



The Australian Workers' Union - West Australian Branch
Industrial Union of Workers
"Wellington Fair", Cnr Wellington & Lord Sts, Perth
P.O. Box 8122, Perth Business Centre, Perth, W.A. 6849
Ph: (08) 9221 1686 Fax: (08) 9221 1706
Email: administrator@awuwa.asn.au
ABN 48 637 450 482

Branch Secretary: **Tim Daly**

The Registrar
Australian Industrial Relations Commission
Nahru House
80 Collins Street
MELBOURNE VIC 3000

25th January 2005

Dear Sir

RE: FINANCIAL ACCOUNTS 2003/2004 FINANCIAL YEAR

Enclosed please find copies of the audited financial accounts for the Australian Workers Union West Australian Branch for the year ended the 30th of June 2004.

Please be advised that I am the duly elected Secretary of the Australian Workers Union West Australian Branch and that I provided the auditors access to all of the union's accounts.

In accordance with the Australian Workplace Relations Act, the Auditors Report, Income and Expenditure Statement and Balance Sheet were presented to a Meeting of the Branch Executive of the Union on the 22nd of October 2004.

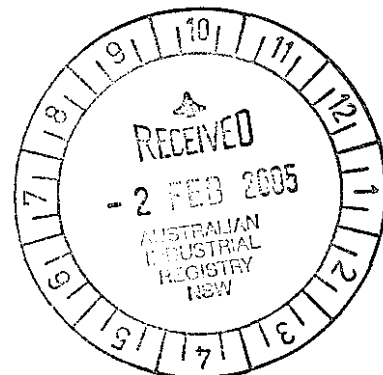
Copies of the financial accounts were then sent to members of the union on the 11th of November 2004.

The Annual General Meeting of the Union was held on the 3rd of December at which the financial Accounts were adopted.

I hope and trust this advice is satisfactory.

Yours faithfully

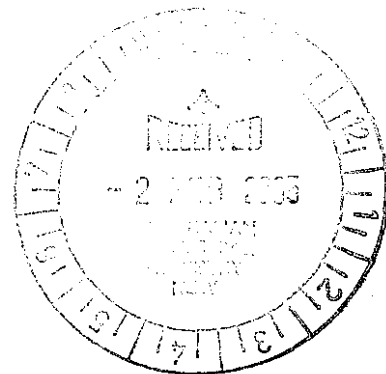
Tim Daly
Branch Secretary



**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2004**



**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

TABLE OF CONTENTS

	<u>Page</u>
Independent Audit Report	1 - 2
Statement of the Committee of Management	3
Statement by the Accounting Officer	4
 FINANCIAL STATEMENTS	
Statement of Financial Performance	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 18
Compilation Report	19
Statement of Income and Expenditure	20 - 21



Independent Audit Report to the members of Australian Workers Union - WA Branch

Scope

The financial report and committee members' responsibility

The financial report comprises the statement of financial performance, statement of financial position, statement of cash flows, accompanying notes to the financial statements, and the committee members' statement for Australian Workers Union – WA Branch (“the union”), for the year ended 30 June 2004.

The union's committee of management and the accounting officer of the union are responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit approach

We conducted an independent audit in order to express an opinion to the members of the union. Our audit was conducted in accordance with Australian Auditing Standards and the Workplace Relations Act 1996, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the union's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee members.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Horwath Perth

ABN 13 412 308 092

Chartered Accountants

A member of Horwath International

128 Hay Street Subiaco WA 6008

PO Box 700 West Perth WA 6872

Email horwath@perth.horwath.com.au

Telephone (08) 9380 8400

Facsimile (08) 9388 7068



Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion the financial report presents fairly, in accordance with applicable Accounting Standards, the Workplace Relations Act 1996 and other mandatory financial reporting requirements in Australia, the financial position of the Australian Workers Union - WA Branch as at 30 June 2004 and the results of its operations and its cash flows for the year then ended.

Dated at SUBIACO the 18th day of October 2004

HORWATH PERTH
Chartered Accountants

A handwritten signature in black ink, appearing to read "A G BEVAN", with a long horizontal flourish extending to the right.

A G BEVAN
Partner

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

STATEMENT OF THE COMMITTEE OF MANAGEMENT

The Committee of Management have determined that the organisation is a reporting entity. In accordance with a resolution of the Committee of Management, we state that in the opinion of the Committee:

- (a) The accompanying 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; and
- (e) During the financial year to which the general purpose financial report 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 organisation 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) 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
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

Signed on behalf of the Committee of Management.

Signed At 10.30 this 18th day of October 2004.



Tim Daly
BRANCH SECRETARY

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

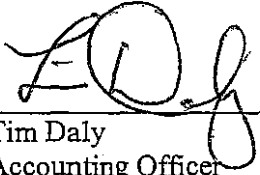
STATEMENT BY THE ACCOUNTING OFFICER

I, TIM DALY being the officer responsible for keeping the accounting records of the Australian Workers Union - WA Branch, certify that as at 30 June 2004 the number of members of the Union was 4,895 (2003: 4876).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2004 and the result of operations for the period then ended;
- (ii) A register of members has, during the immediately preceding calendar year, been kept and maintained as required by section 230(1)(a) and section 230(2) of the Workplace Relations Act 1996;
- (iii) A copy of the records required to be kept under sections 230(1)(b), (c) and (d) of the Workplace Relations Act 1996, have been provided to the Industrial Registry as required by section 233 of the Workplace Relations Act 1996.

