decrease) in provisions	(2,440)	27,428
	<u>447,444</u>	<u>634,974</u>
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	<u>942,793</u>	<u>716,913</u>
NOTE 7: TRADE AND OTHER RECEIVABLES		
Other receivables	<u>59,291</u>	<u>36,963</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 2013

	2013	2012
	\$	\$
NOTE 8: INVENTORIES		
Current		
At cost		
Finished goods	17,223	14,278
	<u>17,223</u>	<u>14,278</u>
NOTE 9: OTHER ASSETS		
Prepayments	14,857	8,703
	<u>14,857</u>	<u>8,703</u>
NOTE 10: FINANCIAL ASSETS		
Available for sale financial assets	1,612	1,612
	<u>1,612</u>	<u>1,612</u>
(a) Available-for-sale financial assets comprise:		
Listed investments	1,612	1,612
	<u>1,612</u>	<u>1,612</u>
Total available-for-sale assets	<u>1,612</u>	<u>1,612</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 2013

	2013	2012
	\$	\$
NOTE 11: PROPERTY, PLANT & EQUIPMENT		
Building improvements		
At cost	2,342,655	2,096,595
Accumulated depreciation	(510,151)	(457,741)
	-----	-----
Total Building improvements	1,832,504	1,638,854
	-----	-----
Furniture, fittings and equipment		
At cost	520,506	490,261
Accumulated depreciation	(395,412)	(365,604)
	-----	-----
Total furniture, fittings and equipment	125,094	124,657
	-----	-----
Motor vehicles		
At cost	549,519	549,519
Accumulated depreciation	(327,465)	(276,222)
	-----	-----
Total Motor vehicles	222,053	273,297
	-----	-----
Total Property, Plant & Equipment	<u>2,179,653</u>	<u>2,036,810</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 2013

		2013	2012	
		\$	\$	
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 2011	1,690,560	91,462	171,574	1,953,596
Additions	693	59,042	267,402	327,137
Depreciation expense	(52,399)	(25,847)	(64,858)	(143,104)
Disposals	-	-	(100,821)	(100,821)
	-----	-----	-----	-----
Balance at 30 June 2012	1,638,854	124,657	273,297	2,036,810
	-----	-----	-----	-----
Additions	246,060	30,245	-	276,305
Depreciation expense	(52,410)	(29,808)	(51,244)	(133,462)
Disposals	-	-	-	-
	-----	-----	-----	-----
Carrying amount at 30 June 2013	1,832,504	125,094	222,053	2,179,653
	=====	=====	=====	=====
NOTE 12: TRADE AND OTHER PAYABLES				
Trade payables		97,152	67,469	
		=====	=====	
NOTE 13: FINANCIAL LIABILITIES				
CURRENT				
Bank loan secured		49,242	64,458	
Hire purchase liabilities		115,538	149,937	
		-----	-----	
		164,780	214,395	
		=====	=====	
NON CURRENT				
Bank loan secured		434,211	329,856	
		-----	-----	
		434,211	329,856	
		=====	=====	

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 2013

	2013 \$	2012 \$
NOTE 13: BORROWINGS (continued)		
(a) Total current and non current secured liabilities:		
Bank loan	483,453	394,313
	<u>483,453</u>	<u>394,313</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		
Office Holders:		
Annual leave	77,741	80,355
Long service leave	54,787	58,821
	<u>132,528</u>	<u>139,176</u>
Other Employees:		
Annual leave	36,698	33,806
Long service leave	22,415	21,099
	<u>59,113</u>	<u>54,905</u>
Total employee provisions	<u>191,641</u>	<u>194,081</u>
Current	114,439	114,161
Non-Current	77,202	79,920
	<u>191,641</u>	<u>194,081</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 2013

	2013	2012
	\$	\$
NOTE 15: SALARIES		
As at 1 July 2012 the following rates of pay apply to the full-time elected officials of the Union,		
Branch Secretary	101,900	
Assistant Branch Secretary	86,500	
Branch President	86,500	
Branch Organiser	77,100	
<i>(Note the above rates of pay became effective 1 July 2012)</i>		
The following analysis of salaries paid during the year is given in compliance with the requirements of the <i>Fair Work (Registered Organisations) Act 2009</i> :		
Paid to office holders	590,219	552,563
Paid to employees	247,490	248,505
Termination packages	-	-
	-----	-----
	837,709	801,068
	=====	=====
NOTE 16: AUDITORS' REMUNERATION		
Remuneration of the auditor		
- auditing or reviewing the financial report	14,000	14,000
	-----	-----
	14,000	14,000
	=====	=====

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 2013

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 \$262,689 (2012: \$299,792).

