



Australian Government
Australian Industrial Registry

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

Ref: FR2004/541-[002N-WHW]

Mr Graham Hall
Acting Branch Secretary
The Australian Workers' Union
Whyalla/Woomera Branch
9 Murn Crescent
WHYALLA NORRIE SA 5608

Dear Mr Hall

Financial Return - year ending 30 June, 2004

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

New legislation

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

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)
- a greater emphasis given to Australian Accounting Standards
- the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)
- extensions of time are limited to one month
- restructured penalty provisions involving more extensive use of Civil Penalties
- the introduction of the Industrial Registrar's Reporting Guidelines
- organisations and their branches to report according to their financial structures, known as 'reporting units'.

We recommend you discuss the new requirements with your accountant or auditor.

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

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

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

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

Timeline Planner and Checklist

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

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

Three Reports

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

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at *Attachment C*)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

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

3. an **Auditor's Report**.

First Meeting (Committee of Management)

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

The Auditor

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

Informing Your Members

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

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

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

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

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

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

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

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

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

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

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

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/541**.

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

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

Complying with time limits

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

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

Extensions of Time

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

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at Peter.McKerrow@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 procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

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

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

Yours sincerely

Deputy Industrial Registrar

9 August 2004

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
FIRST MEETING: Prepare General Purpose Financial Report (including Committee of Management Statement in accordance with C of M resolution) and Operating Report - s253(1), s254(1)	/ /	as soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	within a reasonable time of having received the GPFR
Provide full report free of charge to members. (a) if the report is to be presented before 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. <i>(obligation to provide full report may be discharged by provision of a concise report s265(1))</i>	/ / / /	
SECOND MEETING: Present full report to: (a) General Meeting of Members - s266 (1),(2), or (b) where rules of organisation 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 (including any concise report) in the Industrial Registry together with secretary's certificate (or other officer authorised by the rules of the organisation) - s268	/ /	within 14 days of meeting

Note: The legislation makes limited provision for extensions of time concerning the provision of the full report to members and the presentation of the full report to a general meeting etc however the maximum extra time allowed can be no more than one month.

Documents Checklist

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

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

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

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

Committee Of Management Statement

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

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

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

Title of Office held:

Signature:

Date:

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

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

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

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

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

Signature

Date:

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

(a) the secretary; or

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

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

³*Insert whichever is applicable*



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Australian Industrial Registry

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

Secretary
The Australian Workers' Union - Whyalla/Woomera Branch
9 Murn Crescent
WHYALLA NORRIE SA 5608

Dear Secretary

Financial Return - year ending 30 June 2004 Ref: FR2004/541

This letter is intended to remind you of your obligations to provide members with copies of your reporting unit's financial reports for year ended 30 June 2004 and to lodge the reports in the Industrial Registry by no later than 14 January 2005.

Over the past 18 months you would have received from us information about the major changes made by Schedule 1B of the *Workplace Relations Act 1996* ('RAO'¹).

Financial Reports

Your reporting unit must prepare or have prepared the following three reports as soon as practicable after its financial year:

1. A General Purpose Financial Report (GPFR);
2. An Operating Report; and
3. An Auditor's Report.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the abovementioned reports (the "full report"). Under certain circumstances, your reporting unit can provide a more limited concise report. The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the reporting unit for the presentation of its financial reports.

A reporting unit may make application to a Registrar to extend the period within which copies of the full report or concise report are to be provided to members by no more than one month.

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

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

After providing the full report to members it must be presented to a general meeting of members (the *second meeting*). This meeting must be held within 6 months of the end of the financial year. You may make application to a Registrar to extend this time limit by no more than one month so that the time limit for providing to members copies of the full report or concise report may in turn be extended.

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

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

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

If your rules contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the full report (see s266(3)), it is permissible to present the full report directly to a Committee of Management meeting. This meeting must be held within 6 months of the end of the financial year. There is no provision for extending the time limit for presenting the full report to a committee of management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. Your reporting unit's financial reports should, therefore, be lodged by no later than 14 January 2005.

