



Fair Work  
Australia

Mr Ian Wakefield  
Secretary, Tasmania Branch  
The Australian Workers' Union  
PO Box 129  
NORTH HOBART TAS 7002



Dear Mr Wakefield

**Lodgment of Financial Statements and Accounts – The Australian Workers' Union,  
Tasmania Branch - for year ended 30 June 2009 (FR2009/10049)**

I refer to the abovementioned financial accounts and statements which were lodged with Fair Work Australia on 12 November 2009. I draw your attention to the following matters.

Firstly, the return did not include a "Statement of Changes in Equity". I have been advised this is required under AASB101, and thus is required pursuant to s253(2)(a)(iv) of the *Fair Work (Registered Organisations) Act 2009* (formerly s253(2)(a)(iv) of the RAO Schedule).

You should bring this to the attention of your auditor so that future returns may include this statement.

Secondly, if the amount \$2,513.63, itemized as "Donations/Sponsorships" in the Statement of Financial Performance included any individual donation exceeding \$1,000, you should lodge a separate statement under s237 providing the prescribed particulars if this has not already been done.

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

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

30 November 2009

# TOGETHER

TASMANIA BRANCH  
6 Lefroy Street, North Hobart 7000  
PO Box 129 North Hobart 7002  
T: (03) 6234 6744 F: (03) 6234 5712  
E: admin@awutas.org.au W: www.awu.net.au  
Members Service Centre 1300 795 677  
IAN WAKEFIELD Branch Secretary



5 November 2009

Deputy Industrial Registrar  
Australian Industrial Registry  
Level 8 Terrace Towers  
80 William Street  
East Sydney NSW 2011

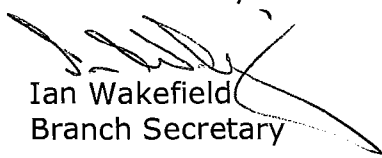
Dear Sir

**RE: Lodgment of Financial Statements for Tasmania Branch for the Year Ending 30<sup>th</sup> June 2009**

Please find enclosed a copy of the Financial Statements for The Australian Workers' Union, Tasmania Branch for the year ending 30<sup>th</sup> June 2009 and a 'Certificate of Secretary'.

If you have any queries regarding this matter please contact me.

Yours faithfully

  
Ian Wakefield  
Branch Secretary



# TOGETHER

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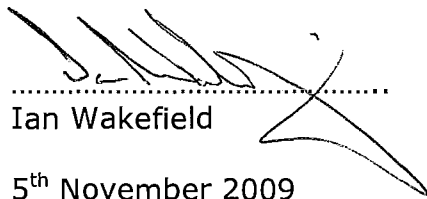


## Certificate of Secretary

S268 of Schedule 1B Workplace Relations Act 1996

I, Ian Wakefield, the Branch Secretary of the Tasmania Branch of The Australian Workers' Union, certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the first meeting was held on 24<sup>th</sup> July 2009 and a Committee of Management Statement was signed;
- Members were advised that the full report, was available on the website from 11<sup>th</sup> September 2009; and
- That the full report was represented to a meeting of the Branch Executive on 5<sup>th</sup> November 2009 in accordance with section 266 of the RAO Schedule.

  
.....  
Ian Wakefield  
5<sup>th</sup> November 2009

# John Harrison Accountants



ACCOUNTANTS, CORPORATE SECRETARIES,  
REGISTERED TAX AGENTS AND AUDITORS,  
MANAGEMENT, MARKETING AND TECHNOLOGY  
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## John Harrison Accountants is a CPA practice

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Independent Auditors' Report To The Members Of The Australian Workers' Union -  
Tasmania Branch For The Year Ended 30<sup>th</sup> June 2009

### SCOPE

I have audited the attached financial statements of the Australian Workers' Union - Tasmania Branch consisting of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and accompanying notes set out on pages 1 to 12 for the year ended 30th June 2009. The Committee is responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the Australian Workers' Union - Tasmania Branch.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of significant accounting policies and 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 accounting policies set out in note 1 to the financial statements, the Fair Work (Registered Organisations) Act 2009, The Fair Work (Registered Organisations) Regulations 2009, and the union's constitution so as to present a view of the union which is consistent with my understanding of it's financial position and the results of it's operations and cash flows.