Signed at Perth this^{18th}..... day of^{October}..... 2004.



Tim Daly
Accounting Officer

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
Revenues from ordinary activities	3	2,052,058	1,725,902
Employee costs		(922,642)	(934,605)
Depreciation	4	(64,107)	(57,835)
Property costs		(76,688)	(83,868)
Organising costs		(159,669)	(178,676)
Office costs		(106,225)	(90,466)
Administration		(235,148)	(187,860)
Head Office Fees		(225,655)	(181,833)
Legal Insurance		(158,787)	(128,614)
Other expenses from ordinary activities		(165,022)	(108,410)
Profit from ordinary activities before income tax expense		<u>(61,885)</u>	<u>(226,265)</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

**BALANCE SHEET
AS AT 30 JUNE 2004**

	Note	2004 \$	2003 \$
CURRENT ASSETS			
Cash	5	53,592	88,615
Receivables	6	75,927	84,752
Prepayments		15,100	12,755
		-----	-----
TOTAL CURRENT ASSETS		144,619	186,122
		-----	-----
NON-CURRENT ASSETS			
Receivables	6	146,505	146,505
Property, plant and equipment	7	607,193	562,428
		-----	-----
TOTAL NON-CURRENT ASSETS		753,698	708,933
		-----	-----
TOTAL ASSETS		898,317	895,055
		=====	=====
CURRENT LIABILITIES			
Creditors & Accruals	8	166,122	196,863
Income received in advance	9	252,643	206,897
Provisions	10	34,745	32,486
Borrowings	11	21,160	23,596
		-----	-----
TOTAL CURRENT LIABILITIES		474,670	459,842
		-----	-----
NON-CURRENT LIABILITIES			
Creditors & Accruals	8	26,266	24,382
Provisions	10	98,722	64,133
Borrowings	11	34,791	20,943
		-----	-----
TOTAL NON-CURRENT LIABILITIES		159,779	109,458
		-----	-----
TOTAL LIABILITIES		634,449	569,300
		=====	=====
NET ASSETS		263,868	325,755
		=====	=====
ACCUMULATED FUNDS			
General funds	12	112,752	212,295
Reserves	12	151,116	113,460
		-----	-----
TOTAL ACCUMULATED FUNDS		263,868	325,755
		=====	=====

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		2,053,221	1,624,419
Other income		53,407	166,308
Payments to suppliers and employees		(2,022,037)	(1,801,778)
Interest & other costs of finance paid		(6,395)	(4,724)
		-----	-----
Net cash (used in) operating activities	13(b)	78,196	(15,775)
		-----	-----
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		37,727	-
Payment for property, plant and equipment		(162,358)	(31,752)
		-----	-----
Net cash (used in) investing activities		(124,631)	(31,752)
		-----	-----
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings		69,559	32,018
Repayment of borrowing		(58,147)	(24,852)
		-----	-----
Net cash provided by financing activities		11,412	7,166
		-----	-----
Net (decrease) in cash held		35,023	(40,361)
Cash at beginning of year		88,615	128,976
		-----	-----
Cash at end of year	13(a)	<u>53,592</u>	<u>88,615</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with applicable Accounting Standards, Urgent Issues Group Consensus View and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act, 1996.

The financial report is prepared for the Australian Workers Union - WA Branch. The organisation is the State Branch of a federally registered union, domiciled in Australia.

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

The following is a summary of the material accounting policies adopted by the organisation in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Membership Contributions

Members' dues and subscriptions are accounted for on a cash receipts basis. Those memberships paid in advance as at year-end are recorded as deferred income and included as a current liability.

(b) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

(c) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivable and payables in the Statement of Financial Position are shown inclusive of GST.

(d) Income tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the *Income Tax Assessment Act 1997*.

(e) Cash

For the purposes of the statement of cash flows, the organisation considers cash to include cash on hand, at banks or financial institutions and on deposit.

AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004

(f) Property, plant and equipment

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and Equipment

The carrying amount of plant and equipment is reviewed annually by the organisation to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows, which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

(f) Depreciation

The depreciation amount of all fixed assets is depreciated using the straight-line basis in order to write off the net cost of each fixed asset during its expected useful life to the organisation.

The depreciation rates used for each class of depreciable assets are:

<u>Class of fixed asset</u>	<u>Depreciation rate</u>
Buildings	2 to 5%
Chattels, furniture, fittings and office equipment	15 to 20%
Motor vehicles	22.5%

(g) Employee entitlements

Provision is made for the organisation's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year, together with entitlements arising from wages and salaries and annual leave, which will be settled after one year have been measured at their nominal amount.

Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Provision for employee entitlements have been measured to include salary on-costs including superannuation, payroll tax and workers compensation.

(h) Superannuation

Contributions are made by the organisation to an employee superannuation fund and are charged as expenses when incurred.

(i) Interest rate risk

The organisation's exposure to interest rate risk, which is the risk that financial instruments value will fluctuate as a result of changes in market interest rates, is considered negligible.

(j) Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements. The organisation does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the organisation.

(k) Comparatives

Where required, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

(1) International Financial Reporting Standard

The Australian Accounting Standards Board (AASB) is adopting the International Financial Reporting Standards (IFRS) for application to reporting periods beginning on or after 1 January 2005 (effective for the 30 June 2006 financial report). This requires the production of accounting data for future comparative purposes at the end of the current financial year.

The Committee of Management is assessing the significance of these changes and preparing for their implementation.

