

**The Australian Workers' Union of Employees, Queensland.
The Australian Workers' Union, Queensland Branch.**

Call: 07 3221 8844
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Office: Level 12, 333 Adelaide Street, Brisbane
Email: secretary@awu.org.au
Address all correspondence to the Secretary



4 March, 2003

The Industrial Registrar
Australian Industrial Relations Commission
GPO Box 5795
BRISBANE. 4001

Dear Sir

Re: FINANCIAL ACCOUNTS – THE AUSTRALIAN WORKERS' UNION

In accordance with Section 280 of the Workplace Relations Act 1996, please find enclosed copy of the Financial Accounts of The Australian Workers' Union, Queensland Branch, for the year ended 30 June 2002, which were presented at the Branch Executive Meeting on February 18, 2003.

I hereby certify that these documents lodged are copies of the documents presented to such meeting.

Set out below please find resolution carried at such meeting:-

“Section 279 Copies of report and audited accounts to be provided to members and presented to meetings.”


Moved: T. Jeffers

“That in accordance with the above provisions of the Workplace Relations Act 1996, the Financial Accounts for the year ending June 30, 2002, have been provided to members via The Worker, and having met those requirements this Branch Executive now confirms the Accounts.”

Seconded: D. Watson

CARRIED

Yours faithfully


W P LUDWIG
BRANCH SECRETARY



**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2002

THE AUSTRALIAN WORKERS' UNION, QUEENSLAND BRANCH

OFFICERS 2001/02 AS AT 30 JUNE 2002

President	B K Meiklejohn
as at 23/8/02 President	G J Ryan
Vice Presidents	R Harris
	T Jeffers
Branch Secretary	W P Ludwig
Central District Secretary, Bundaberg	K L Ballin
Southern District Secretary, Brisbane	B K Meiklejohn
as at 23/8/02 Southern District Secretary, Brisbane	G J Ryan
South Western District Secretary, Toowoomba	G J Ryan
as at 23/8/02 South Western District Secretary, Toowoomba	D Watson
Western District Secretary, Longreach	W J Paton
as at 23/8/02 Western District Secretary, Longreach	T Sullivan
Northern District Secretary, Townsville	R H Boscacci
Far Northern District Secretary, Cairns	E J Brischke
Metals and Construction District	F Chambers



Alexander Partners

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE AUSTRALIAN WORKERS' UNION, QUEENSLAND BRANCH

SCOPE

We have audited the accompanying accounts, being a special purpose financial report of the Australian Workers' Union, Queensland Branch ("Branch") for the year ended 30 June 2002 as set out on pages 4 to 14. The Committee of Management ("Committee") is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to meet the requirements of the Workplace Relations Act 1996 as amended ("Act") and are appropriate to meet the needs of the members. We have conducted an independent audit of the accounts in order to express an opinion on it to the members of the Branch. No opinion is expressed as to whether the accounting policies used and described in Note 1 are appropriate to meet the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the Committee's financial reporting requirements under the Act and under the Branch's Rules. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts and the evaluation of the accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects, the financial report is presented fairly in accordance with the Workplace Relations Act 1996 as amended and the accounting policies described in Note 1 to the financial statements so as to present a view which is consistent with our understanding of the Branch's position, and performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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

AUDIT OPINION

In our opinion:

- (i) the accounts of the Branch are drawn up so as to give a true and fair view of:
 - (a) the financial affairs as at 30 June 2002;
 - (b) the income and expenditure and the results for the year ended 30 June 2002 in accordance with Section 273 of the Workplace Relations Act 1996 as amended; and
 - (c) in accordance with Australian Accounting Standards to the extent described in Note 1 to the financial statements;
- (ii) the Branch has kept satisfactory accounting records in relation to the year including:
 - (a) records of the sources and nature of the income of the Branch (including income from members); and
 - (b) records of the nature and purpose of expenditure of the Branch; and
- (iii) all the information and explanations that, under s276 (2) officers or employees of the Branch were required to provide have been provided.

