



FAIR WORK
AUSTRALIA

20 April 2012

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



Dear Mr Price,

**Qualified Auditor's Report for The Australian Workers' Union, West Australian Branch –
year ending 30 June 2011 (FR2011/2782)**

I refer to correspondence from Mr Stephen Kellett of Fair Work Australia (**FWA**) dated 23 January 2012 and to the reply from Mr Chris Burton of BDO Audit (WA) Pty Ltd dated 11 April 2012 regarding a qualification that appeared in the auditor's report of the West Australian Branch of The Australian Workers' Union (**the Branch**) for the year ended 30 June 2011. The auditor's report, which was signed by Mr Burton on 18 November 2011, contained the following qualification:

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 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.

In his letter of 23 January 2012, Mr Kellett sought advice from the Branch and the auditor regarding why the circumstances that have led to the qualification had arisen, how the Branch views the qualification, whether the auditor considers the matter to be significant or material and whether it is remediable or should be remedied in the next financial year.

Mr Burton's response of 11 April 2012 stated that the qualification had been placed in the auditor's report due to deficiencies in the systems and processes relating to capturing information surrounding the Branch's membership income during the last five years. The qualification relates to the reconciliation between the membership system and the financial accounting system, which has been difficult to obtain over these periods. For the purposes of the audit, the issue had been determined as significant.

Mr Burton further advised that remedial action had been discussed with the Branch and that the following steps had been agreed:

1. Systems review - BDO will provide a step process for the finance function to undertake to assess the membership system and the accounting system's position;
2. Review of results - BDO will arrange a visit in June 2012 to evaluate the progress of step 1 and determine if there is any additional work required; and
3. Audit visit - BDO will assess the final revenue, deferred revenue and financial statement disclosure as part of the audit sign off.

Mr Burton expressed the opinion that:

Given our knowledge of the systems and of the Union's operations we are confident that the qualification relating to revenue on the 30 June 2012 balances can be removed and an unqualified opinion attained through completion of the above process.

Subsection 332(1) of the *Fair Work (Registered Organisations) Act 2009 (the Act)* provides that the General Manager must investigate a matter where documents that have been lodged with FWA under section 268 of the Act include an auditor's report setting out any defect or irregularity or deficiency, failure or shortcoming. Paragraph 332(2)(b), however, provides that the General Manager is not required to conduct an investigation if, after consultation with the reporting unit and the auditor, the General Manager is satisfied that the matters are trivial or will be remedied in the following financial year.

I have considered the nature of the qualification that was set out in Mr Burton's auditor's report dated 18 November 2011 and his advice regarding the remedial steps that have been agreed with the Branch. In particular, I note Mr Burton's advice that the qualification can be removed for the year ended 30 June 2012 and an unqualified opinion attained through completion of the remedial steps.

On the basis of Mr Burton's advice as set out in his letter of 11 April 2012, I am satisfied that it is not necessary for an investigation to be conducted under subsection 332(1) of the Act.

The documents will be filed.

Yours sincerely,



Ailsa Carruthers
Delegate of the General Manager

KELLETT, Stephen

Subject: FW: Outstanding correspondence for 2011 financial report
Attachments: BDO - FWA LET.pdf

From: Helen Fitzgerald [<mailto:helen@awuwa.asn.au>]
Sent: Friday, 13 April 2012 2:26 PM
To: KELLETT, Stephen
Subject: FW: Outstanding correspondence for 2011 financial report

Dear Stephen,

Please see letter of response. Should you have any further queries please contact Branch Sec. Stephen Price at this office (mobile # [REDACTED]).

Regards,

Helen



Tel: +8 6382 4600
Fax: +8 6382 4601
www.bdo.com.au

38 Station Street
Subiaco, WA 6008
PO Box 700 West Perth WA 6872
Australia

11 April 2012

Stephen Price
Union Secretary
The Australian Workers' Union West Australian Branch
Level 4, 25 Barrack Street
Perth WA 6000

Dear Stephen,

Further to your meeting with James Manning and our telephone discussion regarding the letter from Fair Work Australia to The Australian Workers Union West Australian Branch we highlight below our response to your query.

