



Australian Government
Australian Industrial Registry

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Mr Cesar Melhem
Secretary, Victoria Branch
AWU
685 Spencer Street
WEST MELBOURNE VIC 3003



Dear Mr Melhem

**Re: Lodgement of Financial Statements and Accounts – AWU Victoria Branch – for
year ending 30 June 2007 (FR2007/236)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 20 December 2007.

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

Please note for future reference that the notice set out at Note 5 on page 13 of the Notes to the Accounts reflected the repealed sub-sections 274(1), (2) and (3) of the pre-RAO version of the *Workplace Relations Act 1996*. The notice should in future reflect the wording of sub-sections 272(1), (2) and (3) of the current version of the Act.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

1 February 2008



THE AUSTRALIAN WORKER'S UNION
VICTORIA BRANCH

SECRETARY'S CERTIFICATE

VICTORIAN BRANCH
685 SPENCER STREET
WEST MELBOURNE VIC 3003

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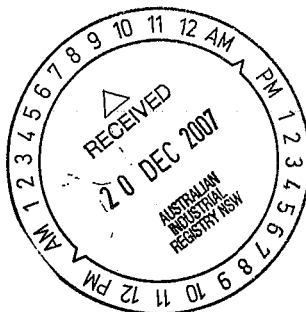
CESAR MELHEM
Secretary

I, Cesar Melhem, being the Secretary of The Australian Worker's Union Victoria Branch, do hereby state that the attached documents are copies of operating reports, auditor's report and audited accounts and financial statement for the year ending on the 30th of June, 2007, that were:

1. made available to the membership in the week commencing 30th October 2007.
2. presented to Victoria Branch Executive Meeting on 21st November 2007. The meeting moved a motion of acceptance, which was passed unanimously.

Date 19th of December, 2007

Cesar Melhem
Secretary



REGIONAL OFFICES:
BENDIGO
12/239 Barnard Street
Bendigo VIC 3550

GEELONG
4/72 Gheinghap Street
Geelong VIC 3220

PORTLAND
103 Percy Street
Portland VIC 3305

MILDURA
162-164 Seventh Street
Mildura VIC 3500

MORWELL
42 Buckley Street
Morwell VIC 3840

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0419 372 478

0418 556 359

putting
members
first

THE AUSTRALIAN WORKERS' UNION

(VICTORIAN BRANCH)

AUDITORS' REPORT,

FINANCIAL STATEMENTS AND NOTES THERETO

FOR THE YEAR ENDED 30 JUNE 2007

THE AUSTRALIAN WORKERS' UNION

(VICTORIAN BRANCH)

OPERATING REPORT JULY 2006 – JUNE 2007

Principal Activities and Changes

The principal activities of the organisation continued to be those of a registered trade union working for the benefit of its members through negotiating enterprise bargaining agreements, varying Awards, representing members before industrial tribunals, training of delegates and members in Occupational Health and Safety, workplace organising, recruitment and public promotion of the interests of members. There were no significant changes to the activities of the organisation.

Results

The profit for the financial year amounted to \$412,865.

Financial Affairs

There were no significant changes in the Union's financial affairs during the financial year

Right of Members to Resign:

AWU Rule 14 – Resigning as a member – provides for resignation of members in accordance with s174 of Schedule 1B of the Workplace Relations Act 1996

Membership of Superannuation Scheme

There are no members or officials who hold the position of trustee or director of an entity, scheme or company as described in s.254 (2)(d) of Schedule of 1B, where a criterion of such entity is that the holder of such position must be a member or official of a registered organisation.

Number of Members

Number of persons in register of members: 23,168

Number of Employees

Number of employees (equivalent full time): 45

Names of members of management committee:

Beeachy, S	Bellis, S
Bond, S	Borowick, M
Bradford, D	Bugg, A
Chopping, M	Clarence, J
Cragg, D	Davis, B
Eagles, M	Gray, D
King, P	Krishnan, R
Lee, T	Leo, F
Lineham, R	Lloyd, V
Lumanovski, H	Lynn, R

Names of members of management Committee:

Mastrandonakis, J	Melhem, C
Moore, K	Noonan, B
Palermo, I	Parker, G
Penn, G	Pillai, P
Rae, G	Rudd, R
Saddington, J	Shorten, B
Smoljko, P	Stevens, T
Stojanovska, B	Williamson, K
Williamson, T	Wilson, P
Wight J	

K Williamson ceased to be a member of the management committee on 18 July 2006.
B Shorten ceased to be a member of the management committee on 02 August 2006.
P Smoljko ceased to be a member of the management committee on 28 March 2007.
J Saddington and J Wight become a member of the management committee on 02 August 2006. S Bond become a member of the management committee on 22 May 2007. All other members of the management committee were members for the whole of the reporting period.