Contact the Registry

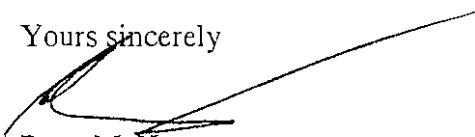
We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at peter.mckerrow@air.gov.au as early as possible if you have any queries. If you have already taken steps to ensure that your reporting unit complies with the time scale requirements of RAO, please ignore this letter.

Information on AIRC Website

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

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

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

23 November 2004

WHYALLA-WOOMERA BRANCH

ABN: 31 957 517 348

GRAHAM HALL

Secretary

9 Murn Crescent WHYALLA NORRIE SA 5608

Telephone: 08 8645 8800

Facsimile: 08 8645 5998

Email: awwhyalla@bigpond.com



Officer-in-Charge
Statutory Services
Australian Industrial Registry
NSW Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir or Madam,

**Re: Lodgement of Audited Accounts and Financial Statements for year ending
30th June 2004**

Please find attached copies of the following documents to comply with the lodgement of audited accounts and financial statements for year ending June 2004.

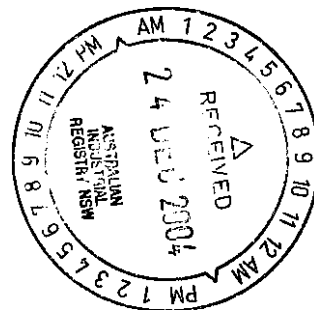
- Financial statements for year ended 30th June 2004
- Statement by the Accounting Officer
- Statement by the Branch Executive
- Operating Report
- Copy of distributed accounts to members (26 November 2004 which was the whole Audit Clearance Report)
- A.G.M. Notification and extract of minutes of AGM (17/12/2004)
- Branch Executive minutes endorsing 2004 accounts (26 November 2004)

Trusting this meets the necessary requirements,

Yours faithfully

A handwritten signature in black ink, appearing to be 'Graham Hall', followed by a horizontal line.

Graham Hall
SECRETARY



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, 2004

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 NO. 5113

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

STATEMENT OF FINANCIAL PERFORMANCE

AS AT 30TH JUNE 2004

	NOTE	2004 \$	2003 \$
Operating Profit(Loss) Before Abnormal Items		(2,439)	(25,174)
Abnormal Items	5	38,874	-
Operating Profit(Loss)	2	36,435	(25,174)
Operating Profit(Loss)		36,435	(25,174)
Profit(Loss) on Extraordinary Items	4	(25,787)	(38,559)
Operating Profit(Loss) After Extraordinary Items		10,648	(63,733)
Opening Retained Profits/ (Accumulated Losses)		(34,945)	(98,678)
Closing Retained Profits/ (Accumulated Losses)		(24,297)	(34,945)

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30TH JUNE 2004

	NOTE	2004 \$	2003 \$
CURRENT ASSETS			
Cash		12,467	18,203
Petty Cash		300	300
Cash At Bank		425	6,534
GST Account		2,214	8,933
LSL Account		9,528	2,436
		<hr/>	<hr/>
		12,467	18,203
Receivables	6	15,982	10,131
GST on acquisitions			
Acquisitions subject to GST (normal GST acquisitions A/c)		2,075	811
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		30,524	29,145
		<hr/>	<hr/>
NON-CURRENT ASSETS			
Property Plant and Equipment	7	15,927	426
		<hr/>	<hr/>
TOTAL NON-CURRENT ASSETS		15,927	426
		<hr/>	<hr/>
TOTAL ASSETS		46,451	29,571
		<hr/>	<hr/>
CURRENT LIABILITIES			
Accounts Payable	8	14,193	8,225
Borrowings	9	24,814	47,251
Provisions	10	29,925	4,138
GST on supplies			
Supplies subject to GST (normal GST supplies A/c)		1,816	4,902
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		70,748	64,516
		<hr/>	<hr/>
NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		-	-
		<hr/>	<hr/>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30TH JUNE 2004

	NOTE	2004 \$	2003 \$
TOTAL LIABILITIES		70,748	64,516
NET ASSETS		<u>(24,297)</u>	<u>(34,945)</u>
MEMBERS' EQUITY			
Accumulated Losses		24,297	34,945
TOTAL MEMBERS' EQUITY		<u>(24,297)</u>	<u>(34,945)</u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

CASHFLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2004

	NOTE	2004 \$	2003 \$
INCOME			
Bargaining Agent Fee		12,586	21,212
Members Contribution		244,264	211,063
Interest Received		246	64
Rents Received		600	-
		<hr/>	<hr/>
TOTAL INCOME		257,696	232,339
EXPENSES			
Audit Fees		1,457	1,076
Advertising & Promotion		565	283
Affiliation Fees			
Aust. Labour Party		1,300	2,600
Trades & Labour Council		170	265
		<hr/>	<hr/>
		1,470	2,865
Bank Charges		890	1,038
C.O.M. & Delegates Expenses & Lost Time - Meeting		-	47
Cleaning		180	158
Compensation Costs			
Legal Costs		1,891	(969)
Computer Costs		2,499	657
Depreciation		862	326
Electricity & Gas		1,104	1,158
Fringe Benefits Tax		12,294	2,775
General Expenses		2,648	1,066
Insurance		(279)	-
Interest		-	8
Leasing Charges			
- Plant		2,612	5,468

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

CASHFLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2004

	NOTE	2004 \$	2003 \$
Licences, Registrations, Permits		-	(402)
Motor Vehicle Expenses			
Fuel & Oil		4,613	2,235
Repair & Maintenance		643	621
Registration & Insurance		230	806
Leasing Charges		5,397	9,270
		<hr/>	<hr/>
		10,883	12,932
Petty Cash		2,180	-
Postage		1,127	1,157
Printing & Stationery		1,219	2,857
Rates		3,026	2,570
Rent		-	1,175
Repairs & Maintenance		1,196	1,010
Security		(86)	-
Subsidy Transfers		40,513	40,623
Staff Amenities		-	355
Staff Training		429	-
Superannuation		10,720	13,990
Telephone		5,395	7,053
Travelling Expenses			
Fixed Day		2,015	1,416
Fixed Nights		1,269	1,279
Other		1,022	3,043
		<hr/>	<hr/>
		4,306	5,738
Wages			
- Staff		51,199	34,428
- Current Official		64,134	64,870
- Prior Year Officials		33,268	-
		<hr/>	<hr/>
		148,601	99,298
Workcover		2,432	2,853
		<hr/>	<hr/>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

CASHFLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2004

		2004	2003
	NOTE	\$	\$
TOTAL EXPENSES		260,135	207,165
OPERATING PROFIT/(LOSS)		<u>(2,439)</u>	<u>(25,174)</u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

CASHFLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2004

2004

\$

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers

Bargaining Agent Fee	12,586
Members Contribution	235,731

248,317

Other receipts

Interest Received	245
Rents Received	600

845

Payments to suppliers and employees

Audit Fees	(1,127)
Advertising	(561)
Affiliation Fees	
Australian Labour Party	(1,300)
Trades & Labour Council	(471)

(1,771)

Bank Charges	(890)
C. O. M. Delegates Expenses & Lost Time - Meetings	-
Cleaning	(180)
Compensation Expenses	(1,891)
Computer Expenses	(2,499)
Electricity & Power	(1,105)
Fringe Benefit Tax	(7,901)
General Expenses	(2,694)
Lease Charges - Plant	(2,612)
Licences, Registrations, Permits	-
Motor Vehicle Expenses	
Fuel & Oil	(4,613)

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

CASHFLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2004

	2004
	\$
Repairs and Maintenance	(859)
Registration & Insurance	(230)
Leasing Charges	(5,397)
	<hr/>
	(11,099)
Petty Cash	(2,180)
Postage	(1,321)
Printing & Stationery	(1,316)
Rates	(3,026)
Subsidy Transfers	(40,513)
Staff Amenities	-
Staff Training	(429)
Superannuation	(10,720)
Telephone	(6,818)
Travelling Expenses	
Fixed Day	(2,015)
Fixed Nights	(1,269)
Other	(1,022)
	<hr/>
	(4,306)
Wages	
- Staff	(51,199)
- Current Official	(64,134)
- Prior Official	(26,787)
	<hr/>
	(142,120)
Workcover	(2,232)
Waste Disposal	(874)
	<hr/>
	(250,185)
Other payments	
Interest	-
	<hr/>
	-
GST on acquisitions	

