



FAIR WORK  
AUSTRALIA

18 December 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 Accounts and Statements -  
The Australian Workers' Union, Tobacco Workers' Branch – for year ending 30 June 2012  
(FR2012/371)**

I refer to the above financial accounts and statements which were received by Fair Work Australia on 19 November 2012.

The documents have been filed but I draw your attention to the following matters where there should be greater compliance with the legislative provisions in next year's financial report.

- (1) The Operating Report did not include any description of the results of the principal activities of the Branch during the year, as required by sub-section 254(2)(a) of the Fair Work (Registered Organisations) Act 2009 ('the RO Act').
- (2) The Operating Report did not state whether there had or had not been any significant changes to the Branch's financial affairs during the year, as required by sub-section 254(2)(b) of the RO Act.
- (3) It was not clear whether the figure of \$102,025 for "Salaries and Wages" on the Detailed Income and Expenditure Statement applied to office-holders or to non-officer employees or both, as required by paragraphs 11(g) and 11(h) of the Reporting Guidelines. It was not clear whether the figure applied only to the single full-time elected employee mentioned in the Operating Report. I presume that the single full-time elected employee referred to is yourself as the Branch Secretary in which case this employee is an office-holder and the employee benefits paid should be identified clearly as "salaries and wages - office-holders". All other employee benefits, if any, would then be identified as "salaries and wages - employees"
- (4) The fact that there was a full-time elected official and the figure of "Honorariums" of \$8,600 on the Detailed Income and Expenditure Statement suggests that there were related party transactions within the meaning of the Australian Accounting Standards (AASB) 124 which should have been disclosed as such in the Notes to the Accounts.
- (5) The Auditor stated that the report was in accordance with "the Workplace Relations Act 1996." Although the provisions of the former Schedule 1 of the Workplace Relations Act 1996 were re-enacted without significant change in 2009 as the "Fair Work (Registered Organisations) Act 2009" the Auditor should now be referring to the correct name of the updated legislation.
- (6) The notice under section 274(4) at Note 2 and at the beginning of the financial report reflects the wording of the notice as it was in the former Workplace Relations Act.

These are issues of detail that do not invalidate the report or materially affect its substance but recent amendments to the Act reflect the emphasis and importance for clarity and transparency in financial reports and I bring these to your attention so that they may be rectified in next year's financial report.

I enclose, for your convenient reference an extract from section 254 of the Act, the relevant Reporting Guidelines, and the correct wording of the Notice required under section 272 of the Act.

I appreciate that, in the wake of recent rule changes, the current financial year will be the final year of operation for the Branch. Therefore, if you have any questions relating to the reporting requirements that will apply for this period, please do not hesitate to contact me on (02) 6723 7237 at any time.

Yours sincerely,

Stephen Kellett

Regulatory Compliance Branch

# The Tobacco Workers' Branch

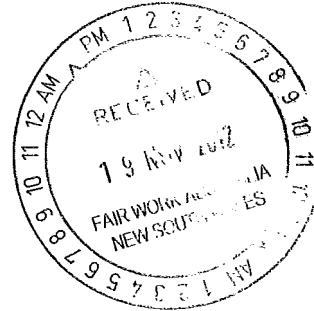
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Branch Secretary:  
Norman McBride

November 15 2012

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 2012 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,

Norman McBride  
Branch Secretary

**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> 2012** that:

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

A handwritten signature in black ink, appearing to read 'Norman McBride', written over a horizontal dotted line.

Norman McBride  
Branch Secretary

November 15 2012

**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 s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on October 10 2012; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on November 14 2012 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.



Date: 15 /11 /12

## **Notice to Members**

Subsections (1) and (2) 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 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 2012**

**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  
SUITE 1706, LEVEL 17, 109 PITT STREET  
SYDNEY NSW 2000  
PHONE (02) 8011 0795  
FAX (02) 9264 2025**

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

**COMMITTEE OF MANAGEMENT STATEMENT**


On SEPTEMBER 14<sup>TH</sup> 2012 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 2012.

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



Patricia Gutierrez



Signed this 14<sup>TH</sup> day of SEPTEMBER, 2012



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

**OPERATING REPORT**

In accordance with section 245(2) 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 2012.

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 2012 is 150.

