



**Australian Government**  
**Australian Industrial Registry**

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

**Ref: FR2005/465-[002N-NSW]**

Mr Russ Collison  
Branch Secretary  
The Australian Workers' Union - Greater New South  
Wales Branch  
16-20 Good Street  
GRANVILLE NSW 2142

Dear Mr Collison

**Financial Return - year ending 30 June, 2005**

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

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

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

**Review of last year's financial return**

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

**Legislation**

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

- The *Registration and Accountability of Organisations Schedule* (Schedule 1B to the *Workplace Relations Act 1996*). We will call this the "RAO Schedule"<sup>1</sup>. It is a part (or "schedule") of the Act but is numbered separately from rest of the Act. *Part 3 – Accounts and audit* of the RAO Schedule contains legislation on financial returns.
- The *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* – "the RAO Regulations".

---

<sup>1</sup> References in this letter are to the RAO Schedule unless otherwise stated

- the *Reporting Guidelines* issued by the Industrial Registrar – “the Guidelines”.

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

## Timeline Planner and Checklist

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

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

In the following section we describe some of the documents your reporting unit<sup>2</sup> must prepare and the sequence of their preparation and completion.

## Three Reports

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

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

Financial Statements containing:

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

Notes to the Financial Statements containing:

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

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

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

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

---

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

### 3. an Auditor's Report.

#### **First Meeting (Committee of Management)**

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

#### **The Auditor**

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

#### **Informing Your Members**

##### *The Full Report*

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

##### *A Concise Report*

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

##### *Providing the reports to members*

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

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

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

##### *When does the report have to be provided to members?*

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

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

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

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

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

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

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

## Lodge full report within 14 days of meeting

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

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

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

## Extensions of Time

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

## Reduced Reporting Requirements

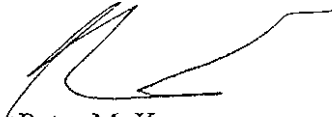
If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. If the annual income of a reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association, the Industrial Registrar may grant a certificate reducing the reporting requirements.

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

### **Contact the Registry**

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

Yours sincerely

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

Peter McKerrow  
for Deputy Industrial Registrar

25 August 2005



**Attachment B**

**Documents Checklist**

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

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

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

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

**Committee of Management Statement**

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

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

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

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

Title of Office held:

Signature:

Date:

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

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



**Certificate of Secretary or other Authorised Officer<sup>1</sup>**

s268 of Schedule 1B *Workplace Relations Act 1996*

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

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

Signature

Date:

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

(a) the secretary; or

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

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*

**NOTICE REQUIRED BY s272(5) of the RAO Schedule**

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

**Information to be provided to members or Registrar**

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).



**Australian Government**  
**Australian Industrial Registry**

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

**Ref: FR2005/465 -[002N-NSW]**

Mr Russ Collison  
Branch Secretary  
The Australian Workers' Union  
Greater New South Wales Branch  
16-20 Good Street  
Granville NSW 2142

Dear Mr Collison

**Re: The Australian Workers' Union - Greater New South Wales Branch - Outstanding Financial Documents - *Workplace Relations Act 1996***

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

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

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

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

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

Section 268 of the RAO Schedule<sup>1</sup> requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

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

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

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

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

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report

<sup>1</sup> Schedule 1B of the Workplace Relations Act 1996

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

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

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2005/465**.

Yours sincerely



Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

23 January, 2006



Ref. 051101be

30<sup>th</sup> November, 2005

The Industrial Registrar  
Australian Industry Registry  
Level 8 Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011

NEW SOUTH WALES  
REGISTERED OFFICE  
GREATER NEW SOUTH  
WALES BRANCH  
ABN 70 662 384 762  
16-20 GOOD STREET  
GRANVILLE NSW 2142  
PO BOX 20  
GRANVILLE NSW 2142  
PHONE: (02) 9897 3644  
FAX: (02) 9897 1481  
HOTLINE: 1300 763 223  
info@awu-nsw.asn.au  
www.awu-nsw.asn.au  
RUSS COLLISON  
State Secretary  
Branch Secretary

Dear Sir/Madam,

**RE: THE AUSTRALIAN WORKERS' UNION, GREATER NEW SOUTH WALES  
BRANCH 2004/2005 FINANCIAL STATEMENT**

I certify that the enclosed copies of the auditor's report, accounts and statements of The Australian Workers' Union (AWU), Greater New South Wales Branch are copies of the documents were circulated by way of post and made available to members from 13<sup>th</sup> September, 2005.

The enclosed documents were subsequently brought to an Annual General Meeting of members held on 24<sup>th</sup> October, 2005.

