



FAIR WORK  
AUSTRALIA

25 November 2010

Mr Russell Collison  
Secretary, Greater New South Wales Branch  
AWU  
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 2010 (FR2010/2683)**

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 15 November 2010.

The documents have been filed but I take this opportunity to draw your attention to the following details.

The report omitted the notice required under s272(5) of the Fair Work (Registered Organisations) Act 2009. That notice consists of the setting out of subsections 272(1), (2) and (3). This should be included in future reports.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch  
Fair Work Australia



4<sup>th</sup> November, 2010

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

NEW SOUTH WALES  
REGISTERED OFFICE  
GREATER NEW SOUTH  
WALES BRANCH  
ABN 70 662 384 762  
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RUSS COLLISON  
State Secretary  
Branch Secretary

Dear Sir/Madam,

**RE: THE AUSTRALIAN WORKERS' UNION, GREATER NEW SOUTH WALES  
BRANCH 2009/2010 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 31<sup>st</sup> August, 2010.

The enclosed documents were subsequently brought to an Annual General Meeting of members held on 18<sup>th</sup> October, 2010.

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 2009/2010 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 pursuant to Section 253(2)(a) of the *Fair Work (Registered Organisations) Act 2009*, and
- that the full report was provided to members on 31<sup>st</sup> August, 2010; and
- that the full report was presented to a meeting of the committee of management of the Australian Workers Union Greater NSW Branch on 30<sup>th</sup> August, 2010; in accordance with *Fair Work (Registered Organisations) Act 2009*.



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Russell Kerry Collison  
Secretary

Date: 18<sup>th</sup> October 2010

# Australian Workers Union Greater NSW Branch

## Committee of Management Statement

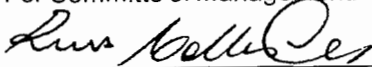
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On 30 August 2010 the Committee of Management of the Australian Workers Union Greater NSW Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting of Australian Workers Union Greater NSW Branch for the financial year ended 30 June 2010:

The Committee of Management declares in relation to the general purpose financial report that in its opinion:

1. the financial statements and notes are in accordance with the Corporations Act 2001:
  - (a) comply with Accounting Standards described in Note 1 to the financial statements and the Corporations Regulations; and
  - (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar; and
  - (c) give a true and fair view of the company's financial position as at 30 June 2010 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
2. 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.
3. during the financial year to which the general purpose financial report relates and since the end of that year:
  - (a) meetings of the Committee of Management were held in accordance with the rules of the organisation; and
  - (b) 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
  - (c) 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
  - (d) 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 have been furnished to the member or registrar; and
  - (e) in relation to Section 252(2) of the RAO Schedule the Committee of Management is unable to say that there is consistency in reporting financial records for each of the other reporting units. It is anticipated that this will be rectified in due course; and
  - (f) 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

Dated: 30 August, 2010

# Australian Workers Union Greater NSW Branch

## Statement of Income and Expenditure

For the year ended 30 June 2010

	2010	2009
	\$	\$
<b>Income</b>		
Membership contributions	4,770,401	4,839,111
Interest received	261,331	177,098
Donations received	11,500	
Profit on sale of fixed assets	2,000	
Rents received - Granville Trade Centre		2,000
Rent received - Canberra	170,763	154,701
Rent received - Dubbo	6,938	8,471
Rent received - Griffith	17,710	10,802
Refunds		15,642
OH & S Training course income	145,369	137,867
Sundry income	35,783	83,086
Total Income	<u>5,421,794</u>	<u>5,428,778</u>
<b>Expenses</b>		
Accountancy and audit expenses	15,498	29,325
Accrued annual leave	47,077	7,887
Advertising and promotion	528	1,891
Affiliation fees	150,330	95,604
Ambulance services	3,126	3,358
Bank Fees	7,928	7,142
Branch executive expenses	13,575	9,393
Commissions paid	460	709
Conferences and meeting expenses	52,270	37,923
Consulting and employment agency fees	16,014	16,150
Court filing fees	1,016	1,247
Delegate expenses	28,191	38,012
Depreciation - plant & motor vehicle	83,521	85,638
Donations	34,989	1,715
Fines & penalties	580	46,074
Functions	36,220	18,626
General expenses	15,507	27,966
Industrial relation expenses	52,508	140,631
Legal and professional fees	26,199	108,314
Loss on disposal of assets		33,094
Mortality expenses	2,160	1,440