HIGHLIGHT OF MATTERS

Without qualification to the opinion expressed above, attention is drawn to the following matters:

- (a) as explained in Note 1(a) there is an unrecorded Branch liability of \$3,690,465 in respect of the amount which may be owing by the Branch to the State Union which may offset the amount owing by the State Union to the Branch; and
- (b) Note 9 to the financial statements discloses that the Branch has an unrecorded liability for Long Service Leave of \$975,275. This amount has been accounted for within the AWU National Office financial statements. However responsibility for its payment resides with the Branch.



ALEXANDER PARTNERS
Chartered Accountants



AD FRASER
Partner

Brisbane
Dated

18 November, 2002

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

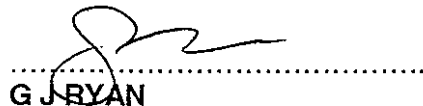
COMMITTEE OF MANAGEMENT CERTIFICATE

We, WILLIAM PATRICK LUDWIG and GARRY JOHN RYAN being two members of the Committee of Management ("Committee") of the Australian Workers' Union Queensland Branch ("Branch") do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) in the opinion of the Committee, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2002;
- (ii) in the opinion of the Committee, meetings of the Committee were held during the year ended 30 June 2002 in accordance with the rules of the Branch;
- (iii) to the knowledge of any member of the Committee, there have been no instances during the financial year to which the attached accounts relate, where records of the Branch or other documents, (not being documents containing information made available to a member of the Branch under sub-section 274(2) of the Workplace Relations Act 1996 as amended ("Act")), or copies of those records or other documents, or copies of the rules of the Branch have not been made available, to members of the Branch in accordance with the Act, the Regulations thereto, or the rules of the Branch, as the case may be; and
- (iv) in relation to the accounts (including the Auditor's Report) in respect of the year ended 30 June 2001 the Branch has complied with sub-sections 279(1) and 279(6) of the Act, by providing to members and presenting to meetings the accounts of the Branch, to which are attached:
 - (1) The Consolidated Accounts of the Australian Workers' Union, Queensland Branch and The Australian Workers' Union of Employees, Queensland for the year ended 30 June 2001; and
 - (2) The accounts of The Australian Workers' Union of Employees, Queensland, for the year ended 30 June, 2001.

Members who did not attend the meetings were provided with the audited "Summary of the Combined Financial Accounts for the year ended 30 June 2001".


.....
W P LUDWIG


.....
G J RYAN

Brisbane
Dated

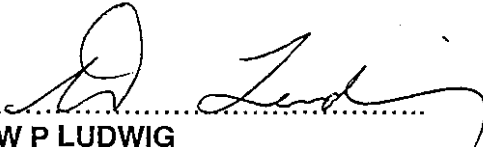
18 December, 2002

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

ACCOUNTING OFFICER'S CERTIFICATE

I, WILLIAM PATRICK LUDWIG, being the Accounting Officer of The Australian Workers' Union, Queensland Branch ("Branch") hereby state that in my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch at 30 June 2002;
- (ii) a record has been kept of all monies paid by, or collected from members of the Branch, and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the Branch;
- (iii) before expenditure was incurred by the Branch approval of the incurring of the expenditure was obtained in accordance with the rules of the Branch;
- (iv) with regard to funds of the Branch raised by compulsory levies or voluntary contributions from members, on any fund other than the General Fund operated in accordance with the rules of the Branch, no payments were made out of any such fund for a purpose other than the purpose for which the fund was operated and if any such payment was so made it was approved in accordance with the rules of the Branch;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the Branch, were granted to persons holding office in the Branch; and
- (vi) the register of members of the Branch was maintained in accordance with the Workplace Relations Act 1996 as amended.