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: 14<sup>TH</sup> SEPTEMBER 2012

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

**INDEPENDENT AUDIT 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 2012 comprising the income and expenditure statement, balance sheet, 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 2012 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 17  
109 Pitt Street  
Sydney NSW 2000

25 September 2012  
Dated

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

**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$
Operating Surplus (Deficit) for the Year	(105,425)	(99,025)
Accumulated Surplus at the Beginning of the Year	<u>966,667</u>	<u>1,065,692</u>
Accumulated Surplus at the End of the Year	<u><u>861,242</u></u>	<u><u>966,667</u></u>

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

**DETAILED INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$
INCOME		
Contributions Received	77,418	86,049
Interest Received	<u>36,946</u>	<u>38,402</u>
TOTAL INCOME	114,364	124,451
EXPENDITURE (attached schedule)	<u>219,789</u>	<u>223,476</u>
Surplus (Deficit) for the Year	<u><u>(105,425)</u></u>	<u><u>(99,025)</u></u>

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

**DETAILED INCOME AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$
EXPENDITURE		
Affiliation Fees	1,649	1,730
Audit Fees	4,380	5,770
AWU Contribution	-	5,000
Bank Charges	93	37
Commission Paid	1,527	1,898
Conference and Travel Expenses	24,752	17,898
Computer Expenses	378	246
Depreciation	7,173	9,084
Donations	864	-
Electricity	951	404
Fringe Benefits Tax	1,742	1,717
Honorariums	8,600	9,550
Insurance	3,827	3,527
Legal Fees	1,118	2,250
Lost Time	5,226	10,301
Mortality Payment	1,500	-
Motor Vehicle Expenses	5,488	4,234
Postage, Printing and Stationery	362	372
Provision for Holiday Pay	122	4,728
Provision for Long Service Leave	7,711	7,217
Repairs and Maintenance	319	191
Rates and Taxes	3,156	3,741
Salaries and Wages	102,025	97,811
Security	346	381
Staff Amenities	85	105
Subscriptions	1,666	471
Superannuation	30,279	29,112
Telephone	4,450	5,701
TOTAL EXPENDITURE	<u>219,789</u>	<u>223,476</u>

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

**BALANCE SHEET**  
**AS AT 30 JUNE 2012**

	<u>Note</u>	<u>2012</u>	<u>2011</u>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash at Bank		845,767	937,718
Cash on Hand		417	52
Trade Debtors		5,870	6,782
<b>TOTAL CURRENT ASSETS</b>		<u>852,054</u>	<u>944,552</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	3	374,814	381,172
<b>TOTAL NON-CURRENT ASSETS</b>		<u>374,814</u>	<u>381,172</u>
<b>TOTAL ASSETS</b>		<u>1,226,868</u>	<u>1,325,724</u>
<b>CURRENT LIABILITIES</b>			
Provisions - Long Service Leave		72,898	65,186
Provisions - Annual Leave		64,177	64,056
Provision for GST		708	2,508
Other Creditors and Accruals		11,560	11,024
<b>TOTAL CURRENT LIABILITIES</b>		<u>149,343</u>	<u>142,774</u>
<b>TOTAL LIABILITIES</b>		<u>149,343</u>	<u>142,774</u>
<b>NET ASSETS</b>		<u>1,077,525</u>	<u>1,182,950</u>
<b>MEMBERS FUNDS</b>			
Accumulated Surplus		861,242	966,667
Reserves	4	216,283	216,283
		<u>1,077,525</u>	<u>1,182,950</u>
Contingent Liabilities	5		

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

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2012**

	Reserves	Retained Earnings \$	Total \$
Balance at 1 July 2010	216,283	1,065,692	1,281,975
Profit (Loss) attributable to the entity	<u>-</u>	<u>(99,025)</u>	<u>(99,025)</u>
Balance at 30 June 2011	216,283	966,667	1,182,950
Profit (Loss) attributable to the entity	-	(105,425)	(105,425)
Balance at 30 June 2012	<u>216,283</u>	<u>861,242</u>	<u>1,077,525</u>