The Committee of Management has not assessed all the key differences in the economic entity's accounting policies which will arise from the adoption of IFRS, as not all standards have yet been analysed as yet and some decisions have not yet been made where choices of accounting policies are available. For these reasons it is not yet possible to quantify the impact of the transition to IFRS on the union's financial position and reported results.

NOTE 2. INFORMATION TO BE PROVIDED TO THE MEMBERS OR REGISTRAR

In accordance with the requirements of Section 272(5) of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sections 272(1) to Section 272(3) of the Act, which reads as, follows:

- (1) A member of the branch, or a Registrar, may apply to the branch for specified prescribed information in relation to the branch to be made available to the person making the application.
- (2) The application must be 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 branch.
- (3) The branch must comply with an application made under subsection (1).

AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004

	2004	2003
	\$	\$
NOTE 3: REVENUE		
Operating activities		
Contributions	1,719,254	1,455,563
Rent received	40,649	35,935
Marketing fees	-	11,330
Other income	53,407	13,299
Salary reimbursements	156,723	117,074
Site Levies	82,025	92,701
	<u>2,052,058</u>	<u>1,725,902</u>

NOTE 4: PROFIT FROM ORDINARY ACTIVITIES

Profit from ordinary activities has been determined after:

Expenses

Depreciation		
Office Equipment	12,229	10,769
Motor Vehicles	27,914	23,102
Buildings	23,964	23,964
Total Depreciation	<u>64,107</u>	<u>57,835</u>

Remuneration of Auditor		
Audit	12,350	10,160
Other Services	3,800	-
	<u>16,150</u>	<u>10,160</u>

NOTE 5: CASH

Cash on hand	288	288
Cash at bank	25,244	47,616
Cast at bank - LSL Officials	78,369	40,711
Bank Overdraft	(50,309)	-
	<u>53,592</u>	<u>88,615</u>

AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004

	2004 \$	2003 \$
NOTE 6: RECEIVABLES		
CURRENT		
Sundry debtors	43,491	30,147
Head Office Reimbursements	32,436	54,605
	<u>75,927</u>	<u>84,752</u>
NON-CURRENT		
Loan to Head Office	146,505	146,505
	<u>146,505</u>	<u>146,505</u>
NOTE 7: PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings		
At valuation 1995	625,000	625,000
Additions at cost	2,854	2,854
	<u>627,854</u>	<u>627,854</u>
Less: Accumulated depreciation	215,683	191,719
	<u>412,171</u>	<u>436,135</u>
Office Equipment		
At cost	146,788	85,944
Less: Accumulated depreciation	79,114	69,229
	<u>67,674</u>	<u>16,715</u>
Furniture & Fittings		
At cost	350,475	348,564
Less: Accumulated depreciation	335,805	333,461
	<u>14,670</u>	<u>15,103</u>
Motor Vehicles		
At cost	187,150	217,968
Less: Accumulated depreciation	74,472	123,493
	<u>112,678</u>	<u>94,475</u>
Total Property, Plant and Equipment	<u>607,193</u>	<u>562,428</u>

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

NOTE 7: PROPERTY, PLANT AND EQUIPMENT (Cont'd)

The valuation of the freehold land and buildings was based on an assessment of their current market value. The independent valuation on 12 December 1995 was carried out by Mr. G.J Thurston-AVLE. The valuation was not part of a policy of regular revaluation. A mortgage has been granted over the Wellington Fair offices in favour of the organisation's bankers to secure an overdraft facility of \$150,000. The title for the land and buildings is held in the name of The Australian WORKERS Union and held by the National Office.

Reconciliations

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current financial year are set out below:

	Carrying Amount at 1 July 2003	Additions	Disposals	Depreciation	Carrying Amount at 30 June 2003
Land & Buildings	436,135	-	-	(23,964)	412,171
Office Equipment	16,715	60,845	-	(9,885)	67,675
Motor Vehicles	94,475	99,604	(53,487)	(27,914)	112,678
Furniture & Fittings	15,103	1,910	-	(2,344)	14,669
TOTAL	562,428	162,359	(53,487)	(64,107)	607,193

2004 2003
\$ \$

NOTE 8: CREDITORS AND ACCRUALS

CURRENT

Trade Creditors	43,604	33,770
Accrued Expenses	31,285	69,813
GST Liabilities	17,380	26,369
Accrued Annual Leave	73,853	66,911
	<u>166,122</u>	<u>196,863</u>

NON-CURRENT

Head Office Payables	26,266	24,382
	<u>26,266</u>	<u>24,382</u>

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

	2004 \$	2003 \$
NOTE 9: INCOME RECEIVED IN ADVANCE		
Memberships received in advance	252,643	206,897
	<u>252,643</u>	<u>206,897</u>
NOTE 10: PROVISIONS		
CURRENT		
Provision for long service leave	34,745	32,486
	<u>34,745</u>	<u>32,486</u>
NON-CURRENT		
Provision for long service leave	98,722	64,133
	<u>98,722</u>	<u>64,133</u>
NOTE 11: BORROWINGS		
CURRENT		
Secured Liabilities:		
Hire purchase creditors	21,160	23,596
	<u>21,160</u>	<u>23,596</u>
NON-CURRENT		
Secured Liabilities:		
Hire purchase creditors	34,791	20,943
	<u>34,791</u>	<u>20,943</u>
(a) the hire purchase agreements are secured by plant and equipment of the organisation.		
(b) the carrying amount of non-current assets pledged as security are:		
Photocopier	4,474	5,966
Motor vehicles	77,247	65,434
	<u>81,721</u>	<u>71,400</u>
Total assets pledged as security	<u>81,721</u>	<u>71,400</u>

