



Australian Government
Australian Industrial Registry

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

Mr Russell Collison
Branch Secretary, Greater New South Wales Branch
The Australian Workers' Union
PO BOX 20
GRANVILLE NSW 2142

Dear Mr Collison

**Re: Lodgement of Financial Return – The Australian Workers' Union – Greater New
South Wales Branch – for year ending 30 June 2008
(FR2008/458)**

Thank you for lodging the abovementioned financial statements which were received in the Registry on 31 October 2008.

The legislative requirements in respect of the above financial report having been met, the documents have been filed.

Yours sincerely,

A handwritten signature in cursive script that reads 'David Vale'.

David Vale
for Deputy Industrial Registrar

3 November 2008



29th October, 2008

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
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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 2007/2008 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 16th September, 2008.

The enclosed documents were subsequently brought to an Annual General Meeting of members held on 20th October, 2008.

I wish to confirm that The Australian Workers' Union, Greater New South Wales Branch did not make any donation or grant which exceeds the sum of \$1,000 for the 2007/2008 financial year.

Yours Sincerely,

Russ Collison
BRANCH SECRETARY

Enc.



**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 are copies of the full report and the concise 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 16th September 2008; and
- that the full report was presented to a meeting of the committee of management of the Australian Workers Union Greater NSW Branch on 2007; in accordance with Section 266 of Schedule 1B to the Workplace Relations Act 1996.



Russell Kerry Collison
Secretary

Date: 21st October 2008

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

Operating Report July 2007-June 2008

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 \$419,619.00.

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

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

Number of Members

Number of persons in register of members: 15,205.

Number of Employees

Number of employees (equivalent full time): 29 including officials and staff.

Names of members of management committee:

Akers, M - commenced 17/3/08, ceased 30/4/08	Kelly, P
Allen, N	Lyons, D - ceased 13/7/07
Bali, S	Madden, M
Buhler, J	Mason, C - commenced 17/3/08
Brown, K	McConnachie, M - ceased 15/8/08
Chapman, M - commenced 12/5/08	Meyer, J
Collison, R	Mitchell, E
Farrow, P	O'Connor, T
Fraser, R	Quirk, P
Freudenreich, J	Reynolds, H
Fryer, H	Rose, I
Garay, A - commenced 12/5/08	Rumph, S
Goring, H	Ryan, C
Green, D	Seton, G
Hambridge, P - commenced 17/3/08	Thomas, I
Hastings, T - ceased 11/2/08	Toner, G
Jasim, J - ceased 20/6/08	Wilmore, M - ceased 14/9/07

Other Information

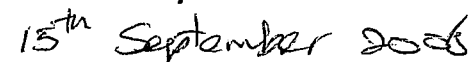
There is no other information that the Union considers relevant.

Signed:



Russell Kerry Collison

Date:



15th September 2008

**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

On 15th September 2008 the Committee of Management of Australian Workers Union Greater NSW 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 2008:

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

continue.....

**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

- (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; and
- (5) in relation to section 252 (2) of the RAO Schedule the Committee of Management is unable to say that there is consistency in reporting of financial records for each of the other reporting unit. It is anticipated that this will be rectified in due course.
- (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 Committee of Management:



Russell Kerry Collison
Secretary

Date: 15th September 2008

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 2008. 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

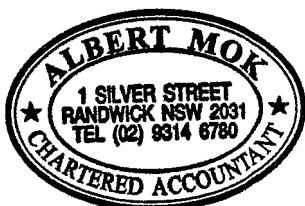
- (2) the financial accounts are properly drawn up in accordance with Section 253 of the Schedule 1B to the Workplace Relations Act 1996, from the accounting records of the Organisation kept in respect of the financial period so as to give a true and fair view of:
 - (a) the Organisation's state of affairs as at 30 June 2008 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:



**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
INCOME	\$	\$
Membership Contributions	4512669	4493964
Interest Received	256683	227682
Rent Received – Granville Trade Centre	5727	1500
Rent Received – Canberra	158583	156773
Rent Received – Dubbo	137978	128815
Rent Received – Griffith	13026	13806
Refunds	-	1333
Workcover Grants	-	42250
OH & S Training Course Income	143182	153086
Sundry Income	<u>53828</u>	<u>64280</u>
TOTAL INCOME	<u>5281676</u>	<u>5283489</u>
EXPENDITURE		
Accounting and Auditing Expenses	28500	28500
Accrued Annual Leave	(94563)	21764
Advertising and Promotion	7264	9136
Affiliation Fees	95223	99231
Ambulance Services	1436	734
Bank Fees	5847	7301
Branch Executive Expenses	11715	19142
Commission Paid	947	1024
Conference and Meeting Expenses	39731	37731
Consulting and Employment Agency Fees	8704	13414
Court Filing Fees	1304	1643
Delegate Expenses	31705	14013
Depreciation on Plant & Motor vehicle	94741	124923
Donations	1022	570
Functions	22945	27660
General Expenses	12306	8060
Glassworker Branch Restructure Expenses	112758	-
Industrial Relation Expenses	82324	95771
Legal Fees	112650	124118
continue....		

**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
continue....		
Loss on Disposal of Assets	15049	28672
Mortality Expenses	2160	2040
Motor Vehicle Expenses – Insurance & Excess	19639	21352
Motor Vehicle Expenses - Miscellaneous	15977	26649
Motor Vehicle Expenses - Petrol	116103	116196
Motor Vehicle Expenses – Registration/CTP	27153	20686
Motor Vehicle Expenses - Toll	13325	15502
Motor Vehicle Expenses - Services	16696	24681
National Office - Subsidy	634688	642723
Organiser Expenses - General	21292	43289
Organiser Expenses - Overnights (air fares & accom)	38010	2866
Parking Expenses	9254	6798
Postage and Couriers	39115	41776
Printing Expenses	17162	13941
Property Expenses - Granville	104482	142502
Property Expenses - Canberra	59330	62218
Property Expenses - Orange	994	2151
Property Expenses - Griffith	28569	8977
Property Expenses - Dubbo	156627	96396
Property Expenses - Grafton	648	2727
Property Expenses - Cobar	316	1403
Property Expenses – Tamworth	159	-
Property Expenses - Wagga Wagga	2580	1313
Provision for Long Service Leave	177196	(24924)
Rent Paid - Orange	1000	1500
Rent Paid - Tamworth	6343	2200
Rent Paid - Wagga Wagga	9268	9274
Rent Paid - Cobar	4680	4680
Rent Paid - Grafton	4160	4160
Rent Paid – Albury	977	645
Continue....		

**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
continue.....		
Repairs and Maintenance		
Computer	8400	14329
Office Equipment	55997	59933
Staff Amenities	11636	8266
Stationery	16110	20146
Subscriptions	10086	10251
Telephone Cost		
General Phone Costs	47190	52067
Mobile Phone Costs	34785	29052
Training and Seminars	-	8768
Travel & Fare Expenses	7573	6521
Wages and Salaries		
Officials	1322238	1243605
Industrial staff	178290	169179
Clerical/Other	497123	456749
Payroll Expenses		
Fringe Benefits Tax	12442	15234
Payroll Tax	96985	97397
Industrial Special Risk	21837	20349
Employee's Benefits Expenses (Salary Sacrifice)	122212	109941
Superannuation	241310	242258
Workers Compensation	45332	17467
Uniforms	13000	4663
Workcover Expenses	-	19363
<u>Total Expenditure</u>	<u>4862057</u>	<u>4562666</u>
<u>Operating Surplus for the year</u>	<u>419619</u>	<u>720823</u>
Accumulated Funds at the beginning of the year	<u>7341576</u>	<u>6620753</u>
<u>Accumulated Funds at end of the year</u>	<u>7761195</u>	<u>7341576</u>

**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH
BALANCE SHEET AS AT 30 JUNE 2008**

	Note	2008 \$	2007 \$
Accumulated Funds			
General Funds		7761195	7341576
Reserves		<u>831300</u>	<u>831300</u>
		<u>8592495</u>	<u>8172876</u>
Represented by Net Assets as follows:			
Assets			
Current Assets			
Cash	3	4552134	4014142
Chifley Investment Fund		1185232	1123681
Sundry Debtors	4	<u>400087</u>	<u>394459</u>
		<u>6137453</u>	<u>5532282</u>
Fixed Assets			
Property, Plant & Equipment	5	<u>3603074</u>	<u>3538381</u>
Total Assets		<u>9740527</u>	<u>9070663</u>
Current Liabilities			
Creditors and Borrowings	6	333302	244599
Employee Entitlements	7	<u>170372</u>	<u>264935</u>
		<u>503674</u>	<u>509534</u>
Non-Current Liabilitie			
Employee Entitlements	7	<u>644358</u>	<u>388253</u>
Total Liabilities		<u>1148032</u>	<u>897787</u>
Net Assets		<u>8592495</u>	<u>8172876</u>