The qualification has been placed in our audit report due to deficiencies in the systems and processes relating to capturing information surrounding the Union's membership income during the last 5 years. Our qualification relates to the reconciliation between the membership system and the financial accounting system which has been difficult to obtain over these periods. The concept of materiality is used to determine whether an audit report is qualified. The general guidance for this concept is provided in AASB 1031 Materiality, however each audit firm has an independent methodology which determines if an amount is material for the purpose of their audit. We note that the Union's determination of material and the audit firm's assessment may be different and therefore the assessment of significant will take on different meanings. For the purpose of our audit the issue has been determined as significant.

We have discussed the remedial action to be undertaken by the Union and the following steps have been agreed:

- 1) Systems review - BDO will provide a step process for the finance function to undertake to assess the membership system and the accounting system's position;
- 2) Review of results - BDO will arrange a visit in June 2012 to evaluate the progress of step one and determine if there is any additional work required;
- 3) Audit visit - BDO will assess the final revenue, deferred revenue and financial statement disclosure as part of the audit sign off;

Given our knowledge of the systems and of the Union's operations we are confident that the qualification relating to revenue on the 30 June 2012 balances can be removed and an unqualified opinion attained through completion of the above process.

Should you have any queries, please do not hesitate to contact James Manning or I on (08) 6382 4672.

Kind regards,
BDO Audit (WA) Pty Ltd

BDO

RECEIVED
13-4-12

Chris Burton
Director

KELLETT, Stephen

Subject: FW: Outstanding correspondence for 2011 financial report

From: Helen Fitzgerald [<mailto:helen@awuwa.asn.au>]

Sent: Monday, 2 April 2012 12:12 PM

To: KELLETT, Stephen

Subject: FW: Outstanding correspondence for 2011 financial report

Hello Stephen,

Following their meeting on Friday 23rd March, the auditor (BDO Director Mr Chris Burton) advised the Branch Sec. Stephen Price late last week that after their considerations of the issues that you raised in your letter, he thinks there is a resolution to the problem and he will send us a letter which we will use in response to your queries.

My apologies again for the inconvenience caused by these delays.

Regards,

Helen

KELLETT, Stephen

Subject: FW: Outstanding correspondence for 2011 financial report

From: Helen Fitzgerald [<mailto:helen@awuwa.asn.au>]

Sent: Friday, 23 March 2012 1:51 PM

To: KELLETT, Stephen

Subject: RE: Outstanding correspondence for 2011 financial report

Hello Stephen,

The meeting between the Auditor, Branch Secretary and Financial Controller took place last Friday and they have gone away to consider their response to the issue raised. We are awaiting that response so that we may prepare a reply to your letter. I trust that will be quite soon.

Regards,

Helen

KELLETT, Stephen

From: KELLETT, Stephen
Sent: Friday, 23 March 2012 10:39 AM
To: 'Helen Fitzgerald'
Subject: Outstanding correspondence for 2011 financial report

Dear Helen,

I thought I would email to check whether Stephen had prepared a response to my letter following the meeting with the auditor last week.

Yours sincerely

Stephen Kellett
FAIR WORK AUSTRALIA

KELLETT, Stephen

From: KELLETT, Stephen

Sent: Thursday, 8 March 2012 5:17 PM

To: 'Helen Fitzgerald'

Subject: RE: Correspondence - advice and clarification

Dear Helen,

Thank you for your advice. I look forward to receiving the response after the meeting, then.

Yours sincerely

Stephen Kellett

FAIR WORK AUSTRALIA

KELLETT, Stephen

From: Helen Fitzgerald [<mailto:helen@awuwa.asn.au>]
Sent: Thursday, 8 March 2012 5:15 PM
To: KELLETT, Stephen
Subject: RE: Correspondence - advice and clarification required

Hello Stephen,

Stephen Price, AWU (WA) Branch Secretary, and our financial controller Jim Mustica, will be meeting with the auditor next Friday afternoon 16th March. I'm afraid this is the earliest we could arrange given everyone's time schedule.

A response to your query should then be forthcoming.