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2004**

	2004	2003
	\$	\$
NOTE 12: ACCUMULATED FUNDS		
GENERAL FUNDS		
Beginning of year	212,295	465,047
Surplus/(Deficit) for the year	(61,885)	(226,265)
Transfer to Long Service Leave Reserve	(37,658)	(26,487)
	<u>112,752</u>	<u>212,295</u>
General Funds - End of Year	<u>112,752</u>	<u>212,295</u>
RESERVES		
Capital Reserves	<u>72,749</u>	<u>72,749</u>
Long Service Leave Reserves		
Beginning of year	40,711	14,224
Transfer from General Funds	37,656	26,487
	<u>78,367</u>	<u>40,711</u>
Balance at end of year	<u>78,367</u>	<u>40,711</u>
Total Reserves	<u>151,116</u>	<u>113,460</u>

The capital reserve represents the cost of assets previously gifted to the organisation by the Pilbara/Kimberley Committee.

NOTE 13 CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the Statements of Cash Flows is reconciled to the related items in the balance sheet as follows:

Cash on hand	288	288
Cash at bank	53,304	88,327
	<u>53,592</u>	<u>88,615</u>

AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004

	2004 \$	2003 \$
NOTE 13 CASH FLOW INFORMATION (Cont'd)		
(b) Reconciliation of Cash Flow from Operations with Surplus/(Deficit) for the year		
Profit/(loss) for the year	(61,885)	(226,265)
Non-cash flows in operating profit		
Depreciation	64,107	57,835
(Profit)/loss on sale of plant and equipment	15,836	-
Changes in assets and liabilities		
(Increase) in debtors & prepayments	6,479	20,538
(Decrease) in membership dues in advance	45,746	62,761
(Decrease)/increase in provision for employee benefits	98,051	51,249
(Decrease)/increase in trade creditors and accruals	(90,138)	18,107
Cash Flow from operations	<u>78,196</u>	<u>(15,775)</u>

(c) Credit Standby Arrangements with Banks

Overdraft facility	150,000	150,000
Amount utilized	(50,309)	-
Unused overdraft facility	<u>99,691</u>	<u>150,000</u>

NOTE 14: COMMITMENTS

The organisation has funded insurance premiums on behalf of their members for coverage of legal expenses from 1 December 2004 to 1 December 2005. As at 30 June 2004, the organisation is committed to repayments of \$79,394.

NOTE 15: CONTINGENT LIABILITIES

At balance date there are no known contingent liabilities that would have a material effect on the presentation of the annual financial statements.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

NOTE 16: REMUNERATION AND RETIREMENT BENEFITS

The Officers of the Branch Executive Committee during the year were:

- N. Dicks, Honorary President
- T. Daly, Branch Secretary
- M. Llewellyn, Assistant Branch Secretary
- H. Rozmaniec, Mining Division Secretary
- G. Anderton, Branch Vice President (Honorary)
- S. Baker, Branch Vice President (Honorary)
- W. McDade, Committee Member
- K. Jones, Committee Member
- A. Hocking, Committee Member
- J. Saunders, Committee Member
- D. Ripepi, Committee Member
- J. Emery, Committee Member (Resigned)

Members of the Branch Executive Committee were in office from the beginning of the financial year until the date of this report, unless otherwise stated.

	2004	2003
	\$	\$

Remuneration of Officer Holders

Remuneration received or receivable by all officers of the Branch Executive:

From the organisation or any related party in connection with the management of the organization	<u>209,464</u>	<u>301,352</u>
--	----------------	----------------

Transactions with Executive Members

Remuneration received or receivable by officers in respect of their attendances as representatives of the organisation at conferences or other meetings which is not included in the above remuneration

	<u>10,150</u>	<u>4,082</u>
--	---------------	--------------

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

NOTE 17 SEGMENT REPORTING

The Union operates predominantly in one business and geographical segment, in its capacity to provide services to members of the Union throughout Western Australia.

NOTE 18 GEOGRAPHICAL LOCATIONS

The Union operates from Cnr Wellington and Lord Streets, Perth in the state of Western Australia.

NOTE 19 EMPLOYEE NUMBERS

	2004 Numbers	2003 Numbers
Number of employees at the end of the financial year	13	13



Horwath Perth

ABN 13 412 308 092

Chartered Accountants

A member of Horwath International

128 Hay Street Subiaco WA 6008

PO Box 700 West Perth WA 6872

Email horwath@perth.horwath.com.au

Telephone (08) 9380 8400

Facsimile (08) 9388 7068

AUDITORS' DISCLAIMER

Disclaimer to the members of
Australian Workers Union – West Australian Branch

The additional financial data presented in the following pages is in accordance with the books and records of the Australian Workers Union – West Australian Branch which have been subjected to the auditing procedures applied in our statutory audit of the union for the year ended 30 June 2004. It will be appreciated that our statutory audit did not cover all details of the additional financial data.

Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person in respect of such data, including any errors or omissions therein however caused.

Dated the 13th day of October 2004.

HORWATH PERTH
Chartered Accountants

A handwritten signature in black ink, appearing to read "A G Bevan".

