



Australian Government
Australian Industrial Registry

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

Ref: FR2008/464-[002N-TW]

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

Dear Mr McBride

**Re: Financial Return - year ending 30 June, 2008
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule 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. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- RAO Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: orgs@air.gov.au
- Sending the documents by fax to: (03) 9655 0410

We encourage you to contact the Registry on (02) 8374 6507 or by e-mail at steve.teece@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely

Steve Teece
(02) 8374 6507
10 July, 2008

TIMELINE/ PLANNER

| | |
|------------------------------------|-----|
| Financial reporting period ending: | / / |
|------------------------------------|-----|

| |
|--|
| Prepare financial statements and Operating Report. |
|--|

| | |
|---|-----|
| (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) The Designated Officer must sign and date the Committee of Management Statement which is then 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 | / / |
|---|-----|

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: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. | / / |
|---|-----|

(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 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 certificate stating 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. A non-elected official is not allowed to sign the certificate.

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
ABN 36357805105



Branch Secretary:
Norman McBride

December 15 2008

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 30th June 2008 in accordance with the Workplace Relation's Act 1996.

The Financial Report contains the following:

1. A General Purpose Financial Report (GPFR)
2. An Operating Report; and
3. An Auditors Report

- Copies of the abovementioned reports (the "full report") have been provided to the general membership and have been in their possession for at least 21 days for their consideration free of charge in accordance with the Act.
- A second meeting of the Committee of Management has been held within the 6 months of the end of the financial year in accordance with the Act.
- A copy of the full report has been lodged with the Industrial Registry within 14 days of the second meeting in accordance with the Act.

Yours truly,

Norman McBride
Branch Secretary

Certificate of Secretary

s268 of Schedule 1B *Workplace Relations Act 1996*



I Norman McBride being Branch Secretary of the Tobacco Workers' Branch of The Australian Workers' Union certify:

- that the documents lodged herewith are copies of the full report referred to s268 of the RAO Schedule; and
- that the full report was provided to members on September 30th 2008; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on December 12 2008; in accordance with section 266 of the RAO Schedule.

A handwritten signature in cursive script, appearing to read 'Norman McBride'.

Norman McBride
Branch Secretary


Date: 15 /12 /08

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

[Section 269(1) of the *Workplace Relations Act 1996*]

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 30th 2008** that:

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


.....

Norman McBride
Branch Secretary

December 15 2008

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2008

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1. Committee of Management Statement.
2. Operating Report.
3. Auditors Report.
4. Statement of Financial Performance.
7. Statement of Financial Position.
8. Statement of Cash Flows.
9. Notes to the Financial Statements.

**SWAINE & ASSOCIATES
SUITE 303, LEVEL 3, 65 YORK STREET
SYDNEY NSW 2000
PHONE (02) 9299 9429
FAX (02) 9299 7233**

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

COMMITTEE OF MANAGEMENT STATEMENT

On ~~SEPTEMBER 11th~~ 2008 the Committee of Management of The Tobacco Workers Branch of the Australian Workers Union ("Branch") passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2008.

The Committee of Management declares in relation to the GPFR 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 Industrial Registrar;
- (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 GPFR 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 organization 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 RAO Schedule and the RAO Regulations; 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 RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management:

Christine Wilson *C. Wilson*

Patricia Gutierrez *[Signature]*

Signed this *11th* day of *SEPTEMBER*, 2008

**THE TOBACCO WORKERS' BRANCH OF THE
AUSTRALIAN WORKERS' UNION**

OPERATING REPORT

In accordance with section 245 of the Workplace Relations Act 1996 (Act) the Committee of Management presents its Operating Report on the Tobacco Workers' Branch of the Australian Workers' Union and the Federated Tobacco & Cigarette Workers' Union NSW Australia ("Union" collectively) together with the financial report for the year ended 30 June 2008.

The names of the Committee of Management in office at any time during or since the end of the year are:

Ms. Cheryl Ustianowski
Ms. Christine Wilson
Mr. Norman McBride
Ms. Patricia Gutierrez
Ms. Irene Brickley

Committee of Management members have been in office since the start of the financial year to the date of this report unless otherwise stated.

The number of members as of 30 June 2008 is 339.

