



Fair Work  
Australia



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

Dear Mr Collison

**Lodgment of Financial Statements and Accounts – The Australian Workers' Union,  
Greater New South Wales Branch - for year ended 30 June 2009 (FR2009/10055)**

I refer to the abovementioned financial accounts and statements which were lodged with Fair Work Australia on 29 October 2009.

I draw your attention to an omission in the documents lodged.

The return did not include a "Statement of Changes in Equity". I have been advised this is required under AASB101, and thus is required pursuant to s253(2)(a)(iv) of the *Fair Work (Registered Organisations) Act 2009* (formerly s253(2)(a)(iv) of the RAO Schedule). You should bring this matter to the attention of your auditor so that future returns may include this statement.

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

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

3 November 2009



27<sup>th</sup> October, 2009

The Industrial Registrar  
Fair Work Australia  
Level 8 Terrace Towers  
80 William Street  
EAST SYDNEY NSW 2011

Dear Sir/Madam,

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

**RE: THE AUSTRALIAN WORKERS' UNION, GREATER NEW SOUTH WALES BRANCH  
2008/2009 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 2<sup>nd</sup> September, 2009.

The enclosed documents were subsequently brought to an Annual General Meeting of members held on 26<sup>th</sup> October, 2009.

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 2008/2009 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 *2<sup>nd</sup> September* 2009; 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.

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**Russell Kerry Collison**  
Secretary

Date: *27<sup>th</sup> October 2009*

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

On *31<sup>st</sup> August* 2009 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 2009:

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

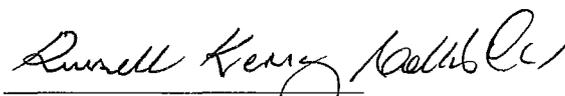
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**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH**

**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: 31<sup>st</sup> August, 2009

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2009**

	<b>2009</b>	<b>2008</b>
	\$	\$
<b>INCOME</b>		
Membership Contributions	4839111	4512669
Interest Received	177098	256683
Rent Received – Granville Trade Centre	2000	5727
Rent Received – Canberra	154701	158583
Rent Received – Dubbo	8471	137978
Rent Received – Griffith	10802	13026
Refunds	15642	-
OH & S Training Course Income	137867	143182
Sundry Income	<u>83086</u>	<u>53828</u>
<b>TOTAL INCOME</b>	<u>5428778</u>	<u>5281676</u>
 <b>EXPENDITURE</b>		
Accounting and Auditing Expenses	29325	28500
Accrued Annual Leave	7887	(94563)
Advertising and Promotion	1891	7264
Affiliation Fees	95604	95223
Ambulance Services	3358	1436
Bank Fees	7142	5847
Branch Executive Expenses	9393	11715
Commission Paid	709	947
Conference and Meeting Expenses	37923	39731
Consulting and Employment Agency Fees	16150	8704
Court Filing Fees	1247	1304
Delegate Expenses	38012	31705
Depreciation on Plant & Motor vehicle	85638	94741
Donations	1715	1022
Fines & Penalties	46074	-
Functions	18626	22945
General Expenses	27966	12306
Glassworker Branch Restructure Expenses	-	112758
Industrial Relation Expenses	140631	82324
Legal and Professional Fees	108314	112650
continue....		

continue....

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2009**

	<b>2009</b>	<b>2008</b>
	\$	\$
<b>continue....</b>		
Loss on Disposal of Assets	33094	15049
Mortality Expenses	1440	2160
Motor Vehicle Expenses – Insurance	19152	19639
Motor Vehicle Expenses - Miscellaneous	14600	15977
Motor Vehicle Expenses - Petrol	119476	116103
Motor Vehicle Expenses – Registration/CTP	25454	27153
Motor Vehicle Expenses - Toll	16718	13325
Motor Vehicle Expenses - Services	17369	16696
National Office - Subsidy	684151	634688
Organiser Expenses - General	29635	21292
Organiser Expenses - Overnights	20092	38101
Parking Expenses	11094	9254
Postage and Couriers	44933	39115
Printing Expenses	21687	17162
Property Expenses - Granville	175949	104482
Property Expenses - Canberra	65343	59330
Property Expenses - Orange	1202	994
Property Expenses - Griffith	17520	28569
Property Expenses - Dubbo	58638	156627
Property Expenses - Grafton	629	648
Property Expenses - Cobar	-	316
Property Expenses – Tamworth	281	159
Property Expenses - Wagga Wagga	1178	2580
Provision for Long Service Leave	91771	177196
Rent Paid - Orange	1400	1000
Rent Paid - Tamworth	6583	6343
Rent Paid - Wagga Wagga	9274	9268
Rent Paid - Cobar	3900	4680
Rent Paid - Grafton	4160	4160