I wish to confirm that The Australian Workers' Union, Greater New South Wales Branch made some donations/grants which exceeded the sum of \$1,000 for the 2004/2005 financial year, details of which are attached.

Yours Sincerely,

Russ Collison  
**BRANCH SECRETARY**

Enc.



**PROUD OF THE PAST  
FIGHTING FOR  
THE FUTURE**

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH**

**Certificate of Secretary**

I, Russell Kerry Collison being the Secretary of the Australian Workers Union Greater NSW Branch certify:

- that the documents lodged herewith is a copy of the full report referred to in Section 268 of the Schedule 1B to the Workplace Relations Act 1996; and
- that the full report was provided to members on *13<sup>th</sup> September* 2005; and
- that the full report was presented to a meeting of the committee of management of the Australian Workers Union Greater NSW Branch on 2005; in accordance with Section 266 of Schedule 1B to the Workplace Relations Act 1996.

*R. K. Collison*

**Russell Kerry Collison  
Secretary**

Date: *13<sup>th</sup> September 2005*



**THE AUSTRALIAN WORKERS' UNION  
GREATER NEW SOUTH WALES BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 12 September, 2005 the Committee of Management of The Australian Workers' Union Greater New South Wales Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting of Australian Workers Union Greater NSW Branch for the financial year ended 30 June 2005:

The Committee of Management declares in relation to the general purpose financial report 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 organisation for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting organisation will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (1) meetings of the Committee of management were held in accordance with the rules of the organisation; and
  - (2) the financial affairs of the reporting organisation have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (3) the financial records of the reporting organisation have been kept and maintained in accordance with Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003; and
  - (4) the information sought in any request of a member of the reporting organisation or a Registrar duly made under section 272 of the Schedule 1B to the Workplace Relations Act 1996 has been furnished to the member or Registrar;
  - (5) in relation to s252(2) of the RAO Schedule the Committee of Management is able to say that there is consistency in reporting of financial records in line with The Australian Workers' Union's National Office.
  - (6) no orders have been made by the Commission to inspect financial records under section 273 of the Schedule 1B to the Workplace Relations Act 1996.

For the Committee of Management:



.....  
Russell Kerry Collison  
Secretary

Date: 12<sup>th</sup> September 2005

**THE AUSTRALIAN WORKERS' UNION**  
**GREATER NEW SOUTH WALES BRANCH**

**Independent Audit Opinion**

I have audited the financial accounts of the Australian Workers Union Greater NSW Branch for the year ended 30 June 2005. The Organisation Executive is responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the organisation.

My audit have been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial accounts are fairly stated in accordance with Australian accounting standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views), statutory requirements so as to present a view of the organisation which is consistent with my understanding of its financial position, the results of its operations and its cash flows.

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



**THE AUSTRALIAN WORKERS' UNION**  
**GREATER NEW SOUTH WALES BRANCH**

**Audit Opinion**

In my opinion

- (1) the organisation has kept satisfactory accounting records including:
  - (a) records of the sources and nature of the income of the Organisation (including income from members); and
  - (b) records of the nature and purpose of expenditure of the Organisation; and
  
- (2) the financial accounts are properly drawn up in accordance with Section 253 of the Schedule 1B to the Workplace Relations Act 1996, from the accounting records of the Organisation kept in respect of the financial period so as to give a true and fair view of:
  - (a) the Organisation's state of affairs as at 30 June 2005 and its results and cash flows for the financial year ended on that date; and
  - (b) are in accordance with applicable Accounting Standards, other mandatory professional reporting requirements; and
  - (c) all the information and explanations that under Section 253(1) of the Schedule 1B to the Workplace Relations Act 1996 I required officers of the Organisation to furnish, were furnished.
  
- (3) in my opinion the general purpose financial report is presented fairly in accordance with the Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule.



