



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

**Ref: FR2003/308-[002N-TW]**

Mr Norman McBride  
Branch Secretary, Tobacco Workers Branch  
The Australian Workers' Union  
PO Box 194  
MATRAVILLE NSW 2036

Dear Mr McBride

**Re: The Australian Workers' Union - Tobacco Workers Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

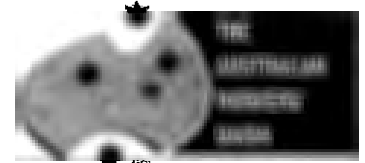
Yours sincerely

Belinda Penna  
E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

15 July, 2003

# The Tobacco Workers' Branch

Branch Office: 474A Bunnerong Road Matraville NSW 2036  
P.O. Box 194 Matraville NSW 2036  
Telephone: (02) 9 311.1958 Facsimile: (02) 9 311.3139  
e-mail: [tobaccounion@cherry.com.au](mailto:tobaccounion@cherry.com.au)  
ABN 36357805105



**Branch Secretary:**  
**Norman McBride**

December 4 2003

Industrial Registrar  
Australian Industrial Registry  
Level 8, Terrace Towers  
80 William Street  
**EAST SYDNEY**  
**NSW 2011**



Dear Sir,

Please find enclosed annual financial statements and certificates for The Tobacco Workers' Branch of the AWU for the financial year ending 30<sup>th</sup> June 2003.

Yours truly,

Norman McBride  
Branch Secretary

## CERTIFICATE BY SECRETARY

[The provisions section 518(1)(b) *Industrial Relations Act 1991* and clause 65 of the *Industrial Relations Regulation 1992* apply as regulations under section 280(1)(b) of the *Workplace Relations Act 1996*]

I **Norman McBride, Branch Secretary of The Tobacco Workers' Branch of the Australian Workers' Union** hereby, certify that the documents lodged herewith are true copies of the accounts, auditor's report and certificates presented to the:

### **Committee of Management meeting held on November 26 2003**

in respect of the financial year of the organisation ending **June 30<sup>th</sup> 2003.**

The documents lodged herewith are:

- (i) copies of the accounts prepared in accordance with the requirements of section 510(1) of the 1991 Act and clause 58 of the 1992 Regulation, as applied by section 279(6)(a) of the *Workplace Relations Act 1996* [*an account of income & expenditure and an account of assets & liabilities*]; and
- (ii) a copy of the certificate given by the accounting officer of the organisation in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(a) of the 1992 Regulation; and
- (iii) a copy of the certificate given by the committee of management in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(b) of the 1992 Regulation; and
- (iv) a copy of the report of the auditor of the organisation prepared in accordance with the requirements of section 514 of the 1991 Act; and
- (v) a statement by an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements of section 269(1) of the 1996 Act.

Members were provided as from November 12 2003 with copies of the following;

Auditors report, accounts and certificates of the Financial Statements of the branch of the organisation for the year ended June 30 2003.



Norman McBride  
Branch Secretary

December 4 2003

**STATEMENT OF PARTICULARS OF LOANS, GRANTS AND DONATIONS BY  
AN OFFICER OF AN ORGANISATION**

[Section 280 of the *Industrial Relations Act 1996* and clause 28  
of the *Industrial Relations (General) Regulation 2001*]

I **Norman McBride, Branch Secretary** of **The Tobacco Workers' Branch** of the **Australian Workers' Union of Australia** state, in respect of the financial year of the organisation ending **June 30<sup>th</sup> 2003** that:

**NO** loans, grants or donations of an amount exceeding \$1,000 were made by the abovenamed organisation during the financial year.

.....

Norman McBride  
Branch Secretary

December 4 2003

**AUDIT CERTIFICATE AND REPORT TO THE BRANCH COMMITTEE OF  
MANAGEMENT AND THE BRANCH SECRETARY OF THE TOBACCO  
WORKERS' BRANCH OF THE A.W.U.**

1. I report on the total member contributions received by the Branch for the period 1 July, 2002 to 30 June, 2003 in accordance with rule 52(2) of the Australian Workers' Union.
2. This report of total membership contributions received by the Branch has been prepared for the use of the Branch Committee of Management, the Branch Secretary and the National Executive of the Australian Workers' Union in accordance with its rules. I disclaim any assumption of responsibility for any reliance placed on this report to any person other than the Branch Committee of Management, the Branch Secretary or the National Executive or for any purpose other than for which it was prepared.
3. I state that the information contained in this Audit Certificate and Report has been based on the records of the Branch provided by the Branch Committee of Management and The Branch Secretary.
4. I report that the total membership contributions received by the Branch in the period 1 July, 2002 to 30 June, 2003 was \$118,087.