A G BEVAN
Partner

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2004**

	2004 \$	2003 \$
INCOME		
Marketing fees	-	11,330
Members' contributions	1,719,254	1,455,563
Other income	53,407	13,299
Reimbursement of expenses	156,723	117,074
Rental income	40,649	35,935
Site Levies	82,025	92,701
	-----	-----
TOTAL INCOME	2,052,058	1,725,902
	-----	-----
EXPENDITURE		
<u>GENERAL</u>		
Affiliation fees	42,864	44,172
Commission paid	6,114	6,980
Donations	2,320	1,952
Head office maintenance fees	225,655	181,833
Legal costs	39,571	10,896
Legal insurance levy	158,787	128,613
Levies	82,025	92,701
Levies – GST subsidy	8,202	9,270
Refund of union fees	734	185
	-----	-----
	566,272	476,602
	-----	-----
<u>STAFFING COSTS</u>		
Fringe benefits tax	18,140	12,741
Movement in leave provision	43,790	13,305
Payroll tax	10,461	9,967
Relocation	3,511	-
Salaries	760,420	759,775
Superannuation	98,469	101,832
Agency Employees	35,152	-
	-----	-----
	969,943	934,606
	-----	-----
<u>ORGANISING COSTS</u>		
Meeting expenses	12,948	6,602
Motor vehicle expenses	73,623	73,499
Travelling expenses	73,098	98,664
	-----	-----
	159,669	178,765
	-----	-----

**AUSTRALIAN WORKERS UNION (WEST AUSTRALIAN BRANCH)
STATEMENT OF INCOME AND EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
<u>PROPERTY COSTS</u>			
Electricity		8,233	9,610
Leasing charges		-	1,680
Rates & taxes		8,637	10,818
Rent		37,609	41,576
Repairs & maintenance		10,670	6,111
Security costs		1,001	632
Strata levy		10,538	13,441
		-----	-----
		76,688	83,868
		-----	-----
<u>OFFICE COSTS</u>			
Cleaning		8,139	7,349
Computer expenses		27,292	27,222
Hire of plant & equipment		4,122	5,871
Loss on sale of assets		15,759	-
Telephone		50,912	50,024
		-----	-----
		106,224	90,466
		-----	-----
<u>ADMINISTRATION</u>			
Accounting fees		1,457	1,224
Advertising		1,813	5,508
Audit fees		16,150	10,160
Bank charges		9,493	9,035
Depreciation		64,107	57,835
Employees' amenities		4,524	3,027
Insurance		22,272	21,839
Interest paid		6,395	4,724
Postage and couriers		13,076	18,219
Printing & stationery		33,468	25,265
Staff training & welfare		10,129	18,624
Storage fees		2,641	-
Subscriptions		14,299	12,400
Consultancy Fees		35,323	-
		-----	-----
		235,147	187,860
		-----	-----
TOTAL EXPENDITURE		2,113,943	1,952,167
		=====	=====
SURPLUS/(DEFICIT) FOR THE YEAR		(61,885)	(226,265)
		=====	=====



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 Tim Daly
Branch Secretary
The Australian Workers' Union
West Australian Branch
PO Box 8122 PERTH BUSINESS CENTRE
PERTH WA 6849

Dear Mr Daly

Branch Financial Return - year ending 30 June 2004 (FR2004/540)

I refer to the financial documents lodged in the Registry on 28 January 2005.

Before these documents can be filed, I would appreciate your advice and comments on the following matters:

Operating Report

The documents lodged did not include the operating report which an organisation is required to prepare, provide to members and lodge in the Registry concurrently with the general purpose financial report and the auditor's report. These three reports are described as the "full report". Under sections 265, 266 and 268 of the RAO Schedule¹, a copy of the full report must be provided to members, presented to a meeting and then lodged.

Section 254 of the RAO Schedule sets out the requirement to prepare the operating report and its contents. A reporting unit's financial reporting obligations are not complete until all reports have been prepared, provided to members and lodged.

If the Branch has not prepared an operating report, it should now do so, provide it to members and lodge a copy in the Registry. If the operating report was prepared and provided to members but omitted from the documents lodged, please forward a copy. If you have any queries about the contents of the operating report or would like the Registry to comment on a draft, please contact me.

Committee of Management Statement

As the Australian Workers' Union consists of a number of reporting units, of which the Branch is one, the Branch Committee of Management is required by the Industrial Registrar's Reporting Guidelines to express an opinion on whether "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". Where an organisation consists of two or more reporting units, the financial records for each reporting unit must, as far as practicable, be kept in a consistent manner - see s252(2).

The Committee's Statement does not address this matter. Please note that the Committee should in future either express this opinion in its statement or if it is unable to do so, say why.

¹ The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) (the RAO Schedule)

Auditor's Disclaimer

At page 19 of the financial statements, the auditor indicates that no opinion is expressed on the "additional financial data" on pages 20 and 21. This data appears to include information on matters such as "affiliation fees" and "legal expenses" which are required to be disclosed in the GPFR under the Industrial Registrar's Guidelines.

Section 257(5) provides, so far as relevant, that:

An auditor must, in his or her report, state whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with...the Australian Accounting Standards [and]..any other requirements imposed by this Part"

It would appear that the auditor has not expressed an opinion on certain items which are part of the GPFR. This would appear to be inconsistent with the requirement to give an opinion on the entirety of the GPFR.

It would be appreciated if you could seek the auditor's comments on this issue.

Accounting Officer's Certificate

This document is not required under the RAO Schedule financial reporting provisions.

