



**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: FR2008/466-[002N-WA]**

Mr Stephen Price  
Branch Secretary  
The Australian Workers' Union - West Australia Branch  
PO Box 8122  
Perth Business Centre  
Perth WA 6849

Dear Mr Price

**Re: Financial Return - year ending 30 June, 2008**  
**Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR 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 Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: [orgs@air.gov.au](mailto:orgs@air.gov.au)
- Sending the documents by fax to: (03) 9655 0410

We encourage you to contact the Registry on (02) 8374 6507 or by e-mail at [steve.teece@air.gov.au](mailto:steve.teece@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

Steve Teece  
(02) 8374 6507  
10 July, 2008

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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Within a reasonable time of having received the GPFR  
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> <li>• the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>• the Auditor's Report; and</li> <li>• the Operating Report.</li> </ul>	/ /
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(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  
or  
(b) in any other case including where the report is presented to a Committee of Management meeting\*, the report must be provided to members within 5 months of end of financial year.

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); or	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /
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Within 14 days of meeting

\* The full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. A non-elected official is not allowed to sign the certificate.



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

WEST AUSTRALIAN BRANCH  
LEVEL 4, 25 BARRACK ST  
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EMAIL: administrator@awuwa.asn.au  
WEB: www.awuwa.asn.au  
A.B.N. 23 613 523 164  
STEPHEN PRICE  
Branch Secretary

19<sup>th</sup> December 2008

Dear Sir

**RE: AUDITED FINANCIAL ACCOUNTS 2007 / 2008**



Attached please find a copy of the audited financial accounts for the West Australian branch of the AWU for the 2007 / 2008 financial year.

I certify that these accounts were presented to the Branch executive of the union by postal ballot on the 21<sup>st</sup> of November 2008. There were 12 Ballot papers distributed, 9 were returned, 9 yes votes received.

Copies of the audited accounts were posted on the WA website on Friday the 28<sup>th</sup> of November 2008 and copies were mailed to the membership.

An Annual General Meeting of the union held on Thursday the 18<sup>th</sup> of December endorsed the accounts and instructed me to lodge a copy with the AIRC in accordance with the act.

Yours faithfully

**Stephen Price**  
Branch Secretary

Cc AIRC Perth





**AUSTRALIAN WORKERS UNION  
WEST AUSTRALIAN BRANCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 JUNE 2008**



**AUSTRALIAN WORKERS UNION  
WEST AUSTRALIAN BRANCH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

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BDO Kendalls

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ABN 79 112 284 787

## INDEPENDENT AUDITOR'S REPORT

To the members of Australian Workers' Union – WA Branch

We have audited the accompanying financial report of Australian Workers' Union – WA Branch, which comprises the balance sheet as at 30 June 2008, 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 Australian Workers' 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 controls 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 Australian Workers' 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 committee of management, 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.



BDO Kendalls

*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 income 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, if any, the financial report presents fairly, in all material respects, the financial position of Australian Workers' Union – WA Branch as at 30 June 2008 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

Perth, 14<sup>th</sup> November, 2008



BDO Kendalls

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www.bdo.com.au

ABN 79 112 284 787

14 November 2008

The Branch Executive Committee  
Australian Workers' Union  
PO Box 414  
SUBIACO WA 6904

Dear Sirs

**DECLARATION OF INDEPENDENCE BY CHRIS BURTON TO THE BRANCH EXECUTIVE COMMITTEE OF AUSTRALIAN WORKERS' UNION – WA BRANCH**

As lead auditor of the Australian Workers' Union for the year ended 30 June 2008, 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 the Australian Workers' Union.

Chris Burton  
Director

*BDO kendalls*

**BDO Kendalls Audit & Assurance (WA) Pty Ltd**  
Perth, Western Australia



**AUSTRALIAN WORKERS UNION  
WEST AUSTRALIAN BRANCH**

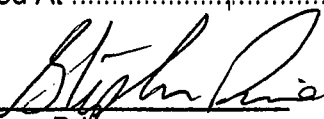
**STATEMENT OF THE COMMITTEE OF MANAGEMENT**

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 14<sup>th</sup> day of November 2008.