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

CASHFLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2004

	2004
	\$
Acquisitions subject to GST (normal GST acquisitions A/c)	(1,263)
GST on supplies Supplies subject to GST (normal GST supplies A/c)	(3,086)
	<hr/>
	(4,349)
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	(5,372)
	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments	
Motor Vehicles - at Cost	(16,364)
	<hr/>
NET CASH PROVIDED BY INVESTING ACTIVITIES	(16,364)
	<hr/>
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments	
Car Loan	16,000
	<hr/>
NET CASH PROVIDED BY FINANCING ACTIVITIES	16,000
	<hr/>
NET INCREASE (DECREASE) IN CASH HELD	(5,736)
CASH AT THE BEGINNING OF THE YEAR	18,203
	<hr/>
CASH AT THE END OF THE YEAR	12,467
	<hr/> <hr/>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared for use by committee members and member of the organisation. The committee members have determined that the organisation is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

- AAS 1: STATEMENT OF FINANCIAL STATEMENT PERFORMANCE
- AAS 4: DEPRECIATION
- AAS 5: MATERIALITY
- AAS 6: ACCOUNTING POLICIES
- AAS 8: EVENTS OCCURRING AFTER REPORTING DATE

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report:

Income Tax

As the organisation is a branch of the National organisation, the tax payable on the profit is not brought to account in the braches accounts.

Property, Plant & Equipment

Property, Plant & Equipment are included at cost, independent or committee member's valuation. All assets excluding freehold land and buildings are depreciated on a straight-line basis over their useful lives to the company.

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

Property, Plant & Equipment

Property, Plant & Equipment are included at cost, independent or committee member's valuation value less, where applicable, any accumulated depreciation.

Property

Freehold land and buildings are measured on the fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Plant and equipment

Plant and equipment are measured on the cost basis.

Depreciation

All assets, excluding freehold land, are depreciated on a straight line basis or diminishing value method over their useful lives to the organization.

NOTE 2 SUNDRY DEBTORS

Union contributions owing at 30 th June 2004	\$ 15,981.60
	<u>\$ 15,981.60</u>

NOTE 3 SUNDRY CREDITORS

Audit	330.00
Workcover	200.00
Superannuation	747.70
Fringe Benefit Tax	4,392.45
Wages	6,390.00
Group Tax	<u>2,133.00</u>
	<u>\$ 14,193.15</u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 4 STATEMENT OF ANNUAL LEAVE AND LONG SERVICE LEAVE

ACCRUED ANNUAL LEAVE 1/7/2003 TO 30/6/2004

Accrued annual leave as at 1/7/2003	\$ 2,703.58
Accrued annual leave as at 30/6/2004	
Officials - 20 days plus 25% loading	\$ 7,845.31
Staff - 12 days plus 25% loading	<u>\$ 3,657.60</u>
	<u>\$11,502.91</u>

ACCRUED LONG SERVICE LEAVE

Accrued Long Service Leave as at 1/7/2003	\$ 1,434.62
Accrued annual leave as at 30/6/2004	
Officials - 2.60 weeks	\$ 3,206.45
Staff - 23.40 weeks	<u>\$15,215.62</u>
	<u>\$18,422.07</u>

VARIATION

Annual Leave	\$ 8,799.34
Long Service Leave	<u>\$16,987.45</u>
	<u>\$38,558.85</u>

NOTE 5 COMMONWEALTH BANK

RECONCILIATION AS AT 30TH JUNE, 2004

Bank Balance as at 30 th June, 2004	\$ 2,244.62
Add Unlodged Deposit	0.00
	2,244.62
<u>Less Unpresented Cheques:-</u>	
3562	159.00
4512	878.83
4513	405.59
4514	554.46
4515	121.73
	<u>\$ 1,807.30</u>
BALANCE AS PER BALANCE SHEET AS AT 30/6/2004	<u>\$ 424.91</u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 6 LOAN FROM NATIONAL OFFICE AND AUSTRALIAN TAX OFFICE

NATIONAL OFFICE

RECONCILIATION AS AT 30TH JUNE, 2004

Loan Balance as at 30th June, 2003 \$ 47,688.00

BALANCE AS PER BALANCE SHEET AS AT 30/6/2004

Car Loan	\$ 16,000.00
General Loan	\$ 8,813.71
	<u>\$ 24,813.71</u>

This Loan from the National Office is an interest free loan. Payments are made as & when sufficient funds are available. During the 2004 financial year the branch and national office agreed to forgive \$38,874.29 of debt from the 30th June 2003 balance.