Yours faithfully,

Helen FitzGerald
Administration/Membership Officer
Australian Workers Union
West Australian Branch



Address: Level 4, 25 Barrack Street, Perth WA 6000 | **PO Box:** 8122 Perth Business Centre WA 6849 | **Phone:** (08) 9221 1686 | **Fax:** (08) 9221 1706 | **Email:** helen@awuwa.asn.au

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

KELLETT, Stephen

From: Helen Fitzgerald [helen@awuwa.asn.au]
Sent: Monday, 20 February 2012 1:21 PM
To: KELLETT, Stephen
Subject: RE: Correspondence - advice and clarification required

Thank you Stephen – I shall pass this on to Branch Sec. Stephen Price and advise that you require a response as soon as possible.

Regards,

Helen

From: KELLETT, Stephen [mailto:stephen.KELLETT@fwa.gov.au]
Sent: Monday, 20 February 2012 10:14 AM
To: Helen Fitzgerald
Subject: Correspondence - advice and clarification required

Dear Helen,

Thank you for your assistance in following this up. Here is a copy of the letter I sent on 23 January 2012.

Yours sincerely

Stephen Kellett
Fair Work Australia
(02) 6723 7097
(mob) [REDACTED]

Email: stephen.kellett@fwa.gov.au

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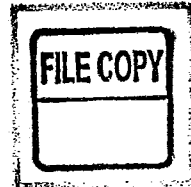
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FAIR WORK
AUSTRALIA

23 January 2012

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



Dear Mr Price

Re: Lodgement of Financial Statements and Accounts – The Australian Workers' Union, West Australian Branch – for year ending 30 June 2011 (FR2011/2782)

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 22 December 2011. Before filing the documents I seek your advice regarding the following.

The Auditor's Report included a Qualification in relation to the audit of the membership contributions, namely that it was not possible to express an opinion whether the membership receipts were complete.

This qualification has appeared in all Auditor Reports since 2007. It has been overlooked for some reason that is not clear to me at this time but, for the record, I consider it important to clarify. Section 332(1) requires the General Manager of Fair Work Australia to investigate any matter arising from any defect, irregularity, deficiency, failure or shortcoming set out in the Auditor's report, but section 332(2) makes investigation unnecessary if the matter is trivial or will be remedied in the following financial year.

I see that Note 1(a)(i) of the Notes to the Financial Statements on page 9 refers to the accounting basis of membership contributions, and Note 10 on page 18 refers to membership payments in advance, but I am not clear whether or how these relate to the Auditor's qualification.

Accordingly, I seek your comments on the qualification, and your advice as to why the circumstances that have led the Auditor to make his qualification have arisen, how the Branch itself views the qualification, whether the Auditor considers the matter significant or material, and whether it is remediable or should be remedied in the next financial year. Your Auditor's comments may also be of assistance to how Fair Work Australia should regard the qualification.

I look forward to your response at the earliest practicable opportunity.

Yours sincerely,

Stephen Kellett

Organisations, Research and Advice Branch

Terrace Towers
80 William Street
East Sydney NSW 2011

Telephone: (02) 8374 6666
International: (612) 8374 6666
Facsimile: (02) 9380 6990
Email: sydney@fwa.gov.au

FR2011/2782



Fair Work Australia
Deputy Registrar
Level 8 72-80 William St
WOOLLOOMOOLOO NSW 2011

19 December 2011

Dear Sir,



WEST AUSTRALIAN BRANCH

LEVEL 4, 25 BARRACK ST
PERTH WA 6000

PO BOX 8122
PERTH BUSINESS CENTRE
PERTH WA 6849

PH: (08) 9221 1686
FAX: (08) 9221 1706
EMAIL: administrator@awuwa.asn.au
WEB: www.awuwa.asn.au
A.B.N. 23 613 523 164

STEPHEN PRICE
Branch Secretary

Re: Audited Financial Returns 2010/2011

Enclosed please find a copy of the audited financial accounts for the West Australian Branch of the AWU for the 2010/2011 financial year.

I certify that these accounts were presented to the Branch executive of the union and accepted at a meeting held Friday 14 November 2011.

The audited accounts were posted on the WA website on Tuesday 22 November 2011.