**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH**

	2008	2007
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	4517817	4597323
Payments to suppliers	(4451751)	(4450191)
Net loss on disposal of assets	(15049)	(28672)
Interest received	256683	227682
Proceed from sale of assets	(22999)	-
Other income	<u>512324</u>	<u>561843</u>
Net cash inflow/(outflow) from operating activities (Note 2)	<u>797025</u>	<u>907985</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Assets purchase	<u>(197482)</u>	<u>(11673)</u>
Net increase / (decrease) in cash held	599543	896312
Cash at the beginning of the financial year	<u>5137823</u>	<u>4241511</u>
Cash at the end of the financial year (Note 1)	<u>5737366</u>	<u>5137823</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	419619	720823
Adjustment for non-cash items:		
Depreciation	94741	124923
Changes in operating assets and liabilities		
Increase / (Decrease) in receivables and others	32420	104907
Increase / (Decrease) in creditors	88703	(39508)
Increase / (Decrease) in provisions	<u>161542</u>	<u>(3160)</u>
Net cash inflow / (outflow) from operating activities	<u>797025</u>	<u>907985</u>

**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH**
Notes to and forming Part of the Accounts
For the Year ended 30 June 2008

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 2008. 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 2008 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 2008 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 2008

	2008	2007
	\$	\$
<u>3 Cash at Bank and on hand</u>		
State Bank No 1	263722	106103
State Bank No 2	1227361	1235561
Greater Trade Union Centre	134361	197269
Workcover Grant Account	52777	51524
GTUC - Income Protection	217462	272291
Annual Leave Account	924687	629885
Petty Cash Account	9600	9350
Colonial First State Account	545557	514935
Training Fund Account	424004	369574
Long Service Leave Account	<u>752603</u>	<u>627650</u>
	<u>4552134</u>	<u>4014142</u>
 <u>4 Sundry Debtors</u>		
Membership Contributions accrual	109588	114736
AWU - NSW State Union	211218	211218
Others	<u>79281</u>	<u>68505</u>
	<u>400087</u>	<u>394459</u>
 <u>5 Property, Plant & Equipment</u>		
Properties:		
Granville Property at valuation	3000000	3000000
Griffith Property at valuation	<u>365000</u>	<u>365000</u>
	<u>3365000</u>	<u>3365000</u>
Office equipment, Furniture & Fittings:		
At Cost	247627	243778
Less Accumulated Depreciation	<u>(230917)</u>	<u>(223594)</u>
	<u>16710</u>	<u>20184</u>
Motor Vehicles:		
At Cost	653252	707672
Less Accumulated Depreciation	<u>(431888)</u>	<u>(554475)</u>
	<u>221364</u>	<u>153197</u>
	<u>3603074</u>	<u>368030</u>

**AUSTRALIAN WORKERS UNION
GREATER NSW BRANCH
Notes to and forming Part of the Accounts
For the Year ended 30 June 2008**

	2008	2007
	\$	\$
<u>6 Creditors and Borrowings</u>		
Tax payable – refer to GST Receivable	136998	161438
Amount owing to National Office	22850	-
Sundry Creditors	<u>173454</u>	<u>83161</u>
	<u>333302</u>	<u>244599</u>
 <u>7 Employee Entitlements</u>		
Current		
Provision for Annual Leave	<u>170372</u>	<u>264935</u>
Non-Current		
Provision for Long Service Leave	<u>644358</u>	<u>388253</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 2008 the Branch has been provided \$644,358 long service leave for the entitlements of the Branch Officials and Industrial \$533,186 and Employees \$111,172. National Office accepts the responsibility for funding further \$218,540 out of the Branch subsidy for the Branch Officials and Industrial. The total amount provided for the Branch Officials and Industrial is \$751,726 and the Branch Employee including Clerical Staff is \$111,172.

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.



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: FR2008/458-[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: Financial Return - year ending 30 June, 2008
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- RAO Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: orgs@air.gov.au
- Sending the documents by fax to: (03) 9655 0410

We encourage you to contact the Registry on (02) 8374 6507 or by e-mail at steve.teece@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. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely

Steve Teece
(02) 8374 6507
10 July, 2008

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.

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

As soon as practicable after end of financial year

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

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

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

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

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

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /
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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 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 certificate stating 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. A non-elected official is not allowed to sign the certificate.