**NOTE 20: NOTICE REQUIRED BY s272 FAIR WORK
(REGISTERED ORGANISATIONS) ACT 2009**

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

Information to be provided to members or General Manager of Fair Work Australia:

1. A member of a reporting unit, or the General Manager of Fair Work Australia, 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 2013

NOTE 21: ADDITIONAL DISCLOSURES REQUIRED UNDER THE RO ACT

In accordance with the requirements of Section 255 *Fair Work (Registered Organisations) Act 2009*, 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	-	-
----------------------------	---	---

ITEMS OF EXPENSE

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

	-	-
--	---	---

Affiliation fees/subscriptions to organisations with an interest

In industrial matters	46,486	31,338
-----------------------	--------	--------

Compulsory levies imposed on the Union	-	-
--	---	---

Donations or Grant expenses	34,841	43,565
-----------------------------	--------	--------

Employee Benefit Expenses:

- Office Holders	590,219	552,563
------------------	---------	---------

- Employees (Other than Office Holders)	247,490	248,505
---	---------	---------

	837,709	801,068
--	---------	---------

Attendance Fees/Allowance – Conferences and Meetings	1,172	5,814
--	-------	-------

Legal Costs and Related Expenses	19,412	765
----------------------------------	--------	-----

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

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 2013 as set out on pages 6 to 24.

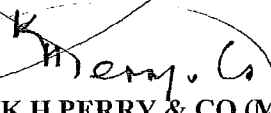
The specific purpose for which the special purpose financial report has been prepared is for the confidential use of the committee of management and members. Accounting Standards and other mandatory professional reporting requirements have not been adopted in the preparation of this special financial 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 (MAYFIELD)
CHARTERED ACCOUNTANTS
161 MAITLAND ROAD
MAYFIELD NSW 2304


TREVOR J RAMSAY

Dated at MAYFIELD this

8

day of ~~OCTOBER~~ 2013.

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

ABN 81 309 714 429

STATEMENT OF INCOME & EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$	\$
INCOME		
Contributions	2,042,330	2,042,079
Rent received	469,573	479,089
Other income	28,470	50,660
Interest received	6,307	36,683
Training income	-	5,000
	-----	-----
TOTAL INCOME	2,546,680	2,613,511
	-----	-----

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 2013

	2013	2012
	\$	\$
TOTAL INCOME	2,546,680	2,613,511
	-----	-----
EXPENDITURE		
Advertising	22,068	38,206
Affiliation fees	46,486	31,338
Audit fees	14,000	14,000
Bank fees and charges	4,059	4,268
Branch executive expenses	2,451	2,020
Caretaker	73,656	62,033
Cleaning expenses	16,580	13,359
Commissions	13	35
Computer expenses	46,626	36,743
Delegates and members expenses	34,763	11,925
Depreciation	133,462	146,943
Donations	38,841	43,565
Electricity	74,483	47,538
Fringe benefits tax	9,292	9,294
Functions and entertainment	35,010	37,448
Funeral benefit	36	36
Insurance	77,879	81,592
Interest	41,887	64,371
Internet expenses	2,941	2,988
Land tax	9,942	10,600
Legal fees	19,412	765
Meeting expenses	1,172	4,702
Motor vehicle expenses	49,636	50,014
National office levies – IR	7,839	-
Office expenses	9,030	8,432
Payroll tax	56,738	46,632
Printing, postage and stationery	30,059	42,676
Professional fees	3,665	1,165
Provision for annual leave	278	24,559
Provision for long service leave	(2,718)	2,869
Rates and strata fees	45,896	40,564
Repairs and maintenance	71,056	127,769
	-----	-----
	973,341	1,008,449
	-----	-----

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 2013

	2013	2012
	\$	\$
Expenditure carried forward from prior page	973,341	1,008,449
	-----	-----
Salaries and wages	764,053	801,068
Security service	8,561	8,695
Seminar and conference expenses	31,554	28,486
Staff amenities	1,103	1,112
Subscriptions	-	600
Superannuation	96,805	89,496
Sustentation fees	262,689	299,792
Telephone	43,499	23,083
Travel and accommodation	45,247	40,830
Uniforms	1,664	1,626
	-----	-----
TOTAL EXPENDITURE	2,228,516	2,303,237
	-----	-----
NET INCOME FOR THE YEAR	318,164	310,274
	=====	=====

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 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

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 for the year ended 30 June 2013, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- (b) that the full report was provided to members on 22nd October 2013; and
- (c) that the full report was presented to a general meeting of members of the reporting unit on 19th November 2013; in accordance with section 266 of *Fair Work (Registered Organisations) Act 2009*.



RICHARD J DOWNIE
BRANCH SECRETARY

Dated at MAYFIELD this 19th day of November 2013.

