



14 January 2019

Mr Steven Baker
Secretary
The Australian Workers' Union, Queensland Branch
333 Adelaide Street
BRISBANE QLD 4000

via email: secretary@awu.org.au
michael.georghiou@hanrickcurran.com.au
m.goodey@awu.org.au

Dear Mr Baker,

The Australian Workers' Union Queensland Branch Financial Report for the year ended 30 June 2018 - [FR2018/203]

I acknowledge receipt of the financial report for the year ended 30 June 2018 for the Australian Workers' Union Queensland Branch (**the reporting unit**). The financial report was lodged with the Registered Organisations Commission (**the ROC**) on 6 December 2018. I also acknowledge the lodgement of an amended loans, grants and donations statement on 16 October 2018 which replaces the document lodged with the ROC on 11 September 2018.

The financial report has now been filed.

You are not required to take any further action in respect of the report lodged. I make the following comments to assist you when you next prepare a financial report. The ROC will confirm these matters have been addressed prior to filing next year's report.

References to legislation and the ROC

Following the enactment of the *Fair Work (Registered Organisations) Amendment Act 2016*, the ROC is the new regulator for registered organisations, with effect from 1 May 2017. All references to the Fair Work Commission and General Manager must be changed to the Registered Organisations Commission and Commissioner except in relation to declaration (e)(vi) in the committee of management statement.

I note that in the committee of management statement item (b) refers to the Fair Work Commission instead of the Registered Organisations Commission and item (e)(v) refers to the General Manager instead of the Commissioner.

Note 8 *Section 272 Fair Work (Registered Organisations) Act 2009* in the general purpose financial report also refers to the Fair Work Commission instead of the Registered Organisations Commission.

Auditor's Report

Audit scope - officer's declaration statement

Australian Auditing Standard ASA 700 *Forming an Opinion and Reporting on a Financial Report* paragraph 24(c) requires the auditor's statement to list the elements of the general purpose financial report. In the lodged auditor's report reference is made to an officer's declaration statement, however an officer's declaration statement was not included in the copy of the documents lodged with the ROC.

Please ensure in future years that only those statements which formed part of the auditor's scope are identified in the auditor's report.

Notes to the financial statement

Summary of Significant Accounting Policies

Under Note 1(b) *Going Concern*, reference is made to Note 11 *Cash Flow Information*. The reference should be to Note 10 *Events Occurring After the Reporting Date*.

Activities under reporting guidelines not disclosed

Item 21 of the reporting guidelines states that if any of the activities identified within items 10-20 of the reporting guidelines have not occurred in the reporting period, a statement to this effect must be included either in the financial statements, the notes or in the officer's declaration statement.

The general purpose financial report contained nil activity information for all prescribed reporting guideline categories except the following:

- Item 12 - acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission;
- Item 13(c) – receive revenue via compulsory levies;
- Item 17(a) – have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch;
- Item 17(b) - transfer to or withdraw from a fund (other than the general fund), asset or controlled entity;
- Item 17(c) – have moneys from a fund or account been invested in assets; and
- Item 20 - make a payment to a former related party of the reporting unit

Reporting Requirements

The ROC website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the s.253 reporting guidelines and a model set of financial statements. The ROC recommends that reporting units use these model financial statements to assist in complying with the RO Act, the s.253 reporting guidelines and Australian Accounting Standards. Access to this information may be obtained via [this link](#).

If you have any queries regarding this letter, please contact me on 03) 9603 0731 or by email at joanne.fenwick@roc.gov.au.

Yours sincerely



Joanne Fenwick
Financial Reporting Specialist
Registered Organisations Commission

**STRONGER
TOGETHER**

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6th December 2018

Dear Madam,

**The Australian Workers' Union , Queensland Branch
Financial Statements for the year ended 30th June 2018.**

Please find enclosed the above accounts for filing.

Yours Faithfully

Steve Baker
Branch Secretary
AWU Queensland Branch

Secretary: Steve Baker

The Australian Workers' Union, Queensland Branch

ABN: 95 939 872 984

Financial Statements

For the Year Ended 30 June 2018

The Australian Workers' Union, Queensland Branch

ABN: 95 939 872 984

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Designated Officer's Certificate

30 June 2018

I, Stephen Kenneth Baker being the Acting Secretary of The Australian Workers' Union, Queensland Branch (Branch), do hereby certify that:

- (a) the documents lodged herewith are copies of the full report for The Australian Workers' Union Queensland Branch for the period ended 30 June 2018 referred to in section 268 of the *Fair Work (Registered Organisations) Act 2009*; and
- (b) the full report was provided to members of the Branch on 30 November 2018; and
- (c) the full report was presented to a meeting of the Committee of Management on 30 November 2018, in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.



Stephen Kenneth Baker
Acting Secretary

Date 30/11/18

Brisbane, Queensland

Report Required under Subsection 255(2A)
30 June 2018

The Committee of Management Presents the expenditure report as required under subsection 255(2A) on the reporting Unit for the year ended 30th June 2018.

Descriptive

Categories of expenditures	2018	2017
	\$	\$
Operating costs	-	116,309
Legal costs	-	2,357
Remuneration and other Employment Related Employees Costs	-	-
Advertising	-	-
Donations to Political Parties	-	-

Operating Report

30 June 2018

The Committee of Management (**Committee**) presents the Branch report for the financial year ended 30 June 2018.

