

WHYALLA-WOOMERA BRANCH

ABN: 31 957 517 348

9 Murn Crescent WHYALLA NORRIE SA 5608
PO Box 138 WHYALLA SA 5600

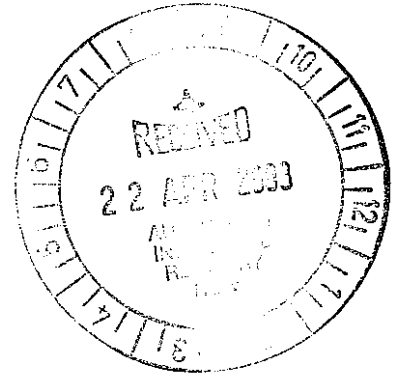
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Ref:GRCH0439-03

15 April 2003

Ms Belinda Penna
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



REF: FR2002/609

Dear Ms Penna

Enclosed is a copy of the Auditors Report of the Australian Workers Union Whyalla-Woomera Branch for the year ended 30 June 2002 and the Secretary's Certificate as required by the Act.

As I outlined in my discussion with you on Monday, 15 April the Secretary of the Branch was off work for several months last year and resigned from her position on 14 February 2003.

During this period I regularly attended to the affairs of the Branch and was present at the meetings outlined in the Secretary's Certificate.

If you wish to discuss this letter you may contact me on 0416 159 291.

Yours sincerely

A handwritten signature in cursive script that reads "Graham Roberts".

Graham Roberts
Assistant National Secretary

SECRETARY'S CERTIFICATE



I Graham Roberts, certify that the enclosed copies of the Auditors Report, Accounts and Statement of the Australian Workers Union Whyalla-Woomera Branch for the year ended 30 June, 2002 are copies of the documents that were presented to a meeting of the Branch Executive on 18 December, 2002 (the first meeting) and supplied to members (by post) on 6 January 2003 and subsequently presented to a General Meeting of the Branch held on 14 February 2003 (the second meeting).

Yours faithfully

SIGNATURE Graham Roberts

NAME GRAHAM ROBERTS

POSITION ASSISTANT NATIONAL SECRETARY.

DATE 15th April 2003

BOND, STUPPOS & ASSOCIATES CERTIFIED PRACTISING ACCOUNTANTS

C.A. BOND, FCPA, ACIS.

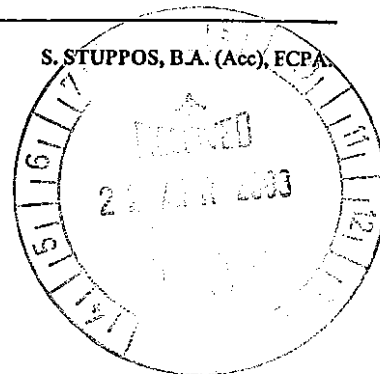
S. STUPPOS, B.A. (Acc), FCPA

AUDIT CLEARANCE REPORT

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

PERIOD ENDED 30TH JUNE, 2002



We report on the financial transactions of the Australian Workers Union Whyalla - Woomera Branch as set out in the monthly reimbursement sheets which have been audited by us in accordance with Australian Auditing Standards.

In our opinion:

- (i) the Branch has kept satisfactory accounting records including:
 - (a) records of the sources and nature of the income of the Branch (including income from the members); and
 - (b) records of the nature and purpose of expenditure of the Branch

- (ii) the accounts and statements prepared under Section 273 of the Workplace Relation Act (1996) in relation to the year were properly drawn up so as to give a true and fair view:-
 - (a) the financial affairs of the organisation as at the end of the year; and
 - (b) the income and expenditure and any surplus or deficit of the organisation for the year; and

- (ii) all the information and explanations that, under section 276 (2) of the Workplace Relations Act (1996), we required officers of the Association to furnish, were furnished.