  
Stephen Price  
BRANCH SECRETARY

**AUSTRALIAN WORKERS UNION  
WEST AUSTRALIAN BRANCH**

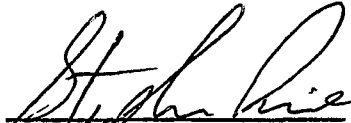
**STATEMENT BY THE SECRETARY**

I, Stephen Price, being the officer responsible for keeping the accounting records of the Australian Workers Union - WA Branch, certify that as at 30 June 2008 the number of members of the Union was 4,647 (2007: 4,463).

In my opinion, -

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2008 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 ..... 14<sup>th</sup> ..... day of ..... November ..... 2008.

  
Stephen Price  
BRANCH SECRETARY

**AUSTRALIAN WORKERS UNION  
WEST AUSTRALIAN BRANCH**

**INCOME STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
Revenues from continuing operations	4	1,973,682	1,681,220
Affiliation fees		(71,477)	(82,692)
Employee costs		(789,875)	(835,488)
Depreciation	5	(58,424)	(62,299)
Property costs		(72,446)	(67,455)
Organising costs		(169,118)	(156,331)
Office costs		(110,573)	(81,281)
Administration		(138,846)	(143,639)
Head Office Fees		(272,659)	(186,609)
Legal Expenses		(102,091)	(43,469)
Other expenses from ordinary activities		(33,822)	(23,994)
<b>Surplus/ (Deficiency) from continuing operations</b>		<b>154,351</b> =====	<b>(2,037)</b> =====
 <b>Attributable to:</b>			
General Fund		127,115	(73,977)
Long Service Leave Reserve		27,236	71,940
		<b>154,351</b> =====	<b>(2,037)</b> =====

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION  
WEST AUSTRALIAN BRANCH**

**BALANCE SHEETS  
AS AT 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6	774,209	473,736
Trade and other receivables	7	58,994	78,275
<b>Total current assets</b>		<b>833,203</b>	<b>552,011</b>
<b>Non-current assets</b>			
Trade and other receivables	7	-	146,500
Property, plant and equipment	8	683,871	663,378
<b>Total non-current assets</b>		<b>683,871</b>	<b>809,878</b>
<b>TOTAL ASSETS</b>		<b>1,517,074</b>	<b>1,361,889</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	9	258,821	224,479
Income received in advance	10	50,643	67,022
Provisions	11	249,996	233,579
Borrowings	12	895	895
<b>Total current liabilities</b>		<b>560,355</b>	<b>525,975</b>
<b>Non-current liabilities</b>			
Trade and other payables	9	-	35,000
Provisions	11	48,834	47,379
<b>Total non-current liabilities</b>		<b>48,834</b>	<b>82,379</b>
<b>TOTAL LIABILITIES</b>		<b>609,189</b>	<b>608,354</b>
<b>NET ASSETS</b>		<b>907,885</b>	<b>753,535</b>
<b>EQUITY</b>			
General funds		337,175	210,061
Reserves	13	570,710	543,474
<b>TOTAL EQUITY</b>		<b>907,885</b>	<b>753,535</b>

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION  
WEST AUSTRALIAN BRANCH**

**STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>Total Equity at the beginning of the Financial Year</b>		<b>753,534</b>	<b>755,572</b>
<b>General Fund Movements:</b>			
Profit for the year		154,351	(2,037)
Transfer of profits to long service leave reserve		(27,236)	(71,940)
<b>Reserve Fund Movements:</b>			
Transfer recognised in long service leave reserve	13	27,236	71,940
		-----	-----
<b>Total Equity at the end of the Financial Year</b>		<b>907,885</b>	<b>753,535</b>
		=====	=====

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION  
WEST AUSTRALIAN BRANCH**

**CASH FLOWS STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		1,933,803	1,604,481
Other income		180,732	69,248
Payments to suppliers and employees		(1,707,200)	(1,518,852)
Interest & other costs of finance paid		(5,915)	(6,026)
<b>Net cash inflow from operating activities</b>	<b>14(b)</b>	<b>401,420</b>	<b>148,851</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant and equipment		(8,742)	-
Payment for property, plant and equipment		(92,205)	(2,259)
<b>Net cash (outflow) from investing activities</b>		<b>(100,947)</b>	<b>(2,259)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		-	-
Repayment of borrowing		-	(2,482)
<b>Net cash (outflow) from financing activities</b>		<b>-</b>	<b>(2,482)</b>
Net (decrease) in cash and cash equivalents		300,473	144,110
Cash and cash equivalents at the beginning of the financial year		473,736	329,626
<b>Cash and cash equivalents at the end of the financial year</b>	<b>14(a)</b>	<b>774,209</b>	<b>473,736</b>

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 2008**

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**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 2008**

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**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 2008**

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**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) Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and redemption amount is recognised in the income statement over the period of the borrowing using the effective interest method.