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

### AUDIT OPINION

In my opinion,

- a) The financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements, the reporting guidelines, or any other requirements of Chapter 8, Part 3 of Schedule 1B of the Fair Work (Registered Organisations) Act 2009, the Fair Work (Registered Organisations) Regulations 2009, Associations Incorporation Act and the union's constitution the financial position as at 30th June 2009 and the results of its operations and cash flows for the year then ended.
- b) Satisfactory records of the sources and the nature of the income of the Branch, including income from members have been kept.
- c) The Australian Workers' Union - Tasmania Branch has satisfactorily kept records of nature and purposes of the expenditure of the Branch.
- d) The Officers of the Australian Workers' Union - Tasmania Branch supplied all information and explanations that I required them to furnish.

  
John Harrison  
Registered Company Auditor 2532

Dated: 10 / 08 / 09.

**AUSTRALIAN WORKERS' UNION – TASMANIA BRANCH**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2009**

	2008		2009		Notes
	\$	\$	\$	\$	
<b>INCOME</b>					
Membership Contributions	829,387.99		881,021.94		
Sale of Merchandise	0.00		0.00		
Interest	19,818.61		28,675.66		
Rental Income	67,056.29		66,491.27		
Employment & Consultancy Income	0.00		0.00		
Board Sitting Fees	2,454.55		10,272.73		
Government Grants Received	3,555.80		50,000.00		7
Profit on Asset Disposal (Other than Motor Vehicle)	6,818.18		181.82		
Land & Building Revaluation - (6-6A Lefroy Street)	0.00		295,000.00		6,7
Other Income	62,998.96		26,567.91		
<b>TOTAL INCOME</b>		<b>992,090.38</b>		<b>1,358,211.33</b>	
<b>EXPENSES</b>					
<b>DIRECT MEMBERSHIP EXPENSES</b>					
AWU Subsidy Transfers	104,270.72		133,399.03		
Refund of Membership	516.36		563.19		
Commission Paid	3,984.17		3,538.76		
Affiliation Fees	5,367.50		13,862.62		
Membership Computer Software	11,663.04		11,323.36		
Donations	0.00		0.00		
<b>TOTAL DIRECT MEMBERSHIP EXPENSES</b>		<b>125,801.79</b>		<b>162,686.96</b>	
<b>MERCHANDISE COSTS</b>					
Other	9,235.06		21,620.14		
<b>TOTAL MERCHANDISE COSTS</b>		<b>9,235.06</b>		<b>21,620.14</b>	
<b>SHOP STEWARDS &amp; DELEGATES</b>					
Delegates Commission	660.00		530.00		
Delegates Conference	2,071.17		9,019.20		
Lost Time & Other Expenses Other	1,716.64		8,052.77		
<b>TOTAL SHOP STEWARDS &amp; DELEGATES</b>		<b>4,447.81</b>		<b>17,601.97</b>	
<b>PAYROLL EXPENSES</b>					
Salaries & Wages	413,723.80		416,898.69		
Superannuation - Employer	47,885.38		54,774.07		
Payroll Tax	30,417.27		27,867.60		
Overnight Expenses - Organisers	13,534.20		11,207.26		
Overnight Expenses - Staff	0.00		750.00		
Workers Compensation Insurance	2,560.97		3,336.27		
Annual Leave Accrual	4,229.83		-1,853.53		
Long Service Leave Accrual	13,624.20		14,381.82		
<b>TOTAL PAYROLL EXPENSES</b>		<b>525,975.65</b>		<b>527,362.18</b>	
<b>TRAINING &amp; TUITION</b>					
Delegates & Shop Stewards	0.00		0.00		
Training Exp	1,501.59		2,561.40		
<b>TOTAL TRAINING &amp; TUITION</b>		<b>1,501.59</b>		<b>2,561.40</b>	
<b>OFFICIALS</b>					
Travel Expenses	5,363.52		6,535.49		
Branch Executive	5,210.30		6,413.90		
<b>TOTAL OFFICIALS</b>		<b>10,573.82</b>		<b>12,949.39</b>	

These accounts should be read in conjunction with the notes to the accounts, and the auditor's report.

