



FAIR WORK  
AUSTRALIA

23 January 2012

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



Dear Mr McBride,

**Re: Lodgement of Financial Statements and Accounts – The Australian Workers' Union, Tobacco Workers' Branch – for year ending 30 June 2011 (FR2011/2693)**

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 22 December 2011. The documents lodged included a statement under section 237 of the *Fair Work (Registered Organisations) Act 2009*.

The documents have been filed.

Yours sincerely,

Stephen Kellett  
Organisations, Research and Advice Branch  
Fair Work Australia

# 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  
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ABN 36357805105

FR 2011/2693



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

December 21 2011

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 2011 in accordance with the Fair Work (Registered Organizations) Act 2009.

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,

A handwritten signature in black ink, appearing to read 'Norman McBride', written in a cursive style.

Norman McBride  
Branch Secretary

## **Certificate of Secretary**

s268 Fair Work (Registered Organisations) Act 2009

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 in s268 of the Fair Work (Registered Organisations) Act 2009; and
  - that the full report was provided to members on October 18 2011; and
  - that the full report was presented to a meeting of the committee of management of the reporting unit on December 16 2011 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.
- 



Date: 21/12/2011

## **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**

**CONSOLIDATED  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2011**

**INDEX**

1. Committee of Management Statement
2. Operating Report
3. Independent Audit Report
4. Income and Expenditure Statement
7. Balance Sheet
8. Statement of Changes in Equity
9. Statement of Cash Flows
10. Notes to the Financial Statements

**SWAINE & ASSOCIATES  
CHARTERED ACCOUNTANTS  
LEVEL 6, 222 CLARENCE STREET  
SYDNEY NSW 2000  
PHONE (02) 9262 9191  
FAX (02) 9264 2025**

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

**COMMITTEE OF MANAGEMENT STATEMENT**

On OCTOBER 5<sup>TH</sup> 2011 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 2011.

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

~~Patricia Gutierrez~~

Signed this 5<sup>TH</sup> day of OCTOBER, 2011

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

**OPERATING REPORT**

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009 ("Fair Work 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 2011.

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 2011 is 192.

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 labor 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: OCTOBER 5<sup>th</sup> 2011

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

**INDEPENDENT AUDIT REPORT TO THE MEMBERS**

**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 2011 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 2011 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  
Level 6  
222 Clarence Street  
Sydney NSW 2000

5 October 2011  
Date



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

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2011**

	<u>2011</u>	<u>2010</u>
	\$	\$
Operating Surplus (Deficit) for the Year	(99,025)	(79,198)
Accumulated Surplus at the Beginning of the Year	<u>1,065,692</u>	<u>1,144,890</u>
Accumulated Surplus at the End of the Year	<u>966,667</u>	<u>1,065,692</u>

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

**DETAILED INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	<u>2011</u>	<u>2010</u>
	\$	\$
INCOME		
Contributions Received	86,049	105,603
Interest Received	<u>38,402</u>	<u>33,037</u>
TOTAL INCOME	124,451	138,640
<hr/>		
EXPENDITURE (attached schedule)	<u>223,476</u>	<u>217,838</u>
Surplus (Deficit) for the Year	<u>(99,025)</u>	<u>(79,198)</u>

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

**DETAILED INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2011**

	<u>2011</u>	<u>2010</u>
	\$	\$
EXPENDITURE		
Affiliation Fees	1,730	1,635
Audit Fees	5,770	5,190
AWU Contribution	5,000	10,402
Bank Charges	37	44
Commission Paid	1,898	1,762
Conference and Travel Expenses	17,898	11,540
Computer Expenses	246	991
Depreciation	9,084	4,264
Donations	-	909
Electricity	404	658
Fringe Benefits Tax	1,717	1,083
Honorariums	9,550	6,200
Insurance	3,527	3,318
Legal Fees	2,250	-
Loss on Disposal of Assets	-	4,385
Lost Time	10,301	5,666
Loyalty Payment	-	12,000
Motor Vehicle Expenses	4,234	4,615
Postage, Printing and Stationery	372	433
Provision for Holiday Pay	4,728	8,101
Provision for Long Service Leave	7,217	(21,736)
Repairs and Maintenance	191	102
Rates and Taxes	3,741	2,905
Salaries and Wages	97,811	82,699
Security	381	420
Staff Amenities	105	132
Subscriptions	471	-
Superannuation	29,112	65,753
Telephone	5,701	4,367
TOTAL EXPENDITURE	<u>223,476</u>	<u>217,838</u>