Names of members of the Committee

The following were members of the Committee for the entire reporting period unless otherwise indicated.

Mr B Swan (Chairman)

Mr T Spence

Mr K Ballin

Mr P Craig

Ms M Chambers

Mr T Cross

Ms T Sharpe

Mr D Fixter

Mr B Harding

Mr S Baker

Ms M Chisholm Appointed 24th August 2017

Ms N Tuitasi Appointed 24th August 2017

All the members above are elected officers of the Branch conducted in accordance with the provisions of the *Fair Work (Registered Organisations) Act 2009* and the rules of the organisation.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The principal activities of the Branch continued to be branch activities 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 workplace health and safety, workplace organising, recruitment and public promotion of the interests of members. The branch continued to apply these activities during the year.

The branch closed its bank account during the year and repaid the surplus contributions received to AWUEQ.

Results

The results of the Branch show that the Branch made a small loss for the financial year. There was no income received from national level and bank charges were the main expenses during the year.

Significant changes in financial affairs

The Branch made a loss for the year of \$928. With this exception, there were no other significant changes to the financial affairs of the Branch during the year.

Right of members to resign

The right of Union members to resign from the Queensland Branch is set out in Rule 14 of The Australian Workers' Union Rules as registered under the *Fair Work (Registered Organisations) Act 2009* which states as follows:

1. A member may resign membership of the Union by notice in writing. Notice addressed to an Officer of the relevant Branch of the Union must be signed by the member and provided to the Union by mail, facsimile, email or in person.
2. A notice of resignation that has been received by an Officer of the Branch of the Union is not invalidated by reason of the fact that it has not been addressed and delivered in accordance with sub-rule (1) if the member is informed in writing by the Union that the resignation has been accepted.
3. Resignation or notice of resignation does not lessen the member's obligation to pay to the Union any sum which becomes payable prior to the member's resignation.

Operating Report (continued)

30 June 2018

4. A notice of resignation of membership takes effect:
- (a) Where the member ceases to be eligible to become a member of the Union:
 - i. on the day on which the notice is received; or
 - ii. on the day specified in the notice which is a day not earlier than the day when the member ceases to be eligible to become a memberwhichever is the later; or
 - (b) In any other case:
 - i. at the end of two weeks after the notice is received; or
 - ii. on the day specified in the noticewhichever is the later.

Officers & employees who are Superannuation fund trustee(s) or director of a company that is a Superannuation fund trustee

Those who hold a position or trustee or director of any entity, scheme or company as described in section 254(2)(d) of the *Fair Work (Registered Organisations) Act 2009*, where a criterion of such an entity is that the holder of such position must be a member or an official of a registered organisation are as follows:

Mr B Swan	Director of Sunsuper Pty Ltd	Appointed: 1 August 2013
Ms C Mullen	Director of AustSafe Pty Ltd	Ceased: 07 December 2017
Ms T Sharpe	Director of AustSafe Pty Ltd	Appointed: 1 February 2014
Mr T Spence	Chair of Australian Superannuation (Qld) Advisory Board	Appointed: 1 February 2014
Mr C Sell	Director of AustSafe Pty Ltd	Appointed: 12 December 2015
Mr S Baker	Director of Austsafe Super Pty Ltd	Appointed: 09 March 2018
Ms M Chambers	Member of Australian Super Supervisory Board Pty Ltd	Appointed: 06 April 2018

Number of members

Members who join the Australian Workers' Union of Employees Queensland (State Union) simultaneously become members of the Branch. The number of persons held in the register of members as at the end of the financial year who were financial members were 21,042 (2017: 23,025) and un-financial members were 2,146 (2017: 12,267).

Number of employees

The Branch does not employ any staff members directly. Branch activities undertaken by the Branch use the resources of the State Union.

Signed in accordance with a resolution of the Committee:



Stephen Kenneth Baker
Secretary

Date 30/11/18

Brisbane, Queensland

The Australian Workers' Union, Queensland Branch

Auditors Independence Declaration to the Committee of The Australian Workers' Union, Queensland Branch

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been:

- no contraventions of the auditor independence requirements as set out in the APES 110 Code of Ethics for Professional Accountants in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

Hanrick Curran Audit

Hanrick Curran Audit Pty Ltd



Michael Georghiou

Director

Brisbane, 30 November 2018

Auditor Registration number (as registered by the RO Commissioner under the RO Act):
AA2017/178

**Committee of Management Statement
30 June 2018**

On the 30th November 2018, The Australian Workers' Union, Queensland Branch passed the following resolution in relation to the general purpose financial report of the Branch for the year ended 30 June 2018:

The Committee declares that in its opinion:

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Commissioner of the Fair Work Commission;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) meetings of the Committee were held in accordance with the rules of the organisation including the rules of a branch concerned;
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned;
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the *Fair Work (Registered Organisations) Act 2009*;
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation;
 - (v) where information has been sought in any request by a member of the reporting unit or Commissioner duly made under section 272 of the *Fair Work (Registered Organisations) Act 2009* has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the *Fair Work (Registered Organisations) Act 2009*, there has been compliance; and

This declaration is made in accordance with a resolution of the Committee of Management.