References to Legislation

Note 2 in which the notice required by s272(5) of the RAO Schedule is set out refers to "Section 272(5) of the Workplace Relations Act". The reference should be to "Section 272(5) of the RAO Schedule".

If you have any queries, please contact me on (02) 8374 6666.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

3 March 2005



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: FR2004/50

Mr Bill Shorten
National Secretary
The Australian Workers' Union
685 Spencer St
WEST MELBOURNE VIC 3003

Dear Mr Shorten

**The Australian Workers' Union – West Australian Branch
Financial Return - year ending 30 June 2004 – outstanding issues**

I ask your help in finalising some outstanding issues arising from this Branch's financial return for the year ending 30 June 2004.

The Branch lodged its financial documents in the Registry on 2 February 2005. After examining the documents the Registry noted that the documents did not include the operating report of the Branch. The auditor's report also included a disclaimer of opinion on certain financial information including information which, it appeared should otherwise be included in the Branch's general purpose financial report and subject to audit.


On 3 March 2005 the Registry wrote to the Branch Secretary seeking his comments on these and other matters. I enclose a copy of our letter.

No response to this letter was received. On 11 May 2005 the Registry emailed a copy of its letter to the Branch asking what progress had been made addressing the issues raised. No reply to this email has been received.

From the information available, it appears the Branch has not fully complied with its financial reporting obligations for the 2004 financial year. In particular, it appears to have not prepared an operating report, contrary to s254 of the RAO Schedule and has not yet provided members with the "full report" (which includes the operating report) required under s265. Contravention of these provisions may attract a civil penalty under s305(2)(w) and s305(2)(zd) respectively.

Your assistance in clarifying what action the Branch has taken to address these matters would be appreciated. If you have any questions, please contact me on (02) 8374 6666.

Yours sincerely


Peter McKerrow
for Deputy Industrial Registrar

25 August 2005

5 September, 2005



Mr. Peter McKerrow
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

NATIONAL OFFICE
685 SPENCER STREET
WEST MELBOURNE VIC 3003

TEL: (03) 8327 0888
FAX: (03) 8327 0899
CALL CENTRE: 1300 362 298
E-MAIL: members@awu.net.au
INTERNET: www.awu.net.au

BILL SHORTEN
National Secretary

VIA FACSIMILE: 02 8374 6990

Dear Mr. McKerrow,

**RE: The Australian Workers' Union – West Australian Branch
Financial Return – year ending 30 June 2004**

I am in receipt of your correspondence dated 25 August 2005 regarding our West Australian Branch's financial return for the year ending 30 June 2004.

The National Office is currently in the process of investigating the issues raised in your correspondence and will be able to advise you of the progress made shortly.

Should you require any further information please contact Paul Howes on 03 8327 0828 or email paul.howes@awu.net.au.

Yours in unity,

Bill Shorten
NATIONAL SECRETARY

putting
members
first



**The Australian Workers' Union
West Australian Branch**

"Wellington Fair", Cnr Wellington & Lord Sts, East Perth
P.O. Box 8122, Perth Business Centre, Perth, W.A. 6849
Ph: (08) 9221 1686 Fax: (08) 9221 1706
Email: administrator@awuwa.asn.au
www.awuwa.asn.au
A.B.N. 23 613 523 164

Branch Secretary: **Tim Daly**

Mr P Mc Kerrow
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY, NSW 2011



12th September 2005

Dear Sir

**The Australian Workers Union – West Australian Branch
Financial Return – year ending 30 June 2004 – outstanding issues**

I apologise for my tardiness in responding to your previous request, the Branch was engaged in an election.

I have written to the Branches' auditors seeking an explanation for the disclaimer included in the financial report.

A report to members is in the process of being correlated and should be finalised shortly.

When I receive a response from our auditors I will provide you with a copy promptly.

Yours faithfully

**Tim Daly
Branch Secretary**



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 Tim Daly
Branch Secretary, West Australian Branch
The Australian Workers' Union
PO Box 8122 PERTH BUSINESS CENTRE
PERTH WA 6849

Dear Mr Daly

Branch Financial Return - year ending 30 June 2004 (FR2004/540)

I refer to our conversation yesterday regarding the above return. As promised I set out our understanding reached regarding outstanding lodgements.

Operating Report for Year ended 30 June 2004

I understood you to indicate that the operating report for the year ended 30 June 2004 that should have been distributed to members and subsequently presented and lodged along with the rest of the documents has been prepared and will be distributed to members during November.

I also understood you to indicate that the operating report would be "presented" to a second meeting after the required lapse of 21 days. I believe you mentioned doing so at an Annual General Meeting to be held in December. I understand that you expect the operating report to be able to be lodged in the Registry some time during December also.

Auditor's Disclaimer on "additional financial data"

This outstanding issue stems from a reading of s257(5) and s257(6) of the RAO Schedule, and the Industrial Registrar's Guidelines extracts of which I attach to this letter.

My understanding of my predecessor Peter McKerrow's letter to you was that the Auditor's opinion - as to whether they presented fairly with the Australian Accounting Standards and other legislative requirements - should also have been expressed about some of the items in the Income and Expenditure Statement (the 'additional financial data') because such items form part of the general purpose financial report.

As it was not clear to the Registry from the Auditor's Disclaimer alone why his statutory audit did not so cover the details of the additional financial data as to enable him to express his opinion in relation to those details, Peter sought, via yourself, the Auditor's comments on the issue he raised.