Albert Mok  
Registered Company Auditor  
Sydney NSW

Dated: 12<sup>th</sup> September 2005

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2005**

	<b>2005</b>	<b>2004</b>
<b>INCOME</b>	<b>\$</b>	<b>\$</b>
Membership Contributions	4925808	4573697
Commission Received	-	125
Interest Received	104638	54102
Rent Received - Granville Trade Centre	20312	20416
Rent Received - Grafton	-	2800
Rent Received - Canberra	151546	142945
Rent Received - Dubbo	179512	182011
Rent Received - Griffith	14317	13561
Rent Received - Tamworth	-	7391
Miscellaneous Income	53383	86364
Refunds	1092	7492
Training Fees	22121	91054
Workcover Grants	-	12311
OH & S Training Course Income	159273	-
Sundry Income	83108	29737
<b>TOTAL INCOME</b>	<u>5715110</u>	<u>5224006</u>
<b>EXPENDITURE</b>		
Accounting and Auditing Expenses	27800	25800
Accrued Annual Leave	50587	15151
Advertising and Promotion	4989	15050
Affiliation Fees	118185	96016
Ambulance Services	479	-
Bank Fees	7242	8185
Branch Executive Expenses	8456	6676
Commission Paid	1562	2207
Consulting and Employment Agency Fees	56177	58255
Delegate Expenses	10501	7491
Depreciation	150452	141727
Donations	8100	26
Functions	40056	-
General Expenses	5602	3112
Glass Workers Branch Restructuring Expenses	97145	-
Legal Fees	48680	77522
continue....		

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2005**

	2005	2004
	\$	\$
continue....		
Loss on Disposal of Assets	20283	38589
Meeting Costs	13838	3862
Mortality Expenses	3218	3120
Motor Vehicle Expenses - Leasing	-	15872
Motor Vehicle Expenses - Insurance	29588	25949
Motor Vehicle Expenses - Miscellaneous	36285	16708
Motor Vehicle Expenses - Petrol	116902	112183
Motor Vehicle Expenses - Registration	38767	22849
Motor Vehicle Expenses - Toll	10179	10418
Motor Vehicle Expenses - Services	29744	36305
National Office - Subsidy	689995	652920
Organiser Expenses - General	34470	32947
Organiser Expenses - Overnights	5730	10917
Postage and Couriers	36027	34354
Printing Expenses	31361	36874
Property Expenses - Granville	112706	76908
Property Expenses - Canberra	72213	85545
Property Expenses - Orange	2009	1135
Property Expenses - Griffith	19729	8341
Property Expenses - Tamworth	647	1373
Property Expenses - Dubbo	110208	101629
Property Expenses - Grafton	713	625
Property Expenses - Cobar	1019	2762
Property Expenses - Wagga Wagga	950	1031
Provision for Long Service Leave	270915	15014
Rent Paid - Orange	1100	1200
Rent Paid - Tamworth	5000	15549
Rent Paid - Wagga Wagga	8843	9268
Rent Paid - Cobar	4290	1514
Rent Paid - Grafton	4586	4160
Continue....		

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2005**

	2005	2004
	\$	\$
continue.....		
Repairs and Maintenance		
Computer	27743	14715
Office Equipment	64024	64347
Staff Amenities	7861	5352
Stationery	24226	9403
Subscriptions	15365	17031
Telephone Cost		
General Phone Costs	57239	60344
Mobile Phone Costs	59007	41738
Training and Seminars	9557	555
Travel Expenses	15180	23494
Wages and Salaries		
Officials	1402933	1364581
Industrial staff	277388	234507
Clerical/Other	407808	497532
Payroll Expenses		
Fringe Benefits Tax	16289	10255
Payroll Tax	108369	157906
Industrial Special Risk	30304	27934
Superannuation	266091	254878
Workers Compensation	70036	70310
Uniforms	1215	-
Workcover Expenses	2739	-
<u>Total Expenditure</u>	<u>5210702</u>	<u>4692021</u>
<u>Operating Surplus for the year</u>	<u>504408</u>	<u>531985</u>
Accumulated Funds at the beginning of the year	5136896	4604911
<u>Accumulated Funds at end of the year</u>	<u>5641304</u>	<u>5136896</u>

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
BALANCE SHEET AS AT 30 JUNE 2005**

	Note	2005 \$	2004 \$
<b>Accumulated Funds</b>			
General Funds		5641304	5136896
Reserves		<u>831300</u>	<u>831300</u>
		<b><u>6472604</u></b>	<b><u>5968196</u></b>
Represented by Net Assets as follows:			
<b>Assets</b>			
<b>Current Assets</b>			
Cash	3	2144798	1830224
Term Deposits		-	300000
Chifley Investment Fund		805632	-
Sundry Debtors	4	<u>436512</u>	<u>427620</u>
		<u>3386942</u>	<u>2557844</u>
<b>Fixed Assets</b>			
Property, Plant & Equipment	5	<u>3847434</u>	<u>3890996</u>
<b>Total Assets</b>		<u>7234376</u>	<u>6448840</u>
<b>Current Liabilities</b>			
Creditors and Borrowings	6	182215	222589
Employee Entitlements	7	<u>241480</u>	<u>190893</u>
		<u>423695</u>	<u>413482</u>
<b>Non-Current Liabilities</b>			
Employee Entitlements	7	<u>338077</u>	<u>67162</u>
<b>Total Liabilities</b>		<u>761772</u>	<u>480644</u>
<b>Net Assets</b>		<b><u>6472604</u></b>	<b><u>5968196</u></b>