Stephen Kenneth Baker
Secretary

Date 30/11/18

Brisbane, Queensland

**Statement of Comprehensive Income
For the Year Ended 30 June 2018**

		2018	2017
	Note	\$	\$
Revenue			
Capitation fees and other revenue from another reporting unit		-	-
Revenue and recovery of wages		-	-
Contribution received	2(a)	-	99,000
Interest	2(b)	-	3
Total revenue		-	99,003
Expenses			
Capitation fees and other expenses from another reporting unit		-	-
Affiliation fees		-	-
Administration expenses		928	2,987
Grants or donations		-	-
Legal costs	3(a)	-	2,357
Other	3(b)	-	116,309
Total expenses		928	121,653
Profit (loss) for the period before tax		(928)	(22,650)
Income tax expense		-	-
Profit/(loss) for the period		(928)	(22,650)
Other comprehensive income for the period			
Items that will not be reclassified subsequently to profit or loss			
Gain on revaluation of land and buildings		-	-
Total comprehensive income for the period		(928)	(22,650)

Statement of Financial Position
As at 30 June 2018

	2018	2017
Note	\$	\$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	4(a) -	928
Receivables from another reporting unit	4(b) -	-
TOTAL CURRENT ASSETS	<u>-</u>	<u>928</u>
TOTAL ASSETS	<u>-</u>	<u>928</u>
TOTAL LIABILITIES		
Employee provisions	-	928
Legal costs		
Payable to another reporting unit		
Payroll deductions		
Membership deductions subs	-	-
NET ASSETS	<u>-</u>	<u>928</u>
EQUITY		
Retained earnings	-	928
TOTAL EQUITY	<u>-</u>	<u>928</u>

**Statement of Changes in Equity
For the Year Ended 30 June 2018**

	Retained Earnings \$	Total \$
Balance as at 1 July 2017	928	928
Profit (loss) for the year	(928)	(928)
Balance as at 30 June 2018	0	0

	Retained Earnings \$	Total \$
Balance as at 1 July 2016	23,578	23,578
Profit (loss) for the year	(22,650)	(22,650)
Balance as at 30 June 2017	928	928

Statement of Cash Flows
For the Year Ended 30 June 2018

	2018	2017
Note	\$	\$
OPERATING ACTIVITIES:		
Cash received		
Interest received	-	3
Contribution received from the Australian Workers' Union of Employees	-	99,000
Cash flow from other reporting units	-	6,529
Cash used		
Payments to suppliers	(928)	(121,653)
Cash paid to other reporting units	-	-
Net cash from (used by) operating activities	(928)	(16,121)
	<u>(928)</u>	<u>(16,121)</u>
Net increase (decrease) in cash held	(928)	(16,121)
	<u>(928)</u>	<u>(16,121)</u>
Cash and cash equivalents at beginning of the reporting period	928	17,049
Cash and cash equivalents at end of reporting period	-	928
	<u>-</u>	<u>928</u>

Notes to the Financial Statements For the Year Ended 30 June 2018

1 Summary of Significant Accounting Policies

(a) Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisations) Act 2009*. For the purpose of preparing the general-purpose financial statements, the Branch is a not-for-profit entity.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accrual basis and in accordance with historical costs, except for certain assets and liabilities at measured at fair value as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

In accordance with arrangements between the Australian Workers' Union of Employees Queensland (State Union) and the Branch, the latter performs limited activities and functions. Accordingly, these financial statements have been prepared on the basis of reflecting those limited activities and functions for which the Branch is responsible.

(b) Going concern

In accordance with arrangements between the Branch and the State Union and as further detailed in Note 1(h), the State Union makes contributions as required to the Branch.

In addition, and as detailed on Note 11, the Branch has ceased undertaking the activities referred to in the Operating Report subsequent to balance date. Accordingly, the Committee is of the opinion that the Branch will be able to pay its debts as and when they fall due.

The Branch's ability to continue as a going concern is not reliant on the financial support of another reporting unit and no other reporting unit has agreed to provide financial support to the Branch concerning its ability to continue as a going concern. The Branch has not agreed to provide any financial support to another reporting unit.

(c) Comparative amounts

When required by Accounting Standards, comparatives figures have been adjusted to conform to changes in presentation for the current financial year.

(d) Significant accounting judgements and estimates

The Branch evaluates estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data.

The Branch assesses impairment at each reporting date by evaluating conditions specific to the Branch that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. No impairment has been recognised in respect of the current year (2017: Nil).

No other accounting judgements and estimates have been applied in the preparation of the financial report.

**Notes to the Financial Statements
For the Year Ended 30 June 2018**

1 Summary of Significant Accounting Policies (continued)

(e) Income tax

The Branch is exempt from income tax by virtue of *s50-45 of the Income Tax Assessment Act 1997*.

(f) Cash

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand and deposits held at call with the bank.

(g) Financial instruments

The Branch is not exposed to any material financial risks through the use of financial instruments. The principal categories of financial instruments used by the Branch are the following:

- Cash
- Trade receivables
- Borrowing from the Australian Workers' Union of Employees Queensland

The Branch is not exposed to material liquidity or market risk in respect of the above financial instruments. It has policies in place to ensure that it has sufficient cash to allow it to meet its obligations when they become due and payable.