Other Informaton

There is no other information that the Union considers relevant

Signed: _____

Cesar Melhem

Date: _____

26 sept 2007

THE AUSTRALIAN WORKERS' UNION

(VICTORIAN BRANCH)

STATUTORY STATEMENTS

FOR THE YEAR ENDED 30 JUNE, 2007

COMMITTEE OF MANAGEMENT'S STATEMENT

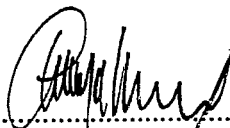
On ¹⁶ September, 2007, the Branch Executive of the Victorian Branch passed the following resolution in relation to the general purpose financial report of this reporting unit for the financial year ended 30th June, 2007: -

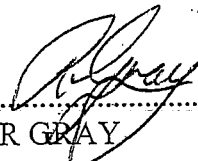
The Branch Executive declares in relation to the General Purpose Financial Report that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the 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 General Purpose Financial Report relates and since the end of that year:
 - (i) meetings of the Branch Executive were held in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Workplace Relations Act 1996 Schedule and the Workplace Relations Act 1996 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) there have been no requests for information sought by members of the reporting unit or a Registrar duly made under section 272 of the Workplace Relations Act 1996.
- (vi) there have been no compliance orders for inspection of financial records made by the Commission under section 273 of the Workplace Relations Act 1996 Schedule.

For and on behalf of the Branch Executive


.....
C MELHEM


.....
R GRAY

SIGNED at West Melbourne this 26 day of September, 2007.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

AUSTRALIAN WORKERS UNION

(VICTORIAN BRANCH)

YEAR ENDED 30TH JUNE, 2007

Scope

We have audited the Financial Statements of the Australian Workers Union (Victorian Branch) for the year ended 30 June 2007 consisting of the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and accompanying notes. The Branch Executive is responsible for the preparation and presentation of the Financial Statements and the information they contain. We have conducted an independent audit of these Financial Statements in order to express an opinion on them to the members of the Australian Workers Union (Victorian Branch).

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and statutory requirements so as to present a view which is consistent with our understanding of the Organisation's financial position and the results of its operations.

We received all the information and explanations that officers and employees of the branch were able to provide.

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

Audit Opinion

In our opinion:

1. The Organisation kept satisfactory accounting records, including:
 - a) records of the sources and nature of the income of the Branch;
and
 - b) records of the nature and purposes of the expenditure of the Organisation.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

AUSTRALIAN WORKERS UNION

(VICTORIAN BRANCH)

YEAR ENDED 30TH JUNE, 2007

2. As required under Section 257 of the Registration and Accountability of Organisations Schedule (being schedule 1B of the Workplace Relations Act 1996), we are able to state that in our opinion: -

- (i) The General Purpose Financial Report is presented fairly in accordance with:
- (a) The requirements of the RAO Schedule;
 - (b) Applicable Australian Accounting Standards;
 - (c) Other mandatory professional reporting requirements

TROEDEL ADAMS & CO.



P. R. Troedel (F.C.A.)
Chartered Accountants
Registered Company Auditor

Dated this 25th day of October, 2007.

