



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: FR2007/237-[002N-WA]

Mr Timothy P Daly
Secretary
AWU - West Australia Branch
PO Box 8122
Perth Business Centre
PERTH WA 6849

Dear Mr Daly

Financial Return - year ending 30 June, 2007

Our records show the organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

This letter is intended as guide to the law applicable on the date of this letter, and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

Information on AIRC Website

We recommend you and your accountant/auditor also refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule](#)
- [RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.

Reporting Unit

Under the provisions of the Registration and Accountability of Organisations Schedule (RAO), Schedule 1 of the *Workplace Relations Act 1996*, reporting entities are known as "*reporting units*". Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will use the term "reporting unit" in this letter.

Industrial Registrar's Guidelines

The Industrial Registrar's reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar's Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor's Report, comprise the reporting unit's financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. The GPFR consists of:
 - (a) Financial Statements containing:
 - a profit and loss statement, or other operating statement; and
 - a balance sheet; and
 - a statement of cash flows; and
 - any other statements required by the Australian Accounting Standards; and
 - (b) Notes to the Financial Statements containing:
 - notes required by the Australian Accounting Standards; and
 - information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and
 - (c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.
2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an Auditor's Report.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au).

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

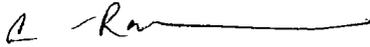
Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6618 or by e-mail at belinda.penna@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
18 July, 2007

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
	Does the statement contain declarations relating to any recovery of wages activity?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On ____/____/____ [date of meeting] the Committee of Management of _____ [name of reporting unit] passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended ____/____/____ [date]:

The Committee of Management declares in relation to the GPFR 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 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 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) 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.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For Committee of Management: _____ [*name of designated officer per section 243 of the RAO Schedule*]

Title of Office held:

Signature:

Date:

* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]*², referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]*³, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]*³ of the reporting unit on *[insert date]*, in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



The Deputy Registrar
Level 8 Terrace towers
80 William Street
EAST SYDNEY NSW 2011



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A.B.N. 23 613 523 164

TIM DALY

Branch Secretary

27 November 2007

Dear Sir

RE: Financial Return – Year Ending 30 June 2007

I am aware of the Branch of the union's obligations in relation to the Act on the filing of the 2007 Financial Returns.

Unfortunately the accounting firm responsible for conducting our audit has amalgamated with another and they are taking longer to conclude the audit than expected.

I would be grateful if you would approve an extension in time for the Branch to conclude its audit.

The last advice I have is that it should be finalised within a fortnight.

Yours faithfully

Tim Daly
Branch Secretary

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members
first



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
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Mr Tim Daly
Branch Secretary
The Australian Workers' Union
West Australian Branch
PO Box 8122 Perth Business Centre
PERTH WA 6849

Dear Mr Daly

**Re: Application for Extension of Time to Provide Copies of Financial Reports –
AWU West Australian Branch (FR2007/237)**

I refer to your letter dated 27 November 2007 requesting an extension of time under section 265 of the RAO Schedule.

Before granting an extension of time I need to know whether the Branch intends to present the financial reports to a meeting of the Committee of Management or to a general meeting of the Branch members, as this determines the type and period of extension which can be granted.

Enclosed is an information sheet which may be of assistance to you. Please advise in writing at your earliest convenience.

If you wish to discuss this in the meantime please do not hesitate to contact Belinda Penna on (02) 8374 6618.

Yours sincerely

A handwritten signature in cursive script that reads 'Barry Jenkins'.

Barry Jenkins
Deputy Industrial Registrar

5 December 2007

Information Sheet – Application for Extension of Time for a Financial Reporting Unit

In certain circumstances a Registrar may grant an extension of time to a reporting unit to complete its financial reporting requirements. I have set out below what power a Registrar has to extend time limits for reporting under sections 265 and 266 of the RAO Schedule.

This will depend on which of the following two reporting options a reporting unit chooses:

s265(5)(a) - presenting full report to members' meeting(s)

The reporting unit provides the full report (or a concise report) to members and after no less than 21 days, presents the full report to a general meeting of members. If you choose this option, the general meeting must be held within 6 months of the end of a financial year.

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period during which the general meeting must be held by no more than one month, namely from 6 months to no more than 7 months from the end of a financial year.