Cash is held with an Australian bank. Where cash flows allow, these amounts are held on deposit. The risk of changes in interest rates affecting future cash flows is not considered material. Any credit risk attaching to counterparties is also considered immaterial.

(h) Revenue and other income

Members who join the Australian Workers' Union of Employees Queensland (State Union) simultaneously become members of the Branch. Membership subscriptions and fees derived by the State Union are not recorded in the Branch.

Interest revenue is recognised on a proportional basis, taking into account the interest rate applicable to the financial assets.

Contribution income received from The Australian Workers' Union of Employees Queensland (State Union) is recognised as received. Monies received from the State Union are reported on the basis that:

- Monies are provided by the State Union to allow the Branch to undertake certain activities in accordance with the arrangements between the State Union and Branch; and
- There is no expectation by either the State Union or Branch that any of these monies are to be repaid.

**Notes to the Financial Statements
For the Year Ended 30 June 2018**

1 Summary of Significant Accounting Policies (continued)

(i) New and amended standards and interpretations

The Union applied, for the first time, certain new and amended accounting standards and interpretations which are effective for annual periods beginning on or after 1 July 2017. There are no new and amended accounting standards and interpretations that became effective as of July 2017 that have material impact to the Union.

(j) New and amended standards and interpretations issued but not yet effective

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Branch has decided not to early adopt these Standards. The following table summarises those future requirements and their impact on the Branch where the standard is relevant:

New/Revised Pronouncements	Nature of change	Impact
AASB 9 Financial Instruments (application date 30 June 2020)	The AASB has issued the complete AASB 9. The new standard includes revised guidance on the classification and measurement of financial assets, including a new expected credit loss model for calculating impairment, and supplements the new general hedge accounting requirements previously published. This supersedes AASB 9 (issued in December 2009-as amended) and AASB 9 (issued in December 2010).	The Union has not yet fully assessed the impact of AASB 9 as this standard does not yet apply mandatorily.
AASB 15 Revenue from Contracts with Customers (application date 30 June 2020)	The standard contains a single model that applies to contracts with customers and two approaches to recognising revenue: at a point in time or over time. The model features a contract-based five-step analysis of transactions to determine whether, how much and when revenue is recognised.	The Union has not yet determined the magnitude of any changes which may be needed.
AASB 16 Leases (Not applicable to AWU, QLD Branch)	Significant revisions to accounting for operational leases on balance sheet by Lessees of property and high value equipment. However exemptions for short-term leases and leases of low value assets will reduce the impact.	The Union has not yet determined the magnitude of any changes which may be needed.
AASB 1058 Income of Not-for-Profit Entities (application date 30 June 2020)	AASB 1058 replaces the income recognition requirements relating to private sector not-for-profit (NFP) entities, as well as the majority of income recognition requirements relating to public sector NFP entities previously reflected in AASB 1004 Contributions.	The Union has not yet determined the magnitude of any changes which may be needed.

**Notes to the Financial Statements
For the Year Ended 30 June 2018**

	2018 \$	2017 \$
2. Income		
Total donations and grants	-	-
(a) Contribution received		
The Australian Workers' Union of Employees, Queensland	-	99,000
Total interest	-	99,000
(b) Interest		
Deposit	-	3
Total interest	-	3
3. Expenses		
Total levies	-	-
(a) Administration expenses		
Subscriptions	-	2,987
Bank Charges	928	-
Total administration expense	928	2,987
(b) Legal costs		
Litigation	-	-
Other legal matters	-	2,357
Total legal costs	-	2,357
(c) Other expenses		
Penalties (via the <i>Fair Work (Registered Organisations) Act 2009</i>)	-	-
Functions and events	-	1,561
License fees	-	-
Motor vehicle expense	-	22,324
Sundry expenses (including audit fees)	-	18,204
Advertising	-	544
Travel and accommodation	-	73,676
Total other expenses	-	116,309

*The Branch did not incur any expenses as consideration for employers making payroll deductions from membership subscriptions, fees, allowances or expenses for attendance at meetings or conferences. The Branch did receive financial support from the State Union (refer note 2(a)).

**Notes to the Financial Statements
For the Year Ended 30 June 2018**

	2018 \$	2017 \$
4. Current Assets		
(a) Cash and cash equivalents		
Cash at bank *	-	928
Total cash and cash equivalents	<u>-</u>	<u>928</u>

*The Branch operates a bank account and a credit card facility with the Commonwealth Bank of Australia. These facilities are used to settle financial commitments incurred by the Branch.

5. Key Management Personnel Disclosures

The totals of remuneration paid to the key management personnel of the Branch during the year are as follows:

Short-term employee benefits		
Salary (including annual leave taken)	-	-
Annual leave accrued	-	-
Performance bonus	-	-
Total short-term employee benefits	<u>-</u>	<u>-</u>
Long-term employee benefits		
Long-service leave	-	-
Post-employment benefits		
Superannuation	-	-
Retirement provision	-	-
Total long-term employee benefits	<u>-</u>	<u>-</u>
Employee provisions		
Officeholders	-	-
Employees other than officeholders	-	-
Total employee provisions	<u>-</u>	<u>-</u>

6. Related Party Disclosures

Borrowing from related parties		
Related party loans	-	-
Total borrowing from related parties	<u>-</u>	<u>-</u>
Loans to related parties (receivables from other reporting units)	-	-
Total loans to related parties	<u>-</u>	<u>-</u>

*No remuneration paid to key management or personal in related party transactions.