BOND STUPPOS & ASSOCIATES


C A BOND - PARTNER
REGISTERED COMPANY AUDITOR

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

BALANCE SHEET AS AT 30TH JUNE 2002

	NOTE	2002 \$	2001 \$
CURRENT ASSETS			
Cash		23,138	2,926
Receivables	4	13,306	8,820
GST on acquisitions		-	(544)
Acquisitions subject to GST (normal			
GST			
acquisitions A/c)		830	-
		<hr/>	<hr/>
		830	(544)
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		37,274	11,202
		<hr/>	<hr/>
NON-CURRENT ASSETS			
Property Plant and Equipment	5	752	5,123
		<hr/>	<hr/>
TOTAL NON-CURRENT ASSETS		752	5,123
		<hr/>	<hr/>
TOTAL ASSETS		38,026	16,325
		<hr/>	<hr/>
CURRENT LIABILITIES			
Accounts Payable	6	41,418	133,546
Borrowings	7	47,688	88,571
Provisions	8	42,697	10,565
GST on supplies			
Supplies subject to GST (normal GST			
supplies A/c)		4,901	-
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		136,704	232,682
		<hr/>	<hr/>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

BALANCE SHEET AS AT 30TH JUNE 2002

NON-CURRENT LIABILITIES

TOTAL NON-CURRENT LIABILITIES

- -

TOTAL LIABILITIES

136,704 232,682

NET ASSETS

(98,678) (216,357)

MEMBERS' EQUITY

Accumulated Losses

98,678 216,357

TOTAL MEMBERS' EQUITY

(98,678) (216,357)

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30TH JUNE 2002

	NOTE	2002 \$	2001 \$
INCOME			
Advertising Income		2,300	-
Bargaining Agent Fee		10,455	-
Members Contribution		218,687	186,106
Wage Subsidy		-	950
Insurance - Kanosei		131	1,301
Interest Received		15	29
Reimbursements		-	5,584
Rents Received		4,504	27,081
Proceeds From Sale of Building /Debt Forgiven (note 5)		127,867	-
Project Grant		-	28,738
		_____	_____
TOTAL INCOME		363,959	249,789
EXPENSES			
Audit Fees		270	1,090
Advertising & Promotion		852	-
Affiliation Fees			
Aust. Labour Party		4,307	495
Trades & Labour Council		439	-
		_____	_____
Bank Charges		4,746	495
C.O.M. & Delegates Expenses & Lost Time - Meeting		1,117	2,132
		26	25
Cleaning		150	397

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30TH JUNE 2002

Compensation Costs		
Legal Costs	7,532	331
Medical Costs	(258)	820
	<hr/>	<hr/>
	7,274	1,151
Computer Costs	1,126	4,485
Depreciation	873	1,781
Donations	-	300
Electricity & Gas	1,292	1,681
Education Expenses, School, Seminars	-	2,527
General Expenses	6,120	4,031
Insurance	1,422	-
Interest	-	34
Leasing Charges		
- Plant	5,816	7,206
Licences, Registrations, Permits	405	-
Motor Vehicle Expenses		
Fuel & Oil	2,064	4,565
Repair & Maintenance	-	249
Registration & Insurance	294	715
Leasing Charges	7,868	15,830
	<hr/>	<hr/>
	10,226	21,359
Postage	3,117	2,715
Printing & Stationery	7,463	3,398
Provisions		
Long Service Leave (3)	31,643	6,739
Rates	1,993	5,200
Repairs & Maintenance	2,395	7,040
Replacement - Minor Capital	39	-
Security	85	-
Subsidy Transfers	29,771	46,063
Staff Amenities	233	-
Superannuation	13,306	11,161
Telephone	7,846	9,399

Travelling Expenses		
Fixed Day	457	1,933
Fixed Nights	702	4,342
Other	2,105	10,755
	<u> </u>	<u> </u>
	3,264	17,030
Wages		
- Staff	40,947	58,073
- Official	56,911	89,721
	<u> </u>	<u> </u>
	97,858	147,794
Workcover	2,053	2,186
	<u> </u>	<u> </u>
TOTAL EXPENSES	242,781	307,419
	<u> </u>	<u> </u>
OPERATING PROFIT	121,178	(57,630)
	<u> </u>	<u> </u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 1 SUNDRY DEBTORS

Union contributions owing at 30 th June 2002	\$ 13,306.00
	<u>\$ 13,306.00</u>

NOTE 2 SUNDRY CREDITORS

Audit	2,160.00
Australian Tax Office	23,607.49
Legal Expenses	11,946.62
Licences	402.30
Insurance	278.57
General Expenses	157.30
Rates	69.85
Postage	101.15
Repair & Maintenance	404.03
Medical Expense	190.00
Postage	532.50
Computer Expenses	786.00
Security	85.80
Affiliation Fees	36.00
Telephone	660.60
	<u>\$ 41,418.21</u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 3 STATEMENT OF ANNUAL LEAVE AND LONG SERVICE LEAVE