.....  
Stephen B. Swaine  
Chartered Accountant  
Level 6,  
9 Barrack Street,  
SYDNEY NSW 2000

..... 5 November 2003  
Date

## **Notice to Members**

Subsections (1) (2) and (3) of section 274(4) of the Workplace Relations Act 1996 provide as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application, make under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE  
FEDERATED TOBACCO & CIGARETTE WORKERS  
UNION OF AUSTRALIA, NSW**

**CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2003**

**INDEX**

1. Certificate by Committee of Management.
2. Certificate by Accounting Officer.
3. Auditors Report.
4. Income and Expenditure Statement.
7. Balance Sheet.
8. Notes to the Financial Statements.

**STEPHEN B. SWAINE  
CHARTERED ACCOUNTANT  
LEVEL 6, 9 BARRACK STREET  
SYDNEY NSW 2000  
PHONE (02) 9299 9429  
FAX (02) 9262 1188**

**THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &  
CIGARETTE WORKERS UNION OF AUSTRALIA, NSW**

**CERTIFICATE BY COMMITTEE OF MANAGEMENT**

We, the undersigned members of the committee of management of The Tobacco Workers Branch of the Australian Workers Union ("Branch") and The Federated Tobacco & Cigarette Workers Union of Australia, New South Wales ("State Union") hereby certify in respect of the financial year ended 30 June, 2003 that:

- i) in the opinion of the committee of management, the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- ii) in the opinion of the committee of management, during the financial year to which the accounts relate, meetings of the committee of management were held in accordance with the rules of the organisation; and
- iii) to the knowledge of any member of the committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 274 (2) of the Workplace Relations Act 1996, as applied by section 282 (3) of the Industrial Relations Act 1996), or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, this Regulation or the rules of the organisation, as the case may be; and
- iv) in relation to the report prepared in accordance with sub-Regulations 109 (1) (b) and 109 (1) (a) of the Workplace Relations Regulations respectively pursuant to Section 273 (2) of the Workplace Relations Act 1996, by the auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate (i.e. the 30 June 2001 financial statements) and in relation to any accounts and statements prepared in accordance with section 510 (1) of the 1991 Act to which that report relates, the organisation has complied with Sections 279 (1) and 279 (6) of the Workplace Relations Act 1996 and whichever of subsections 273 (1) and 279 (6) and (7) of that section of that Act is applicable.

This certificate is in accordance with a resolution passed by the committee of management of the organisation in relation to the matters to be stated in the certificate and is signed on behalf of the committee of management by at least two members of the committee.

Christine Wilson *C. Wilson*

Patricia Gutierrez *Patricia Gutierrez*

Signed this *29* day of *10 OCTOBER*, 2003



**THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &  
CIGARETTE WORKERS UNION OF AUSTRALIA, NSW**

**CERTIFICATE BY ACCOUNTING OFFICER**

I, Norman McBride, the accounting officer of the Tobacco Workers Branch of the Australian Workers Union ("Branch") and the Federated Tobacco & Cigarette Workers Union of Australia, NSW ("State Union") hereby certify to the best of my knowledge and belief that:

there were 427 persons that were members of the organisation as at the end of the 30 June, 2003 financial year, and in my opinion:

- i) the accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- ii) a record has been kept of all money paid by, or collected from, members of the organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and
- iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation; and
- iv) no payment was made out of a fund referred to in paragraph 107 (b) (xiii) or (xv) of the Workplace Relations Regulations for a purpose other than the purpose for which the fund was operated; and
- v) all loans or other financial benefits granted to persons holding office in the organistaion were authorised in accordance with the rules of the organistaion; and
- vi) the register of members of the organisation was maintained in accordance with the Act.

.....  
Norman McBride

Signed this 29<sup>th</sup> day of October, 2003.

THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &  
CIGARETTE WORKERS UNION OF AUSTRALIA, NSW

AUDITOR'S REPORT

I report that I have inspected and audited the accounting records of The Tobacco Workers Branch of the Australian Workers Union ("Branch") and The Federated Tobacco & Cigarette Workers Union of Australia, NSW ("State Union") in relation to the financial year of the organisation ending 30 June, 2003 and report that in my opinion satisfactory accounting records were kept by the organisation in relation to the year, including:

- (a) (i) records of the sources and nature of the income of the organisation (including income from members); and
- (ii) records of the nature and purposes of the expenditure of the organisation; and

in my opinion the accounts and other statements prepared under section 273 of the Workplace Relations Act 1996 in relation to the financial year were properly drawn up so as to give a true and fair view of:

- (b) (i) the financial affairs of the organisation as at the end of the financial year: and
- (ii) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by us or by any person authorised by us for the purpose of the audit, was provided.

I also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, we must report particulars and that those particulars, if any, which form part of this report, are attached.



.....  
Stephen B. Swaine  
Chartered Accountant  
Level 6,  
9 Barrack Street,  
Sydney NSW 2000

.....  
5 November 2003

.....  
Date

**THE TOBACCO WORKERS BRANCH OF THE**  
**AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &**  
**CIGARETTE WORKERS UNION OF AUSTRALIA, NSW**

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE, 2003**

	<u>2003</u>	<u>2002</u>
	\$	\$
Operating Surplus for the Year	38,559	15,872
Accumulated Surplus at the Beginning of the Year	<u>952,213</u>	<u>936,341</u>
Accumulated Surplus at the End of the Year	<u><u>990,772</u></u>	<u><u>952,213</u></u>

**THE TOBACCO WORKERS BRANCH OF THE**  
**AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &**  
**CIGARETTE WORKERES UNION OF AUSTRALIA, NSW**  
**DETAILED INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE, 2003**

	<u>2003</u>	<u>2002</u>
	\$	\$
INCOME		
Membership Fees Received	118,087	116,031
Interest Received	39,328	37,044
Sundry Income	<u>24,018</u>	<u>695</u>
TOTAL INCOME	181,433	153,770
EXPENDITURE (attached schedule)	<u>142,874</u>	<u>137,898</u>
Surplus for the Year	<u><u>38,559</u></u>	<u><u>15,872</u></u>

**THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &  
CIGARETTE WORKERS UNION OF AUSTRALIA, NSW**

**DETAILED INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE, 2003**

	<u>Note</u>	<u>2003</u>	<u>2002</u>
		\$	\$
EXPENDITURE			
Affiliation Fees		1,449	1,629
Audit Fees		4,880	5,670
Bank Charges		71	152
Commission Paid		1,246	1,259
Conference and Travel Expenses		16,072	8,502
Computer Expenses		613	399
Depreciation		7,053	8,437
Donations		500	317
Electricity		536	305
Fringe Benefits Tax		1,143	1,302
General Expenses		64	-
Honorariums		4,950	4,800
Insurance		3,186	3,144
Legal Fees		26	1,100
Loss on Disposal of Assets		787	445
Lost Time		50	-
Mortality Payments		1,364	1,364
Motor Vehicle Expenses		5,512	5,342
Postage, Printing and Stationery		272	61
Provision for Holiday Pay		1,631	(644)
Provision for Long Service Leave		5,140	3,599
Repairs and Maintenance		634	1,376
Rates and Taxes		2,518	2,406
Salaries and Wages	3	68,844	68,384
Security		346	386
Staff Amenities		38	40
Subscriptions		808	766
Superannuation		8,013	12,054
Telephone		5,128	5,303
		<u>142,874</u>	<u>137,898</u>
TOTAL EXPENDITURE		<u>142,874</u>	<u>137,898</u>

**THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &  
CIGARETTE WORKERS UNION OF AUSTRALIA, NSW**

**BALANCE SHEET AS AT 30 JUNE, 2003**

	<u>Note</u>	<u>2003</u> \$	<u>2002</u> \$
<b>CURRENT ASSETS</b>			
Accrued Interest		6,921	275
Cash at Bank		68,731	58,108
Cash on Hand		349	221
Trade Debtors		<u>7,512</u>	<u>7,786</u>
<b>TOTAL CURRENT ASSETS</b>		<u>83,513</u>	<u>66,390</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	4	224,698	227,606
Investments	5	10	978
Other	6	<u>833,017</u>	<u>801,139</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,057,725</u>	<u>1,029,723</u>
<b>TOTAL ASSETS</b>		<u>1,141,238</u>	<u>1,096,113</u>
<b>CURRENT LIABILITIES</b>			
Provision for Annual Leave		45,823	18,030
Provision for Long Service Leave		19,661	40,683
Provision for GST		4,074	2,751
Other Creditors and Accruals		<u>9,625</u>	<u>11,153</u>
<b>TOTAL LIABILITIES</b>		<u>79,183</u>	<u>72,617</u>
<b>NET ASSETS</b>		<u>1,062,055</u>	<u>1,023,496</u>
<b>MEMBERS FUNDS</b>			
Accumulated Surplus		990,772	952,213
Reserves	7	<u>71,283</u>	<u>71,283</u>
		<u>1,062,055</u>	<u>1,023,496</u>
Contingent Liabilities	8		

**THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &  
CIGARETTE WORKERS UNION OF AUSTRALIA, NSW**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2003**

I. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements represent the combined operations and combined financial position of The Tobacco Workers' Branch of The Australian Workers' Union ("Branch"), and The Federated Tobacco & Cigarette Workers Union of Australia New South Wales ("State Union") registered under the relevant Federal and State Acts. The combined processing of income and expenditure, and assets and liabilities is consistent with the presentation of similar financial statements for prior years and is presented solely for the information of members of the State Union and/or Branch.

The financial statements are also prepared on an accruals basis. They are based on historical cost and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies have been adopted in the preparation of these financial statements. They are consistent with the policies of the previous year, unless otherwise stated:

- a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- b) Depreciation of Fixed Assets is calculated on the diminishing value basis in order to write the assets off over their estimated useful life.
- c) Provision for employee benefits in the form of Long Service and Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- d) No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 23 of the Income Tax Assessment Act.

**THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &  
CIGARETTE WORKERS UNION OF AUSTRALIA, NSW**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2003**

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274 which reads as follows: -

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

	<u>2003</u>	<u>2002</u>
	\$	\$
<b>3. SALARIES AND WAGES</b>		
Officials	68,844	68,384
Employees	-	-
	<u>68,844</u>	<u>68,384</u>
<b>4. PROPERTY, PLANT AND EQUIPMENT</b>		
Land and Buildings - at independent valuation	200,000	200,000
Plant and Equipment - at cost	40,351	40,453
<u>Less</u> Accumulated Depreciation	31,512	33,311
	<u>8,839</u>	<u>7,142</u>
Motor Vehicle - at cost	36,615	36,615
<u>Less</u> Accumulated Depreciation	20,756	16,151
	<u>15,859</u>	<u>20,464</u>
	<u>224,698</u>	<u>227,606</u>



**THE TOBACCO WORKERS BRANCH OF THE  
AUSTRALIAN WORKERS UNION AND THE FEDERATED TOBACCO &  
CIGARETTE WORKERS UNION OF AUSTRALIA, NSW**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2003**

	<u>2003</u> \$	<u>2002</u> \$
5. INVESTMENTS		
Shares - Other	<u>10</u>	<u>978</u>
6. NON-CURRENT ASSETS - OTHER		
Short Term Deposits	<u>833,017</u>	<u>801,139</u>
7. RESERVES		
Asst Revaluation Reserve	<u>71,283</u>	<u>71,283</u>
8. CONTINGENT LIABILITIES		

There is a Contingent Liability for Funeral Benefits payable to the next-of-kin of Deceased Members who are still entitled to benefits under the Rules of the Union



**AUSTRALIAN INDUSTRIAL REGISTRY**

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

Mr Norman McBride  
Branch Secretary  
Australian Workers' Union  
Tobacco Workers' Branch  
PO Box 194  
MATRAVILLE NSW 2036

Dear Mr McBride

**Financial Return for year ending 30 June 2003 (FR2003/308)**

I refer to your letter dated 4 December 2003 enclosing the Branch's financial statements and auditor's report for this period. The documents were lodged in the Registry on 5 December 2003 and have now been filed.

Yours sincerely,

Peter McKerrow  
Assistant Manager, NSW Registry

9 December 2003