An Annual General Meeting of the union held on Friday 16 December 2011 endorsed the accounts and instructed me to lodge a copy with the AIRC in accordance with the Act.

Yours faithfully,

Stephen Price
BRANCH SECRETARY

sp:hf

Encls.

Stronger Together

**putting
members
first**

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2011**

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

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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 statement of financial position as at 30 June 2011, and the statements of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement of the committee of management.

Branch Executives' Responsibility for the Financial Report

The Branch Executives 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). 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.

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 Branch Executives, 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 for Qualified 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 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 2011 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.

BDO Audit (WA) Pty Ltd

Bdo Audit


Chris Burton
Director

Perth, Western Australia
Dated the 18th day of November 2011.

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

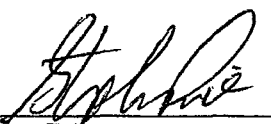
STATEMENT OF THE COMMITTEE OF MANAGEMENT

The Committee of Management has determined that the Union 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 Union 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 Union 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 16th day of November 2011.



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 2011 the number of members of the Union was 5,551 (2010: 5,294).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2011 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 this14th..... day of.....November..... 2011.



Stephen Price
BRANCH SECRETARY

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2011**

	Note	2011 \$	2010 \$
Revenues from continuing operations	4	2,436,827	2,285,247
Affiliation fees		(49,083)	(46,454)
Employee costs		(1,366,572)	(1,165,617)
Depreciation	5	(66,457)	(86,578)
Property costs		(151,517)	(77,292)
Organising costs		(303,174)	(240,703)
Office costs		(85,130)	(79,539)
Administration		(166,624)	(169,570)
Head Office Fees		(361,457)	(320,848)
Legal Expenses		(85,894)	(140,182)
Other expenses from ordinary activities		(97,927)	(49,916)
Surplus/ (Deficiency) for the year		(297,008) =====	(91,452) =====
Other comprehensive income		-	-
Total Comprehensive Income for the year attributable the members of the entity		(297,008) =====	(91,452) =====
Attributable to:			
General Fund		(277,139)	(68,951)
Long Service Leave Reserve		(19,869)	(22,501)
		(297,008) =====	(91,452) =====

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2011**

	Note	2011 \$	2010 \$
ASSETS			
Current assets			
Cash and cash equivalents	6	232,083	506,049
Trade and other receivables	7	131,472	68,079
Total current assets		363,555	574,128
Non-current assets			
Property, plant and equipment	8	878,069	876,648
Total non-current assets		878,069	876,648
TOTAL ASSETS		1,241,624	1,450,776
LIABILITIES			
Current liabilities			
Trade and other payables	9	382,206	324,753
Income received in advance	10	166,112	115,842
Provisions	11	50,132	65,405
Total current liabilities		598,450	506,000
Non-current liabilities			
Provisions	11	7,312	11,907
Total non-current liabilities		7,312	11,907
TOTAL LIABILITIES		605,762	517,907
NET ASSETS		635,862	932,869
EQUITY			
General funds		340,818	617,956
Reserves	12	295,044	314,913
TOTAL EQUITY		635,862	932,869

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 2011**

	Note	2011 \$	2010 \$
Total Equity at the beginning of the Financial Year		932,870	1,024,321
General Fund Movements:			
(Loss)/Profit for the year		(297,008)	(91,452)
Transfer of profits from/(to) long service leave reserve		19,869	22,501
Reserve Fund Movements:			
Transfer recognised in long service leave reserve	12	(19,869)	(22,501)
Total Equity at the end of the Financial Year		635,862 =====	923,869 =====

The accompanying notes form part of these financial statements.

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2011**

	Note	2011 \$	2010 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		2,352,302	2,170,398
Other income		155,323	138,257
Payments to suppliers and employees		(2,709,146)	(2,238,366)
Net cash inflow from operating activities	13(b)	(201,521)	70,289
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		32,727	-
Payment for property, plant and equipment		(105,172)	(198,454)
Net cash (outflow) from investing activities		(72,445)	(198,454)
Net (decrease) in cash and cash equivalents		(273,966)	(128,165)
Cash and cash equivalents at the beginning of the financial year		506,049	634,214
Cash and cash equivalents at the end of the financial year	13(a)	232,083	506,049

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 2011**

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, Australian Interpretations and the requirements of the Workplace Relations Act, 1996.