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Rent Paid – Albury	-	977
Repairs and Maintenance		
Computer	16940	8400
Office Equipment	113837	55997
Sponsorship	4545	-
Staff Amenities	9446	11636
Stationery	34589	16110
Subscriptions	12351	10086
Telephone Cost		
General Phone Costs	42772	47190
Mobile Phone Costs	43204	34785
Taps Branch Restructure Expenses	55075	-
Training and Seminars	2000	-
Travel & Fare Expenses	4558	7573
Wages and Salaries		
Officials	1262566	1322238
Industrial staff	215816	178290
Clerical/Other	477392	497123
Payroll Expenses		
Fringe Benefits Tax	13306	12442
Payroll Tax	104938	96985
Industrial Special Risk	12633	21837
Employee's Benefits Expenses (Salary Sacrifice)	197808	122212
Superannuation	246680	241310
Workers Compensation	10276	45332
Uniforms	-	13000
<u>Total Expenditure</u>	<u>5055060</u>	<u>4862057</u>
<u>Operating Surplus for the year</u>	<u>373718</u>	<u>419619</u>
Accumulated Funds at the beginning of the year	7761195	7341576
<b><u>Accumulated Funds at end of the year</u></b>	<b><u>8134913</u></b>	<b><u>7761195</u></b>

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
BALANCE SHEET AS AT 30 JUNE 2009**

	Note	2009 \$	2008 \$
<b>Accumulated Funds</b>			
General Funds		8134913	7761195
Reserves		<u>831300</u>	<u>831300</u>
		<b><u>8966213</u></b>	<b><u>8592495</u></b>
Represented by Net Assets as follows:			
<b>Assets</b>			
<b>Current Assets</b>			
Cash	3	3196164	4552134
Members Equity Bank		1750000	-
Chifley Investment Fund		1243680	1185232
Sundry Debtors	4	<u>368124</u>	<u>400087</u>
		<u>6557968</u>	<u>6137453</u>
<b>Fixed Assets</b>			
Property, Plant & Equipment	5	<u>3582336</u>	<u>3603074</u>
<b>Total Assets</b>		<u>10140304</u>	<u>9740527</u>
<b>Current Liabilities</b>			
Creditors and Borrowings	6	259703	333302
Employee Entitlements	7	<u>178259</u>	<u>170372</u>
		<u>437962</u>	<u>503674</u>
<b>Non-Current Liabilities</b>			
Employee Entitlements	7	<u>736129</u>	<u>644358</u>
<b>Total Liabilities</b>		<u>1174091</u>	<u>1148032</u>
<b>Net Assets</b>		<b><u>8966213</u></b>	<b><u>8592495</u></b>

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
Notes to and forming Part of the Accounts  
For the Year ended 30 June 2009**

**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 2009. 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 2009 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 2009 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 2009**

	<b>2009</b>	<b>2008</b>
	\$	\$
<b><u>3 Cash at Bank and on hand</u></b>		
State Bank No 1	277009	263722
State Bank No 2	1226174	1227361
Greater Trade Union Centre	40018	134361
Workcover Grant Account	48401	52777
GTUC - Income Protection	199837	217462
Annual Leave Account	297618	924687
Petty Cash Account	8850	9600
Colonial First State Account	577942	545557
Training Fund Account	414746	424004
Long Service Leave Account	<u>105569</u>	<u>752603</u>
	<u>3196164</u>	<u>4552134</u>
<b><u>4 Sundry Debtors</u></b>		
Membership Contributions accrual	70947	109588
AWU - NSW State Union	211218	211218
Others	<u>85959</u>	<u>79281</u>
	<u>368124</u>	<u>400087</u>
<b><u>5 Property, Plant &amp; Equipment</u></b>		
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	253712	247627
Less Accumulated Depreciation	<u>(237372)</u>	<u>(230917)</u>
	<u>16340</u>	<u>16710</u>
Motor Vehicles:		
At Cost	646745	653252
Less Accumulated Depreciation	<u>(445749)</u>	<u>(431888)</u>
	<u>200996</u>	<u>221364</u>
	<u>3582336</u>	<u>3603074</u>