Notes to the Financial Statements For the Year Ended 30 June 2018

7. Financial Risk Management

The Branch is not exposed to material financial risks through its use of financial instruments. This note discloses the Branch's objectives, policies and processes for managing and measuring these risks. The Branch does not speculate in financial assets.

Financial instruments used

The principal categories of financial instrument used by the Branch are:

- Cash at bank

Specific information regarding the mitigation of each financial risk to which the Branch is exposed is provided below.

Liquidity risk

Liquidity risk arises from the Branch's management of working capital. It is the risk that the Branch will encounter difficulty in meeting its financial obligations as they fall due.

The Branch's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities when they become due. Funding for short and long-term liquidity needs is additionally available through related parties.

The Branch's liabilities are current and are either expected to be settled within normal trade terms (f.e., 30 days) or are at call liabilities.

Market risk

The Branch's exposure to market risk is limited to cash on deposit with Australian banks. Cash is deposited in floating rate, at-call accounts, where the risk of changes in interest rates affecting future cash flows is not considered material.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Branch.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

**Notes to the Financial Statements
For the Year Ended 30 June 2018**

	2018 \$	2017 \$
8. Remuneration of Auditors		
Value of the services provided		
Audit services – financial statements	-	5,000
Other services	-	-
Total remuneration of auditors	<u>-</u>	<u>5,000</u>

The auditor remuneration was met by the Australian Workers' Union of Employees, Queensland which is the state based Union. No separate fee was charged for the audit of the Australian Workers' Union, Queensland Branch.

9. Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or the Commissioner of the Fair Work Commission:

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

10. Events Occurring After the Reporting Date

The financial report was authorised for issue on 30 November 2018 by the Committee.

The Branch has ceased undertaking the activities referred to in the Operating Report subsequent to balance date.

Apart from the above no other matters have come to our attention that would significantly affect the operations of the Branch.

**Notes to the Financial Statements
For the Year Ended 30 June 2018**

2018 **2017**
\$ **\$**

11. Cash Flow Information

(a) Reconciliation of result for the year to cash flows from operating activities

Reconciliation of net income to net cash provided by operating activities		
Profit (loss) for the year	(928)	(22,650)
Cash flows excluded from profit (loss) attributable to operating activities		
Non-cash flows in profit (loss)		
- depreciation	-	-
- net gain on disposal of property, plant and equipment	-	-
Changes in assets and liabilities		
- (increase)/decrease in trade and other receivables	-	<u>8,529</u>
Cash flows from operations	<u>(928)</u>	<u>(16,121)</u>

12. Branch Details

The principal places of business is Level 12, 333 Adelaide Street, Brisbane, Queensland, 4000.

13. Segment Information

The Branch operates solely in one reporting business segment being the provision of trade union services. The Branch operates from one reportable geographical segment being Australia.

Independent Audit Report to the Members of Australian Workers' Union, Queensland Branch

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Australian Workers' Union, Queensland Branch (the Reporting Unit), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2018, notes to the financial statements, including a summary of significant accounting policies; the Committee of Management Statement, the subsection 255(2A) report and the Officer Declaration Statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Workers' Union, Queensland Branch as at 30 June 2018, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statements of the Reporting Unit is appropriate.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Reporting Unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Committee of Management for the Financial Report

The Committee of Management of the Reporting Unit is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Reporting Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Reporting Unit or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit opinion.

I communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an auditor registered under the RO Act.

Hanrick Curran Audit

Hanrick Curran Audit Pty Ltd

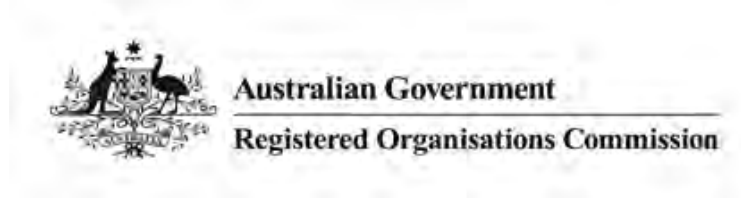


Michael Georghiou

Director

Brisbane, 30 November 2018

Auditor Registration number (as registered by the RO Commissioner under the RO Act):
AA2017/178



DECISION

Fair Work (Registered Organisations) Act 2009
s.269— Application for reduced reporting requirements

Australian Workers' Union Queensland Branch
(FR2018/203)

MR ENRIGHT

MELBOURNE, 12 NOVEMBER 2018

Reporting unit's financial affairs encompassed by associated State body

[1] On 5 September 2019 the Queensland Branch (the Branch) of the federally registered Australian Workers' Union, (AWU) provided correspondence to the Registered Organisations Commission (ROC) which included, among other things, an application made under section 269 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act). The Branch described that the purpose of the application was:

*'to be considered **no longer** a reporting unit for the year ended 30th June 2018 and thus save members monies as no audit would then be needed'.*

Reporting requirements and the operation of section 269

[2] Division 6 of Part 3 of Chapter 8 of the RO Act provides for circumstances in which a reporting unit may apply to the Registered Organisations Commissioner for reduced reporting requirements based on specific criteria. Notwithstanding reference by the Branch wishing to be considered '**no longer a reporting unit**', it appeared more likely that the intention of the application was that the Branch was actually applying for reduced reporting requirements under section 269 of the RO Act for the financial year ended 30 June 2018 based on the Branch's relationship with its associated state registered entity, the Australian Workers' Union of Employees Queensland (AWUEQ).