<b>MOTOR VEHICLE EXPENSES</b>			
Motor Vehicle Running Costs	38,073.78	47,577.49	
Loss On Disposal	12,396.41	7,827.50	
Depreciation - Motor Vehicles	18,327.00	21,250.00	
Fringe Benefits Tax	<u>7,518.53</u>	<u>9,098.21</u>	
<b>TOTAL MOTOR VEHICLE EXPENSES</b>	<b>76,315.72</b>	<b>85,753.20</b>	
<b>TELEPHONE EXPENSES</b>			
Telephone Expense	18,763.17	24,247.99	
Depreciation - Telephone	<u>2,425.00</u>	<u>2,971.00</u>	
<b>TOTAL TELEPHONE EXPENSES</b>	<b>21,188.17</b>	<b>27,218.99</b>	
<b>PROPERTY EXPENSES</b>			
Property Land Tax	1,184.10	1,207.70	
Property Rates	11,122.29	11,456.34	
Depreciation - Furniture & Equip	<u>6,866.91</u>	<u>6,635.00</u>	
<b>TOTAL PROPERTY EXPENSES</b>	<b>19,173.30</b>	<b>19,299.04</b>	
<b>BEACONSFIELD MINE EXPENSES</b>			
Telephone, Accommodation, Misc.	<u>0.00</u>	<u>33,790.28</u>	7
<b>TOTAL BEACONSFIELD MINE</b>	<b>0.00</b>	<b>33,790.28</b>	
<b>RAILTON ASBESTOS PROJECT</b>			
Telephone, Accommodation, Misc.	<u>0.00</u>	<u>23,053.65</u>	7
<b>TOTAL RAILTON ASBESTOS PROJECT</b>	<b>0.00</b>	<b>23,053.65</b>	
<b>GENERAL EXPENSES</b>			
Advertising	1,140.20	174.88	
Audit & Accounting	3,937.50	4,413.75	
Bank Fees & Charges	1,631.44	1,458.19	
Cab Charge Admin Fee	16.49	6.00	
Commission re Real-estate Agent	1,860.60	2,016.77	
Donations/Sponsorships	2,513.63	6,309.09	
Hall Hire	76.36	165.46	
Heating & Lighting	1,852.16	2,051.21	
Industrial Campaigns	20,805.96	888.55	
Legal Expenses	15,881.54	52.09	
General Insurance	2,834.80	1,744.88	
Miscellaneous Expenses	14,302.95	11,102.83	
Realised Loss/Gain re Asset Disposal	0.00	0.00	
Repairs & Maintenance	932.81	2,846.39	
Staff Fares & Expenses	209.64	562.20	
Subscriptions & Registrations	<u>9,630.27</u>	<u>12,840.68</u>	
<b>TOTAL GENERAL EXPENSES</b>	<b>77,626.35</b>	<b>46,632.97</b>	
<b>OFFICE EXPENSES</b>			
Printing & Stationery	14,013.92	8,246.33	
Postage	<u>10,043.06</u>	<u>8,800.17</u>	
<b>TOTAL OFFICE EXPENSES</b>	<b>24,056.98</b>	<b>17,046.50</b>	
<b>TOTAL EXPENSES</b>	<b>895,896.24</b>	<b>997,576.67</b>	
<b>NET PROFIT/(LOSS)</b>	<b><u>96,194.14</u></b>	<b><u>360,634.66</u></b>	

These accounts should be read in conjunction with the notes to the accounts, and the auditor's report.