I think what is required to help finalise this issue is to have your formal response to this, namely (i) why the audit did not cover all the details of the additional financial data, so that it was not possible to express an opinion, (ii) whether the Branch and/or the Auditor have a view about what is needed to comply with the RAO Schedule and the Industrial Registrar's guidelines, on this issue, and if so, what that view is, and (iii) any other comments the Branch or the Auditor considers relevant to the issue.

Section 332 of the RAO Schedule sets out circumstances in which a Registrar must investigate questions arising from the Auditor's report. However investigation is not necessary if the Registrar can be satisfied that a matter is trivial or will be remedied in the following financial year. You have already indicated that the Auditor had proposed to disclose certain figures differently in the 2005 financial statements so perhaps, in your response, you can clarify what this will entail and expand on how the issue will be addressed in subsequent financial returns.

I understand you will be discussing this matter with the Auditor in the next few days. I would therefore appreciate it if you could send your formal response along these lines at your earliest convenience. If you have any other queries in the meantime however, please do not hesitate to contact me on (02) 8374 6509.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Stephen Kellett', followed by a long horizontal line extending to the right.

Stephen Kellett
for Deputy Industrial Registrar

11 November 2005

257 Powers and duties of auditors

(5) An auditor must, in his or her report, state whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with any of the following that apply in relation to the reporting unit:

- (a) the Australian Accounting Standards;
- (b) any other requirements imposed by this Part.

If not of that opinion, the auditor's report must say why.

(6) If the auditor is of the opinion that the general purpose financial report does not so comply, the auditor's report must, to the extent it is practicable to do so, quantify the effect that non-compliance has on the general purpose financial report. If it is not practicable to quantify the effect fully, the report must say why.

Determination of reporting guidelines for the purposes of section 253 of RAO Schedule

Application

1. These reporting guidelines are made under section 255 of Schedule 1B (the RAO Schedule) of the *Workplace Relations Act 1996* (the Act).

Profit and Loss Statement

10. Balances for the following items of revenue must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the profit and loss statement in accordance with Australian Accounting Standards:

(a) entrance fees or periodic subscriptions (in these guidelines referred to as membership subscriptions) in respect of membership of the organisation;

(b) where under the rules of the organisation or a branch of the organisation a reporting unit may receive from another reporting unit of the organisation as a contribution towards the general administrative expenses of the reporting unit a proportion of the total amount received by the other reporting unit as entrance fees or membership subscriptions - the amount and the name in respect of each such reporting unit;

(c) where the circumstances specified in subparagraph (b) apply in relation to more than one other reporting unit of the organisation - the aggregate amount for all such reporting units;

(d) compulsory levies raised from the members or as appeals for voluntary contributions for the furtherance of particular purposes - the amount and a brief description of the purpose of each such levy or appeal; and

(e) donations or grants (other than voluntary contributions referred to in subparagraph (d)).

11. Balances for the following items of expense must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the profit and loss statement in accordance with Australian Accounting Standards:

(a) expenses incurred as consideration for employers making payroll deductions of membership subscriptions;

(b) where under the rules of the organisation or the rules of a branch of the organisation the reporting unit must pay to another reporting unit of the organisation as a contribution towards the administrative expenses of the other reporting unit a proportion of the total amount derived by the reporting unit as entrance fees or membership subscriptions - the amount and the name in respect of each such reporting unit;

(c) where the circumstances specified in subparagraph (b) apply in relation to more than one other reporting unit of the organisation - the total amount in respect of all other reporting units;

(d) fees and periodic subscriptions in respect of its affiliation to any political party, any federation, congress, council or group of organisations, or any international body having an interest in industrial matters;

(e) compulsory levies imposed on the reporting unit - for each such levy, the amount, a brief description of purpose and the name of the entity imposing the levy (including another reporting unit of the organisation);

(f) grants or donations;

(g) employee benefits to holders of office of the reporting unit;

(h) employee benefits to employees (other than holders of offices) of the reporting unit;

(i) fees or allowances (other than any amount included in an amount referred to in subparagraphs (g) or (h) of this paragraph) to persons in respect of their attendances as representatives of the reporting unit at conferences or other meetings;

(j) legal costs and other expenses related to litigation or other legal matters;

(k) expenses (other than expenses included in an amount referred to elsewhere in this paragraph) incurred in connection with meetings of members of the reporting unit and any conferences or meetings of councils, committees, panels or other bodies for the holding of which the reporting unit was wholly or partly responsible; and

(l) penalties imposed on the reporting unit under the Act or Regulations.

12. Balances for the following items must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the profit and loss statement in accordance with Australian Accounting Standards:

(a) where any amount (other than an amount included in an amount referred to elsewhere in these reporting guidelines) has been transferred to a fund or account kept for a specific purpose by the reporting unit or any such amount has been withdrawn from such a fund or account - the amount transferred to, or withdrawn from, that fund or account, as the case may be, and the name of the fund or account; and

(b) the net surplus or net deficit of the reporting unit that has been transferred to the general fund.



Horwath

16 November 2005

Mr Stephen Kellett
Australian Government, Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Horwath Audit (WA) Pty Ltd

ABN 79 112 284 787

Chartered Accountants

A member of Horwath International

128 Hay Street Subiaco WA 6008

PO Box 700 West Perth WA 6872

Email horwath@perth.horwath.com.au

Telephone (08) 9380 8400

Facsimile (08) 9380 8499

Dear Stephen,

AUSTRALIAN WORKERS' UNION – WEST AUSTRALIAN BRANCH BRANCH FINANCIAL RETURN – YEAR ENDED 30 JUNE 2004

We refer to your letter to the branch secretary of the above named Union, dated 11 November 2005, in particular we would like to respond to your comments under the heading "Auditor's Disclaimer on "additional financial data".