[3] Relevantly section 269 of the RO Act provides that:

- (1) This section applies to a reporting unit if there is an industrial association (the associated State body) that:
 - (a) is registered or recognised as such an association (however described) under a prescribed State Act; and
 - (b) is, or purports to be, composed of substantially the same members as the reporting unit; and
 - (c) has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit.

- (2) A reporting unit is taken to have satisfied this Part if this section applies to the reporting unit and:
- (a) the Commissioner, on the application of the reporting unit, issues a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body; and
 - (b) the associated State body has, in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts with the relevant State authority; and
 - (c) the reporting unit has lodged a copy of the audited accounts with the Commissioner; and
 - (d) any members of the reporting unit who are not also members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the associated State body; and
 - (e) a report under section 254 has been prepared in respect of the activities of the reporting unit and has been provided to members of the reporting unit with the copies of the accounts.

Decision

[4] On 5 November 2018 I [wrote to the Branch](#) advising that I had declined the application made under section 269 of the RO Act in respect of the financial year ended 30 June 2018 for the following reasons:

- a. the application did not:
 - (i) address how this section of the RO Act applies to the Branch and the particular relief the Branch is requesting;
 - (ii) identify the associated State body and the relevant prescribed State Act;
 - (iii) state whether the members and officers of the associated State body are substantially the same as the members and officers of the Branch;
 - (iv) confirm that the associated State body has, in accordance with the prescribed State legislation, prepared accounts, had those accounts audited and lodged a copy of the audited accounts with the relevant State authority;
 - (v) include a copy of the audited accounts of the associated State body;
 - (vi) state whether members of the Branch who are not members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the Branch who are members of the associated State body;
 - (vii) include a copy of the report required under section 254 of the RO Act which has been prepared and provided to members of the Branch; and
- b. On the material currently before me, I was not satisfied that in respect of the financial year ended 30 June 2018, the financial affairs of the Branch were encompassed by the financial affairs of the associated state body.

[5] In my [letter to the Branch](#), I provided a further explanation concerning the ROC's interpretation of the term '*the financial affairs of the reporting unit are encompassed by the*

financial affairs of the associated State body'. I advised the Branch that consistent with the ROC's approach to the transparency of decision making, I proposed to arrange for the publication of this decision and invited any submissions by Friday 9 November 2018.

[6] No submissions were received from the Branch about the decision.



DELEGATE OF THE COMMISSIONER

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<PR351206>



Australian Government
Registered Organisations Commission

5 November 2018

Mr Steve Baker
Secretary
The Australian Workers' Union, Queensland Branch
Level 12, 333 Adelaide Street
BRISBANE QLD 4000

By email: secretary@awu.org.au
daniel.walton@nat.awu.net.au

Dear Mr Baker

AWU Queensland Branch (Financial Reporting 2018)

Acknowledgement

I acknowledge your letter dated 5 September 2018, which included a copy of the Trial Balance and Balance Sheet as at 30 June 2018 and the Profit and Loss Account for the year ended 30 June 2018 for the Queensland Branch (**the Branch**) of Australian Workers' Union (**AWU**).

Introduction

Firstly and as I have previously indicated, I am aware that you have relatively recently been appointed to the role of Branch Secretary and I am delighted that you and a number of your team have expressed an interest in attending at the Registered Organisations Commission (**ROC**) Information Session being delivered in Brisbane on 20 November 2018.

I hope that the session both assists in developing your understanding of the reporting obligations relevant to registered organisations and that it provides a gateway to the extensive range of interactive tools, advice and assistance available from the ROC and its staff.

You may be aware that both I and the ROC's financial reporting specialist have previously visited the AWU Queensland Branch on several occasions and positively engaged with your predecessor and other Branch staff for the purpose of providing them with advice and assistance. After you consider the contents of this letter and should you find it potentially useful, I would be willing to arrange for our financial reporting specialist and I to visit the Branch again in the week commencing 19 November 2018 as we will be in Brisbane delivering the ROC information session.

Section 269 application

In your letter dated 5 September 2018, you refer what you describe as the '*effective insignificance of the amounts involved compared to the total Queensland union membership income and expenses*' and on that basis, the Branch makes application under section 269 of the *Fair Work (Registered Organisations) Act 2009* (the **RO Act**) for the following:

*'to be considered **no longer** a reporting unit for the year ended 30th June 2018 and thus save members monies as no audit would then be needed'.*

Purpose of response

Having read and considered your application, it appears either to be misconceived or alternatively, it is not entirely clear to me that the application demonstrates a proper understanding of the relevant and operative provisions of the RO Act. This is somewhat surprising because while there are doubts about the correctness of previous applications for section 269 certificates between the years 2014 and 2015 (which are being addressed separately to this matter), the Branch did make reference in those applications to the specific and requisite criteria in section 269. While I

emphasise that there are underlying issues with previous section 269 applications, I have attached one of them for your ease of reference which relevantly addresses requisite criteria under the headings 'Relief Sought' and 'Grounds and Reasons'.