ACCRUED ANNUAL LEAVE 1/7/2001 TO 30/6/2002

Officials - 19 days plus 25% loading	\$ 5,584.21
Staff - 6 days plus 25% loading	\$ 978.15

ACCRUED LONG SERVICE LEAVE

Staff - 7.8 weeks	\$ 5,154.39
Officials - 26.0 weeks	\$30,980.30

NOTE 4 BANK SA

RECONCILIATION AS AT 30TH JUNE, 2002

Bank Balance as at 30 th June, 2002	\$ 19,367.43
Add Unlodged Deposit	<u>462.50</u>
	19,829.93
Less Unpresented Cheques:-	
3562 159.00	
3599 402.30	
3603 786.00	
3604 460.00	
	<u>\$ 1,807.30</u>
BALANCE AS PER BALANCE SHEET AS AT 30/6/2002	\$ 18,022.63

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 5 LOAN FROM NATIONAL OFFICE

The National Office has stated in respect to the sale of the building in Forsyth Street, and the purchase of the Murn Street building, amounts outstanding on subsidy transfers and the loan balance will be written off.

RECONCILIATION AS AT 30TH JUNE, 2002

Loan Balance as at 30 th June, 2001	\$ 86,137.00
<u>Add</u> Subsidy Transfers 30/6/01 \$37,627.59	
Long Service Leave Grant \$ <u>51,790.89</u>	<u>\$ 89,418.48</u>
	175,555.48
<u>Less</u> Debt Forgiveness/Sale of Building	<u>\$ 127,867.48</u>
BALANCE AS PER BALANCE SHEET AS AT 30/6/2002	<u>\$ 47,688.00</u>

NOTE 6 GST Account

RECONCILIATION AS AT 30TH JUNE, 2002

Bank Balance as at 30 th June, 2002	\$ 927.44
<u>Add</u> Unlodged Deposit	<u>0.00</u>
	927.44
<u>Less</u> Unpresented Cheques	<u>0.00</u>
BALANCE AS PER BALANCE SHEET AS AT 30/6/2002	<u>\$ 927.44</u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 7 LSL Account

RECONCILIATION AS AT 30TH JUNE, 2002

Bank Balance as at 30 th June, 2002	\$ 3,888.30
Add Unlodged Deposit	0.00
	<u>3,888.30</u>
Less Unpresented Cheques	0.00
BALANCE AS PER BALANCE SHEET AS AT 30/6/2002	\$ <u>3,888.30</u>

NOTE 8 PETTY CASH ACCOUNT

Petty Cash Balance 1/7/2002	\$ 300.00
Plus Reimbursement Cheques	2,722.65
	<u>\$3,022.65</u>
<u>Less Expenditure</u>	
Postage	\$ 905.90
Printing & Stationery	681.75
Cleaning	150.45
Internet	110.00
Travel	185.50
Fees	2.50
Repairs & Maintenance	415.40
Amenities	232.65
Minor Capital	38.50
	<u>\$2,722.65</u>
PETTY CASH BALANCE 30/6/2002	\$ <u>300.00</u>

NOTE 9 PRPOERTY, PLANT & EQUIPMENT

Furniture & Fittings - at Cost	35,431.94
Less Accumulated Depreciation	31,498.18
	<u>3,932.76</u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

WORKPLACE RELATIONS ACT (1996) - Section 274 (4)

In accordance with the provisions of Section 274 (4), attention is drawn to Section 274 (1) (2) and (3) which provides as follows:

- (i) A member of an organisation, or Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (ii) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (iii) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of a member.

THE AUSTRALIAN WORKERS UNION

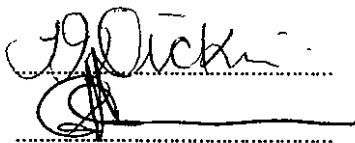
WHYALLA - WOOMERA BRANCH

CERTIFICATE OF COMMITTEE OF MANAGEMENT

In pursuance of the provisions of the Regulation 109 (1) (b) under the Workplace Relations Act (1996), we Tracey Dickin and Robert Merritt Snr. being members of the Committee of Management of the Australian Workers Union - Whyalla - Woomera Branch, do state on behalf of the Committee of Management and in accordance with a resolution passed by the Committee of Management that:-

- (i) in the opinion of the Committee of Management, the accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which the accounts relate;
- (ii) during the financial year to which the accounts relate, meetings of the Committee of Management were, in the opinion of the committee, held in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 274 (2) of the Workplace Relations Act 1996), or copies of those records or other documents, or copies of the rules or the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, these Regulations or the rules of the organisation, as the case may be.
- (iv) The Branch has complied with section 279 of the Workplace Relations Act in relation to the audited financial statement for the year ended 30th June 2002.