**AUSTRALIAN WORKERS UNION  
GREATER NSW BRANCH  
Notes to and forming Part of the Accounts  
For the Year ended 30 June 2009**

	<b>2009</b>	<b>2008</b>
	\$	\$
<b><u>6 Creditors and Borrowings</u></b>		
Tax payable – refer to GST Receivable	165218	136998
Amount owing to National Office	-	22850
Sundry Creditors	<u>94485</u>	<u>173454</u>
	<u>259703</u>	<u>333302</u>
 <b><u>7 Employee Entitlements</u></b>		
Current		
Provision for Annual Leave	<u>178259</u>	<u>170372</u>
Non-Current		
Provision for Long Service Leave	<u>736129</u>	<u>644358</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 2009 the Branch has been provided \$736129 long service leave for the entitlements of the Branch Officials and Industrial \$573,369 and Employees \$162,760. National Office accepts the responsibility for funding further \$191,068 out of the Branch subsidy for the Branch Officials and Industrial. The total amount provided for the Branch Officials and Industrial is \$764,437 and the Branch Employee including Clerical Staff is \$162,760.

**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 WORKERS UNION  
GREATER NSW BRANCH**

	<b>2009</b>	<b>2008</b>
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	4877752	4517817
Payments to suppliers	(4915947)	(4451751)
Net loss on disposal of assets	(33094)	(15049)
Interest received	177098	256683
Proceed from sale of assets	(1000)	(22999)
Other income	412569	512324
Net cash inflow/(outflow) from operating activities (Note 2)	517378	<b>797025</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Assets purchase	(101994)	(197482)
Net increase / (decrease) in cash held	452478	599543
Cash at the beginning of the financial year	5737366	5137823
Cash at the end of the financial year (Note 1)	6189844	5737366

**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	373718	419619
Adjustment for non-cash items:		
Depreciation	85638	94741
Changes in operating assets and liabilities		
Increase / (Decrease) in receivables and others	31963	32420
Increase / (Decrease) in creditors	(73599)	88703
Increase / (Decrease) in provisions	99658	161542
<b>Net cash inflow / (outflow) from operating activities</b>	<b>517378</b>	<b>797025</b>

**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:

the Organisation's state of affairs as at 30 June 2009 and its results and cash flows for the financial year ended on that date; and

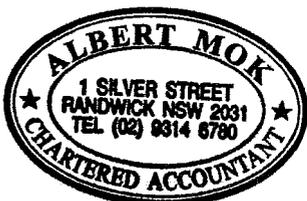
  - (a) are in accordance with applicable Accounting Standards, other mandatory professional reporting requirements; and
  - (b) all the information and explanations that under Section 253(1) of the Schedule 1B to the Workplace Relations Act 1996 I required officers of the Organisation to furnish, were 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:

*1<sup>st</sup> September 2009*



**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 2009. 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**

**Operating Report July 2008-June 2009**

**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 \$373,718.

**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: 15,423.

**Number of Employees**

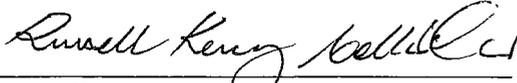
Number of employees (equivalent full time): 30 including officials and staff.

**Names of members of management committee:**

Allen, N, - ceased 31/12/08	Madden, M - ceased 31/12/08
Bali, S	Mason, C
Buhler, J	Meyer, J
Brown, K	Mitchell, E
Chapman, M	Morley, I - commenced 20/10/08
Collison, R	O'Connor, T
Farrow, P	Quirk, P
Fraser, R	Reynolds, H
Freudenreich, J	Rose, I
Fryer, H	Rumph, S
Garay, A	Ryan, C
Goring, H	Seton, G
Green, D	Thomas, I
Hambridge, P	Toner, G
Kelly, P	

**Other Information**

There is no other information that the Union considers relevant.

Signed:   
Russell Kerry Collison

Date: 31<sup>st</sup> August, 2009



# Fair Work Australia

11 August 2009

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

Dear Mr Collison,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/10055]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

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

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

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

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

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

Yours sincerely,

Steve Teece  
Research Information and Advice Team  
Fair Work Australia

**TIMELINE/ PLANNER**

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

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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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.	/ /
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(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  
or  
(b) in any other case including where the report is presented to a Committee of Management meeting\*, the report must be provided to members within 5 months of end of financial year.

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

Within 6 months of end of financial year

Within 6 months of end of financial year

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