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

**BALANCE SHEET**  
**AS AT 30 JUNE 2011**

	<u>Note</u>	<u>2011</u>	<u>2010</u>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash at Bank		937,718	68,699
Cash on Hand		52	-
Trade Debtors		6,782	10,193
Provision for GST		-	2,149
<b>TOTAL CURRENT ASSETS</b>		<u>944,552</u>	<u>81,041</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	3	381,172	390,256
Other	4	-	939,030
<b>TOTAL NON-CURRENT ASSETS</b>		<u>381,172</u>	<u>1,329,286</u>
<b>TOTAL ASSETS</b>		<u>1,325,724</u>	<u>1,410,327</u>
<b>CURRENT LIABILITIES</b>			
Provision for Annual Leave		65,186	59,328
Provision for Long Service Leave		64,056	57,969
Provision for GST		2,508	-
Other Creditors and Accruals		11,024	11,055
<b>TOTAL CURRENT LIABILITIES</b>		<u>142,774</u>	<u>128,352</u>
<b>TOTAL LIABILITIES</b>		<u>142,774</u>	<u>128,352</u>
<b>NET ASSETS</b>		<u>1,182,950</u>	<u>1,281,975</u>
<b>MEMBERS FUNDS</b>			
Accumulated Surplus		966,667	1,065,692
Reserves	5	216,283	216,283
		<u>1,182,950</u>	<u>1,281,975</u>
Contingent Liabilities	6		

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

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2011**

	Reserves	Retained Earnings \$	Total \$
Balance at 1 July 2009	216,283	1,144,890	1,361,173
Profit (Loss) attributable to the entity	<u>-</u>	<u>(79,198)</u>	<u>(79,198)</u>
Balance at 30 June 2010	216,283	1,065,692	1,281,975
Profit (Loss) attributable to the entity	-	(99,025)	(99,025)
Balance at 30 June 2011	<u><u>216,283</u></u>	<u><u>966,667</u></u>	<u><u>1,182,950</u></u>

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2011**

	<u>Note</u>	<u>2011</u> \$	<u>2010</u> \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts in the course of operations		89,460	105,498
Cash payments in the course of operations		(197,821)	(219,433)
Interest Received		<u>38,402</u>	<u>33,037</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	7 (ii)	<u>(69,959)</u>	<u>(80,898)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of investments		-	-
Proceeds from sale of plant and equipment		-	10,000
Purchase of plant and equipment		<u>-</u>	<u>(44,280)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>-</u>	<u>(34,280)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
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		(69,959)	(115,178)
Cash at the beginning of the financial year		<u>1,007,729</u>	<u>1,122,907</u>
Cash at the end of the financial year	7 (i)	<u><u>937,770</u></u>	<u><u>1,007,729</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2011**

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 2011**

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Division 7 of Section 274 which reads as follows: -

- (1) A member of a reporting unit or 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 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>2011</u>	<u>2010</u>
	\$	\$
3. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - at independent valuation	<u>345,000</u>	<u>345,000</u>
Plant and Equipment - at cost	38,025	38,025
<u>Less Accumulated Depreciation</u>	<u>36,581</u>	<u>35,512</u>
	<u>1,444</u>	<u>2,513</u>
Motor Vehicle - at cost	42,898	42,898
<u>Less Accumulated Depreciation</u>	<u>8,170</u>	<u>155</u>
	<u>34,728</u>	<u>42,743</u>
	<u><u>381,172</u></u>	<u><u>390,256</u></u>



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2011**

	<u>2011</u>	<u>2010</u>
	\$	\$
4. NON-CURRENT ASSETS - OTHER		
Short Term Deposits	<u>-</u>	<u>939,030</u>
<hr/>		
5. RESERVES		
Asset Revaluation Reserve	<u>216,283</u>	<u>216,283</u>
6. 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 2011**

	<u>2011</u>	<u>2010</u>
<u>7. NOTES TO THE STATEMENT OF CASH FLOWS</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	52	-
Cash at Bank	937,718	68,699
Short Term Bank Deposits	-	939,030
	937,770	1,007,729

**(ii) Reconciliation of cash flow from  
operations with operating surplus (deficit)**

Operating surplus (deficit)	(99,025)	(79,198)
Non cash flows in operating surplus (deficit)		
Depreciation	9,084	4,264
Loss on Disposal of Assets		4,385
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
Decrease (increase) in trade debtors	3,411	(105)
Increase (decrease) in other creditors	2,477	5,540
Increase (decrease) in provisions	11,945	(13,635)
Decrease (increase) in other debtors	2,149	(2,149)
Cash Flows from Operations	(69,959)	(80,898)

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

[Section 237(1) of the Fair Work (Registered Organizations) Act 2009

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> 2011** that:

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



December 21 2011

Norman McBride  
Branch Secretary