The number of full time elected employees is (1) one.

The Principal Activities of the organization are the provision of range of services relating to the needs of members. These services include:

Regulate and protect the conditions of labour and relations between workers' and employers
Protect and foster the best interest of members
Promote the general and material welfare of members
Health & Safety in the Workplace
Advocacy on a range of issues
Negotiation & Representation for members
Investment of Members funds supporting Principal Activities

There have been no significant changes in the nature of those activities during the year.

Resignation of members: A member may resign from membership in accordance with Rule 14 – RESIGNING AS A MEMBER of the Rules of the Australian Workers' Union.

Signed in accordance with a resolution of the Branch Executive

N McBride
Branch Secretary
AWU – Tobacco Workers' Branch



Dated: 11/09/08

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

AUDITOR'S REPORT

Scope

I have audited the general purpose financial report of The Tobacco Workers Branch of the Australian Workers Union ("Branch") for the financial year ended 30 June 2008 comprising the statement of financial performance, statement of financial position, statement of cash flows and notes to the financial statements.

The Committee of Management are responsible for the financial report. I have conducted an independent audit of this financial report in order to express an opinion on it to the members of the reporting unit.

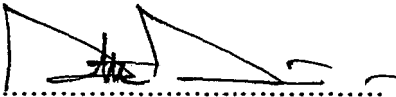
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view which is consistent with my understanding of the reporting unit's financial position and performance as represented by the results of its operations and its cash flows.

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

Audit Opinion

In my opinion, the general purpose financial report of The Tobacco Workers Branch of the Australian Workers Union ("Branch") is in accordance with:

- (a) the Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the reporting unit's financial position as at 30 June 2008 and of its performance for the year ended on that date; and
 - (ii) complying with Accounting Standards in Australia; and
- (b) other mandatory professional reporting requirements.


.....
Stephen B. Swaine
Swaine & Associates
Suite 303, Level 3
65 York Street
Sydney NSW 2000


.....
Date

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2008**

| | <u>2008</u> | <u>2007</u> |
|--|-------------------------|-------------------------|
| | \$ | \$ |
| Operating Surplus for the Year | 43,475 | 30,577 |
| Accumulated Surplus at the Beginning of the Year | <u>1,111,659</u> | <u>1,081,082</u> |
| Accumulated Surplus at the End of the Year | <u><u>1,155,134</u></u> | <u><u>1,111,659</u></u> |

THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2008

| | <u>2008</u> | <u>2007</u> |
|---------------------------------|----------------------|----------------------|
| | \$ | \$ |
| INCOME | | |
| Contributions Received | | |
| Membership Fees Received | 150,623 | 148,181 |
| Interest Received | 69,669 | 58,393 |
| Sundry Income | - | 91 |
| TOTAL INCOME | <u>220,292</u> | <u>206,665</u> |
| EXPENDITURE (attached schedule) | <u>176,817</u> | <u>176,088</u> |
| Surplus for the Year | <u><u>43,475</u></u> | <u><u>30,577</u></u> |

THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2008

| | <u>Note</u> | <u>2008</u> | <u>2007</u> |
|----------------------------------|-------------|----------------|----------------|
| | | \$ | \$ |
| EXPENDITURE | | | |
| Affiliation Fees | | 3,504 | 10,082 |
| Audit Fees | | 3,840 | 6,230 |
| Bank Charges | | 39 | 67 |
| Commission Paid | | 1,689 | 1,697 |
| Conference and Travel Expenses | | 23,668 | 17,581 |
| Computer Expenses | | 1,009 | 534 |
| Depreciation | | 6,043 | 7,736 |
| Donations | | 455 | 454 |
| Electricity | | 515 | 733 |
| Fringe Benefits Tax | | 1,402 | 1,572 |
| General Expenses | | 114 | 457 |
| Honorariums | | 4,350 | 4,650 |
| Insurance | | 3,307 | 3,138 |
| Legal Fees | | - | 341 |
| Lost Time | | 7,147 | 322 |
| Motor Vehicle Expenses | | 4,248 | 6,905 |
| Postage, Printing and Stationery | | 333 | 423 |
| Provision for Holiday Pay | | 5,065 | 6,498 |
| Provision for Long Service Leave | | 8,243 | 6,668 |
| Repairs and Maintenance | | 189 | 2,634 |
| Rates and Taxes | | 2,961 | 3,346 |
| Salaries and Wages | 3 | 65,511 | 68,990 |
| Security | | 420 | 336 |
| Staff Amenities | | 67 | 32 |
| Subscriptions | | 1,080 | 976 |
| Superannuation | | 27,254 | 18,742 |
| Telephone | | 4,364 | 4,944 |
| TOTAL EXPENDITURE | | <u>176,817</u> | <u>176,088</u> |