**AUSTRALIAN WORKERS' UNION – TASMANIA BRANCH**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30th JUNE 2009**

	2008		2009		Notes
	\$	\$	\$	\$	
<b>CAPITAL</b>					
Opening Accumulated Funds		450,670.38		546,864.52	
Add Current Year Surplus/(Loss)		96,194.14		65,634.66	
Total Accumulated Funds		546,864.52		612,499.18	
Revaluation Reserve - Land & Buildings		222,877.00		517,877.00	6
<b>TOTAL CAPITAL</b>		<b>769,741.52</b>		<b>1,130,376.18</b>	
<b>REPRESENTED BY:</b>					
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash On Hand		250.00		250.00	
Commonwealth Bank		21,071.59		13,949.91	
Commonwealth Bank No 2		50,096.14		36,554.63	
Commonwealth Bank No 3 (LSL)		4,871.59		8,010.25	
Commonwealth Bank No 4 (GST)		17,685.55		27,596.31	
Commonwealth Bank No 5 (Car)		13,048.97		12,083.84	
Commonwealth Bank No 6 (Training)		44.48		34,525.41	
Commonwealth Bank Term Deposit		135,254.52		169,329.14	
Members Equity No 1		66,580.30		74,317.39	
Members Equity No 5		21,550.70		32,199.92	
Members Equity No 6		19,760.42		21,078.66	
Accounts Receivable		10,224.21		1008.00	
<b>TOTAL CURRENT ASSETS</b>		<b>360,438.47</b>		<b>430,903.46</b>	
<b>NON-CURRENT ASSETS</b>					
Branch Land & Buildings @ Valuation		385,000.00		680,000.00	
Motor Vehicles @ Cost	159,860.78		185,624.36	0.00	
LESS Accumulated Depreciation	22,387.00		27,314.00	0.00	
Motor Vehicles @ WDV		137,473.78		158,310.36	
Office Equipment @ Cost	121,913.68		127,529.95	0.00	
LESS Accumulated Depreciation	93,114.83		99,749.83	0.00	
Office Equipment @ WDV		28,798.85		27,780.12	
Phones @ Cost	24,315.69		27,699.33	0.00	
LESS Accumulated Depreciation	8,903.00		11,874.00	0.00	
Phones @ WDV		15,412.69		15,825.33	
<b>TOTAL NON CURRENT ASSETS</b>		<b>566,685.32</b>		<b>881,915.81</b>	
<b>TOTAL ASSETS</b>		<b>927,123.79</b>		<b>1,312,819.27</b>	
<b>LESS LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Net GST Payable		16,450.54		17,260.47	
PAYG Withholding		6,280.46		6,572.46	
CBA Business Card		2,331.14		3,869.56	
Sundry Creditors		1,163.77		11,846.78	
Mobile Phone Contracts		790.83		0.00	2
<b>TOTAL CURRENT LIABILITIES</b>		<b>27,016.74</b>		<b>39,549.27</b>	
<b>DEFERRED LIABILITIES</b>					
Provision For Annual Leave		40,962.82		39,109.29	8
Provision For Long Service Leave		89,402.71		103,784.53	8
<b>TOTAL DEFERRED LIABILITIES</b>		<b>130,365.53</b>		<b>142,893.82</b>	
<b>TOTAL LIABILITIES</b>		<b>157,382.27</b>		<b>182,443.09</b>	
<b>NET ASSETS</b>		<b>769,741.52</b>		<b>1,130,376.18</b>	

These accounts should be read in conjunction with the notes to the accounts, and the auditor's report.

**AUSTRALIAN WORKERS' UNION – TASMANIA BRANCH  
STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 30th JUNE 2009**

	2008		2009	
	\$	\$	\$	\$
<b>CASH FLOWS FROM OPERATIONS</b>				
Cash Inflows From Operations				
Membership Contributions	912,326.79		996,124.13	
Other	133,655.89		171,732.12	
	<u>1,045,982.68</u>		<u>1,167,856.25</u>	
Cash Outflows From Operations				
Subsidy To National Office	114,697.79		135,141.34	
Payments To Employees	413,063.80		416,606.69	
Payments of GST re operations	53,045.33		62,073.78	
Other	350,570.39		417,843.82	
	<u>931,377.31</u>		<u>1,031,665.63</u>	
<b>NET CASH RE OPERATING ACTIVITIES</b>		<b>114,605.37</b>		<b>109,190.62</b>
<b>CASH FLOWS FROM INVESTING</b>				
Inflows From Investing Activities				
Claim For GST in Asset Purchases	6,964.50		12,231.69	
Interest	19,818.61		28,675.66	
Proceeds from Sale of Desk	0.00		200.00	
Proceeds from Sale of Motor Vehicles	20,000.00		36,000.00	
Insurance Proceeds from Write Off of Motor Vehicles	0.00		31,850.00	
	<u>46,783.11</u>		<u>108,957.35</u>	
Outflows From Investing Activities				
Purchase of Equipment	4,650.00		6,161.00	
Purchase of Telephones	6,586.95		3,721.95	
Purchase of Motor Vehicles	65,871.55		125,940.50	
Payment of GST re Asset Sales	1,818.18		3,290.91	
	<u>78,926.68</u>		<u>139,114.36</u>	
<b>NET CASH RE INVESTING ACTIVITIES</b>		<b>(32,143.57)</b>		<b>(30,157.01)</b>
<b>CASH FLOWS FROM FINANCING</b>				
Inflows From Financing Activities				
Mobile Phone Purchase Contract	498.96		0.00	
	<u>498.96</u>		<u>0.00</u>	
Outflows From Financing Activities				
Repayment of Hire Purchase Debt	682.29		790.83	
	<u>682.29</u>		<u>790.83</u>	
<b>NET CASH RE FINANCING ACTIVITIES</b>		<b>(183.33)</b>		<b>(790.83)</b>
<b>NET CASH CHANGE FOR YEAR</b>		<b>82,278.47</b>		<b>78,242.78</b>
<b>CASH AT BEGINNING OF FINANCIAL YEAR</b>		<b>265,604.65</b>		<b>347,883.12</b>
<b>CASH AT END OF FINANCIAL YEAR</b>		<b>347,883.12</b>		<b>426,125.90</b>