.....
W P LUDWIG

Brisbane
Dated

18 November, 2002

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
INCOME			
Membership Contributions – Metals And Construction members	1(a)	966,663	790,880
Membership Contributions – Other members	1(a)	7,267,869	6,985,116
Interest		3,318	3,629
Wage Recoveries		22	-
Total Income		<u>8,237,872</u>	<u>7,779,625</u>
EXPENDITURE			
AWU Head Office			
• Administration Contributions		815,338	719,866
• 2% Special Payment		161,714	143,919
• Bereavement Grant Fund		79,237	78,435
Employee Entitlements			
• Long Service Leave	1(b)(iv)	433	81,364
• Sick Leave	1(b)(iv)	(8,825)	11,073
• Annual Leave	1(b)(iv)	104,235	(192,301)
Fringe Benefits Tax		26,139	12,444
Payroll Tax		203,872	242,187
Salaries & Allowances			
• Elected Officials	10	1,262,445	1,454,486
• Other		2,135,281	2,556,425
Superannuation		893,889	970,407
Workplace Health and Safety Expenses		-	1,276
Workers Compensation		25,310	11,812
Total Expenditure		<u>5,699,068</u>	<u>6,091,393</u>
OPERATING SURPLUS/(DEFICIT)		<u>2,538,804</u>	<u>1,688,232</u>
Less Significant Items	2	2,538,804	1,688,232
Surplus (Deficiency) for Year		-	-
General Funds at the beginning of the financial year		3,819,264	3,819,264
Net surplus/(deficit)		-	-
General Funds at the end of the financial year		<u>3,819,264</u>	<u>3,819,264</u>

The accompanying notes form part of these financial statements.

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**BALANCE SHEET
AS AT 30 JUNE 2002**

	Note	2002 \$	2001 \$
NON CURRENT ASSETS			
Receivables	5	<u>5,173,666</u>	<u>4,894,337</u>
TOTAL NON CURRENT ASSETS		<u>5,173,666</u>	<u>4,894,337</u>
TOTAL ASSETS		<u>5,173,666</u>	<u>4,905,065</u>
CURRENT LIABILITIES			
Accrued Expenses		216,142	43,386
Provisions	6	<u>1,138,260</u>	<u>1,042,415</u>
TOTAL CURRENT LIABILITIES		<u>1,354,402</u>	<u>1,085,801</u>
TOTAL LIABILITIES		<u>1,354,402</u>	<u>1,085,801</u>
NET ASSETS		<u>3,819,264</u>	<u>3,819,264</u>
ACCUMULATED FUNDS			
General Fund		<u>3,819,264</u>	<u>3,819,264</u>

The accompanying notes form part of these financial statements.

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES AND METHODS

(a) Accounting Policies

In August 1995, the high court determined certain issues concerning the legal status of the State registered unions in *McJannet and Ors v White and Ors*. It now appears to be beyond doubt that the State Union is a separate legal entity from the Branch and it is not appropriate to continue to allocate fixed assets to each entity on an arbitrary division as has been done in previous years.

Accordingly, investigations were undertaken in light of the legal position explained in *McJannet v White*. As a result fixed assets have been recorded in the accounts of the entity which is determined to be the rightful owner.

As of and including the year ended 30 June 1999 all fixed assets have been recorded in the accounts of the State Union. Based on the advice of Counsel it has been determined that:

- the State Union contributed the funds to acquire the fixed assets; and
- notwithstanding that some title deeds are held in the name of Branch, fixed assets, notably land and buildings, ought not to have been recorded in the name of Branch. That is, the State Union has been determined as the rightful owner of those assets.

Accordingly those assets which at 30 June 1996 had a net written down value of \$1,751,633 were written off as at 30 June 1998. As at 30 June 1996 assets approximating \$4.8m were transferred from Branch to the State Union. The consideration for this transfer was a loan account owed by the State Union to Branch. As disclosed in Note 8 to the accounts there was an (unrecorded) Contingent Liability which offset the then loan from Branch to the State Union of \$2.6m. The loan of \$4,785,970 arising out of the transfer of assets as at 30 June 1996 has been partly written off in the years ended 30 June 1997 and 1998. It is likely that the balance of this loan of \$3,690,465 will be written off. However that decision will be reviewed on an annual basis, by Executives of the Branch and State Unions.

As a consequence of the changes required to the accounting records of the two organisations to achieve separate accounts, the State Union has received in the first instance all membership monies paid (except those received on behalf of Metals and Construction District) to the combined organisations, as all members of the combined organisations in Queensland (apart from Metals and Construction District members) are eligible and are considered to be members of the State Union. However, the State Union has transferred to the Branch the membership dues of all members who are also eligible to be members of the Branch in order that these members may maintain financial membership in both organisations. Since the making of the current Agreement under S.202 of the previous Industrial Relations Act 1988, the transfer has involved all members of the State Union, as all such members are now eligible to be members of the Branch.