THE AUSTRALIAN WORKERS' UNION
(VICTORIAN BRANCH)
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE, 2007

<u>INCOME</u>	<u>2006</u> \$	<u>2007</u> \$
MEMBERSHIP CONTRIBUTIONS	6,002,350	5,654,045
ACTU SPECIAL LEVY	95,273	
ADVERTISING INCOME	-	39,000
PARTNERS AT WORK PROGRAM	50,333	-
INCOLINK PROJECT	90,000	-
ECORECYCLE PROJECT	65,000	60,000
FARM SAFE PROJECT	60,000	140,000
ROAD TRAFFIC MANAGEMENT	-	150,000
HEALTH & SAFETY REPRESENTATIVE SUPPORT	50,000	75,000
SPONSORSHIP INCOME	2,000	66,054
BROKERAGE FEES	89,269	247,063
RED CARD TRAINING	66,909	58,258
OCC. HEALTH & SAFETY TRAINING	136,261	150,132
AWU FUNCTIONS	83,074	103,754
SEMINAR INCOME	134,868	450
PAID EDUCATION INCOME	89,782	200,740
DIRECTORS FEES	6,932	5,000
INTEREST	24,729	40,949
RENTAL INCOME	73,591	25,909
SALE OF MERCHANDISE	10,009	6,615
ROCHE MIMING MEMBER DONATION		47,500
OTHER INCOME	41,784	87,885
<u>TOTAL INCOME</u>	<u>7,172,164</u>	<u>7,158,354</u>
 <u>EXPENSES</u>		
<u>DIRECT MEMBERSHIP EXPENSES</u>		
AWU SUBSIDY TRANSFERS	842,154	791,859
GROWTH CAMPAIGN	1,271	1,700
IR CAMPAIGN	172,490	169,262
COMMISSION PAID - DELEGATES	2,939	3,330
COMMISSION PAID - COMPANY	12,954	11,712
AJAX WORKERS	-	28,443
DONATIONS	83,598	34,741
FEDERAL ELECTION CAMPAIGN	-	33,788
AFFILIATION FEES	135,564	143,604
AMBULANCE CLAIMS	115,669	111,584
PRINTING (MEMBERS)	16,567	32,845
LEGAL EXPENSES - MEMBERS	145,291	151,367
DEPN OF M/SHIP COMPUTER SYSTEM	14,658	21,511
MEMBERSHIP MAILOUTS	36,846	66,218
CAMPAIGN VIDEOS	24,898	175
RESEARCH EXPENSES	57,602	14,100
MERCHANDISE EXPENSE	40,554	30,526
AWU FUNCTIONS & PROMOTIONS	117,179	121,091
TOTAL	<u>1,820,234</u>	<u>1,767,856</u>

NOTE: These Financial Statements should be read in conjunction with the attached Auditor's Report and Notes thereto

	<u>2006</u>	<u>2007</u>
	\$	\$
OH&S EXPENSES		
OH&S	28,762	8,802
SDF PROJECT EXPENSES	850	-
ECORECYCLE PROJECT EXPENSES	65,000	83,632
FARM SAFE PROJECT	14,318	31,588
	<u>108,930</u>	<u>124,021</u>
SHOP STEWARDS & DELEGATES		
MEDIA EXPENSES	2,231	4,378
LOST TIME & OTHER EXPENSES	7,534	1,327
PROTEST EXPENSES	788	1,314
MEETING COSTS	2,545	6,038
MEETING EXPENSES - DELEGATES	69,177	23,584
NATIONAL CONFERENCE MEETING	-	63,767
TOTAL	<u>82,275</u>	<u>100,407</u>
PAYROLL EXPENSES		
SALARIES & WAGES	2,066,046	2,617,133
SUPERANNUATION - EMPLOYER	253,306	306,041
WORKCOVER EXPENSES	35,813	44,187
PAYROLL TAX	114,578	130,243
FRINGE BENEFITS TAX	74,263	78,655
ANNUAL LEAVE EXPENSE	16,282	26,723
LONG SERVICE LEAVE ACCRUAL	87,777	86,190
CONSULTANCY	25,000	5,625
CASUAL EMPLOYMENT	400	620
CONTRACTORS	6,150	-
TOTAL	<u>2,679,615</u>	<u>3,295,419</u>
TRAINING & TUITION		
DELEGATES & SHOP STEWARDS	4,457	258
RED CARD TRAINING	28,701	20,197
UNIVERSITY FEES	6,743	13,636
SEMINAR & CONFERENCE COSTS	11,997	1,842
TRAINING EXP	17,505	19,751
RECRUITING	13,457	4,556
PAID EDUCATION EXPENSES	75,742	77,336
TOTAL	<u>158,602</u>	<u>137,577</u>
OFFICIALS		
ACCOMMODATION & MEALS	76,480	86,249
AIR FARES	43,626	22,269
TRAVEL EXPENSES	801	889
MISC. EXPENSES	1,990	2,530
PARKING & TAXIS	14,812	16,733
WEB SITE EXPENSES	7,005	-
INTERNET EXPENSES	7,299	8,552
TOTAL	<u>152,013</u>	<u>137,221</u>

NOTE: These Financial Statements should be read in conjunction with the attached Auditor's Report and Notes thereto