These accounts should be read in conjunction with the notes to the accounts, and the auditor's report.



**AUSTRALIAN WORKERS' UNION – TASMANIA BRANCH**  
**NOTES TO THE STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 30th JUNE 2009**

**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 financial year as shown in the Statement of Cash Flows is reconciled to the related items in the balance sheet as follows:

	<b>2008</b>	<b>2009</b>
	\$	\$
Cash On Hand	250.00	250.00
Commonwealth Bank Account	21,071.59	13,949.91
Commonwealth Bank Account 2	50,096.14	36,554.63
Commonwealth Bank Account 3 (LSL)	4,871.59	8,010.25
Commonwealth Bank Account 4 (GST)	17,685.55	27,596.31
Commonwealth Bank Account 5 (Car)	13,048.97	12,083.84
Commonwealth Bank Account 6 (Training)	44.48	34,525.41
Commonwealth Bank - Term Deposit	135,254.52	169,329.14
Members Equity No 1	66,580.30	74,317.39
Members Equity No 5	21,550.70	32,199.92
Members Equity No 6	19,760.42	21,078.66
CBA Business Card	-2,331.14	-3,869.56
	<u><b>347,883.12</b></u>	<u><b>426,025.90</b></u>

**2. Reconciliation of net cash provided by operating activities to operating profit after Income tax**

	<b>2008</b>	<b>2009</b>
	\$	
Operating profit after income tax	96,194.14	360,634.66
Less Debt Forgiveness	0.00	0.00
Less Interest Received	19,818.61	28,675.66
Less Gain on Sale of Assets	6,818.18	181.82
Less Building Depreciation Recouped	0.00	0.00
Less Land & Building Revaluation	0.00	295,000.00
Add Depreciation	27,618.91	30,856.00
Add Loss on sale of Assets	12,396.41	7,827.50
Add Decrease in trade debtors	-9,570.02	9,216.21
Add Increase in trade creditors	-11,128.59	10,683.01
Add Provision for Annual Leave	4,229.83	-1,853.53
Add Provision for Long Service Leave	13,624.20	14,381.82
Add GST re Operations	7,217.28	1,010.43
Add Increase in PAYG	660.00	292.00
<b>CASH FLOW FROM OPERATIONS</b>	<u><b>114,605.37</b></u>	<u><b>109,190.62</b></u>

These accounts should be read in conjunction with the notes to the accounts, and the auditor's report.

# AUSTRALIAN WORKERS' UNION - TASMANIA BRANCH

## NOTES TO AND FORMING PART OF THE 2009 ACCOUNTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a) Except for Land and buildings which are at valuation, the accounts have been prepared on the basis of historical costs, and do not take into account changing money values.
- b) The accounting methods used are in accordance with the accounting standards laid down by the Australian accounting bodies and/or by law except where noted to the contrary.
- c) Depreciation has been provided for all fixed assets except for Land and Buildings so as to write them off over the expected useful life of the asset.  
Motor Vehicles are depreciated on a Prime Cost basis based upon a useful life of 8 Years. Office Equipment is mainly depreciated using the Prime Cost basis. The useful lives used range from 3 years for Lap Top Computers through to 13.33 years for tables, chairs, book cases etc.  
Telephones are mainly depreciated on a Prime Cost basis as well, with most mobile phones being based upon a useful life of 6.66 years and the Office Phone System based upon a useful life of 10 years.
- d) All expenses and receipts are accounted for on an accruals basis, except for Membership Contributions, which are recorded on a cash basis.
- e) No provision for income tax has been made as the Union is exempt from income tax under Section 23(f) of the Income Tax Assessment Act (1936).