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2012**

	<u>Note</u>	<u>2012</u> \$	<u>2011</u> \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts in the course of operations		78,330	89,460
Cash payments in the course of operations		(206,047)	(197,821)
Interest Received		<u>36,946</u>	<u>38,402</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	6 (ii)	<u>(90,771)</u>	<u>(69,959)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of plant and equipment		-	-
Purchase of plant and equipment		<u>(815)</u>	<u>-</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(815)</u>	<u>-</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		(91,586)	(69,959)
Cash at the beginning of the financial year		<u>937,770</u>	<u>1,007,729</u>
Cash at the end of the financial year	6 (i)	<u><u>846,184</u></u>	<u><u>937,770</u></u>



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2012**

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 2012**

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>2012</u>	<u>2011</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	38,601	37,786
<u>Less Accumulated Depreciation</u>	<u>37,003</u>	<u>36,342</u>
	<u>1,598</u>	<u>1,444</u>
Motor Vehicle - at cost	42,898	42,898
<u>Less Accumulated Depreciation</u>	<u>14,682</u>	<u>8,170</u>
	<u>28,216</u>	<u>34,728</u>
	<u><u>374,814</u></u>	<u><u>381,172</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$
4. RESERVES		
Asset Revaluation Reserve	<u>216,283</u>	<u>216,283</u>

5. 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 2012**

<u>6 NOTES TO THE STATEMENT OF CASH FLOWS</u>	<u>2012</u> \$	<u>2011</u> \$
<b>(i) Reconciliation of Cash</b>		
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	417	52
Cash at Bank	<u>845,767</u>	<u>937,718</u>
	<u>846,184</u>	<u>937,770</u>
<b>(ii) Reconciliation of cash flow from operations with operating surplus (deficit)</b>		
Operating surplus (deficit)	(105,425)	(99,025)
Non cash flows in operating surplus (deficit)		
Depreciation	7,173	9,084
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
Decrease (increase) in trade debtors	912	3,411
Increase (decrease) in other creditors	(1,264)	2,477
Increase (decrease) in provisions	7,833	11,945
Decrease (increase) in other debtors	-	2,149
Cash Flows from Operations	<u>(90,771)</u>	<u>(69,959)</u>



FAIR WORK  
AUSTRALIA

16 July 2012

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

Dear Mr McBride

**Lodgement of Financial Documents for year ended 30 June 2012 - Fair Work (Registered Organisations) Act 2009 ("the FW(RO) Act") - The Australian Worker's Union, Tobacco Workers' Branch (FR2012/371)**

The financial year of the Tobacco Workers' Branch of The Australian Workers' Union (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 the prescribed time period of 6 months and 14 days of the end of the financial year.

The FW(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 the Fair Work Australia website. The information can be viewed at [FWA Registered Organisations Fact Sheets](#). This site also contains the General Manager's Reporting Guidelines which set out mandatory financial disclosures.

I draw your particular attention to section 237 of the FW(RO) Act which provides that where the reporting unit makes individual loans, grants or donations exceeding \$1,000, a separate statement containing prescribed particulars must be lodged within 90 days of the end of the financial year, i.e. by 30 September.

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) 6723 7097 or by email at [stephen.kellett@fwa.gov.au](mailto:stephen.kellett@fwa.gov.au)

Yours sincerely,

Stephen Kellett  
Organisations, Research & Advice  
Fair Work Australia

Fair Work Australia  
80 William Street  
EAST SYDNEY NSW 2011

Telephone: (02) 8374 6666  
Facsimile : (02) 9380 6990  
Internet : [www.fwa.gov.au](http://www.fwa.gov.au)

**TIMELINE/ PLANNER**

Financial reporting period ending:	30/ 06 /2012
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1. Prepare financial statements and Operating Report.

1(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.	/ /
1(b) A #designated officer must sign the Committee of Management 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*

*This step must be completed and the Statement signed at a first meeting*

2. 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*

3. Provide full report free of charge to members – s265  The full report must include: • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report.	/ /
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*(a) if the report is to be presented to a General Meeting the report must be provided to members 21 days before the General Meeting,  
  
or  
(b) if 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.*

4. Present full report to second meeting:  (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)	/ /  / /
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*Presentation occurs at a 'second' Meeting*

*A second meeting which is a General Meeting must take place within 6 months of end of financial year*

*A second meeting which is a meeting of the Committee must take place within 6 months of end of financial year*

5. Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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*Within 14 days of presentation at second 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.