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

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 Union 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 in the statement of financial position.

(ii) Interest income

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

(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 Union considers cash and cash equivalents to include cash on hand, at banks or financial institutions and on deposit.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

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

(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 Union 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.

(g) Depreciation

The depreciation amount of all fixed assets is calculated using the diminishing value basis in order to write off the net cost of each fixed asset during its expected useful life to the Union.

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

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

(h) Impairment of assets

At each reporting date, the Union reviews the carrying values of its 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 statement of comprehensive income.

(i) 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.

(j) Employee entitlements

Provision is made for the Union'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.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

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

(k) Superannuation

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

(l) Interest rate risk

The Union'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.

(m) Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date for 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 Union does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Union.

(n) 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 statement of comprehensive income over the period of the borrowing using the effective interest method.

(o) 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 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 Union by the Pilbara/Kimberley Committee.

(p) 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 2011**

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:

	2011	2010
	\$	\$
Financial Assets		
Cash and cash equivalents	232,083	506,049
Trade and other receivables	140,702	68,079
	372,785	574,128
Financial Liabilities		
Trade and other payables	371,582	324,753
	371,582	324,753

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 3: FINANCIAL RISK MANAGEMENT (Cont)

(a) Interest Rate Risk

The Union's main interest rate risk arises from cash and 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 and cash equivalents:

	Weighted average interest rates	Floating interest rate	Fixed interest maturing within one year	Non- interest bearing	Total
As at 30 June 2011					
(i) Financial assets					
Cash	1.50%	108,108	109,416	14,559	232,083
Receivables		-	-	131,472	131,472
Total financial assets		108,108	109,416	146,031	363,555

	Weighted average interest rates	Floating interest rate	Fixed interest maturing within one year	Non- interest bearing	Total
(ii) Financial liabilities					
Payables		-	-	382,206	382,206
Total financial liabilities		-	-	382,206	382,206

	Weighted average interest rates	Floating interest rate	Fixed interest maturing within one year	Non- interest bearing	Total
As at 30 June 2010					
(i) Financial assets					
Cash	2.42%	327,341	123,268	55,440	506,049
Receivables		-	-	68,079	68,079
Total financial assets		327,341	123,268	123,519	574,128

(ii) Financial liabilities					
Payables		-	-	324,753	324,753
Total financial liabilities		-	-	324,753	324,753

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

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 3: FINANCIAL RISK MANAGEMENT (Cont)

(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.

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 2011	Carrying Amount	Interest Rate Risk		Interest Rate Risk	
		+100 bps		-100bps	
		Profit	Equity	Profit	Equity
	\$	\$	\$	\$	\$
Financial Assets					
Cash and cash equivalents	232,083	2,320	2,320	(2,320)	(2,320)
Total increase/ (decrease)		2,320	2,320	(2,320)	(2,320)

(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.

	2011	2010
	\$	\$
Cash and cash equivalents	232,083	506,049
Total equity	635,862	932,869
Total Capital	(403,779)	(426,820)

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 3: FINANCIAL RISK MANAGEMENT (Cont)

(f) Impaired Trade Receivables

There were no impaired trade receivables for the Union in 2011 and 2010.

(g) Past Due But Not Impaired

As of 30 June 2011, trade receivables of \$14,364 (2010 - \$8,803) were past due but not impaired. These relate mainly to the National Office. The ageing analysis of these trade receivables is as follows:

	2011	2010
	\$	\$
0 to 12 months	0	0
Over 12 months	14,364	8,803
	-----	-----
	14,364	8,803
	=====	=====

The other classes 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.