**(n) Reserves**

Nature and purpose of reserves:

-Asset revaluation reserve: The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets.

-Long service leave reserve: The long service leave reserve is used to recognise the value of long service leave owed to the Union's officials. The reserve is calculated at approximately 3% of the membership revenue for the year. The Union is responsible for paying of their Officials long service leave based on the reserves available.

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

**(o) 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 2008**

**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).

**NOTE 3: FINANCIAL RISK MANAGEMENT**

The Union's activities expose it to a variety of financial risks: interest rate risk and liquidity risk. The Union's overall risk management program seeks to minimise potential adverse effects on the financial performance of the Union. The Union uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate and other price risks, and aging analysis for credit risk.

The Union holds the following financial instruments:

	<b>2008</b>	<b>2007</b>
	\$	\$
<b>Financial Assets</b>		
Cash and cash equivalents	774,209	473,736
Trade and other receivables	58,994	224,775
	<u><b>833,203</b></u>	<u><b>698,511</b></u>
<b>Financial Liabilities</b>		
Trade and other payables	258,821	259,479
	<u><b>258,821</b></u>	<u><b>259,479</b></u>

**(a) Interest Rate Risk**

The Union's main interest rate risk arises from cash equivalents, which are at variable rates and denominated in Australian dollars.

As at the year end, the Union had the following variable rate cash equivalents:

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

**NOTE 3: FINANCIAL RISK MANAGEMENT (Cont)**

	Weighted average interest rates	Floating interest rate	Fixed interest maturing within one year	Non- interest bearing	Total
<b>As at 30 June 2008</b>					
<b>(i) Financial assets</b>					
Cash	4.95%	705,010	-	69,199	774,209
Receivables		-	-	53,059	53,059
<b>Total financial assets</b>		<b>705,010</b>	<b>-</b>	<b>122,258</b>	<b>827,268</b>

	Weighted average interest rates	Floating interest rate	Fixed interest maturing within one year	Non- interest bearing	Total
<b>(ii) Financial liabilities</b>					
Payables		-	-	258,821	258,821
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>258,821</b>	<b>258,821</b>

	Weighted average interest rates	Floating interest rate	Fixed interest maturing within one year	Non- interest bearing	Total
<b>As at 30 June 2007</b>					
<b>(i) Financial assets</b>					
Cash	4.55%	471,663	-	1,913	473,576
Receivables		-	-	57,923	57,923
<b>Total financial assets</b>		<b>471,663</b>	<b>-</b>	<b>59,836</b>	<b>531,499</b>
<b>(ii) Financial liabilities</b>					
Payables		-	-	259,479	259,479
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>	<b>259,479</b>	<b>259,479</b>

An analysis by maturities is provided at (c) below.

**(b) Credit Risk**

Credit risk arises from cash and cash equivalents, and deposits with banks and financial institutions, as well as credit exposures to wholesale and retail customers, including outstanding receivables and committed transactions. For banks and financial institutions, only independently rated parties with a minimum rating of 'A' are accepted. The credit quality of customers is assessed based on past experience, trading history, and other factors. Individual credit limits are set.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**NOTE 3: FINANCIAL RISK MANAGEMENT (Cont)**

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets as summarised above.

**(c) Liquidity Risk**

Prudent liquidity risk management involves maintaining sufficient cash reserves. The Union manages liquidity risk by continuously monitoring forecast and actual cash flows. Surplus funds are generally only deposited in savings accounts with high interest rates.

**(d) Sensitivity Analysis**

The following table summarises the sensitivity of the Union's financial assets and financial liabilities to interest rate risk.