	<u>2006</u>	<u>2007</u>
	\$	\$
MOTOR VEHICLE EXP.		
REGISTRATION	12,913	14,787
CAR INSURANCE	22,357	19,562
PETROL	165,834	164,903
SERVICES	38,453	34,034
TYRES	2,008	3,864
MOTOR VEHICLE EXPENSES OTHERS	40,013	48,549
LOSS ON REALISATION	27,973	7,403
DEPRECIATION MOTOR VEHICLES	203,811	208,445
TOTAL	<u>513,362</u>	<u>501,547</u>
TELEPHONE EXPENSES		
TELEPHONE MAIN ACCOUNT	42,888	29,605
MOBILE PHONES	106,747	81,325
HOME PHONES	7,943	8,219
SERVICE & EQUIP MAINTENANCE	4,909	4,493
TOTAL	<u>162,487</u>	<u>123,643</u>
PROPERTY EXPENSES		
RENTAL	33,408	31,522
PROPERTY RATES & INSURANCE	16,550	17,797
PROPERTY MAINTENANCE	13,403	16,656
DEPRECIATION OF FURNITURE & EQUIP	33,310	44,493
OFFICE FURNITURE	1,160	2,819
INTEREST CHARGES	14,637	-
OTHER PROPERTY EXPENSES	11,596	21,672
TOTAL	<u>124,064</u>	<u>134,958</u>
GENERAL EXPENSES		
ADVERTISING	3,093	2,442
AUDITING & ACCOUNTING	13,560	14,500
BANK FEES & CHARGES	16,923	14,143
CLEANING	24,146	24,799
HEATING AND LIGHTING	15,579	18,319
GENERAL INSURANCE	13,794	19,889
STAFF AMENITIES AND DISPENSIBLES	11,713	12,709
BEREAVEMENT PAYMENTS	11,400	-
OTHER PRIOR YEAR ADJUSTMENTS	17,046	-
LEGAL FEES	-	71,584
OTHER EMPLOYER EXPENSES	-	34,320
TOTAL	<u>127,254</u>	<u>212,705</u>
OFFICE EXPENSES		
STATIONERY	7,912	13,636
POSTAGE & COURIER	28,663	31,610
PRINTING	27,730	48,336
COPIER CHARGE & PAPER	13,227	12,627
OFFICE RENTAL EQUIPMENT	32,245	35,076
MAINTENANCE OF OFFICE EQUIPMENT	5,321	1,744
COMPUTER MAINTENANCE & SUPPORT	34,347	55,300
SOFTWARE EXPENSES	4,700	11,806
TOTAL	<u>154,145</u>	<u>210,135</u>
TOTAL EXPENSES	<u>6,082,981</u>	<u>6,745,489</u>
NET PROFIT/(LOSS)	<u>1,089,183</u>	<u>412,865</u>

NOTE: These Financial Statements should be read in conjunction with the attached Auditor's Report and Notes thereto

**THE AUSTRALIAN WORKERS' UNION
(VICTORIAN BRANCH)
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE, 2007**

	<u>2006</u> \$	<u>2007</u> \$
ACCUMULATED FUNDS		
BALANCE @ YEAR END	<u>2,203,991</u>	<u>2,616,856</u>
THESE FUNDS ARE REPRESENTED BY:-		
CURRENT ASSETS		
PETTY CASH	298	594
CASH AT BANK - STATE NSW	241,494	62,044
- STATE FUNDS ACCOUNT	674,113	541,674
- DELEGATES COMMISSION	1,928	1,877
- MEMBERS DISTRESS FUND A/C	31,358	129,028
- LSL INVESTMENT A/C	270,779	679,088
- GST A/C	94,314	73,299
ACCOUNTS RECEIVABLE	118,691	266,415
SUBSCRIPTIONS OUTSTANDING	393,196	373,536
PREPAYMENTS	29,686	29,750
MECHANDISE ON HAND	30,696	29,923
SHARES IN PUBLIC COMPANY	258	258
	<u>1,886,812</u>	<u>2,187,486</u>
NON-CURRENT ASSETS		
NATIONAL OFFICE - LONG SERVICE LEAVE DEBT	292,102	292,102
NATIONAL OFFICE - LOAN	778,596	1,230,390
	<u>1,070,698</u>	<u>1,522,492</u>
FIXED ASSETS (At Written Down Value)		
OFFICE FURNITURE AND EQUIPMENT	131,499	152,490
MOTOR VEHICLES	763,015	689,791
DEPOSIT - LAND & BUILDINGS	1,818	-
	<u>896,332</u>	<u>842,281</u>
<u>TOTAL ASSETS</u>	<u>3,853,842</u>	<u>4,552,259</u>
LESS: CURRENT LIABILITIES		
TRADE CREDITORS	528,914	527,814
ACCRUALS	143,217	350,221
GRANT FUNDS RECEIVED IN ADVANCE	60,000	-
	<u>732,131</u>	<u>878,036</u>
LESS: DEFERRED LIABILITIES		
PROVISION FOR ANNUAL LEAVE	236,778	283,360
PROVISION FOR LONG SERVICE LEAVE	680,942	774,007
	<u>917,720</u>	<u>1,057,368</u>
<u>TOTAL LIABILITIES</u>	<u>1,649,851</u>	<u>1,935,403</u>
	<u>2,203,991</u>	<u>2,616,856</u>