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES AND METHODS (cont.)

With the exception of salaries and allowances (both for elected officials and other staff) and all expenditure related to salaries and allowances (payroll tax, fringe benefits tax, superannuation, workers' compensation, provisions for long service leave and annual leave etc.), all operating expenditure has been charged to the State Union, although much of the operating expenditure is the responsibility of the Branch in accordance with arrangements between the parties. Salaries and Allowances and all related expenditure are paid by the Branch. Any Surplus or Deficiency of income over expenditure by the Branch after the foregoing transactions is then transferred to the State Union by way of "Contribution to" or "Reimbursement from" the State Union, in acknowledgement of the initial transfer of membership funds, and the payment by the State Union of expenses referred to above.(refer Note 2)

(b) Accounting Methods

These accounts are regarded as a special purpose financial report. The Branch Executive has determined that the Branch is not a reporting entity. Accordingly there is no requirement to apply accounting concepts or standards in the preparation and presentation of these accounts. These accounts have been prepared in order to satisfy the reporting obligations of the Workplace Relations Act 1996 (as amended).

The following Australian Accounting Standards have been applied in the preparation of these accounts:

- AAS5 – Materiality;
- AAS6 – Accounting Policies; and
- AAS8 – Events Occurring After Reporting Date.

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The accounts are also prepared on an accruals basis. They are based on historic cost and do not take into account changing money values or, except were specifically stated, current valuations of non current assets.

The following specific accounting policies have been adopted in the preparation of these accounts. They are consistent with the policies of the prior period, unless otherwise stated:

(i) Comparatives

Comparative figures have been reclassified where appropriate in order to comply with the presentation adopted in the 2001 year.

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES AND METHODS (cont.)

(ii) Income Tax

The Union is exempt from income tax by virtue of Section 50-15 of the Income Tax Assessment Act 1997.

(iii) Acquisition of Non Current Assets

The cost method of accounting is used for all acquisitions of assets regardless of whether shares or other assets are acquired. Cost is determined as the fair value of the assets given up at the date of acquisition plus costs incidental to the acquisition.

(iv) Employee Entitlements

Provision has been made in the financial statements for employees' annual leave, long service leave and sick leave entitlements on the following basis:

Annual Leave

Annual leave has been provided for as the estimated accrued entitlements of all employees on the basis of each employee's terms of employment.

Long Service Leave

Provision for employee benefits in the form of long service leave has been made for the estimated accrued entitlements of clerical employees only. Long service leave for industrial Advocates and Officials is administered by the Australian Workers Union Head Office and no longer appears in the Branch financial statements. However, in previous years Long Service Leave for Officials was paid by Head Office. To assist with funding this liability, all branches of the Union paid 2% of membership contributions. During the 1997/98 financial year payments by branches to the Head Office Long Service Leave fund were suspended. Payments of Officials for Long Service Leave are being borne by the respective branch of the union in which the official normally resides.

Sick Leave

Sick leave has been provided for as the estimated accrued entitlement vesting to an employee in accordance with the requirements of the terms of employment.

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
NOTE 2: SIGNIFICANT ITEMS			
(i) Contribution to State Union Administration Costs (note 1(a))		<u>2,538,804</u>	<u>1,688,232</u>

**NOTE 3: WORKPLACE RELATIONS ACT 1996
("ACT") – SECTION 274(4)**

In accordance with the provisions of section 274(4) of the Act, attention is drawn to section 274(1), (2) and (3) which provides as follows:-

Section 274 (1)

A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

Section 274 (2)

An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

Section 274 (3)

A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

NOTE 4: CURRENT ASSETS – RECEIVABLES

AWU Head Office

• Expenses Refunded	<u>-</u>	<u>10,728</u>
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**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
NOTE 2: SIGNIFICANT ITEMS			
(i) Contribution to State Union Administration Costs (note 1(a))		<u>2,538,804</u>	<u>1,688,232</u>

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("ACT") – SECTION 274(4)**

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NOTE 4: CURRENT ASSETS – RECEIVABLES