30 June 2008	Carrying Amount	Interest Rate Risk			
		-100 bps		+100 bps	
		Profit	Equity	Profit	Equity
	\$	\$	\$	\$	\$
<b>Financial Assets</b>					
Cash and cash equivalents	774,209	(7,742)	(7,742)	7,742	7,742
<b>Total increase/ (decrease)</b>		(7,742)	(7,742)	7,742	7,742

**(e) Capital Risk Management**

The Union's objectives when managing capital are to safeguard their ability to continue as a going concern, so they can continue to provide benefits to members and to maintain an optimal capital structure to reduce the cost of capital.

	2008 \$	2007 \$
Total borrowings	-	-
Less: Cash and cash equivalents	(774,209)	(473,576)
Net assets	774,209	473,576
Total equity	907,885	928,673
Total Capital	(133,676)	(455,097)

As cash exceeds borrowings the gearing ratio would be negative and, therefore, has not been calculated.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

---

**NOTE 3: FINANCIAL RISK MANAGEMENT (Cont)**

**(f) Impaired Trade Receivables**

There were no impaired trade receivables for the Union in 2008 and 2007.

**(g) Past Due But Not Impaired**

As of 30 June 2008, trade receivables of \$32,862 (2007 - \$42,580) were past due but not impaired. These relate mainly to the National Office. The ageing analysis of these trade receivables is as follows:

	2008 \$	2007 \$
0 to 12 months	-	23,603
Over 12 months	32,862	18,977
	----- 32,862 =====	----- 42,580 =====

The other classes of within trade and other receivables do not contain impaired assets and are not past due. Based on the credit history of these other classes, it is expected that these amounts will be received when due.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

**NOTE 4: REVENUE**

	2008	2007
	\$	\$
Continuing Operations		
Contributions	1,930,564	1,611,972
Alcoa Sites	-	3,517
Rent received	13,904	25,504
Other income	38,100	21,696
Salary reimbursements	(8,886)	18,531
	-----	-----
	1,973,682	1,681,220
	=====	=====

**NOTE 5: SURPLUS/(DEFICIT) FROM CONTINUING OPERATIONS**

Profit from continuing operations has been determined after:

**Expenses**

Affiliation fees		
ALP	10,572	16,881
ShopRite	4,300	4,000
Trades & Labor Council	15,803	25,323
	-----	-----
Total Affiliation fees	30,675	46,204
	-----	-----
Depreciation		
Office Equipment	9,330	12,890
Motor Vehicles	27,829	16,539
Buildings	21,265	32,870
	-----	-----
Total Depreciation	58,424	62,299
	-----	-----
Donations	1,090	1,114
Employee benefits (other than office holders)	383,908	381,152
Remuneration of Auditor		
Audit	20,167	18,612
Other Services	-	-
	-----	-----
	20,167	18,612
	-----	-----

**NOTE 6: CASH AND CASH EQUIVALENTS**

Cash on hand	4,188	391
Cash at bank	509,206	239,766
Cash at bank - LSL Officials	260,815	233,579
	-----	-----
	774,209	473,736
	=====	=====

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**NOTE 7: TRADE AND OTHER RECEIVABLES**

	2008 \$	2007 \$
<b>CURRENT</b>		
Sundry debtors	33,868	53,149
Head Office Reimbursements	10,594	10,594
GST Receivable	-	-
Prepayments	14,532	14,532
	-----	-----
	58,994	78,275
	=====	=====
<b>NON-CURRENT</b>		
Loan to Head Office	-	146,500
	-----	-----
	-	146,500
	=====	=====

**NOTE 8: PROPERTY, PLANT AND EQUIPMENT**

Land and Buildings At valuation 2005	865,000	865,000
	-----	-----
	865,000	865,000
Less: Accumulated depreciation	326,652	305,387
	-----	-----
	538,348	559,613
	-----	-----
Office Equipment At cost	151,538	151,538
Less: Accumulated depreciation	135,648	127,827
	-----	-----
	15,890	23,711
	-----	-----
Furniture & Fittings At cost	355,643	355,643
Less: Accumulated depreciation	343,583	342,074
	-----	-----
	12,060	13,569
	-----	-----
Motor Vehicles At cost	216,813	172,143
Less: Accumulated depreciation	99,240	105,659
	-----	-----
	117,573	66,485
	-----	-----
Total Property, Plant and Equipment	683,871	663,378
	=====	=====