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH**

	2005	2004
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	4915368	4679476
Payments to suppliers	(4737008)	(4386779)
Net loss on disposal of assets	(20283)	(38589)
Interest received	104638	54102
Proceed from sale of assets	32072	-
Other income	<u>684664</u>	<u>596207</u>
<b>Net cash inflow/(outflow) from operating activities (Note 2)</b>	<b>979451</b>	<b>904417</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Assets purchase	<u>(159245)</u>	<u>(151395)</u>
Net increase / (decrease) in cash held	820206	753022
Cash at the beginning of the financial year	<u>2130224</u>	<u>1377202</u>
Cash at the end of the financial year (Note 1)	<u>2950430</u>	<u>2130224</u>

**Note 1 Reconciliation of Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

**Note 2 RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS / (DEFICIT)**

Operating surplus for the year	504408	531985
Adjustment for non-cash items:		
Depreciation	197355	141727
Changes in operating assets and liabilities		
Increase / (Decrease) in receivables	(10440)	105779
Increase / (Decrease) in creditors	(40374)	94761
Increase / (Decrease) in provisions	<u>321502</u>	<u>30165</u>
<b>Net cash inflow / (outflow) from operating activities</b>	<b><u>972451</u></b>	<b><u>904417</u></b>

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH**  
**Notes to and forming Part of the Accounts**  
**For the Year ended 30 June 2005**

**1. Section 253 of Schedule 1B (the RAO Schedule) of the Workplace Relations Act 1996 (the Act)**

Under subsection 253(1) of Schedule 1B of the Workplace Relations Act 1996 the financial reports have been prepared from the financial records kept under subsection 252(1) in relation to the financial year ended 30 June 2005. The financial reports have been compiled in accordance with Australian Accounting Standards Board and the Corporations Act 2001. The financial statements and notes for the year ended 30 June 2005 presented a true and fair view of the financial position and performance of the organisation.

The members of the organisation are provided with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the organisation.

Under section 253 during the financial year ended 30 June 2005 no payment by the organisation to employers as consideration for the employers making payroll deductions of membership subscriptions.

The financial reports have been disclosed information in accordance with the requirements of the Industrial Registrar under section 253 of Schedule 1B of the Workplace Relations Act 1996.

In accordance with subsection 272(5) of the RAO Schedule of the Workplace Relations Act of 1996 the members' attention is drawn to subsections (1), (2) & (3) which are set out below:

Section 272 – 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 given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

**2. Accounting Policies and Other Disclosure Matters**

The accounts have been prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Groups Consensus Views), the Corporation Act 2001 and the section 253 of Schedule 1B of the Workplace Relations Act 1996. The attached financial statements adopt the accruals basis for reporting the Branch's income and expenditure whilst assets are recorded at historical cost and do not take into account changing money values nor current valuations of non current assets, except where specifically stated (refer Note 5 relating to the incorporation of freehold properties). Depreciation on office equipment, furniture and fittings are depreciated on a straight line basis. No provision for income tax is required as the Branch is exempt from income tax under Division 50-15 of the Income Tax Assessment Act 1997. The accounting policies for the Australian Workers Union Greater NSW Branch have been consistently applied, unless otherwise stated.

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
Notes to and forming Part of the Accounts  
For the Year ended 30 June 2005**

	2005	2004
	\$	\$
<b><u>3 Cash at Bank and on hand</u></b>		
State Bank No 1	225748	183439
State Bank No 2	341711	352712
Greater Trade Union Centre	237807	159438
Workcover Grant Account	24940	26068
GTUC - Income Protection	95435	134487
Annual Leave Account	77520	45955
Petty Cash Account	10100	10400
Colonial First State Account	461917	437450
Training Fund Account	322742	238230
Long Service Leave Account	346878	242045
	<u>2144798</u>	<u>1830224</u>
<b><u>4 Sundry Debtors</u></b>		
Membership Contributions accrual	225294	209908
AWU NSW Branch	211218	211218
Others	-	6494
	<u>436512</u>	<u>427620</u>
<b><u>5 Property, Plant &amp; Equipment</u></b>		
Properties:		
Granville Property at valuation	3000000	3000000
Griffith Property at valuation	365000	365000
	<u>3365000</u>	<u>3365000</u>
Office equipment, Furniture & Fittings:		
At Cost	227343	220343
Less Accumulated Depreciation	(204493)	(194417)
	<u>22850</u>	<u>25926</u>
Motor Vehicles:		
At Cost	850623	790279
Less Accumulated Depreciation	(391039)	(290209)
	<u>459584</u>	<u>500070</u>
	<u>3847434</u>	<u>3890996</u>