NOTE 7 GST Account

RECONCILIATION AS AT 30TH JUNE, 2004

Bank Balance as at 30 th June, 2004	\$ 12,033.32
Add Unlodged Deposit	<u>0.00</u>
	12,033.32
Less Unpresented Cheques 052	<u>3,100.00</u>
Balance as per balance sheet 30/6/2004	\$ <u>8,933.32</u>

THE AUSTRALIAN WORKERS UNION

WHYALLA - WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

NOTE 8 LSL Account

RECONCILIATION AS AT 30TH JUNE, 2003

Bank Balance as at 30 th June, 2003	\$ 2,435.58
<u>Add</u> Unlodged Deposit	<u>0.00</u>
	2,435.58
<u>Less</u> Unpresented Cheques	<u>0.00</u>
BALANCE AS PER BALANCE SHEET AS AT 30/6/2003	\$ <u>2,435.58</u>

NOTE 10 PROPERTY, PLANT & EQUIPMENT

Motor Vehicles - at Cost	16,363.64
Less Accumulated Depreciation	<u>787.00</u>
	\$15,576.64
Furniture & Fittings - at Cost	5,477.94
Less Accumulated Depreciation	<u>5,127.18</u>
	\$ <u>350.76</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

COMMITTEE OF MANAGEMENT STATEMENT

On 26th November 2004 the Committee of management of the Australian Workers Union - Whyalla Woomera Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2004 :

The committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian accounting standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meeting so 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 for 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 Regulations; and
 - (iv) Where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) The information sought in any request of a member of the reporting unit or a Registrar duly made under

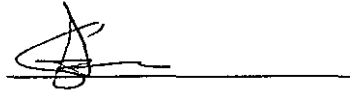
section 272 of the RAO Schedule has been furnished to the member or Registrar; and

(vi) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule

For Committee of Management: Mr Graham Hall

Title of Office held: Secretary

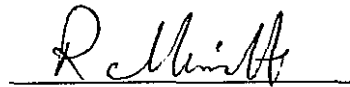
Signature:



For Committee of Management: Mr Robert Leon Merritt

Title of Office held: President

Signature:



Date:

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, Graham Hall, certify that as at 30th June, 2004 the number of persons that were members of the Australian Workers Union - Whyalla - Woomera Branch, was 764.

In my opinion

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June, 2004
- (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 26th day of NOVEMBER 2004


.....
.....

Certificate of Secretary or other Authorised Officer
S268 of Schedule 1 B Workplace Relations Act 1996

I Graham Hall being the Secretary of the Australian Workers Union - Whyalla Woomera Branch certify:

- That the documents lodged herewith are copies of the full report, [and the concise report], referred to in s268 of the RAO Schedule; and
- That the full report, was provided to members on 29th November 2004 and
- That the full report was presented to Annual General Meeting of the reporting unit on _____ of Decmeber 2004 in accordance with section 266 of RAO Schedule.



Signature

Secretary/public officer

Date:

THE AUSTRALIAN WORKERS UNION

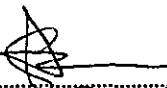
WHYALLA - WOOMERA BRANCH

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, 2004;
- (ii) in its opinion meetings of the Committee of Management of the Branch were held during the period ended 30th June, 2004 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 subsection 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 26th day of NOVEMBER 2004


.....
.....
.....