### NOTE 2 CAPITAL COMMITMENTS

In the 2009 financial year no finance contracts were entered into.

The amount of Capital Commitment still to be paid at 30<sup>th</sup> June 2009 on capital commitments entered into in prior financial periods is \$0.00.

### NOTE 3 CONTINGENT LIABILITIES

There were no contingent liabilities at 30th June 2009.

### NOTE 4 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with subsection 272(5) of the FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009 the members' attention is drawn to subsections (1), (2) & (3) which are set out below.

#### SECTION 272

##### Information to be provided to members or General Manager

- (1) A member of a reporting unit, or the General Manager, 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).

### NOTE 5 SUBSEQUENT EVENTS.

There were no events after the balance date that required disclosure in the accounts.

## AUSTRALIAN WORKERS' UNION - TASMANIA BRANCH NOTES TO AND FORMING PART OF THE 2009 ACCOUNTS

### NOTE 6 RE-VALUATION OF LAND & BUILDINGS

In the 2009 financial year all land and buildings owned by the Tasmania Branch of the Australian Workers Union were re-valued to the amount determined by Government Valuation on 27 Feb 2009.

	\$
Land & Buildings 6 Lefroy Street, North Hobart @ Valuation	680,000.00
<b>TOTAL LAND &amp; BUILDINGS @ Valuation (27-2-09)</b>	<b>680,000.00</b>
Land & Buildings @ cost	162,123.00
<b>REVALUATION RESERVE – LAND &amp; BUILDINGS</b>	<b><u>517,877.00</u></b>

Prior to the 2009 revaluation, land and buildings owned by the Tasmania Branch of the Australian Workers Union were re-valued to the amount determined by RL Jones & Associates on 9<sup>th</sup> of May 2007.

	\$
Land & Buildings 6 Lefroy Street, North Hobart @ Valuation	385,000.00
<b>TOTAL LAND &amp; BUILDINGS @ Valuation (9-5-07)</b>	<b>385,000.00</b>
Land & Buildings @ cost	162,123.00
<b>REVALUATION RESERVE – LAND &amp; BUILDINGS</b>	<b><u>222,877.00</u></b>

### NOTE 7 ABNORMAL OR EXTRAORDINARY EVENTS THAT HAVE HAD A MATERIAL EFFECT UPON THE FINANCIAL STATEMENTS

During the 2009 financial year as noted at Note 6, the land and buildings were re-valued. As a result of this the 2009 income of the union included \$295,000 further increase in value of land and buildings over the previous re-valuation. As a result the 2009 Net Profit is \$295,000 more than it would have been.

During the 2009 financial year the branch received grants of \$50,000 (net of GST) in respect the Railton Asbestos Project. Expenditure to 30 June 2009 on the Railton Asbestos Project was \$23,053.65 (net of GST). As a result of the Railton Asbestos Project the 2009 net profit is \$26,946.35 more than it would otherwise have been.

During the 2009 financial year the branch had expenditure of \$33,790.28 in respect of the Beaconsfield Mine Disaster and subsequent inquest. As a result of this the net profit of the branch is \$33,790.28 less than it would otherwise have been.

The net profit of the branch for the 2009 financial year after allowing for the effect upon net profit of the above matters would have been \$72,478.59.

During 2008 financial year, as part of the closure of the TAP's branch, the Tasmanian Branch agreed to take on the services of a former TAP's employee, and as part of the deal took possession of a vehicle, which was then traded in on the purchase of a new vehicle for use by the employee. As a result of this there is a \$6,818.18 gain on asset disposal in the income of the Tasmanian Branch.

The net profit of the branch for the 2008 financial year after allowing for the effect upon net profit of the above matter would have been \$89,375.96.

There are no other abnormal or extraordinary events that have had a material effect upon the financial statements.

## AUSTRALIAN WORKERS UNION - TASMANIA BRANCH NOTES TO AND FORMING PART OF THE 2009 ACCOUNTS

### NOTE 8 EMPLOYEE ENTITLEMENTS

The provision for employee entitlements to Annual Leave represents the amount which the Union has a present obligation to pay resulting from employees services provided up to the balance date. The provision has been calculated at nominal amounts based on the wage and salary rates plus any relevant loadings as at 30th June.