Effect of Extending Time by one month

The general meeting must be held within 7 months of the end of the financial year; the full or concise report must still be provided to members at least 21 days before the general meeting.

s265(5)(b) - presenting full report to committee of management meeting

The reporting unit provides the full report (or a concise report) to members and presents the full report to a meeting of its committee of management. If you choose this option, you must provide the report to members within 5 months of the end of the financial year. The committee of management meeting must be held within six months of the end of the financial year - see s265(1) and (3). This option is only available if the rules of your reporting unit provide for the matters specified in s266(3).

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

Effect of Extending Time by one month

The full or concise report must be provided within 6 months of the end of the financial year and the committee of management meeting must be held within 7 months of the end of the financial year.

Making an application under s265(5)

If your reporting unit considers it is eligible and wishes to apply for an extension of time, its application should state clearly:

- whether it intends to present the full report to members' meeting or a committee of management meeting; and
- the period of extension it seeks; and
- provide reasons.

The application should be signed by an officer of the reporting unit.

RATNASINGH, Chrisantha

From: AIR-SYDFAX
Sent: Monday, 24 December 2007 8:03 AM
To: RIA Sydney
Subject: FW: Fax received from 08 9221 1706

Attachments: tg32c584.fax



tg32c584.fax (132 KB)

Rodney Ball
Commisson Services
Australian Industrial Registry
02 83746613
rodney.ball@air.gov.au

-----Original Message-----

From: 08 9221 1706 [mailto:"08 9221 1706"@faxmaker.com]
Sent: Friday, 21 December 2007 6:23 PM
To: AIR-SYDFAX; AIR-ALLFAX
Subject: Fax received from 08 9221 1706

INCOMING FAX REPORT

Status: Received
Date/Time: 21/12/2007 6:22:58 PM
Speed: 14400 bps
Connection time: 00:37
Pages: 2
Resolution: Fine
Remote ID: 08 9221 1706
Line number: 8
DTMF/DID: 0440
Description: Fax received from 08 9221 1706



The Australian Workers' Union
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"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
e-mail: tim@awuwa.asn.au
www.awuwa.asn.au

Branch Secretary: Tim Daly

C O V E R
S H E E T

FAX

To: DEPUTY REGISTRAR JENKINS
Fax No.: (02) 93806990
Subject: APPN FOR EXTENSION OF TIME - FINANCIAL ACCTS
Date: 21/12/07
Pages: 2, including this cover sheet.

COMMENTS:

From the desk of...

Tim Daly
Branch Secretary
The Australian Workers' Union (WA)
P O Box 8122, Perth Business Centre
PERTH
WA
6849

(08) 9221 1686 Mobile: 041 990 7066
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Mr B Jenkins
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TIM DALY
Branch Secretary

21st December 2007

Dear Sir

Re: Application for Extension of Time to Provide Copies of Financial Reports
– Western Australian Branch (FR2007/237)

The Financial Accounts have been presented to a meeting of the Branch Executive of the Union held the 20th of December 2007.

It is intended subject to a quorum being assembled to present the accounts to a general meeting of members.

The Union rules require at least fourteen days notice for the calling of a General Meeting.

The office will be closed until the 8th of January.

I hope this information is of assistance.

If you need to talk with me urgently in regards to this or any other related matter I am contactable on my mobile on 041 990 70 36.

Yours faithfully

Tim Daly
Branch Secretary

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Australian Industrial Registry

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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

**Re: Application for Extension for Time to Provide Copies of Financial Reports –
AWU West Australian Branch (FR2007/237)**

I refer to your letter dated 21 December 2007, which was lodged in the Registry via facsimile on 24 December 2007, requesting an extension of time under s265(5)(a) of the RAO Schedule.

Under s265(5), I may extend the period specified in 265(5)(a) for the Branch to hold the general meeting of members to consider the reports by one month, from 6 months to no more than 7 months from the end of the financial year.

I hereby allow the extension of time until 31 January 2008, which is the latest date allowed under the RAO Schedule. Please note that copies of the report must still be provided to members at least 21 days before the date of the meeting.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Robin Godfrey', enclosed within a large, loopy oval flourish.

Robin Godfrey
Deputy Industrial Registrar

8 January 2008

The Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



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A.B.N. 23 613 523 164

TIM DALY

Branch Secretary

6th February 2008

Dear Sir

**RE: FINANCIAL REPORTS FOR THE WESTERN AUSTRALIAN BRANCH
OF THE AWE – 2006 – 2007**

The financial accounts of the Branch were presented to a meeting of the Branch Executive of the union on the 20th of December 2007.