NOTE: These Financial Statements should be read in conjunction with the attached Auditor's Report and Notes thereto

AUSTRALIAN WORKERS' UNION
VICTORIAN BRANCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE, 2007

	<u>2006</u>	<u>2007</u>
	\$	\$
CASH FUNDS AT COMMENCEMENT	<u>968,978</u>	<u>1,313,987</u>
<u>CASH INFLOW</u>		
<u>ADD: PROCEEDS FROM OPERATING ACTIVITIES</u>		
MEMBERSHIP FEES	6,645,261	6,086,208
RECEIPTS FROM MEMBERSHIP ACTIVITIES	1,275,555	1,793,599
INTEREST RECEIVED	24,729	39,554
	<u>7,945,545</u>	<u>7,919,361</u>
<u>ADD: PROCEEDS FROM FINANCING ACTIVITIES</u>		
PROCEEDS FROM GRANT FUNDING	410,300	401,500
PROCEEDS FROM THE DISPOSAL OF MOTOR VEHICLES	158,696	78,621
	<u>568,996</u>	<u>480,121</u>
TOTAL INFLOW	<u>8,514,541</u>	<u>8,399,482</u>
<u>CASH OUTFLOW</u>		
<u>LESS: OUTFLOW FROM OPERATING ACTIVITIES</u>		
SUBSIDY TO NATIONAL OFFICE	902,189	862,525
PAYMENTS TO EMPLOYEES	2,551,239	3,000,213
OTHER OUTGOINGS	4,203,544	3,955,816
	<u>7,656,972</u>	<u>7,818,554</u>
<u>LESS: OUTFLOW FROM FINANCING ACTIVITIES</u>		
NET REPAYMENT OF HIRE PURCHASE DEBTS	15,288	12,267
PURCHASE OF EQUIPMENT AND MOTOR VEHICLES	350,867	265,657
PAYMENTS OUT OF GRANT FUNDING	146,407	129,980
	<u>512,561</u>	<u>407,904</u>
TOTAL OUTFLOW	<u>8,169,533</u>	<u>8,226,458</u>
CASH FUNDS AT YEAR END	<u>1,313,987</u>	<u>1,487,011</u>

Note:

The above Statement of Cash Flows by its very nature does not take into account end of year adjustments for accrued income, expenditure, nor the provision of depreciation on non-current assets.

THE AUSTRALIAN WORKERS' UNION

(VICTORIAN BRANCH)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE, 2007

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of these financial statements are:

1.1 BASIS OF PREPARATION

The financial statements of the Union have been drawn up in accordance with applicable Accounting Standards, the RAO Schedule of the Workplace Relations Act 1996 and other requirements of law. They have been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied and, except where there is a change in accounting policy, are consistent with those of the previous year. The accounting records have been kept on an accrual basis.

1.2 INCOME TAX

No provision for income tax is necessary as the Union is exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

1.3 EMPLOYEE ENTITLEMENTS

Provision for Annual Leave

The provision for employee entitlements to Annual Leave represents the amount which the Union has a present obligation to pay resulting from employees' services provided up to the balance date. The provision has been calculated at nominal amounts based on current wage and salary rates plus leave loading.

2. PROVISION FOR LONG SERVICE LEAVE

2.1 The liability for Long-Service Leave of Branch officials has been taken up in the books of account. Because this debt is still partly the responsibility of National Office, a corresponding asset exists under Current Assets (\$292,102).

2.2 In accordance with the decision of the National Executive, each Branch now brings to account the annual indebtedness to Long service Leave of its officials. This procedure was first undertaken in the 2001 - 2002 financial year.

THE AUSTRALIAN WORKERS' UNION

(VICTORIAN BRANCH)

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE, 2007

3. **SALARIES AND WAGES**

In accordance with Sub-regulations 107 (a) (XIV) and (XV) of the Workplace Relations Regulations, we report that the figure Salaries and Wages in the Statement of Financial Performance is made up of the following:-

	2006	2007
	\$	\$
Elected Representatives	945,307	1,111,988
Employees	1,120,738	1,505,145
	<u>\$2,066,045</u>	<u>\$ 2,617,133</u>

4. **MATTERS SUBSEQUENT TO THE END OF THE FINANCIAL YEAR**

The Branch Executive is not aware of any post-balance date event or contingent liability which may materially affect the operating results or financial position of the Branch for the year under review or in future years.

5. **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 Section 274 which reads as follows:

- a) "A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation;
- b) An organisation shall, on application made under Subsection (1) by a member of the organisation or a Registrar, make the specified information available to a member or the Registrar in such manner, and within such time, as is prescribed;
- c) 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."