Full Schedule of Assets - Detailed

Period 01/07/03 to 30/06/04

Priv. Use %	Acq. (Disp) Date	Original Cost	Additions (Disposal)	ACCOUNTING				TAXATION				
				Opening W.D.V.	Depn. Method	YTD Depn	Close W.D.V.	Opening Adj Value	Dec. Method\ Eff Life	YTD Decline	Closing Adj. Value	
676		Motor Vehicles - at Cost										
1000		Mitsubishi Verada										
	14/04/04	16,364.64	16,364.64	-	22.50 D	785.00	15,579.64	-	22.50 D	787.00	15,577.64	
		<u>16,364.64</u>	<u>16,364.64</u>	<u>0.00</u>		<u>785.00</u>	<u>15,579.64</u>	<u>0.00</u>		<u>787.00</u>	<u>15,577.64</u>	
682		Furniture & Fittings - at Cost										
100		CAR TELEPHONE KIT										
	23/06/00	736.00	-	376.00	20.00 D	75.00	301.00	376.00	20.00 D	75.00	301.00	
40		PRINTER EQUIPMENT										
	01/11/94	1,354.00	-	-	0.00 P	-	-	-	27.00 P	-	-	
50		FACSIMILE MACHINE										
	22/05/96	2,635.00	-	-	15.00 P	-	-	-	15.00 P	-	-	
60		BAGAGE RESTRAINT										
	30/09/95	492.00	-	49.00	15.00 D	7.00	42.00	-	15.00 P	-	-	
70		MICRO CASSETTE										
	10/07/96	260.00	-	-	20.00 P	-	-	-	20.00 P	-	-	
		<u>5,477.00</u>	<u>0.00</u>	<u>425.00</u>		<u>82.00</u>	<u>343.00</u>	<u>376.00</u>		<u>75.00</u>	<u>301.00</u>	
TOTAL		<u>21,841.64</u>	<u>16,364.64</u>	<u>425.00</u>		<u>867.00</u>	<u>15,922.64</u>	<u>376.00</u>		<u>862.00</u>	<u>15,878.64</u>	

* Depreciation cost limit

@ Balancing adjustment

^ Balancing adjustment in a previous year

THE AUSTRALIAN WORKERS' UNION WHYALLA-WOOMERA BRANCH

OPERATING REPORT

We the undersigned, being two members of the Committee of Management of The Australian Workers Union Whyalla-Woomera Branch, declare that the following report was prepared by the committee of management and is in accordance with a resolution passed by the Committee.

(i) **Members Right to Resign**

Under section 174 of the Workplace Relations Act 1996 any member has the right to resign their membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the Australian Workers Union – Whyalla-Woomera Branch.

(ii) **Number of members**

At the end of the financial year there were 764 members.

(iii) **Number of employees**

At the end of the financial year there were two full time employees and one casual employee.

(iv) **Principal Activities**

The principal activities during the year have been the operation of a trade union;

(v) **Results of Principal Activities**

The Australian Workers' Union – Whyalla-Woomera Branch made a net loss of \$2,439.00 as a result of its activities;

(vi) **Changes In Nature of Principal Activities**

There have been no significant changes in the nature of the principal activities during the year.

(vii) **Significant Changes In The Financial Affairs**

Significant changes in the financial affairs of The Australian Workers' Union – Whyalla-Woomera Branch during the year have been the borrowing of \$18,000.00 an interest free loan from National Office to pay the residual owing for the Union motor vehicle.

(viii) **Membership of Committee of Management**

Name	Position	Period
Mr Bob Merritt	President	1 July 2003 to 30 June 2004
Mr Martin Hilton	Vice President	1 July 2003 to 30 June 2004
Mr Graham Hall	Branch Secretary	1 July 2003 to 30 June 2004
Mr Philip Bramich	Committeeman	1 July 2003 to 30 June 2004
Mr John Cruse	Committeeman	1 July 2003 to 30 June 2004
Mr Bob Harvey	Committeeman	1 July 2003 to 30 June 2004

Mr Graham Harrison	Committeeman	1 July 2003 to 30 June 2004
Mr Richard Henderson-Wilson	Committeeman	1 July 2003 to 9 March 2004
Mr Graham Mason	Committeeman	1 July 2003 to 30 June 2004
Ms Lisa Ryan	Committeewoman	1 July 2003 to 18 December 2004
Mr Colin Shooter	Committeeman	1 July 2003 to 30 June 2004
Mr Robert Woodward	Committeeman	1 July 2003 to 30 June 2004

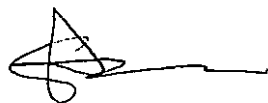
(ix) **Declarable Superannuation Trusteeship**

The committee of management is unaware of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of registered organisation.