Following that meeting copies of the financial accounts and the operating report were posted to members as required by the Act.

A general meeting of the Branch was called for today to adopt the financial accounts before lodging them with the registry.

Unfortunately a quorum was not reached for the meeting.

I am conscious of the Branch obligation to lodge the return and it was decided to adopt the financial reports at the meeting of the Branch Executive today.

Attached is a copy of the audited accounts and the operating report provided to members.

I hope this is satisfactory or if you need to speak to me I can be contacted on the above numbers.

Yours faithfully

Tim Daly

Branch Secretary



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The Australian Workers Union WA Branch

Operating Report July 2006 - 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 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.

During the 2007 there were a number of staff changes, the Union President resigned as did Grant Trotter, Alison Wilson, Damian Hillier and Tahniah Piahana. During the year John Saunders was appointed Assistant Branch Secretary for the remainder of the elected term. Stephen Price and Scott Mc Dine commenced employment with the union in January and March of 2007 respectively.

The union also relocated its office from Wellington Fair to 25 Barrack Street Perth. The property at Wellington Fair remains a property of the union and is being leased out.

Results

The loss for the financial year was \$2037.

Financial Affairs

The Branch financial position deteriorated during the last year due to a reduction in income and a number of extraordinary expenses, including re-location costs and payments to exiting employees.

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 Trustee of The Industry Superannuation Fund.

Number of Members

The number of persons in the register of members is 4920.

Numbers of Employees

The Branch had 10 employees and a financial consultant at the end of the financial year.



Names of the members of the management Committee:

A. Hacking President (appointed March 2007).
G.W. Anderton President (resigned February 2007).
S.G. Baker Vice President
T.P. Daly Branch Secretary
C. King Mining Division President
H.R. Rozmianiec Mining Division Secretary
J. Saunders Assistant Branch Secretary
B.N. Hasson Branch Committee of Management Member (resigned March 2007)
G. Day Branch Committee of Management Member (resigned September 2007).
P. Hampton Branch Committee of Management Member (appointed August 2006).
K Eberhart Branch Committee of Management Member (resigned from the Union).
K Egan Branch Committee of Management Member (resigned from the Union).
FR Van Maris Pinjarra Sub Branch (appointed March 2006).
S Mc Dine Pinjarra Sub Branch (appointed March 2006, resigned March 2007).
W.Hope Pinjarra Sub Branch Member (appointed August 2007).
C Ramirez Branch Committee of Management Member (appointed August 2007).

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

Other Information

The Branch has maintained its affiliation with both the ALP and Unions WA during the financial year.

Signed:

Date: 20 December 2007



Tim Daly
Branch Secretary



**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2007**



AUSTRALIAN WORKERS' UNION
WEST AUSTRALIAN BRANCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

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**Independent Audit Report
To the members of Australian Workers Union -
West Australian Branch**

We have audited the accompanying financial report of Australian Workers Union – WA Branch, which comprises the balance sheet as at 30 June 2007, and the income statement, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

Directors' Responsibility for the Financial Report

The committee of management of the Union is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the committee of management of the Union also state, in accordance with Accounting Standard AASB 101 Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards ensures that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating

the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Basis of Qualified Auditor's Opinion

Membership contributions are a significant source of receipt for the Branch. The Branch has determined that it is impracticable to establish control over the collection of membership contributions prior to entry into the financial records. Accordingly, as the evidence available to us regarding receipts from this source was limited, our audit procedures with respect to membership contributions have to be restricted to the amounts recorded in the financial records. We, therefore, are unable to express an opinion whether membership contributions the Branch receives are complete.

Qualified Auditor's Opinion

In our opinion, except for the effects on the financial statements of the matter referred to in the preceding paragraph, the financial report presents fairly, in all material respects, the financial position of Australian Workers' Union – WA Branch as at 30 June 2007 and of its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards (including the Accounting Interpretations) and the Workplace Relations Act 1996. The financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

BDO Kendalls Audit & Assurance (WA) Pty Ltd

BDO Kendalls

**Chris Burton
Director**

Subiaco, 3rd December, 2007



BDO Kendalls

BDO Kendalls Audit & Assurance (WA)
Pty Ltd
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3rd December 2007

The Branch Executive Committee
Australian Workers' Union
PO BOX 8122
Perth Business Centre
PERTH WA 6849

Dear Sirs

**DECLARATION OF INDEPENDENCE BY BDO KENDALLS TO THE COMMITTEE MEMBERS OF
AUSTRALIAN WORKERS' UNION - WA BRANCH**

As lead auditor of Australian Workers' Union for the year ended 30 June 2007, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Australian Workers' Union.