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 that had been granted over the Wellington Fair offices in favour of the organisation's bankers to secure an overdraft facility of \$150,000 was cancelled during the year. The title for the land and buildings is held in the name of The Australian Workers Union

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2008**

**NOTE 8: PROPERTY, PLANT AND EQUIPMENT (Cont)**

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 2007	Additions	Revaluation Increment/ (Decrement)	Disposals	Depreciation	Carrying Amount at 30 June 2008
Land & Buildings	559,613	-	-	-	(21,265)	538,348
Office Equipment	23,711	-	-	-	(7,821)	15,890
Motor Vehicles	66,485	92,205	-	(13,289)	(27,828)	117,573
Furniture & Fittings	13,569	-	-	-	(1,509)	12,060
<b>TOTAL</b>	<b>663,379</b>	<b>92,205</b>	<b>-</b>	<b>(13,289)</b>	<b>(58,423)</b>	<b>683,871</b>

	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	32,557	2,259	-	-	11,105	23,711
Motor Vehicles	83,023	-	-	-	16,538	66,485
Furniture & Fittings	15,354	-	-	-	1,785	13,569
<b>TOTAL</b>	<b>723,418</b>	<b>2,259</b>	<b>-</b>	<b>-</b>	<b>62,299</b>	<b>663,378</b>

**2008**      **2007**  
**\$**              **\$**

**NOTE 9: TRADE AND OTHER PAYABLES**

**CURRENT**

Trade Creditors	98,207	72,740
Accrued Expenses	70,163	50,512
GST Liabilities	20,435	15,493
Accrued Annual Leave	70,015	85,734
	-----	-----
	258,820	224,479
	=====	=====

**NON-CURRENT**

Head Office Payables	-	35,000
	-----	-----
	-	35,000
	=====	=====



**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**NOTE 10: INCOME RECEIVED IN ADVANCE**

	<b>2008</b>	<b>2007</b>
	\$	\$
Memberships received in advance	50,643	67,022
	-----	-----
	50,643	67,022
	=====	=====

**NOTE 11: PROVISIONS**

**CURRENT**

Provision for long service leave	249,996	233,579
	-----	-----
	249,996	233,579
	=====	=====

**NON-CURRENT**

Provision for long service leave	48,834	47,379
	-----	-----
	48,834	47,379
	=====	=====

**NOTE 12: BORROWINGS**

**CURRENT**

Secured Liabilities:		
Hire purchase creditors	895	895
	-----	-----
	895	895
	=====	=====

**NON-CURRENT**

Secured Liabilities:		
Hire purchase creditors	-	-
	-----	-----
	-	-
	=====	=====

**NOTE 13: RESERVES**

Asset Revaluation Reserve	237,146	237,146
	-----	-----
Capital Reserves	72,749	72,749
	-----	-----
Long Service Leave Reserves		
Beginning of year	233,579	161,639
Transfer from General Funds	27,236	71,940
	-----	-----
Balance at end of year	260,815	233,579
	-----	-----
Total Reserves	570,710	543,474
	=====	=====

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**NOTE 13: RESERVES (Cont)**

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

**NOTE 14: 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:

	2008 \$	2007 \$
Cash on hand	4,188	391
Cash at bank	770,021	473,345
	-----	-----
	774,209	473,736
	-----	-----

**(b) Reconciliation of profit to net cash inflow from operating activities.**

Profit/(loss) for the year	175,139	(2,037)
Non-cash flows in operating profit		
Depreciation	58,424	62,299
(Profit)/loss on sale of plant and equipment	8,742	-
Changes in assets and liabilities		
(Increase)/decrease in debtors & prepayments	165,781	21,947
(Decrease)/increase in membership dues in advance	(16,379)	(25,476)
(Decrease)/increase in provision for employee benefits	17,873	65,919
(Decrease)/increase in trade creditors and accruals	(8,160)	26,199
	-----	-----
Net cash inflow from operations activities	401,420	148,851
	=====	=====