NOTE 4: REVENUE

	2011	2010
	\$	\$
Continuing Operations		
Contributions	2,281,504	2,165,404
Rent received	138,127	116,516
Other income	18,321	21,742
Salary reimbursements	(1,125)	(18,415)
	-----	-----
	2,436,827	2,285,247
	=====	=====

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 5: SURPLUS/(DEFICIT) FROM CONTINUING OPERATIONS

	2011 \$	2010 \$
Profit from continuing operations has been determined after:		
Expenses		
Affiliation fees		
ALP	18,031	14,788
ShopRite	6,682	4,500
Trades & Labor Council	24,370	21,663
Campaign Levy	4,911	5,504
	-----	-----
Total Affiliation fees	53,994	46,455
	-----	-----
Depreciation		
Office Equipment	10,837	16,011
Motor Vehicles	36,688	50,887
Buildings	18,932	19,680
	-----	-----
Total Depreciation	66,457	86,578
	-----	-----
Donations	26,325	3,818
Employee benefits (other than office holders)*	794,169	644,900
<i>*Due to several salaries being excluded from the prior year figures, the prior year comparative figure has been restated.</i>		
Remuneration of Auditor		
Audit	19,399	20,870
Other Services	-	-
	-----	-----
	19,399	20,870
	-----	-----

NOTE 6: CASH AND CASH EQUIVALENTS

Cash on hand	231	231
Cash at bank	126,946	388,325
Cash at bank - LSL Officials	104,906	117,493
	-----	-----
	232,083	506,049
	=====	=====

NOTE 7: TRADE AND OTHER RECEIVABLES

CURRENT		
Sundry debtors	47,551	68,079
Head office reimbursements	-	-
Prepayments	83,921	-
	-----	-----
	131,472	68,079
	=====	=====

AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	2011 \$	2010 \$
Land and Buildings		
At valuation 2005	865,000	865,000
Less: Accumulated depreciation	385,721	366,789
	-----	-----
	479,279	498,211
	-----	-----
Office Equipment		
At cost	218,083	210,041
Less: Accumulated depreciation	167,586	159,748
	-----	-----
	50,497	50,293
	-----	-----
Furniture & Fittings		
At cost	379,383	362,222
Less: Accumulated depreciation	349,571	346,571
	-----	-----
	29,812	15,651
	-----	-----
Motor Vehicles		
At cost	485,484	463,018
Less: Accumulated depreciation	167,003	150,525
	-----	-----
	318,481	312,493
	-----	-----
Total Property, Plant and Equipment	878,069	876,648
	=====	=====

Reconciliations

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

	Carrying Amount at 1 July 2010	Additions	Disposals	Depreciation	Carrying Amount at 30 June 2011
Land & Buildings	498,211	-	-	(18,932)	479,279
Office Equipment	50,293	8,042	-	(7,838)	50,497
Motor Vehicles	312,493	79,969	(37,294)	(36,687)	318,481
Furniture & Fittings	15,651	17,161	-	(3,000)	29,812
TOTAL	876,648	105,172	(37,294)	(66,457)	878,069

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (Cont)

	Carrying Amount at 1 July 2009	Additions	Disposals	Depreciation	Carrying Amount at 30 June 2010
Land & Buildings	517,891	-	-	(19,680)	498,211
Office Equipment	27,106	37,631	-	(14,444)	50,293
Motor Vehicles	206,891	156,488	-	(50,886)	312,493
Furniture & Fittings	12,883	4,335	-	(1,568)	15,650
TOTAL	764,771	198,454	-	(86,578)	876,647

NOTE 9: TRADE AND OTHER PAYABLES

	2011 \$	2010 \$
CURRENT		
Trade creditors	234,453	184,663
Accrued expenses	35,090	39,437
GST liabilities	-	372
Accrued annual leave	112,663	100,281
	----- 382,206 =====	----- 324,753 =====

NOTE 10: INCOME RECEIVED IN ADVANCE

Memberships received in advance	166,112	115,842
	----- 166,112 =====	----- 115,842 =====

NOTE 11: PROVISIONS

CURRENT		
Provision for long service leave	50,132	65,405
	----- 50,132 =====	----- 65,405 =====
NON-CURRENT		
Provision for long service leave	7,312	11,907
	----- 7,312 =====	----- 11,907 =====