Signed:



Signed



Date:

26.11.04

WHYALLA-WOOMERA BRANCH

ABN: 31 957 517 348
GRAHAM HALL
Secretary

9 Murn Crescent WHYALLA NORRIE SA 5608

Telephone: 08 8645 8800
Facsimile: 08 8645 5998
Email: awuwhyalla@bigpond.com.au



Ref:GHCH046-04

26 November 2004

Dear Member

In accordance with the rules of the Australian Workers Union you are advised that the General Meeting of the branch will be held at the Union Office, 9 Murn Crescent, Whyalla Norrie, on Friday 17 December 2004 at 4.30 pm.

The Agenda of this meeting will be to receive the Auditors Report (enclosed) and General Business.

Yours fraternally

A handwritten signature in black ink, appearing to be "Graham Hall", written in a cursive style.

Graham Hall
Branch Secretary

AUSTRALIAN WORKERS UNION Whyalla-Woomera Branch

ANNUAL GENERAL MEETING

Friday, 17 December 2004

PRESENT

ROBERT MERRITT	BRANCH PRESIDENT
GRAHAM HALL	BRANCH SECRETARY
IAN HARRISON	EXECUTIVE MEMBER
PETER SEMARK	FINANCIAL MEMBER
ADRIAN LAHERSTORFER	FINANCIAL MEMBER
SOTERIS LIOTSO	FINANCIAL MEMBER
NIGEL DAVIES	FINANCIAL MEMBER

The President, Brother Merritt welcomed Members and declared the meeting open at 4.30 pm.

APOLOGIES

Graham Harrison
Colin Shooter

Moved P Semark
Second I Harrison

"That the apologies be accepted"

-CARRIED-

AGENDA

1. ACCEPTANCE OF MINUTES OF PREVIOUS
2. BRANCH AUDIT FOR 2003/2004 FINANCIAL YEAR
3. GENERAL BUSINESS

Moved S Liotso
Second A Laherstorfer

"That the Agenda be the only business of the meeting"

-CARRIED-

1. ACCEPTANCE OF THE PREVIOUS MEETING ON 30 MARCH 2004

Moved N Davies
Second P Semark

"That the minutes of the Annual General Meeting dated 30 March 2004 be accepted"

-CARRIED-

2. BRANCH AUDIT FOR THE 2003/2004 FINANCIAL YEAR

Brother Hall, Branch Secretary gave a rundown of the 2003/2004 Financial report.

Moved P Semark
Second N Davies

"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, 2003;*
- (ii) in its opinion meetings of the Committee of Management of the Branch were held during the period ended 30th June, 2003 in accordance with the rules of the Branch;*
- (iii) to the knowledge of any member of the Committee, there have been no instances where record 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 Relations 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."*

**-CARRIED-
-UNANIMOUS-**

Moved S Liotso
Second A Laherstorfer

"That the Audit Report and associated documents to be forwarded to the Australian Industrial Registry, as per our requirements under the Workplace Relations Act 1996."

-CARRIED-

3. GENERAL BUSINESS

Brother reported to members how the Branch is operating and future plans for the Branch.

Brother Merritt thanked all members for attending the meeting and declared the meeting closed at 4.50 pm.

AUSTRALIAN WORKERS UNION WHYALLA-WOOMERA BRANCH

SGM

FRIDAY 26 NOVEMBER 2004

PRESENT

BOB MERRITT SNR
MARTIN HILTON
GRAHAM HALL
GRAHAM HARRISON
BOB WOODWARD
GRAHAM MASON

BRANCH PRESIDENT
BRANCH VICE PRESIDENT
BRANCH SECRETARY
EXECUTIVE MEMBER
EXECUTIVE MEMBER
EXECUTIVE MEMBER

APOLOGIES

BOB HARVEY
IAN HARRISON

Moved Brother Mason
Second Brother Woodward

"That the apologies be accepted"

-CARRIED-

The President Brother Merritt, welcomed the Executive Members and declared the meeting opened at 2.05 pm

Moved Brother Hilton
Second Brother Woodward

"That the Accountant, Grant Walden be admitted to the meeting discuss the Audit"

-CARRIED-

Grant Walden explained the contents of the Audit and a General discussion ensued.