**(a) Credit Standby Arrangements with Banks**

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

**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 2008**

**NOTE 16: RELATED PARTY TRANSACTIONS**

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

A. D. Hacking	Branch President
S. G. Baker	Branch Vice President
T. P. Daly	Branch Secretary (Resigned 4 July 2008)
S. Price	Branch Secretary (Appointed 7 July 2008)
J. Saunders	Branch Vice Secretary (Resigned 23 November 2008)
P. Asplin	Branch Vice Secretary (Appointed 7 July 2008)
C. King	Mining Division President
H. J. Rozmianiec	Mining Division Secretary (Resigned 17 September 2007)
S. McDine	Mining Division Secretary (Appointed 17 September 2007)
F. Van Maris	Committee Member
P. Hampton	Committee Member
C. Ramirez	Committee Member
W. Hope	Committee Member
M. Southall	Committee Member (Appointed 20 December 2007)
K. Chubb	Committee Member (Appointed 20 December 2007)
R. Craddock	Committee Member (Appointed 11 April 2008)

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.

<b>2008</b>	<b>2007</b>
\$	\$

**(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

302,306	351,704
=====	=====

**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

715	1,450
=====	=====

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2008**

**NOTE 16: RELATED PARTY TRANSACTIONS (Cont)**

(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:

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Combined Head Office fees	272,659	186,609

**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 Barrack Street, Perth in the state of Western Australia.

**NOTE 19 EMPLOYEE NUMBERS**

	<b>2008</b>	<b>2007</b>
	<b>Numbers</b>	<b>Numbers</b>
Number of employees at the end of the financial year	9	10



BDO Kendalls

BDO Kendalls Audit & Assurance (WA) Pty Ltd  
128 Hay St  
Subiaco WA 6008  
PO Box 700 West Perth WA 6872  
Phone 61 8 9380 8400  
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aa.perth@bdo.com.au  
www.bdo.com.au

ABN 79 112 284 787

## 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 2008. 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 14<sup>th</sup> day of November 2008.

**BDO Kendalls Audit & Assurance (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 2008**

	2008 \$	2007 \$
<b>INCOME</b>		
Members' contributions	1,930,564	1,611,972
Other income	29,214	25,213
Reimbursement of expenses	-	18,531
Rental income	13,904	25,504
Site Levies	-	-
	-----	-----
<b>TOTAL INCOME</b>	<b>1,973,682</b>	<b>1,681,220</b>
	-----	-----
<b>EXPENDITURE</b>		
<u>GENERAL</u>		
Affiliation fees	30,674	46,204
Commission paid	-	4,740
Donations	1,090	1,114
Head office maintenance fees	272,659	186,609
Legal costs	102,091	43,469
Legal insurance levy	-	-
Levies	-	7,180
Sundry expenses	109,443	113,542
Reimbursement of expenses	8,886	-
	-----	-----
	524,843	402,858
	-----	-----
<u>STAFFING COSTS</u>		
Fringe benefits tax	16,776	7,620
Movement in leave provision	3,788	25,198
Payroll tax	(3,234)	5,494
Salaries	686,214	635,952
Superannuation	87,965	89,284
	-----	-----
	791,509	763,548
	-----	-----
<u>ORGANISING COSTS</u>		
Meeting expenses	2,531	6,460
Motor vehicle expenses	70,504	68,834
Traveling expenses	88,979	73,703
	-----	-----
	162,014	148,997
	-----	-----