Yours faithfully

BDO Kendalls Audit & Assurance (WA) Pty Ltd,

BDO Kendalls

Chris Burton

Director

AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH
STATEMENT OF THE COMMITTEE OF
MANAGEMENT

The Committee of Management has 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

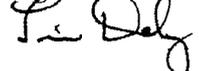
(iii) The financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and

(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 Perth this 3rd day of December 2007



Tim Daly

AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH
STATEMENT BY THE SECRETARY

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 2007 the number of members of the Union was 4,463 (2006: 4,742).

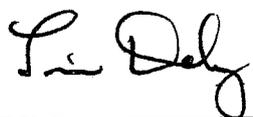
In my opinion,

(i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2007 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 3rd day of December 2007



Tim Daly
BRANCH SECRETARY

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH
INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	Note	2007 \$	2006 \$
Revenues from continuing operations	3	1,681,220	2,021,092
Affiliation fees		(82,692)	(74,995)
Employee costs		(835,488)	(807,132)
Depreciation	4	(62,299)	(74,218)
Property costs		(67,455)	(53,802)
Organising costs		(156,331)	(130,536)
Office costs		(81,281)	(78,048)
Administration		(143,639)	(154,364)
Head Office Fees		(186,609)	(228,220)
Legal Expenses		(43,469)	(15,649)
Legal Insurance		-	-
Other expenses from ordinary activities		(23,994)	(29,645)
Profit from continuing operations		(2,037)	374,483

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH
BALANCE SHEET
AS AT 30 JUNE 2007**

	Note	2007 \$	2006 \$
ASSETS			
Current assets			
Cash and cash equivalents	5	473,736	329,626
Trade and other receivables	6	78,275	100,224
Total current assets		552,011	429,850
Non-current assets			
Trade and other receivables	6	146,500	146,500
Property, plant and equipment	7	663,378	723,418
Total non-current assets		809,878	869,918
TOTAL ASSETS		1,361,889	1,299,768
LIABILITIES			
Current liabilities			
Bank overdraft		-	-
Trade and other payables	8	224,479	198,282
Income received in advance	9	67,022	92,498
Provisions	10	47,379	53,400
Borrowings	11	895	3,377
Total current liabilities		339,775	347,557
Non-current liabilities			
Trade and other payables	8	35,000	35,000
Provisions	10	233,579	161,639
Borrowings	11	-	-
Total non-current liabilities		268,579	196,639
TOTAL LIABILITIES		608,354	544,196
NET ASSETS		753,535	755,572
EQUITY			
General funds		210,061	284,038
Reserves	12	543,474	471,534
TOTAL EQUITY		753,535	755,572

The accompanying notes form part of these financial statements.

AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
Total Equity at the beginning of the Financial Year		755,572	381,089
General Fund Movements:			
Profit for the year		(2,037)	374,483
Transfer of profits to long service leave reserve		(71,940)	(67,734)
Reserve Fund Movements:			
Gain on revaluation of land and buildings	12	-	-
Transfer recognised in long service leave reserve	12	71,940	67,734
Total Equity at the end of the Financial Year		753,535	755,572

AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH
CASH FLOWS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		1,604,481	1,890,116
Other income		69,248	180,932
Payments to suppliers and employees		(1,518,852)	(1,727,986)
Interest & other costs of finance paid		(6,026)	(7,904)
Net cash inflow from operating activities	13(b)	148,851	335,158
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		-	13,637
Payment for property, plant and equipment		(2,259)	(632)
Net cash (outflow) from investing activities		(2,259)	13,005
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	-
Repayment of borrowing		(2,482)	(31,511)
Net cash (outflow) from financing activities		(2,482)	(31,511)
Net (decrease) in cash and cash equivalents		144,110	316,652
Cash and cash equivalents at the beginning of the financial year		329,626	12,974
Cash and cash equivalents at the end of the financial year	13(a)	473,736	329,626

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 2007

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented.

This general purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRSs), other authoritative pronouncements of the Australian Accounting Standards Boards, Urgent Issues Group Interpretations 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.

Compliance with IFRSs

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards. Compliance with AIFRSs ensures that the financial statements and notes of Australian Workers Union - WA Branch comply with International Financial Reporting Standards (IFRSs).