The provision for employee entitlements to Long Service Leave represents the prorated entitlement to long service leave. The entitlement has been calculated at nominal amounts based upon wage and salary rates as at 30th June.

### NOTE 9 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009 DECLARATIONS.

	2008	2009
<b>REVENUE</b>	<b>\$</b>	<b>\$</b>
a Membership fees	828,871.63	880,458.75
b Compulsory levies or appeals for voluntary contributions	0.00	0.00
c Grants or donations received	3,555.80	50,000.00
d Gain on Disposal of Assets sold for more than \$1,000	6,818.18	4,521.68
<b>EXPENSES</b>		
a Payments to employers as consideration for making payroll deductions of membership fees	3,984.17	3,538.76
b Contributions to AWU head office	104,270.72	133,399.03
c Affiliation fees	5,367.50	13,862.62
d Compulsory levies		
- ACTU - Campaign Levy	5,532.50	0.00
- AWU National - Federal Election Campaign Levy	3,319.50	0.00
- AWU National - Industrial Relations Campaign Levy	11,065.00	0.00
e Employee benefits to holders of office		
- Salaries & Wages including sick leave paid	229,509.01	260,910.35
- Salaries & Wages Annual Leave Paid	26,857.91	26,738.48
- Salaries & Wages Long Service Leave Paid	22,155.65	8,488.44
- Superannuation	31,362.50	40,616.41
f Employee benefits to employees (other than holders of office)		
- Salaries/Wages including sick leave paid	126,997.38	103,690.95
- Salaries/Wages Annual Leave Paid	8,203.85	13,478.47
- Salaries/Wages Long Service Leave Paid	0.00	0.00
- Superannuation	16,522.88	14,157.66
g Fees or Allowances of representatives in respect of attendances as representatives of the AWU Tasmanian Branch at conferences or other meetings, other than amounts included in e and f.	2,338.00	2,837
h Legal costs	15,881.54	31,854.59
i Meeting and Conference costs that are either meetings of members or for which the reporting unit is wholly or partly responsible.	5,210.30	6,413.90
j Penalties imposed under Workplace Relations Act or Regulations	0.00	0.00
k Loss on Disposal of Assets sold for more than \$1,000	12,396.41	12,349.20
l Net Surplus/(Deficit) transferred to general fund	96,194.14	360,634.66

**AUSTRALIAN WORKERS UNION - TASMANIA BRANCH  
NOTES TO AND FORMING PART OF THE 2009 ACCOUNTS**

**LIABILITIES**

a	Amounts payable to Employers for making Payroll Deductions of Membership Contributions	0.00	0.00
b	Amounts payable re legal costs	0.00	0.00
c	Amounts payable re employee benefits of office holders		
	- Annual Leave & Long Service Leave Entitlements	82,900.02	80,526.94
d	Amounts payable re employee benefits of employees other than office holders		
	- Annual Leave & Long Service Leave Entitlements	47,465.51	62,366.88

**EQUITY**

a	Balance of the General Fund	769,741.52	1,130,376.18
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**THE AUSTRALIAN WORKERS' UNION  
TASMANIA BRANCH  
FOR THE YEAR ENDED 30th JUNE 2009  
COMMITTEE OF MANAGEMENT STATEMENT**

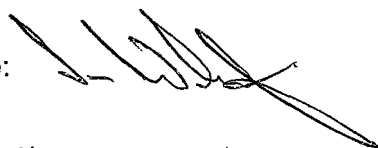
On 24<sup>th</sup> July 2009, the Committee of Management of The Australian Workers' Union - Tasmania Branch passed the following resolution in relation to the General Purpose Financial Report of the reporting unit for the financial year ended 30th June 2009.

The Committee of Management declares in relation to the General Purpose Financial Report that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial statements 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 meet 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 of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (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; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and Fair Work (Registered Organisations) Regulations 2009; and
  - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of the reporting unit, or a Registrar duly made under section 272 of the Work Place Relations Act 1996, or the General Manager of Fair Work Australia duly made under section 272 of Fair Work (Registered Organisations) Act 2009 has been furnished to the member, Registrar or General Manager of Fair Work Australia; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the Work Place Relations Act 1996 or by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.