Signed at Whyalla this 31 day of Jan 2003


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THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

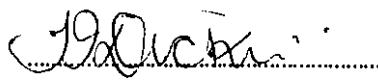
ACCOUNTING OFFICER'S CERTIFICATE

In pursuance of the provisions of Regulations 109 (1) under the Workplace Relation Act (1996), I, Tracey Dickin, certify that as at 30th June, 2002 the number of persons that were members of the Australian Workers Union - Whyalla - Woomera Branch, was 852

In my opinion

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June, 2002
- (ii) a record has been kept of moneys paid by, or collected from, members of the Branch and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited in accordance with the rules of the Branch;
- (iii) before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with rules of the Branch;
- (iv) no payments were made out of a fund referred to in sub-paragraph 107 (b) (xiii) or (xv) for a purpose other than the purpose for which the fund was operated;
- (v) loans or other financial benefits granted to persons holding office in the Branch were authorised in accordance with rules of the Branch;
- (vi) the register of members of the Branch was maintained in accordance with the Act.

Signed at Whyalla this 31 day of Jan 2003


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Secretary

THE AUSTRALIAN WORKERS UNION

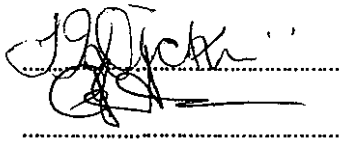
WHYALLA - WOOMERA BRANCH

COMMITTEE OF MANAGEMENT - DRAFT RESOLUTION

In accordance with the requirements of Regulation 109 (2) of the Workplace Relations Act 1996, the Committee of Management states that:-

- (i) in its opinion the accounts presented to the meeting show a true and fair view of the financial affairs of the Branch as at 30th June, 2002;
- (ii) in its opinion meetings of the Committee of Management of the Branch were held during the period ended 30th June, 2002 in accordance with the rules of the Branch;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the Branch or other documents, (not being documents containing information made available to a member of the Branch under sub-section 274 (2) of the Workplace Relation Act 1996) or copies of the rules of the organisation have not been furnished, or made available to members in accordance with the requirements of the Act, the Regulations thereto, or the rules of the Branch.

Signed at Whyalla this 31 day of Jan 2003


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AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Graham Roberts
Assistant National Secretary
Whyalla-Woomera Branch
The Australian Workers' Union
PO Box 138
WHYALLA SA 5600

Dear Mr Roberts

**Re: Lodgement of Financial Statements of Whyalla-Woomera Branch
for year ending 30 June 2002 (FR 2002/609)**

I acknowledge receipt of your letter dated 15 April 2003 enclosing the financial statements and documents of the abovenamed branch, which was lodged in the Registry on 22 April 2003.

The financial return has been filed, however I would like to draw your attention to a number of matters, for your future reference.

- the Audit report received was undated. The Auditors report needs to be dated in order to demonstrate compliance with the time scale requirements under the Act. The Auditors report should be dated on the same day, or after, the Accounting Officers Certificate and the Committee of Management certificate, to demonstrate that the Auditors gave an opinion based on, amongst other things, the information contained in these certificates. If you have a dated copy of the Audit Report it would be appreciated if you could supply a copy to the Registry.
- Paragraph (iv) of the Committee of Management Certificate makes reference to "the audited financial statement for the year ended 30 June 2002". The intention of the above statement as set out in regulation 109(1)(b)(iv) of the Workplace Relations Regulations is to certify that the organisation has complied with the Act in relation to the previous year's accounts. Accordingly, the references should have been to "the audited financial statement for the year ended 30 June 2002". Many organisations make their Committee of Management certificates refer to "the financial statements/accounts in respect of the preceding year" to simplify the preparation of this certificate.

Please contact me on 02 8374 6618 if you have any queries about these matters.

Yours sincerely,

Belinda Penna
for Deputy Industrial Registrar

29 April 2003