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 12: RESERVES

Asset Revaluation Reserve	237,146	237,146
Capital Reserves	72,749	72,749
Long Service Leave Reserves		
Beginning of year	5,018	27,519
Transfer from/(to) General Funds	(19,869)	(22,501)
Balance at end of year	(14,851)	5,018
Total Reserves	295,044	314,913

The capital reserve represents the cost of assets previously gifted to the Union 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 Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2011	2010
	\$	\$
Cash on hand	391	391
Cash at bank	231,692	505,658
	232,083	506,049

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

Surplus/(deficiency) for the year	(297,008)	(91,452)
Non-cash flows in operating profit		
Depreciation	66,457	86,578
(Profit)/loss on sale of plant and equipment	4,567	-
Changes in assets and liabilities		
(Increase)/decrease in debtors & prepayments	(63,393)	(15,289)
(Decrease)/increase in membership dues in advance	50,270	38,698
(Decrease)/increase in provision for employee benefits	(19,867)	(22,502)
(Decrease)/increase in trade creditors and accruals	57,453	74,256
(Decrease)/increase in borrowings	-	-
Net cash inflow from operations activities	(201,521)	70,289

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 14: CONTINGENT LIABILITIES

During the period and as part of its ongoing operations the Union is pursuing legal action against a number of parties. The Branch Executive have assessed the potential exposure to liability as a result of these actions to be remote and has not provided for any liability amounts as a result of this assessment. The Union considers that providing any further details of these cases at this time may prejudice its position and as such no further details have been provided.

At balance date there are no further 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
J. Pascoe	Branch Vice President
S. G. Baker	Branch Vice President (resigned February 2011)
P. Asplin	Branch Assistant Secretary
C. King	Branch Vice President
S. Price	Branch Secretary
F. Van Maris	Sub-Branch Secretary
P. Hampton	Committee Member
C. Ramirez	Committee Member
W. Hope	Sub-Branch President
M. Southall	Committee Member (resigned January 2011)
M. Zoetbrood	Committee Member (elected June 2011)
R. Craddock	Committee Member (resigned March 2011)
T. Paterson	Committee Member (elected June 2011)
S. Devir	Committee Member (resigned June 2011)
D. Cullen	Committee Member

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.

**AUSTRALIAN WORKERS UNION - WEST AUSTRALIAN BRANCH
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 15: RELATED PARTY TRANSACTIONS (Cont)

	2011	2010
	\$	\$
(b) Remuneration of Officer Holders		
Remuneration received or receivable by all officers of the Branch Executive:		
From the Union or any related party in connection with the management of the Union*	393,025	327,890
	=====	=====

**Due to several salaries being excluded from the prior year figures, the prior year comparative figure has been restated.*

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

-	-
=====	=====

(c) The following transactions occurred with related parties:

	2011	2010
	\$	\$
Combined head office fees	361,457	320,848
	=====	=====

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

	2011	2010
	Numbers	Numbers
Number of employees at the end of the financial year	17	15



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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 subject to the auditing procedures applied in our statutory audit of the Union for the year ended 30 June 2011. 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 no warranty of accuracy or reliability is given.

In accordance with our Firm policy, we advise that neither the Firm nor any member or employee of the Firm undertakes responsibility arising in any way whatsoever to any person in respect of such data, including any errors or omissions therein, arising through negligence or otherwise however caused.

BDO Audit (WA) Pty Ltd

BDO Audit


Chris Burton
Director

Perth, Western Australia
Dated this 18th day of November 2011

**AUSTRALIAN WORKERS UNION
WEST AUSTRALIAN BRANCH**

**DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
INCOME		
Members' contributions	2,281,504	2,165,404
Other income	18,321	21,742
Rental income	138,127	116,516
Salary reimbursements	(1,125)	(18,415)
	2,436,827	2,285,247
EXPENDITURE		
<u>GENERAL</u>		
Affiliation fees	49,083	40,950
Campaign levy	4,911	5,504
Donations	26,325	3,818
Head office maintenance fees	361,457	320,848
Legal costs	85,894	140,182
Sundry expenses	66,691	47,059
Death benefit	-	10,400
	594,361	568,761
<u>STAFFING COSTS</u>		
Fringe benefits tax	21,559	19,728
Movement in leave provision	(7,486)	14,768
Payroll tax	12,796	25,140
Salaries	1,187,194	972,790
Superannuation	152,509	133,191
	1,366,572	1,165,617
<u>ORGANISING COSTS</u>		
Meeting expenses	576	1,295
Motor vehicle expenses	110,488	118,257
Traveling & entertainment expenses	192,110	121,151
	303,174	240,703