The purpose of this letter is to deal with the application under section 269 of the RO Act and respond to the request in your letter for comments from the ROC by providing advice and assistance which I hope will be of benefit in developing a clearer understanding of the relevant and operative provisions. I will now turn to those provisions.

Reporting units

Section 242 of the RO Act defines a reporting unit. Subsection 242(3) is relevant to the Branch because it provides the following:

'where an organisation is divided into branches, each branch will be a reporting unit unless a certificate issued by the General Manager stating that the organisation is, for the purpose of compliance with this Part, divided into reporting units on an alternative basis (see section 245) is in force.'

As far as the ROC is aware, the General Manager of the Fair Work Commission (**FWC**) has not issued a certificate under section 245 to the AWU. There being no section 245 certificate issued to the AWU, the Branch continues to meet the definition set out in section 242 and therefore the requirements relevant to financial reporting, accounting and auditing set out in Part 3 of Chapter 8 of the RO Act apply.

This means that the application made in your 5 September 2018 letter lodged under section 269 of the RO Act for the Branch to '*be considered **no longer** a reporting unit...*' (as distinct from seeking an exemption) appears to be misconceived.

If the AWU wishes to make an application which would have the practical effect of the Queensland Branch being '*considered **no longer** a reporting unit*', then the AWU must make an application under section 245 to the General Manager of the FWC.

I will now turn to section 269.

Reporting requirements and the operation of section 269

Division 6 of Part 3 of Chapter 8 of the RO Act provides for circumstances in which a reporting unit may apply to the Registered Organisations Commissioner for reduced reporting requirements based on specific criteria. Notwithstanding your reference to '*no longer a reporting unit*', it appears more likely that the intention of the Branch's application is that the Branch is seeking an exemption from the reporting requirements under section 269 of the RO Act for the financial year ended 30 June 2018 based on the Branch's relationship with its associated state registered entity (the AWUEQ).

Section 269 of the RO Act provides that:

- (1) This section applies to a reporting unit if there is an industrial association (the associated State body) that:
 - (a) is registered or recognised as such an association (however described) under a prescribed State Act; and
 - (b) is, or purports to be, composed of substantially the same members as the reporting unit; and
 - (c) has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit.
- (2) A reporting unit is taken to have satisfied this Part if this section applies to the reporting unit and:
 - (a) the Commissioner, on the application of the reporting unit, issues a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body; and

- (b) the associated State body has, in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts with the relevant State authority; and
- (c) the reporting unit has lodged a copy of the audited accounts with the Commissioner; and
- (d) any members of the reporting unit who are not also members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the associated State body; and
- (e) a report under section 254 has been prepared in respect of the activities of the reporting unit and has been provided to members of the reporting unit with the copies of the accounts.

Decision

I have decided that I must decline the application for a certificate to be issued under section 269 to the Branch in respect of the financial year ended 30 June 2018 for the following reasons:

a. the application does not:

- (i) address how this section of the RO Act applies to the Branch and the particular relief the Branch is requesting;
- (ii) identify the associated State body and the relevant prescribed State Act;
- (iii) state whether the members and officers of the associated State body are substantially the same as the members and officers of the Branch;
- (iv) confirm that the associated State body has, in accordance with the prescribed State legislation, prepared accounts, had those accounts audited and lodged a copy of the audited accounts with the relevant State authority;
- (v) include a copy of the audited accounts of the associated State body;
- (vi) state whether members of the Branch who are not members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the Branch who are members of the associated State body; and
- (vii) include a copy of the report required under section 254 of the RO Act which has been prepared and provided to members of the Branch; and

b. On the material currently before me, I am not satisfied that the financial affairs of the Branch are encompassed by the financial affairs of the associated state body (which I will further explain below).

The deficiencies I refer to above, at least in part, lead me to observe that it is not entirely clear that the application demonstrates a proper understanding of the relevant and operative provisions of the RO Act. In that context, I draw your attention to subsection 269(2)(a) of the RO Act.

Were the ROC to issue a certificate under that provision, it would include a statement that:

'...the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body'.

The ROC notes the use of the term '*substantially*' in subsections 269(1)(b) and (c), and that relevantly, subsection 269(2)(a) does not use the term '*substantially*' or any other qualifying term. In these circumstances, regard must be had to the ordinary meaning of '*the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body*'. '*Encompass*', is defined in the Oxford dictionary as '*surround and have or hold within, include comprehensively*'. The ROC considers the word '*encompassed*' as meaning wholly encompassed.

It is also relevant here to have regard to what you describe as the '*effective insignificance of the amounts involved compared to the total Queensland union membership income and expenses*' because that statement, in combination with the additional financial reports provided, demonstrates that it appears that the Branch did have financial affairs during the financial year

ended 30 June 2018. As a matter of logic, it follows that the financial affairs of the Branch for the financial year ended 30 June 2018 are not encompassed by the financial affairs of the associated state body.