Historical Cost Convention

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) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognised for major business activities as follows:

(i) Membership contributions

Membership contributions are accounted for on an accruals basis. Memberships paid in advance as at year-end, are recorded as deferred income and included as a current liability.

(ii) Interest income

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

AUSTRALIAN WORKERS' UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) 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. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(c) 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.

(d) Cash and cash equivalents

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

(e) Trade and other receivables

All trade and sundry debtors are recognised at the amounts receivable, as they are due for settlement within 30 days. Recoverability of debtors is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off.

(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 calculated 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:

Class of fixed asset Depreciation rate

Buildings 2 to 5%

Chattels, furniture, fittings and office equipment 15 to 20%

Motor vehicles 22.5%

(g) Impairment of assets

At each reporting date, the group reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

AUSTRALIAN WORKERS' UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(h) Trade and other payables

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

(i) Employee entitlements

Provision is made for the organisation's liability for employee entitlements arising from services rendered by employees to balance date.

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.

(j) Superannuation

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

(k) 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.

(l) 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.

(m) Comparatives

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

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 in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the 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 2007

	2007	2006
	\$	\$
NOTE 3: REVENUE		
Continuing Operations		
Contributions	1,611,972	1,952,970
Alcoa Sites	3,517	8,600
Rent received	25,504	26,103
Other income	21,696	15,407
Salary reimbursements	18,531	18,012
	<u>1,681,220</u>	<u>2,021,092</u>

NOTE 4: PROFIT FROM CONTINUING OPERATIONS

Profit from continuing operations has been determined after:

Expenses

Affiliation fees		
ALP	16,881	11,225
ShopRite	4,000	4,000
Trades & Labor Council	25,323	27,713
	<u>46,204</u>	<u>42,938</u>

Bad debts expense	-	-
Depreciation		
Office Equipment	12,890	17,268
Motor Vehicles	16,539	24,080
Buildings	32,870	32,870
	<u>62,299</u>	<u>74,218</u>

Donations	1,114	6,620
Employee benefits	381,152	431,671
Remuneration of Auditor		
Audit	18,612	20,926
Other Services	-	-
	<u>18,612</u>	<u>20,926</u>

NOTE 5: CASH AND CASH EQUIVALENTS

	2007	2006
	\$	\$
Cash on hand	391	391
Cash at bank	239,766	167,596
Cash at bank - LSL Officials	233,579	161,639
	<u>473,736</u>	<u>329,626</u>

NOTE 6: TRADE AND OTHER RECEIVABLES

CURRENT

Sundry debtors	53,149	71,135
Head Office Reimbursements	10,594	10,594
GST Receivable	-	-
Prepayments	14,532	18,495
	<u>78,275</u>	<u>100,224</u>

NON-CURRENT

Loan to Head Office	146,500	146,500
	<u>146,500</u>	<u>146,500</u>

NOTE 7: PROPERTY, PLANT AND EQUIPMENT

Land and Buildings		
At valuation 2005	865,000	865,000
	<u>865,000</u>	<u>865,000</u>
Less: Accumulated depreciation	305,387	272,517
	<u>559,613</u>	<u>592,483</u>

Office Equipment		
At cost	151,538	149,279
Less: Accumulated depreciation	127,827	116,722
	<u>23,711</u>	<u>32,557</u>

Furniture & Fittings		
At cost	355,643	355,643
Less: Accumulated depreciation	342,074	340,289
	<u>13,569</u>	<u>15,354</u>

AUSTRALIAN WORKERS' UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

	2007	2006
	\$	\$
NOTE 7: PROPERTY, PLANT AND EQUIPMENT (Cont)		
Motor Vehicles		
At cost	172,143	172,143
Less: Accumulated depreciation	105,659	89,120
	66,485	83,023
Total Property, Plant and Equipment	663,378	723,418

The valuation of the freehold land and buildings was based on an assessment of their current market value. Knight Frank (WA) Pty Ltd carried out the independent valuation on 12 May 2005. 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 and the comparative year are set out below:

	Carrying Amount at 1 July 2006	Additions	Revaluation Increment/(Decrement)	Disposals	Depreciation	Carrying Amount at 30 June 2007
Land & Buildings	592,483	-	-	-	32,870	559,613
Office Equipment	32,558	2,259	-	-	11,105	23,712
Motor Vehicles	83,023	-	-	-	16,539	66,484
Furniture & Fittings	15,354	-	-	-	1,785	13,569
TOTAL	723,418	2,259	-	-	62,299	663,378