**AUSTRALIAN WORKERS UNION (WEST AUSTRALIAN BRANCH)
 DETAILED STATEMENT OF INCOME AND EXPENDITURE (CONTINUED)
 FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
<u>PROPERTY COSTS</u>		
Electricity	13,775	7,560
Rates & taxes	9,054	640
Rent	110,009	44,492
Repairs & maintenance	6,152	2,856
Strata levy	12,527	21,484
	-----	-----
	151,517	77,032
	-----	-----
<u>OFFICE COSTS</u>		
Cleaning	-	1,697
Computer expenses	11,065	11,157
Hire of plant & equipment	11,274	8,846
Telephone	61,667	56,078
Office equipment repairs and maintenance	1,124	1,761
	-----	-----
	85,130	79,539
	-----	-----
<u>ADMINISTRATION</u>		
Accounting fees	17,300	16,365
Advertising	6,546	562
Audit fees	19,399	20,870
Bank charges	10,997	11,062
Depreciation	66,457	86,577
Employees' amenities	10,999	13,505
Insurance	22,905	17,827
Postage and couriers	12,818	10,932
Printing & stationery	39,555	38,643
Staff training & welfare	4,727	10,147
Storage fees	3,731	3,731
Subscriptions	3,729	2,212
Ticket printing	11,550	7,516
Sponsorship	2,368	5,100
	-----	-----
	223,081	245,047
	-----	-----
TOTAL EXPENDITURE	2,733,835	2,376,699
	=====	=====
PROFIT/(LOSS) FOR THE YEAR	(297,008)	(91,452)
	=====	=====

The Australian Workers Union WA Branch

Operating Report July 2010 – 2011

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 2010-011 there were a number of staff changes. Stephen Baker, Shaun Maddock and Kevin Ennor resigned. Mark Brien (Karratha Organiser), Gary Harrower (Organiser), Daniel Connors (Pt Hedland Organiser), Paul Hartlebury (Kalgoorlie Organiser) and Brad Gandy (Organiser) commenced during the year.

The State Executive of the WA Branch were re-elected in July 2009 un-opposed.

RESULTS

The deficit for the financial year was \$297 008.

FINANCIAL AFFAIRS

The Branch financial position tightened during the last year due an increase in resources and the additional costs associated with this. The additional resources have been specifically regionally based. Also we have continued to increase our industrial pursuits through the jurisdictions. A termination payment was made to Stephen baker. This had an impact on the long service leave provisions. 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 ex-Branch Secretary (Tim Daly) is a Trustee of the Industry Superannuation Fund.

NUMBERS OF MEMBERS

The number of persons in the register of members is 6589.

NUMBERS OF EMPLOYEES

The Branch employed twenty one 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 (resigned February 2011)
C King – Vice President
J.Pascoe- Vice President (appointed June 2011)
S. J Price – Secretary
P. Asplin- Assistant Branch Secretary
F R Van Maris – Pinjarra Sub Branch
W Hope – Pinjarra Sub Branch Member

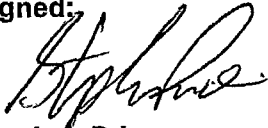
Martin Southall- Branch Committee of Management Member (resigned January 2011)
C Ramirez – Branch Committee of Management Member
Roy Craddock – Branch Committee of Management Member (resigned March 2011)
P Hampton – Branch Committee of Management Member
S. Devir- Branch Committee of Management Member (resigned June 2011)
D. Cullen - Branch Committee of Management Member
M. Zoetbrood - Branch Committee of Management Member (appointed June 2011)
T. Paterson - Branch Committee of Management Member (appointed June 2011)

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:



Stephen Price
Branch Secretary

Date: 14th November 2011