The information contained in the Statement of Income and Expenditure behind the auditor's disclaimer is audited as a part of the audit opinion expressed on the financial report of the whole organisation. The financial report is prepared in accordance with relevant accounting standards and legislative requirements. There is no requirement to include a detailed statement of income and expenditure in the audited financial report.

It has come to our attention as a result of your review, that in order to comply with the RAO Schedule certain additional details are to be disclosed in the notes to the financial statements, such as affiliation fees and legal expenses.

We are currently preparing the year ended 30 June 2005 financial report for the Union and as a solution to the issues raised in your letter we propose to include the additional disclosures in the current year, this report will also include the additional disclosures for the year ended 30 June 2004 as the comparatives in the current year. These disclosures will then be implemented in all subsequent financial reports.

We hope that this solution is acceptable, in the event that it is not, please do not hesitate to contact us to discuss other alternatives.

Yours faithfully,
HORWATH
Audit (WA) Pty Ltd

A G BEVAN
Director

CC: Mr Tim Daly, Secretary
Australian Workers Union – West Australian Branch





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 A G Bevan
Director
Horwath Audit (WA) Pty Ltd
PO Box 700
WEST PERTH WA 6872

Dear Mr Bevan

Branch Financial Return - year ending 30 June 2004 (FR2004/540)

Thank you for your letter dated 16 November 2005 regarding the Disclaimer on additional financial data contained in the above financial report.

The solution you have outlined appears to address satisfactorily the concerns we raised and accordingly the financial documents will be filed.

Yours sincerely

A handwritten signature in black ink, appearing to be 'S Kellett', written over a horizontal line.

Stephen Kellett
for Deputy Industrial Registrar

23 November 2005

cc.
Mr Tim Daly
Secretary, West Australian Branch
AWU



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 Tim Daly
Branch Secretary, West Australian Branch
The Australian Workers' Union
PO Box 8122 PERTH BUSINESS CENTRE
PERTH WA 6849

Dear Mr Daly

Branch Financial Return - year ending 30 June 2004 (FR2004/540)

The Auditor has written to the Registry advising that the additional disclosures which were the subject of an Auditor's Disclaimer will be disclosed in the report for the year ended 30 June 2005 and that these disclosures will be included in all subsequent financial reports. I enclose a copy of my reply to the Auditor.

The action proposed appears satisfactory. Accordingly the financial documents have been filed.

Yours sincerely

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

Stephen Kellett
for Deputy Industrial Registrar

23 November 2005

**The Australian Workers Union
WA Branch**

Operating Report July 2003-June 2004

Principal Activities and Changes

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

Results

The loss for the financial year was \$61 885

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

The Branch Secretary is a Director of the Furniture and Allied Industries Superannuation Scheme which is Trustee for the scheme,

Number of Members

The number of persons in the register of members is 5817.

Number of Employees

The Branch had 13 employees at the end of the financial year.

Names of the members of the management Committee:

NA Dicks Branch
GW ANDERTON
SG Baker Branch
TP Daly Branch
MD Llewellyn
W Mc Dade
HJ Rozmianiec
J Emery
BD Ripepi
K Jones



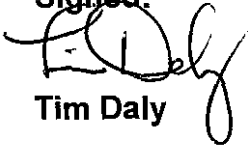
AG Hacking
J Saunders

Members of the Committee of Management were members of the Committee for the duration of the financial year.

Other Information

There is no other information the Union considers relevant.

Signed:


Tim Daly

Date: 22/11/05



The Australian Workers' Union
West Australian Branch
"Wellington Fair", Cnr Wellington & Lord Sts, Perth
P.O. Box 8122, Perth Business Centre, Perth, W.A. 6849
Ph: (08) 9221 1686 Fax: (08) 9221 1706
Email: administrator@awuwa.asn.au
www.awuwa.asn.au
ABN 23 613 523 164

Branch Secretary: Tim Daly

The Registrar
Australian Industrial Relations Commission
Level 8, Terrace Towers
80 William Street
EAST SYDNEY, NSW 2001

8th February 2006-02-08

Dear Sir

Attached please find a copy of the Operating Reports for the 2004 and 2005 financial years.

The financial statements for the 2004/05 Financial Year were presented to a meeting of the Branch Executive on the 22nd of November 2005.

They were then posted out to members along with a copy of the 2004 and 2005 Operating Reports.

A second subsequent Branch Executive meeting was held on the 20th of January 2006.

I hope and trust that this is the information required.

Yours faithfully


Tim Daly
Branch Secretary





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 Tim Daly
Secretary, West Australian Branch
The Australian Workers' Union
PO Box 8122 Perth Business Centre
PERTH WA 6849

Dear Mr Daly

**Re Financial Return – West Australian Branch – year ending 30 June 2004
(FR2004/540)**

Thank you for lodging the Operating Report for the financial year ending 30 June 2004. I note your advice that it was posted to members following a Branch Executive meeting on 22 November 2005.

The Operating Report has been added to the financial statements for the year ending 30 June 2004 and the documents have now been filed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Stephen Kellett', written over a horizontal line.

Stephen Kellett
for Deputy Industrial Registrar

13 February 2006