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2008**

| | <u>Note</u> | <u>2008</u> | <u>2007</u> |
|----------------------------------|-------------|------------------|------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Accrued Interest | | 26,932 | 22,298 |
| Cash at Bank | | 84,732 | 97,572 |
| Cash on Hand | | 338 | 457 |
| Trade Debtors | | 7,456 | - |
| Other Debtors | | 118 | - |
| TOTAL CURRENT ASSETS | | <u>119,576</u> | <u>120,327</u> |
| NON-CURRENT ASSETS | | | |
| Property, Plant and Equipment | 4 | 369,526 | 229,497 |
| Investments | 5 | 10 | 10 |
| Other | 6 | 1,012,624 | 951,598 |
| TOTAL NON-CURRENT ASSETS | | <u>1,382,160</u> | <u>1,181,105</u> |
| TOTAL ASSETS | | <u>1,501,736</u> | <u>1,301,432</u> |
| CURRENT LIABILITIES | | | |
| Provision for Annual Leave | | 46,912 | 41,847 |
| Provision for Long Service Leave | | 72,578 | 64,335 |
| Provision for GST | | 3,016 | 2,725 |
| Other Creditors and Accruals | | 7,813 | 9,583 |
| TOTAL LIABILITIES | | <u>130,319</u> | <u>118,490</u> |
| NET ASSETS | | <u>1,371,417</u> | <u>1,182,942</u> |
| MEMBERS FUNDS | | | |
| Accumulated Surplus | | 1,155,134 | 1,111,659 |
| Reserves | 7 | 216,283 | 71,283 |
| | | <u>1,371,417</u> | <u>1,182,942</u> |
| Contingent Liabilities | 8 | | |

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2008**

| | <u>Note</u> | <u>2008</u> | <u>2007</u> |
|--|-------------|------------------|------------------|
| | | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash receipts in the course of operations | | 143,167 | 162,263 |
| Cash payments in the course of operations | | (159,063) | (154,124) |
| Interest Received | | <u>65,035</u> | <u>43,956</u> |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | 9 (ii) | <u>49,139</u> | <u>52,095</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Proceeds from sale of plant and equipment | | - | - |
| Purchase of plant and equipment | | <u>(1,072)</u> | <u>-</u> |
| NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES | | <u>(1,072)</u> | <u>-</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Receipts from borrowings | | - | - |
| Repayment of borrowings | | <u>-</u> | <u>-</u> |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES | | <u>-</u> | <u>-</u> |
| NET INCREASE (DECREASE) IN CASH HELD | | 48,067 | 52,095 |
| Cash at the beginning of the financial year | | <u>1,049,627</u> | <u>997,532</u> |
| Cash at the end of the financial year | 9 (i) | <u>1,097,694</u> | <u>1,049,627</u> |

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report represents the position of The Tobacco Workers' Branch of The Australian Workers' Union ("Branch"), registered under the relevant Federal Act. 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 Branch.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for 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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

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 272 which reads as follows:-

- (1) A member of a reporting unit, or a Registrar, 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, 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).

| | <u>2008</u> | <u>2007</u> |
|---|----------------|----------------|
| | \$ | \$ |
| 3. SALARIES AND WAGES | | |
| Officials | 65,511 | 68,990 |
| Employees | - | - |
| | <u>65,511</u> | <u>68,990</u> |
| 4. PROPERTY, PLANT AND EQUIPMENT | | |
| Land and Buildings - at valuation | 345,000 | 200,000 |
| Plant and Equipment - at cost | 40,966 | 39,894 |
| <u>Less Accumulated Depreciation</u> | <u>36,534</u> | <u>35,128</u> |
| | 4,432 | 4,766 |
| Motor Vehicle - at cost | 36,973 | 36,973 |
| <u>Less Accumulated Depreciation</u> | <u>16,879</u> | <u>12,242</u> |
| | <u>20,094</u> | <u>24,731</u> |
| | <u>369,526</u> | <u>229,497</u> |

THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

| | <u>2008</u> | <u>2007</u> |
|--------------------------------------|------------------|----------------|
| | \$ | \$ |
| 5. INVESTMENTS | | |
| Shares - Other | <u>10</u> | <u>10</u> |
| 6. NON-CURRENT ASSETS - OTHER | | |
| Short Term Deposits | <u>1,012,624</u> | <u>951,598</u> |
| 7. RESERVES | | |
| Asset Revaluation Reserve | <u>216,283</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.

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

| 9. <u>NOTES TO THE STATEMENT OF CASH FLOWS</u> | <u>2008</u> \$ | <u>2007</u> \$ |
|--|-------------------|-------------------|
| (i) Reconciliation of Cash | | |
| For the purposes of the Statement of Cash flows, cash includes cash on hand and at bank and short term deposits at call, net outstanding bank overdrafts. Cash as 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: | | |
| Cash on Hand | 338 | 457 |
| Cash at Bank | 84,732 | 97,572 |
| Short Term Bank Deposits | 1,012,624 | 951,598 |
| | <u>1,097,694</u> | <u>1,049,627</u> |
| (ii) Reconciliation of cash flow from operations with operating surplus | | |
| Operating surplus | 43,475 | 30,577 |
| Non cash flows in operating surplus | | |
| Profit on disposal of assets | - | - |
| Depreciation | 6,043 | 7,736 |
| Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries | | |
| Decrease (increase) in trade debtors | (7,456) | 13,981 |
| Increase (decrease) in other creditors | (1,770) | 660 |
| Increase (decrease) in provisions | 13,599 | 13,568 |
| Decrease (increase) in other debtors | (4,752) | (14,427) |
| Cash Flows from Operations | <u>49,139</u> | <u>52,095</u> |

**AUDIT CERTIFICATE AND REPORT TO THE STATE COMMITTEE OF
MANAGEMENT AND THE STATE SECRETARY OF THE FEDERATED
TOBACCO & CIGARETTE WORKERS' UNION OF AUSTRALIA, NSW**

1. I report on the total member contributions received by the State for the period 1 July 2007 to 30 June 2008, in accordance with rule 16 of the Federated Tobacco & Cigarette Workers Union of Australia, NSW.
2. This report of total membership contributions received by the State has been prepared for the use of the State Committee of Management, the State Secretary and the State Executive of the Federated Tobacco & Cigarette Workers Union of Australia, NSW in accordance with its rules. I disclaim any assumption of responsibility for any reliance placed on this report to any person other than the State Committee of Management, the State Secretary or the State 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 State Union provided by the State Committee of Management and the State Secretary.
4. I report that the total membership contributions received by the State in the period 1 July 2007 to 30 June 2008 was \$ 150,623



.....
Stephen B. Swaine
Swaine & Associates
Suite 303, Level 3
65 York Street,
SYDNEY NSW 2000

..... 11 September 2008
Date


**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

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 339 persons that were members of the organisation as at the end of the 30 June 2008 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 organisation were authorised in accordance with the rules of the organisation; and
- vi) the register of members of the organisation was maintained in accordance with the Act.


.....
Norman McBride

Signed this 11th day of SEPTEMBER, 2008.

Notice Required by s272(5) of the RAO Schedule

Information to be provided to Members or Registrar

1. A member of a reporting unit, or a Registrar, 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).



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Norman McBride
Secretary, Tobacco Workers' Branch
AWU
PO Box 194
MATRAVILLE NSW 2036

Dear Mr McBride

**Re: Lodgement of Financial Statements and Accounts – Tobacco Workers' Branch –
for year ending 30 June 2008 (FR2008/464)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 16 December 2008.

The legislative requirements appear to have been met and accordingly the documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett'.

Stephen Kellett
Statutory Services Branch

22 December 2008