	Carrying Amount at 1 July 2005	Additions	Revaluation Increment/(Decrement)	Disposals	Depreciation	Carrying Amount at 30 June 2006
Land & Buildings	625,353	-	-	-	32,870	592,483
Office Equipment	47,088	632	-	-	15,163	32,558
Motor Vehicles	121,220	-	-	14,118	24,079	83,023
Furniture & Fittings	17,460	-	-	-	2,106	15,354
TOTAL	811,121	632	-	14,118	74,218	723,418

AUSTRALIAN WORKERS' UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

	2007	2006
	\$	\$
NOTE 8: TRADE AND OTHER PAYABLES		
CURRENT		
Trade Creditors	72,740	81,774
Accrued Expenses	50,512	27,715
GST Liabilities	15,493	34,278
Accrued Annual Leave	85,734	54,515
	224,479	198,282
	224,479	198,282
NON-CURRENT		
Head Office Payables	35,000	35,000
	35,000	35,000
	35,000	35,000

NOTE 9: INCOME RECEIVED IN ADVANCE

Memberships received in advance	67,022	92,498
	67,022	92,498
	67,022	92,498

NOTE 10: PROVISIONS

CURRENT		
Provision for long service leave	47,379	53,400
	47,379	53,400
	47,379	53,400
NON-CURRENT		
Provision for long service leave	233,579	161,639
	233,579	161,639
	233,579	161,639

NOTE 11: BORROWINGS

CURRENT		
Secured Liabilities:		
Hire purchase creditors	895	3,377
	895	3,377
	895	3,377
NON-CURRENT		
Secured Liabilities:		
Hire purchase creditors	-	-
	-	-
	-	-

NOTE 11: BORROWINGS (Cont)

	2007	2006
	\$	\$
(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:		
Motor vehicles	-	12,111
	-	12,111
Total assets pledged as security	-	12,111

NOTE 12: RESERVES

Asset Revaluation Reserve	237,146	237,146
	237,146	237,146
Capital Reserves	72,749	72,749
Long Service Leave Reserves	-	-
Beginning of year	161,639	93,905
Transfer from General Funds	71,940	67,734
	233,579	161,639
Balance at end of year	233,579	161,639
Total Reserves	543,474	471,534

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 and Cash Equivalents

Cash and cash equivalents at the end of the financial year as shown in the Cashflow Statement is reconciled to the related items in the balance sheet as follows:

Cash on hand	391	391
Cash at bank	473,345	329,235
	473,736	329,626
	473,736	329,626

**AUSTRALIAN WORKERS' UNION
WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
NOTE 13 CASH FLOW INFORMATION (Cont'd)		
(b) Reconciliation of profit to net cash inflow from operating activities.		
Profit/(loss) for the year	(2,037)	374,483
Non cash flows in operating profit		
Depreciation	62,299	74,218
(Profit)/loss on sale of plant and equipment	-	480
Changes in assets and liabilities		
(Increase)/decrease in debtors & prepayments	21,947	60,554
(Decrease)/increase in membership dues in advance	(25,476)	(171,550)
Decrease)/increase in provision for employee benefits	65,919	74,723
(Decrease)/increase in trade creditors and accruals	26,199	(77,750)
	-----	-----
Net cash inflow from operations activities	148,851	335,158
	=====	=====

(c) Credit Standby Arrangements with Banks

Overdraft facility	150,000	150,000
Amount utilized	-	-
	-----	-----
Unused overdraft facility	150,000	150,000
	-----	-----

NOTE 14: 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.

NOTE 15: RELATED PARTY TRANSACTIONS

(a) The Officers of the Branch Executive Committee during the year were:

A. D. Hacking	Branch President (Appointed March 2007)
G. W. Anderton	Branch President (Resigned Feb 2007)
S. G. Baker	Branch Vice President
T. P. Daly	Branch Secretary
J. Saunders	Branch Vice Secretary
C. King	Mining Division President
H. J. Rozmianiec	Mining Division Secretary
K. Egan	Committee Member (Resigned Aug 2006)
F. Van Maris	Committee Member
P. Hampton	Committee Member (Appointed Aug 2006)
C. Ramirez	Committee Member (Appointed Aug 2007)
W. Hope	Committee Member (Appointed Aug 2007)
B. N. Hasson	Committee Member (Resigned March 2007)
S. McDine	Committee Member (Resigned March 2007)
K. Eberhardt	Committee Member (Resigned Sept 2007)
G. Day	Committee Member (Resigned Sept 2007)

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.