It might assist you to note, and I advise, that applications made under section 269 are made pertaining to each financial year and the circumstances I have described above would not preclude the Branch from making an application under section 269 in future years if the requirements under section 269 have been satisfied and appropriate supporting evidence is provided.

Conclusion

The purpose of this letter has been to deal with your section 269 application, respond to your request for comments from the ROC and to provide you with advice and assistance.

I have declined the Branch's application for a certificate under section 269 and provided my reasons above. That decision is appealable under section 604 of the *Fair Work Act 2009* (**the FW Act**). Consistent with the ROC's approach to the transparency of decision making, I propose to arrange for a copy of this letter to be uploaded on the ROC's website.

I invite you to provide me with any submissions in relation to that course of action by close of business on **Friday 9 November 2018**.

I would encourage you and your staff to engage with the ROC's financial reporting specialist about this or any financial reporting matter or reporting obligation. Alternatively, you may wish that I arrange our attendance at the Queensland Branch as I have referred to above.

In any event, I highly recommend that you and your team engage with the extensive and interactive financial advice and assistance resources available on the ROC website via [this link](#).

If you have any queries regarding the above please do not hesitate to contact me on (03) 9603 0711 or via email at chris.enright@roc.gov.au.

Yours sincerely,



Chris Enright
Executive Director
Registered Organisations Commission

STRONGER TOGETHER

**AWUEQ
BRANCH OFFICE**
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Members Hotline 1800 671 449
T: (07) 3221 8844 F: (07) 3221 8700
E: secretary@awu.org.au
Address all correspondence to the Secretary



ABN 54942536069

EK

2 December 2015

Deputy Industrial Registrar
Level 8
Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir

**Re: APPLICATION PURSUANT TO S. 269 OF CHAPTER 8 OF
FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009**

The Australian Workers' Union, Queensland Branch, makes application pursuant to s.269 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009, to be taken to have satisfied Part 3 of Chapter 8.

RELIEF SOUGHT

- That the Registrar issue a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body.
- That the Reporting Unit is taken to have satisfied Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

GROUNDINGS AND REASONS

S.269 of Chapter 8 applies to the Australian Workers' Union, Queensland Branch (hereinafter referred to as the "Reporting Unit") on the following basis:-

1. The Australian Workers' Union of Employees, Queensland (hereinafter referred to as the "associated State body") is registered as an industrial organisation under the Industrial Relations Act 1999 (see Attachment 1)
2. The associated State body is composed of substantially the same members as the Reporting Unit (see Attachment 2).
3. The officers of the associated State body are substantially the same as the officers of the Reporting Unit (see Attachment 3);

Secretary: Ben Swan

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

www.awu.org.au

The Reporting Unit is taken to have satisfied Part 3 of Chapter 8 on the following basis:-

- A. The associated State body has, in accordance with the Industrial Relations Act 1999, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members, and lodged the audited accounts with the Queensland Industrial Registry; and
- B. A copy of the audited accounts are attached hereto (see Attachment 4);
- C. All members of the Reporting Unit and the associated State body, at substantially the same time, have been provided a copy of the Auditor's Report, Accounts and Operating Report, free of charge, in accordance with s.566 of the Industrial Relations Act 1999 and s.265 of the Fair Work (Registered Organisations) Act 2009, by publishing the Reports on the Reporting Unit and Associated State body's Website and advising members by way of a monthly journal that such reports have been published and stating the website where the Reports can be obtained and also advising that a copy of the Reports can be obtained by contacting the local AWU office (see Attachment 5);
- D. As evidenced in paragraphs A to C above, all members of the Reporting Unit and the Associated State body have been provided with an Operating Report, as prepared in accordance with s.254 of Chapter 8.

The AWU submits that based on the grounds and reasons stated herein and the supporting documentation, the Australian Workers' Union, Queensland Branch satisfied s.269 of Chapter 8 and consequently seek the relief as sought in this application.

If you have any queries with regard to this application or seek further supporting evidence, please contact this office.

Yours faithfully



BEN SWAN
BRANCH SECRETARY

**STRONGER
TOGETHER**

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ABN 54942536069

5 September 2018

Mr Enright
Registered Organisations Commission
GPO Box 2983
Melbourne VIC 3001
Email regorgs@roc.gov.au

Dear Mr Enright

AWU Queensland Branch (Financial Reporting 2018)

Further to previous correspondence we enclose a copy of the Trial Balance and Balance Sheet as at 30th June 2018 and Profit and Loss Account for the year ended 30th June 2018 for the AWU QLD Branch.

As you can see from the figures the expenses are effectively all bank charges and the income is one transaction from AWUEQ (representing less than 0.01% of the membership income of AWUEQ).

In light of the effective insignificance of the amounts involved compared to the total Queensland union membership income and expenses. We apply under S269 of the Fair Work (Registered Organisations) Act for the Branch to be considered **no longer** a reporting unit for the year ended 30th June 2018 and thus save members monies as no audit would then be needed.

We look forward to your comments on the above.

Yours faithfully



Steve Baker
Secretary

Secretary: Steve Baker