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

MINUTES OF BRANCH EXECUTIVE MEETING 8/10/2013 4.30 P.M. 161 MAITLAND RD MAYFIELD

CHAIRMAN: T. Callinan

MINUTE SECRETARY: J. Boyd

ATTENDANCE: J. Hicks, T. Matheson, G. Sissingh, M. Hughes, R. Parkinson, E. Lawless, K. Thomson, W. Pringle, R. Downie, P. Delaney, J. Boyd, T. Callinan.

APOLOGIES: B. Slavin, V. Smolarz, N. Freund, J. Zycki.

MOVED P. Delaney, SECONDED T. Matheson, that the apologies be accepted.

CARRIED

SUSPENSION OF STANDING ORDERS: MOVED R. Downie, SECONDED R. Parkinson, for a suspension in standing orders to allow or David Nash from K.H. Perry & Co. to present the Financial Report for year ended 30/6/2013.

RESUMPTION OF STANDING ORDERS: MOVED R. Downie, SECONDED E. Lawless for the resumption of standing orders.

CARRIED

MINUTES OF PREVIOUS MEETING:

MOVED K. Thomson, SECONDED P. Delaney that the minutes of the previous meeting be taken as read

CARRIED

BUSINESS ARISING FROM PREVIOUS MINUTES: Nil

NEW MEMBERS: 42 new members were submitted for the month August and 24 for September 2013.

MOVED R. Downie, SECONDED J. Boyd that they be added to the register, if found correct.

CARRIED

LEAVERS: 13 members became inactive during August 2013 and 30 for September 2013.

MOVED R. Downie, SECONDED T. Matheson, that the resignations be accepted.

CARRIED

NEW DELEGATES: No new delegates were submitted.

BRANCH ACCOUNTS: R. Downie tabled ME Bank Credit card account, iphone & ipad account and 2013 Federal ALP election expenditure.

MOVED R. Downie, SECONDED T. Matheson that the accounts be endorsed.

CARRIED

GENERAL BUSINESS CONT'D

MOVED R. Downie, SECONDED W. Pringle that this Branch Executive endorse the 2012-2013 Newcastle, Central Coast and Northern Regions Branch Audit reports, conducted by Auditors K.H. Perry & Co.

CARRIED

MOVED R. Downie, SECONDED J. Boyd that the Newcastle, Central Coast & Northern Regions Branch Executive acknowledge the work done by K.H. Perry & Co. Auditors, in particular David Nash and that the Branch endorses the aforementioned auditors be retained for the 2013/2014 financial year.

CARRIED

Meeting closed 6.15p.m.

Next Meeting: 4.30p.m. Tuesday, 19th November, 2013

Followed by the Federal Branch AGM commencing at 4.45p.m. and the State Branch AGM commencing at 5.15p.m.

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AWU Newcastle Federal Annual Financial Report for the year ended 30 June 2013

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NA Friday 1/11/13

<p>Public Notices</p> <p>AWU MEMBERS</p> <p>AGM of the State Registered The Australian Workers Union - Newcastle, Central Coast and Northern Regions Branch will be held on TUESDAY, 19th November, 2013 at 5.15pm, AWU Board Room, Level 3, 161 Maitland Rd, Mayfield. All financial members are invited to attend. Financial reports are available now at the office or download from the website http://newcastle.awu.net.au. Richard Downie (Sec.)</p>	<p>Public Notices</p> <p>AWU MEMBERS</p> <p>AGM of the Federal Registered The Australian Workers Union - Newcastle, Central Coast and Northern Regions Branch will be held on TUESDAY, 19th November, 2013 at 4.15, AWU Board Room, Level 3, 161 Maitland Rd, Mayfield. All financial members are invited to attend. Financial reports are available now at the office or download from the website http://newcastle.awu.net.au. Richard Downie (Sec.)</p>
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<p>Public Notices</p> <p>AWU MEMBERS</p> <p>AGM of the State Registered The Australian Workers Union - Newcastle, Central Coast and Northern Regions Branch will be held on TUESDAY, 19th November, 2013 at 5.15pm, AWU Board Room, Level 3, 161 Maitland Rd, Mayfield. All financial members are invited to attend. Financial reports are available now at the office or download from the website http://newcastle.awu.net.au. Richard Downie (Sec.)</p>	<p>Public Notices</p> <p>AWU MEMBERS</p> <p>AGM of the Federal Registered The Australian Workers Union - Newcastle, Central Coast and Northern Regions Branch will be held on TUESDAY, 19th November, 2013 at 4.15, AWU Board Room, Level 3, 161 Maitland Rd, Mayfield. All financial members are invited to attend. Financial reports are available now at the office or download from the website http://newcastle.awu.net.au. Richard Downie (Sec.)</p>
---	---

NH Wednesday
30/10/13

131 696

Public Notices

AWU MEMBERS

AGM of the State Registered The Australian Workers Union - Newcastle, Central Coast and Northern Regions Branch will be held on TUESDAY 19th November, 2013 at 5.15pm, AWU Board Room, Level 3, 161 Maitland Rd, Mayfield. All financial members are invited to attend. Financial reports are available now at the office or download from the website <http://newcastle.awu.net.au>
Richard Downie (Sec.)