AWU Head Office

• Expenses Refunded	<u>-</u>	<u>10,728</u>
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**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
NOTE 5: NON CURRENT ASSETS – RECEIVABLES			
Loan Account - the State Union	8	<u>5,173,666</u>	<u>4,894,337</u>
 NOTE 6: CURRENT LIABILITIES – PROVISIONS			
Provision for Annual Leave	1(b)(iv)	698,646	594,411
Provision for Long Service Leave	1(b)(iv)	379,554	379,120
Provision for Sick Leave	1(b)(iv)	60,060	68,884
		<u>1,138,260</u>	<u>1,042,415</u>
 NOTE 7: LOAN – AUSTRALIAN WORKERS UNION OF EMPLOYEES QUEENSLAND			
<p>The entire amount of the loan owing by the State Union to Branch arises from the transfer of assets from Branch to the State Union. It is offset by a contingent amount owing from Branch to the State Union of \$3,690,465. At balance date this contingent liability has not been recognised. The Committee of Management of the Branch will consider writing off and/or offsetting these loans. However there has been no formal resolution as at the date of these accounts to confirm this intention.</p>			
		<u>5,173,666</u>	<u>4,894,337</u>
 NOTE 9: CAPITAL COMMITMENTS & CONTINGENCIES			
(a) Capital Commitments			
There were no capital commitments at balance date.			
(b) Contingent Liabilities			
There were no contingent liabilities apart from:			
(i) Loan from State Union	1, 8	<u>3,690,465</u>	<u>3,690,465</u>

**THE AUSTRALIAN WORKERS' UNION
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

Note	2002 \$	2001 \$
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(ii) Long Service Leave – officials
As disclosed in Note 1(b) Long Service Leave entitlements of Industrial Advocates and Officials is administered by the AWU Head Office. However, a decision has been taken at National Executive level requiring Branches to take responsibility for Long Service Leave accruals of their industrial Advocates and Officers. At balance date the amount of this potential liability was \$975,275 (2001:\$397,685).

NOTE 10 – OFFICERS' REMUNERATION

The Union's officers were remunerated in the following bands for the year ended 30 June 2002:

	No of Officers	No . of Officers
\$10,001 to \$20,000	-	-
\$20,001 to \$30,000	-	-
\$30,001 to \$40,000	-	-
\$40,001 to \$50,000	-	1
\$50,001 to \$60,000	-	13
\$60,001 to \$70,000	12	7
\$70,000 to \$80,000	7	2
\$80,000 to \$90,000	5	-
\$100,000 to \$110,000	-	*1
\$140,000 to \$150,000	-	*1

* These officers terminated their employment during the year. The above remuneration for these officers includes the termination payment paid upon cessation.

**Includes a termination payment made to a former employee of the Union during the year.

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Brisbane 4000
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**W P LUDWIG – SECRETARY
The Australian Workers' Union
of Employees, Queensland
Branch Secretary – The Australian
Workers' Union, Queensland
Branch**

FAX

To: A.I.R.C.

Attention: Belinda Penna

From: Elaine

Fax: 02 938 06990

Date: 14/3/03

Pages one

SUBJECT: FINANCIAL ACCOUNTS OF THE AWU

COMMENTS:

With reference to letter sent by this Union on 4 March, 2003, enclosing copy of the Financial Accounts of The Australian Workers' Union, Queensland Branch, for year ending 30 June, 2003, I now wish to confirm that the accounts referred to were sent in the Summer edition of The Worker from this office on Tuesday, 7 January, 2003.

**Regards,
Elaine
PA to Bill Ludwig**



AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

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

Mr W P Ludwig
Branch Secretary
Queensland Branch
The Australian Workers' Union
GPO Box 88
BRISBANE QLD 4001

Dear Mr Ludwig

**Re: Lodgement of Financial Documents for the Queensland Branch for the
Year Ending 30 June 2002 (FR2002/602)**

Receipt is acknowledged of your letter dated 4 March 2003 and the enclosed financial statements and documents for the Queensland Branch of the Australian Workers' Union. The documents were lodged in the Registry on 5 March 2003.

Following the receipt of your facsimile of 14 March 2003 clarifying the date that the Summer edition of The Worker was supplied to the members, the financial documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

14 March 2003