Brother Hall to find out whether how many weeks long service leave staff are entitled to.

The salaried wages be split as it does not reflect the Secretary's true income. (Previous officials salary that was owed to the tax office included in total and previous owed salary).

Moved Brother Hilton
Second Brother Harrison

"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, 2004;*
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- (iii) *to the knowledge of any member of the Committee, there have been no instances where record 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 Relations 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."*

~~-CARRIED-~~
~~-UNANIMOUS-~~

Moved Brother Woodward
Second Brother Hilton



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 Graham Hall
Branch Secretary
Whyalla-Woomera Branch
The Australian Workers' Union
9 Murn Crescent
WHYALLA NORRIE SA 5608

Dear Mr Hall

Financial Return for year ending 30 June 2004 (FR2004/541)

I refer to the financial documents lodged in the Registry on 24 December 2004.

The documents have been filed. However, I draw your attention to the following matters which you may wish to note when preparing your next financial report. References are to the page numbers on the documents lodged and to the RAO Schedule¹ unless otherwise indicated.

- Committee of Management Draft Resolution (p.21) - this document is not required; references within the document appear to be to former financial reporting provisions of the legislation which have been superseded by the RAO Schedule provisions.
- Accounting Officer's Certificate (p.19) - this certificate is not required under the RAO Schedule
- Committee of Management Statement (p.17-18) - this should state the date on which it is signed
- Date of provision of full report (comprising the general purpose financial report, operating report and auditor's report) to members - your covering letter indicates this occurred on 26 November 2004 while the certificate of the secretary (p.20) indicates 29 November 2004. If the Branch wishes to present the full report to a general meeting of members, it should ensure the report is provided to members at least 21 days before the meeting (see s265(5)(a)). If the documents were in fact provided on 29 November 2004 and presented to the AGM on 17 December the interval would have been less than 21 days.
- Date of Auditor's Report - there is no date on copy lodged; a date should appear on the report (s257(9)). I have spoken to the auditor who has confirmed the report was signed on 19 November 2004.
- Audit opinion (p.1) - the auditor's opinion is expressed in and refers to the former provisions of the legislation. Section 257 now provides for the matters on which an auditor must express an opinion.
- "Special purpose financial report" - Note 1 to the Accounts indicates the financial report is a "special purpose financial report". Section 253(1) provides that an organisation must prepare a "general purpose financial report" ("GPFR"). While the practical difference may not be substantial on this occasion, the RAO Schedule appears to distinguish between a GPFR and other types of reports. If the financial report can properly be characterised as a

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

general purpose financial report, then the Branch may wish to consider describing it as such.

I have forwarded a copy of this letter to the Branch Auditor for his information. If you have any queries about any of these matters, please contact me on (02) 8374 6666.

Yours sincerely

A handwritten signature in black ink, consisting of a large, stylized 'P' followed by a long horizontal stroke that curves upwards at the end.

Peter McKerrow
for Deputy Industrial Registrar

27 January 2005



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
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Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr G Walden
Bond, Stuppos and Associates
PO Box 155
WHYALLA SA 5600

Dear Mr Walden

**Whyalla - Woomera Branch - The Australian Workers' Union
Financial Return for year ending 30 June 2004 (FR2004/541)**

I refer to our phone discussion and enclose a copy of my letter to the Branch Secretary following lodgement of the Branch financial return.

I have noted that some of the documents included in the financial return are no longer required and that there are new provisions setting out the powers and duties of auditors including matters on which an opinion must be expressed in the report.

I have also enclosed copies of correspondence to the Branch which set out the RAO reporting requirements and included a checklist for reference.

As discussed, the first financial returns under RAO (including those of other Branches of the AWU) are now being lodged in the Registry for organisations with a 30 June 2004 financial year. These will be posted to our Internet site (www.airc.gov.au) progressively and can be viewed online.

The Registry is providing quite detailed comments on the documents lodged to assist organisations understand the process and legislative requirements. You may wish to view some of these documents when next preparing the Branch's documents.

Copies of the relevant provisions of the RAO Schedule and RAO regulations can also be viewed on line or downloaded.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter McKerrow', written over a white background.

Peter McKerrow
for Deputy Industrial Registrar

27 January 2005