**AUSTRALIAN WORKERS UNION (WEST AUSTRALIAN BRANCH)  
 DETAILED STATEMENT OF INCOME AND EXPENDITURE (CONTINUED)  
 FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
<b><u>PROPERTY COSTS</u></b>		
Electricity	8,893	11,807
Leasing charges	8,877	464
Rates & taxes	1,816	10,605
Rent	21,997	29,454
Repairs & maintenance	10,901	4,273
Security costs	-	1,332
Strata levy	25,116	11,540
	-----	-----
	77,600	69,475
	-----	-----
<b><u>OFFICE COSTS</u></b>		
Cleaning	3,488	10,117
Computer expenses	9,712	12,621
Hire of plant & equipment	5,961	5,511
Loss on sale of assets	8,742	-
Telephone	24,725	53,982
	-----	-----
	52,628	82,231
	-----	-----
<b><u>ADMINISTRATION</u></b>		
Accounting fees	18,510	16,760
Advertising	4,519	2,222
Audit fees	20,167	18,612
Bank charges	5,915	5,173
Depreciation	58,424	62,299
Employees' amenities	2,962	9,409
Insurance	11,729	31,098
Interest paid	-	852
Postage and couriers	14,271	19,590
Printing & stationery	44,753	35,759
Staff training & welfare	4,747	4,631
Storage fees	6,689	3,070
Subscriptions	18,051	6,636
Consultancy Fees	-	37
	-----	-----
	210,737	216,148
	-----	-----
<b>TOTAL EXPENDITURE</b>	<b>1,819,331</b>	<b>1,683,257</b>
	=====	=====
<b>SURPLUS/(DEFICIENCY) FOR THE YEAR</b>	<b>154,351</b>	<b>(2,037)</b>
	=====	=====

# **The Australian Workers Union WA Branch**

## **Operating Report July 2007 – 2008**

### **Principal Activities and Changes**

The principal activities of the organizations 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 delegates in workplace organizing, recruitment and the public promotion of the interests of members.

During the 2007-08 there were a number of staff changes, the Union Assistant Secretary resigned as did Henry Rozmianiec the Mining Division Secretary. Stephen Price was appointed Assistant Branch Secretary for the remainder of the elected term. Scott McDine was appointed Mining Division Secretary for the remainder of the term. Martin Pritchard commenced employment with the Union in January 2008 and continues to be employed. Joel Asphar worked for the Branch organizing in the hydro-carbons industry for two weeks and Jerome Buck commenced as an organizer in Port Hedland in April and resigned in June.

### **RESULTS**

The surplus for the financial year was \$175 139.

### **FINANCIAL AFFAIRS**

The Branch financial position improved during the last year due to tight financial control and an improved cash flow arising from targeted organising. A redundancy was paid to Henry Rozmianiec upon his resignation.

The Branch has continued to increase its provision for long service leave.

### **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.

### **NUMBERS OF MEMBERS**

The number of persons in the register of members is 4647.

### **NUMBERS OF EMPLOYEES**

The Branch employed thirteen employees and one consultant during the year although a number of these employees did not work for the full financial year.

### **NAMES OF THE MEMBERS OF THE MANAGEMENT COMMITTEE:**

A Hacking – President

S G Baker – Vice President

T P Daly – Secretary

C King – Mining Division President

H R Rozmianiec – Mining Division Secretary (resigned September 2007)

Scott Mc Dine – Mining Division Secretary (appointed September 2007 by Branch Executive resolution)



J Saunders – Assistant Branch Secretary (resigned November 2007)  
Stephen Price- Assistant Branch Secretary (appointed December 2007 by Branch Executive resolution)  
G Day – Branch Committee of Management Member (resigned September 2007)  
P Hampton – Branch Committee of Management Member  
K Eberhart - Branch Committee of Management Member (resigned September 2007)  
K Egan - Branch Committee of Management Member (replaced, resigned from the union)  
F R Van Maris – Pinjarra Sub Branch (appointed October 2004)  
S Mc Dine – Pinjarra Sub Branch (appointed October 2004, resigned March 2007)  
W Hope – Pinjarra Sub Branch Member (appointed August 2007)  
Martin Southall – Branch Committee of Management Member (appointed December 2008).  
C Ramirez – Branch Committee of Management Member (appointed August 2007)  
Ken Chubb – Branch Committee of Management Member (appointed December 2007)  
Roy Craddock – Branch Committee of Management Member (appointed April 2008)

Members of the Committee of Management were members of the Committee of 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:



Tim Daly  
Branch Secretary

Date: 4<sup>th</sup> July 2008



**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 Stephen Price  
Secretary, West Australian Branch  
AWU  
PO Box 8122, Perth Business Centre  
PERTH WA 6849



Dear Mr Price

**Re: Lodgement of Financial Statements and Accounts – AWU West Australian Branch  
– for year ending 30 June 2008 (FR2008/466)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 19 December 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 be 'S Kellett'.

Stephen Kellett  
Statutory Services Branch

2 January 2009