AWU MEMBERS

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Richard Downie (Sec.)

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Public Notices

AWU MEMBERS

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Richard Downie (Sec.)

AWU MEMBERS

AGM of the Federal Registered The Australian Workers Union - Newcastle, Central Coast and Northern Regions Branch will be held on TUESDAY 19th November, 2013 at 4.15pm, AWU Board Room, Level 3, 161 Maitland Rd, Mayfield. All financial members are invited to attend. Financial reports are available now at the office or download from the website <http://newcastle.awu.net.au>
Richard Downie (Sec.)

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Upcoming events

Newcastle Branch Executive Meeting

Date:
Tuesday 12th November 2013
[Add to Calendar](#)

Location:
AWU Boardroom, Level 3 The
Ironworker Centre 161 Maitland Rd
Mayfield

Description:
Monthly Branch Executive meeting for Newcastle Branch Executive members commences at 4.30p.m.

Branch Executive members, please submit your apology if you are unable to attend.

Newcastle Branch Annual General Meeting

Date:
Tuesday 19th November 2013
[Add to Calendar](#)

Location:
AWU Boardroom, Level 3 161 Maitland Road Mayfield

Description:
The Annual General Meeting of the Federal Registered The Australian Workers' Union - Newcastle, Central Coast & Northern Regions Branch will be held Tuesday 19th November 2013 commencing at 5.00p.m. followed by The Annual General Meeting of the State Registered T

Newcastle Branch Executive Meeting

Date:
Tuesday 10th December 2013
[Add to Calendar](#)

Location:
AWU Boardroom, Level 3 The
Ironworker Centre 161 Maitland Rd
Mayfield

Description:
Monthly Branch Executive meeting for Newcastle Branch Executive members commences at 4.30p.m.

Branch Executive members, please submit your apology if you are unable to attend.

NSW School Holidays

Date:
Saturday 21st December
[Add to Calendar](#)

Location:
NSW

Description:
NSW School Holidays
21/12/2013-28/01/2014

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Christmas Day

Date:
Wednesday 25th December
[Add to Calendar](#)

Location:
NSW

Description:
NSW Public Holiday

Boxing Day

Date:
Thursday 26th December
[Add to Calendar](#)

Location:
NSW

Description:
NSW Public Holiday

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

MINUTES OF FEDERAL ANNUAL GENERAL MEETING 19/11/13 5.50 PM 161 MAITLAND RD MAYFIELD

CHAIRMAN: Tony Callinan

SECRETARY: Richard Downie

MINUTE SECRETARY: John Boyd

ATTENDANCE: as per attendance book

APOLOGIES: W. McGuinness

MOVED P. Delaney, SECONDED V. Smolarz that the apologies be accepted.

CARRIED

MINUTES OF PREVIOUS MEETING:

MOVED W. Pringle, SECONDED P. Delaney that the minutes of the previous meeting be taken as read.

CARRIED

ACCOUNTS:

R. Downie, Secretary, reported on 2013 Financial accounts that were submitted following availability to the membership on 22nd October 2013 and endorsement by the Branch Executive on 8/10/13 after the presentation by K.H. Perry & Co. Pty Ltd as per Industrial Relations Act 1996.

MOVED R. Downie, SECONDED J. Boyd that this Federal Branch Annual General meeting endorse the Branch Accounts for financial year ending 30/6/2013 be adopted and be lodged with the Registrar.

CARRIED

CORRESPONDENCE: Nil

REPORTS:

R. Downie reported on:

- Onesteel family fun day
- Moly-Cop (Comsteel) Forge closure and Melt shop reduction of hours under negotiation
- Branch thank you to Tony Morgan and Glenn Ford as past Branch Executive members
- Thanked all Officials, Branch Executive Members and staff for their hard work over the last 12 months.

MOVED V. Smolarz, SECONDED P. O'Brien, that the report be accepted.

CARRIED

GENERAL BUSINESS: Nil

Meeting closed 6.10p.m.



17 July 2013

Mr Richard Downie
Branch Secretary
The Australian Workers' Union - Newcastle, Central Coast and Northern Regions Branch

Sent by email: richardd@australianworkersunion.com

Dear Mr Downie,

Re: Lodgement of Financial Report - [FR2013/284]
Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Newcastle, Central Coast and Northern Regions Branch of The Australian Workers' Union (the reporting unit) ended on 30 June 2013.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2014 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

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. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au . If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au .

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

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.	/ /	As soon as practicable after end of financial year
(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).	/ /	
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: <ul style="list-style-type: none"> 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	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – 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.