For Committee of Management: Ian Wakefield  
Title of Office Held: Branch Secretary

Signature:



Date: 24<sup>th</sup> day of July, 2009

## THE AUSTRALIAN WORKERS' UNION - TASMANIA BRANCH OPERATING REPORT

We the undersigned, being two members of the Committee of Management of The Australian Workers' Union - Tasmania Branch, declare that the following report was prepared by the committee of management and is in accordance with a resolution passed by the Committee.

- (i) **Members Right To Resign**  
Under section 174 of the Fair Work (Registered Organisations) Act 2009 any member has the right to resign their membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the The Australian Workers' Union - Tasmania Branch.
- (ii) **Number of members**  
At the end of the financial year there were 2,292 financial members.
- (iii) **Number of employees**  
At the end of the financial year there were 6 employees when measured on a full-time equivalent basis.
- (iv) **Principal Activities**  
The principal activities during the year have been operation of a trade union, and the renting of properties owned by the union;
- (v) **Results Of Principal Activities**  
The Australian Workers' Union - Tasmania Branch made a net profit of \$360,634.66 as a result of it's activities;
- (vi) **Changes In Nature Of Principal Activities**  
There have been no significant changes in the nature of the principal activities;
- (vii) **Significant Changes In The Financial Affairs**  
Apart from \$295,000 building revaluation there were no other significant changes in the financial affairs of The Australian Workers' Union - Tasmania Branch during the year.
- (viii) **Membership of Committee of Management**

<b>Name</b>	<b>Position</b>	<b>Period</b>
Mr Laurie Gregson	President	1 July 2008 to 30 June 2009
Mr Ian Wakefield	Branch Secretary	1 July 2008 to 30 June 2009
Mr Robert Flanagan	Organiser	1 July 2008 to 30 June 2009
Mr Don Hayes	Organiser	1 July 2008 to 30 June 2009
Mr Phillip Garth	Committeeman	1 July 2008 to 30 June 2009
Mr Bill Lowe	Committeeman	1 July 2008 to 30 June 2009
Mr Steve Dowling	Committeeman	1 July 2008 to 30 June 2009
Mr Graeme Rowlands	Committeeman	1 July 2008 to 30 June 2009
Mr Gavin Saunders	Committeeman	1 July 2008 to 30 June 2009
Mr Stephen Parsell	Committeeman	1 July 2008 to 30 June 2009
Mr John Wright	Committeeman	1 July 2008 to 30 June 2009

(ix) **Declarable Superannuation Trusteeship**

The committee of management is unaware of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

Signed: 

Signed *R.F. Henagan.*

Date: 24-07-09



# John Harrison Accountants



ACCOUNTANTS, CORPORATE SECRETARIES,  
REGISTERED TAX AGENTS AND AUDITORS,  
MANAGEMENT, MARKETING AND TECHNOLOGY  
CONSULTANTS, RESUME WRITERS.

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Glenorchy  
TASMANIA 7010

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Email: [john.harrison@johnharrisonaccountants.com](mailto:john.harrison@johnharrisonaccountants.com)

## Australian Workers' Union – Tasmania Branch Members of Executive Committee Between 1 July 2008 and 30 June 2009

Mr Ian Wakefield

[Redacted]

**Branch Secretary**

Mr Laurie Gregson

[Redacted] 6

**President**

Mr Robert Flanagan

[Redacted]

Mr Don Hayes

[Redacted]

Mr Gavin Saunders

[Redacted]

Mr Steve Dowling

[Redacted]

Mr Phillip Garth

[Redacted]

Mr Bill Lowe

[Redacted]

Mr Stephen Parsell

[Redacted]

Mr Graeme Rowlands

[Redacted]

Mr John Wright

[Redacted]

John Harrison  
Registered Company Auditor 2532  
497 Main Road, GLENORCHY TAS 7010

Dated: 10/08/09



# Fair Work Australia

11 August 2009

Mr Ian Wakefield  
Branch Secretary  
The Australian Workers' Union - Tasmania Branch  
6 Lefroy Street  
NORTH HOBART TAS 7002

Dear Mr Wakefield,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/10049]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

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

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

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

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

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

Yours sincerely,

Steve Teece  
Research Information and Advice Team  
Fair Work Australia

TIMELINE/ PLANNER

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

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257.	/ /
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Within a reasonable time of having received the GPFR  
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> <li>• the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>• the Auditor's Report; and</li> <li>• the Operating Report.</li> </ul>	

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

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

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate++ - s268	/ /
--	-----

Within 14 days of meeting

\* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.