**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
Notes to and forming Part of the Accounts  
For the Year ended 30 June 2005**

	2005	2004
	\$	\$
<b><u>6 Creditors and Borrowings</u></b>		
Tax payable – refer to June BAS	85661	78578
Sundry Creditors	<u>96534</u>	<u>144011</u>
	<u>182215</u>	<u>222589</u>

**7 Employee Entitlements**

Current		
Provision for Annual Leave	<u>241480</u>	<u>190893</u>
Non-Current		
Provision for Long Service Leave	<u>338077</u>	<u>67162</u>

Provision is made in the accounts for benefits accruing to employees in respect of annual leave and long service leave when it is probable that settlement will be required and the provisions are capable of being measured reliably.

As at 30 June 2005 the Branch has been provided \$338,077 long service leave for the entitlements of the Branch Officials \$278,962 and Employees \$59,115. National Office accepts the responsibility for funding further \$333,226 out of the Branch subsidy for the Branch Officials. The total amount provided for the Branch Officials is \$612,188 and the Branch Employee is \$59,115.

**8 Legal expenses**

Legal expenses provided by the organisation including: variations to awards and rules, acting on behalf of members, certified agreements and general legal advice to the organisation.

**9 Comparative Amounts**

Where necessary, the figures for the previous year are reclassified to facilitate comparison.

**The Australian Workers' Union  
Greater New South Wales Branch**

**Operating Report July 2004-June 2005**

**Principal Activities and Changes**

The principal activities of the organisation continued to be those of a registered trade union working for the benefit of its members through negotiating enterprise bargaining agreements, varying Awards, representing members before industrial tribunals, training of delegates and members in Occupational Health and Safety, workplace organising, recruitment and public promotion of the interests of members. There were no significant changes to the activities of the organisation.

**Results**

The profit for the financial year amounted to \$504,408.00.

**Financial Affairs**

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

**Right of Members to Resign:**

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

**Membership of Superannuation Scheme**

Organiser V F Falconer is a trustee of ASSET (Australian Superannuation Savings Employees Trust) and Secretary R K Collison is a trustee of FTC (First State Superannuation Trustees Corporation).

**Number of Members**

Number of persons in register of members: 21,918.

**Number of Employees**

Number of employees (equivalent full time): 38 including officials and staff.

**Names of members of management committee:**

Allen, N	McGuire, T
Bongetti, A	Meyer, J
Brown, K	Mitchell, E
Coady, L	Murphy, M ceased 30/8/04
Collison, R	Murray, P
Falconer, V	Oshana, J
Farrow, P	Quirk, P
Fraser, R	Reynolds, H
Fryer, H commences 30/8/04	Rose, I
Garay, A	Ryan, C
Goring, H	Seton, G
Green, D	Simmons, T
Hastings, T	Smith, L
Kelly, P	Thistlethwaite, M
Lyons, D	Thompson, A
Madden, M	Toner, G
Martin, E	Wilmore, M
McConnachie, M	

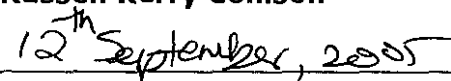
**Other Information**

There is no other information that the Union considers relevant.

**Signed:**

  
\_\_\_\_\_  
**Russell Kerry Collison**

**Date:**

  
\_\_\_\_\_  
12<sup>th</sup> September, 2005



**Australian Government**  
**Australian Industrial Registry**

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

Mr R Collison  
Branch Secretary  
Australian Workers Union  
Greater NSW Wales  
PO Box 20  
GRANVILLE NSW 2142

Dear Mr Collison

**Re: Lodgement of Financial Statements and Accounts for the AWU Greater NSW Branch  
for the year ending 30 June 2005 (FR2005/465)**

Receipt is acknowledged of the abovementioned Financial Statements and Accounts, which were lodged in the Registry on 25 May 2006.

Operating Report – Committee of Management Members

Please note for your reference when preparing future Operating Reports that, as well as the name of each person who has been a member of the committee of management during the financial year of the branch, the period for which he or she held the position must also be included.

The financial statement and accounts have been filed, and may be viewed on the internet at [www.e-airc.gov.au/002nsw/financial](http://www.e-airc.gov.au/002nsw/financial).

Yours sincerely,

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

Belinda Penna  
for Deputy Industrial Registrar

1 June 2006