# Australian Workers Union Greater NSW Branch

## Statement of Income and Expenditure

For the year ended 30 June 2010

	2010	2009
	\$	\$
M/V car - Insurance	6,378	19,152
M/V car - Miscellaneous	23,944	14,600
M/V car - Petrol	113,996	119,476
M/V car - Registration/CTP	5,492	25,454
M/V car - Tolls	13,773	16,718
M/V car - Services	16,918	17,369
National office - subsidy	656,589	684,151
Organiser expenses - general	22,473	29,635
Organiser expenses - overnights	15,303	20,092
Parking expenses	9,991	11,094
Postage and couriers	33,364	44,933
Printing expenses	11,644	21,687
Property expenses - Granville	107,861	175,949
Property expenses - Canberra	67,937	65,343
Property expenses - Orange		1,202
Property expenses - Griffith	8,267	17,520
Property expenses - Dubbo	20,907	58,638
Property expenses - Grafton		629
Property expenses - Tamworth		281
Property expenses - Wagga Wagga	4,026	1,178
Provision for long service leave	44,915	91,771
Rent paid - Orange	1,200	1,400
Rent paid - Tamworth	6,017	6,583
Rent paid - Wagga Wagga	9,268	9,274
Rent paid - Cobar		3,900
Rent paid - Grafton	4,160	4,160
Repairs & maintenance - computer	7,593	16,940
Repairs & maintenance - office equipmen	57,680	113,837
Sponsorship	4,895	4,545
Staff amenities	10,086	9,446
Stationery	19,906	34,589
Subscriptions	14,274	12,351
Telephone - general phone costs	39,498	42,772
Telephone - mobile phone costs	43,850	43,204
Taps Branch restructure expenses		55,075
Training & seminars	12,140	2,000
Travel & fare expenses	3,217	4,558
Wage & Salaries - Officials	1,246,465	1,262,566
Wages & Salaries - Industrial staff	272,153	215,816

## Australian Workers Union Greater NSW Branch

### Statement of Income and Expenditure

For the year ended 30 June 2010

	2010	2009
	\$	\$
Wages & Salaries - Clerical/other	487,550	477,392
Payrol, expenses - Fringe benefits tax	12,933	13,306
Payroll expenses - Payroll tax	122,876	104,938
Payroll exp - Industrial special risk	8,817	12,633
Employee's benefit exp- salary sacrifice	198,950	197,808
Superannuation	238,945	246,680
Workers compensation	20,023	10,276
Total Expenditure	<u>4,613,973</u>	<u>5,055,060</u>
<b>Operating Surplus for the year</b>	<b><u>807,821</u></b>	<b><u>373,718</u></b>

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# Australian Workers Union Greater NSW Branch

Balance Sheet As At 30 June 2010

	Note	2010 \$	2009 \$
<b>Current Assets</b>			
Cash assets	3	6,467,375	6,189,844
Receivables	4	573,581	368,124
<b>Total Current Assets</b>		<b>7,040,956</b>	<b>6,557,968</b>
<b>Non-Current Assets</b>			
Other financial assets	5	304,800	
Property, plant and equipment	6	3,778,860	3,582,336
<b>Total Non-Current Assets</b>		<b>4,083,660</b>	<b>3,582,336</b>
<b>Total Assets</b>		<b>11,124,616</b>	<b>10,140,304</b>
<b>Current Liabilities</b>			
Payables	7	267,608	94,485
Current tax liabilities	8	76,594	165,218
Employee Entitlements	9	225,336	178,259
<b>Total Current Liabilities</b>		<b>569,539</b>	<b>437,962</b>
<b>Non-Current Liabilities</b>			
Employee Entitlements	9	781,044	736,129
<b>Total Non-Current Liabilities</b>		<b>781,044</b>	<b>736,129</b>
<b>Total Liabilities</b>		<b>1,350,582</b>	<b>1,174,091</b>
<b>Net Assets</b>		<b>9,774,034</b>	<b>8,966,213</b>
<b>Accumulated Funds</b>			
Reserves		831,300	831,300
General Funds		8,942,734	8,134,913
<b>Total Accumulated Funds</b>		<b>9,774,034</b>	<b>8,966,213</b>



# Australian Workers Union Greater NSW Branch

Notes to the Financial Statements

For the year ended 30 June 2010

2010

2009

## Note 3: Cash assets

Bank accounts:

Cash at bank - Account No 1	139,946	277,009
Cash at bank - Account No 2	1,209,415	1,226,174
Cash at bank - Greater Union Centre	168,392	40,018
Cash at bank - Workcover Grant Account	11,523	48,401
Cash at bank - GTUC Income Protection	229,306	199,837
Cash at bank - Annual Leave Account	563,556	297,618
Other cash items:		
Cash at bank - Colonial First State Acc	441,355	577,942
Cash at bank - Training Fund Account	429,254	414,746
Cash at bank - Long Service Leave Acc	200,259	105,569
Members Equity Bank	1,750,000	1,750,000
Chifley Investment Fund	1,315,519	1,243,680
Petty Cash Account	8,850	8,850
	<u>6,467,375</u>	<u>6,189,844</u>

## Note 4: Receivables

Current

Members Contributions accrual	183,893	70,947
AWU - NSW State Union	211,218	211,218
Sundry	178,470	85,959
	<u>573,581</u>	<u>368,124</u>

## Note 5: Other Financial Assets

Non-Current

Shares in other companies - at cost  
- Chifley Financial Services Limited

304,800	
<u>304,800</u>	
<u>304,800</u>	

## Australian Workers Union Greater NSW Branch

Notes to the Financial Statements

For the year ended 30 June 2010

	2010	2009
<b>Note 6: Property, Plant and Equipment</b>		
Freehold land and buildings:		
- Granville Property at independent valuation	3,000,000	3,000,000
- Griffith Property at independent valuation	365,000	365,000
	<u>3,365,000</u>	<u>3,365,000</u>
Office equipment, Furniture & fittings:		
- At cost	432,348	253,712
- Less: Accumulated depreciation	(258,553)	(237,372)
	<u>173,795</u>	<u>16,340</u>
Motor vehicles:		
- At cost	748,154	646,745
- Less: Accumulated depreciation	(508,089)	(445,749)
	<u>240,065</u>	<u>200,996</u>
	<u><b>3,778,860</b></u>	<u><b>3,582,336</b></u>

### Note 7: Payables

Unsecured:

- Sundry creditors	267,608	94,485
	<u>267,608</u>	<u>94,485</u>
	<u><b>267,608</b></u>	<u><b>94,485</b></u>

### Note 8: Tax Liabilities

Current

GST payable	76,594	165,218
	<u>76,594</u>	<u>165,218</u>

## Australian Workers Union Greater NSW Branch

Notes to the Financial Statements

For the year ended 30 June 2010

2010

2009

### Note 9: Employee Entitlements

Current

Provision for Annual Leave*	<u>225,336</u>	<u>178,259</u>
	<u><b>225,336</b></u>	<u><b>178,259</b></u>

Non Current

Provision for Long Service Leave*	<u>781,044</u>	<u>736,129</u>
	<u><b>781,044</b></u>	<u><b>736,129</b></u>

\* Aggregate employee entitlements liability

	1,006,379	914,388
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# Australian Workers Union Greater NSW Branch

## Statement of Cash Flows

For the year ended 30 June 2010

	2010	2009
	\$	\$
<b>Cash Flow From Operating Activities</b>		
Receipts from members	4,953,007	4,877,752
Payments to Suppliers and employees	(4,330,017)	(4,915,947)
Interest received	261,331	177,098
Net loss on disposal of assets	(4,330,017)	(33,094)
Proceeds from sale of assets	(4,330,017)	(1,000)
Other income	(23,944)	412,569
Net cash provided by (used in) operating activities (note 2)	<u>860,376</u>	<u>517,378</u>
<b>Cash Flow From Investing Activities</b>		
Payment for:		
Shares in other companies	(304,800)	
Payments for property, plant and equipment	(280,045)	(101,994)
Proceeds from disposal of:		
Proceeds from sale of property	<u>2,000</u>	
Net cash provided by (used in) investing activities	<u>(582,845)</u>	<u>(101,994)</u>
Net increase (decrease) in cash held	277,531	452,478
Cash at the beginning of the year	<u>6,189,844</u>	<u>5,737,366</u>
Cash at the end of the year (note 1)	<u><u>6,467,375</u></u>	<u><u>6,189,844</u></u>

The accompanying notes form part of these financial statements.

# Australian Workers Union Greater NSW Branch

## Statement of Cash Flows

For the year ended 30 June 2010

2010

2009

### 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.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash at bank - Account No 1	139,946	277,009
Cash at bank - Account No 2	1,209,415	1,226,174
Cash at bank - Greater Union Centre	168,392	40,018
Cash at bank - Workcover Grant Account	11,523	48,401
Cash at bank - GTUC Income Protection	229,306	199,837
Cash at bank - Annual Leave Account	563,556	297,618
Cash at bank - Colonial First State Acc	441,355	577,942
Cash at bank - Training Fund Account	429,254	414,746
Cash at bank - Long Service Leave Acc	200,259	105,569
Members Equity Bank	1,750,000	1,750,000
Chifley Investment Fund	1,315,519	1,243,680
Petty Cash Account	8,850	8,850
	<u>6,467,375</u>	<u>6,189,844</u>

### Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Surplus/Deficit

Operating surplus for the year	807,821	373,718
Depreciation	83,521	85,638
(Profit)/Loss on sale of property, plant and equipment	(2,000)	
Changes in assets and liabilities		
(Increase) decrease in receivables and others	(205,457)	31,963
Increase (decrease) in other creditors	84,499	(73,599)
Increase (decrease) in provisions	91,992	99,658
<b>Net cash provided by operating activities</b>	<u><b>860,376</b></u>	<u><b>517,378</b></u>

The accompanying notes form part of these financial statements.

**Australian Workers Union Greater NSW Branch**  
Statement of Changes in Equity for the year ended 30 June 2010

	Note	2010 \$	2009 \$
Total equity at the beginning of the year		8,966,213	8,592,495
Operating surplus for the year		<u>807,821</u>	<u>373,718</u>
<b>Total Equity at the end of the year</b>		<b><u>9,774,034</u></b>	<b><u>8,966,213</u></b>

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The accompanying notes form part of these financial statements.

**Australian Workers Union Greater NSW Branch**  
Independent Auditor Report

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## Scope

I have audited the financial accounts of the Australian Workers Union Greater NSW Branch for the year ended 30 June 2010. 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 the financial accounts in order to express an opinion on it to the members of the organisation.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free from 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 whether, in all material respects, the financial accounts are presented fairly 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.

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

## Independence

In accordance with ASIC Class Order 05/83, I declare to the best of my knowledge and belief that the auditor's independence declaration has not changed as at the date of providing my audit opinion.

## Audit opinion

In my opinion, the financial report of Australian Workers Union Greater NSW Branch is in accordance with:

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 Schedule 1B of 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 2010 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 Schedule 1B to the Workplace Relations Act 1996, where I required officers of the organisation to furnish information the information was provided.
3. in my opinion the general purpose financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule.
4. the Corporations Act 2001, including:
  - (a) giving a true and fair view of the company's financial position as at 30 June 2010 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
5. other mandatory professional requirements to the extent described in Note 1.

**Australian Workers Union Greater NSW Branch**

**Independent Auditor Report**

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Signed on 30 August, 2010:



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Alan Fraser Lovett - Registered Company Auditor



**The Australian Workers' Union  
Greater New South Wales Branch - ABN 70 662 384 762**

**Operating Report July 2009 - June 2010**

**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 during the financial year.

**Operating Results**

The net surplus for the financial year amounted \$807,821.

**Significant Change in State of 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 the *Fair Work (Registered Organisations) Act 2009*.

**Membership of Superannuation Scheme**

Secretary R K Collison is a trustee of FTC (First State Superannuation Trustees Corporation) and Industrial Officer V F Falconer was previously a trustee of ASSET (Australian Superannuation Savings Employees Trust) up until 3<sup>rd</sup> July, 2009.

**Number of Members**

Number of persons in register of members: 14,619.

**Number of Employees**

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

**Names of members of management committee:**

Bali, S	Mason, C
Buhler, J	Meyer, J
Brown, K	Mitchell, E
Collison, R	Morley, I
Dawson, G	O'Connor, T
Falconer, V	O'Neill, R
Farrow, P	Quirk, P
Fraser, R	Rumph, S
Freudenreich, J	Ryan, C
Fryer, H	Ryan, S
Garay, A	Scott, J
Goring, H	Seton, G
Hambridge, P	Thomas, I
Heaney, L	Thomas, R
Hillary, R	Toner, G
Kelly, P	

**Other Information**

There is no other information that the Union considers relevant.

Signed:



Russell Kerry Collison

Date:

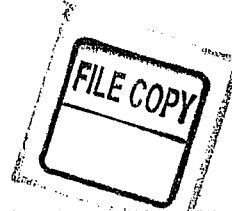
30<sup>th</sup> August 2010

27 July 2010



FAIR WORK  
AUSTRALIA

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



Dear Mr Collison,

**Re: Lodgement of Financial Statements and Accounts – The Australian Workers' Union, Greater New South Wales Branch – for year ending 30 June 2010 (FR2010/2683)**

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

The documents you must lodge include:

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

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise *provide your members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to *present the completed documents to an eligible meeting(s)* (either of the members or of the committee of management). Note that this meeting is distinct from any initial committee meeting convened to prepare, sign or otherwise approve pre-audited documents.

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

Yours sincerely,

Stephen Kellett

Statutory Services Branch