	2007	2006
	\$	\$

(b) 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 organisation

	351,704	293,005
	=====	=====

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

	1,450	896
	=====	=====

**AUSTRALIAN WORKERS' UNION
WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007**



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(c) AWU WA Branch has a loan receivable and a loan payable from the National Office. Details of this loan receivable can be found at Note 6 and the loan payable can be found at Note 8.

(d) The following transactions occurred with related parties:

	2007	2006
	\$	\$
Combined Head Office fees	186,609	228,220

NOTE 16 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 17 GEOGRAPHICAL LOCATIONS

The Union operates from Barrack Street, Perth in the state of Western Australia.

NOTE 18 EMPLOYEE NUMBERS

	2007	2006
	Numbers	Numbers
Number of employees at the end of the financial year	11	10

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 2007. 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 3rd day of December 2007.

BDO Kendalls (WA) Pty Ltd

BDO Kendalls

Chris Burton

Director

**AUSTRALIAN WORKERS' UNION
WEST AUSTRALIAN BRANCH
DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006		2007	2006
	\$	\$		\$	\$
INCOME			PROPERTY COSTS		
Members' contributions	1,611,972	1,952,970	Electricity	11,807	9,486
Other income	25,213	24,008	Leasing charges	464	374
Reimbursement of expenses	18,531	18,011	Property valuation	-	-
Rental income	25,504	26,103	Rates & taxes	10,605	6,770
Site Levies	-	-	Rent	29,454	26,085
	-----	-----	Repairs & maintenance	4,273	4,992
TOTAL INCOME	1,681,220	2,021,092	Security costs	1,332	934
	-----	-----	Strata levy	11,540	9,661
EXPENDITURE				-----	-----
				69,475	58,302
				-----	-----
GENERAL			OFFICE COSTS		
Affiliation fees	46,204	42,938	Cleaning	10,117	7,794
Bad debts	-	-	Computer expenses	12,621	15,564
Commission paid	4,740	4,678	Hire of plant & equipment	5,511	4,150
Donations	1,114	6,620	Loss on sale of assets	-	480
Head office maintenance fees	186,609	228,220	Telephone	53,982	46,439
Legal costs	43,469	15,649		-----	-----
Legal insurance levy	-	-		82,231	74,427
Levies	7,180	665		-----	-----
Levies – GST subsidy	-	-	ADMINISTRATION		
Refund of union fees	-	-	Accounting fees	16,760	18,980
Sundry expenses	113,542	103,909	Advertising	2,222	1,396
	-----	-----	Audit fees	18,612	20,926
	402,858	402,679	Bank charges	5,173	6,037
	-----	-----	Depreciation	62,299	74,218
STAFFING COSTS			Employees' amenities	9,406	7,424
Agency Employees	-	8,265	Insurance	31,098	22,563
Fringe benefits tax	7,620	10,806	Interest paid	852	4,864
Medical reports	-	-	Postage and couriers	19,590	26,209
Movement in leave provision	25,198	(3,445)	Printing & stationery	35,759	36,271
Payroll tax	5,494	10,147	Staff training & welfare	4,631	5,006
Relocation	-	264	Storage fees	3,070	3,275
Salaries	635,952	627,425	Subscriptions	6,636	18,116
Superannuation	89,284	86,447	Consultancy Fees	37	(2,938)
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	763,548	739,909		216,148	242,347
	-----	-----		-----	-----
ORGANISING COSTS			TOTAL EXPENDITURE	1,683,257	1,646,609
Meeting expenses	6,460	3,920		-----	-----
Motor vehicle expenses	68,834	69,799	PROFIT/(LOSS)		
Traveling expenses	73,703	55,226	FOR THE YEAR	(2,037)	374,483
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	148,997	128,945		-----	-----
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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
AWU
PO Box 8122, Perth Business Centre
PERTH WA 6849

Dear Mr Daly

**Re: Lodgement of Financial Statements and Accounts – AWU West Australian Branch
– for year ending 30 June 2007 (FR2007/237)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 8 February 2008.

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

Yours sincerely,

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

Stephen Kellett
Statutory Services Branch

19 February 2008