



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: FR2006/487-[002N-WHW]

Mr Graham Hall
Branch Secretary
AWU - Whyalla/Woomera Branch
9 Murn Crescent
WHYALLA NORRIE SA 5608

Dear Mr Hall

Financial Return - year ending 30 June, 2006

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

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

Information on AIRC Website

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

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

Reporting Unit

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

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

Industrial Registrar's Guidelines

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

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

Timeline Planner and Checklist

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

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

Three Reports

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

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

(a) Financial Statements containing:

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

(b) Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255 including disclosures related to any recovery of wages activity ; and

(c) Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C) including declarations related to the recovery of wages activity.

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

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

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

First Meeting (Committee of Management)

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

The Auditor

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

Informing Your Members

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

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

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

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

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

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

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

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

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

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

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

Lodge full report within 14 days of meeting

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

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

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

Complying with time limits

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

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

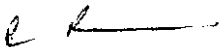
Extensions of Time

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

Contact the Registry

We encourage you to contact the Registry on (02) 8374 6666 or by e-mail at riasydney@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedures but we cannot give you legal or accounting advice.

Yours sincerely



For Deputy Industrial Registrar...
1 August, 2006



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: FR2006/487 -[002N-WHW]

Mr Graham Hall
Branch Secretary
AWU - Whyalla/Woomera Branch
9 Murn Crescent
WHYALLA NORRIE SA 5608

Dear Mr Hall

**Re: The Australian Workers' Union - Whyalla/Woomera Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

The Accounts and Audit Part of Schedule 1B of the *Workplace Relations Act 1996* requires, as a general rule, that the audited financial statements of a reporting unit of a registered organisation, be lodged in the Industrial Registry within 6 months and 14 days from the end of its financial year.

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 30 June, 2006. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

In particular there is no record of lodgement of copies of:

- the general purpose financial report;
- the auditor's report; or
- the operating report.

These three reports are referred to as the "full report".

Section 268 of the RAO Schedule¹ requires that a copy of the full report be lodged in the Registry within 14 days (or such longer period a Registrar allows) after the full report is presented to a general meeting of members (or to a committee of management meeting if the rules make provision consistent with s266(3)).

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **14 January, 2007.**

Section 305(2)(ze) of the RAO Schedule is a civil penalty provision. It provides that a failure to meet the requirements of s268 is a contravention of that civil penalty provision. The Federal Court may on application of the Industrial Registrar impose a pecuniary penalty on the person or organisation whose conduct contravened the civil penalty provision.

I also draw your attention to the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out the general duties of officers and employees of organisations and their branches in relation to financial management.

In the absence of lodgement of a copy of the full report, I request you state in writing by **6 February, 2007:**

- whether the auditor has audited the general purpose financial report and if so, the date on which the auditor signed the audit report
- whether the committee of management has prepared the operating report
- whether the full report has been provided to members, and if so, when

¹ Schedule 1B of the Workplace Relations Act 1996

- whether the full report provided to the members has been presented to a general or committee of management meeting, and if so, when
- when a copy of the full report will be lodged in the Industrial Registry.

The full report when lodged must be accompanied by a certificate of the secretary or other authorised officer that the documents lodged are copies of the documents provided to members and presented to the general or committee of management meeting in accordance with s266.

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2006/487**.

Yours sincerely



Belinda Penna

E-mail: belinda.penna@air.gov.au

16 January, 2007

**THE AUSTRALIAN WORKERS UNION
WHYALLA - WOOMERA BRANCH**

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2006**



**THE AUSTRALIAN WORKERS UNION
WHYALLA - WOOMERA BRANCH**

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Scope

The Financial Report and Committee's Responsibility

The financial report comprises the statement of financial position, income and expenditure statement, statement of cash flows, accompanying notes to the financial statements, and the statement by members of the committee for The Australian Workers Union - Whyalla - Woomera Branch (the association), for the year ended 30 June 2006.

The committee of the association is responsible for the preparation and true and fair presentation of the financial report and have determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are consistent with the financial reporting requirements of the Associations Incorporations Act SA and are appropriate to meet the needs of the members. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting requirements under the Associations Incorporations Act SA. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Audit Approach

We conducted an independent audit in order to express an opinion to the members of the association. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the accounting policies as described in Note 1, so as to present a view which is consistent with our understanding of the company's financial position, and of its performance as represented by the results of its operations. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate for the needs of the members.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report of The Australian Workers Union - Whyalla - Woomera Branch presents a true and fair view in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of The Australian Workers Union - Whyalla - Woomera Branch as at 30 June 2006 and the results of its operations and its cash flows for the year then ended.

Name of Firm: Bond Stuppos & Associates
Certified Practising Accountant

Name of Director: _____
Christopher A Bond

Address: 39 Viscount Slim Ave

Dated this 6th day of October 2006

THE AUSTRALIAN WORKERS UNION - WHYALLA - WOOMERA BRANCH
AUDIT CLEARANCE REPORT

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

OPERATING REPORT

Your committee members submit the financial report of the Australian Workers Union - Whyalla - Woomera Branch for the financial year ended 30 June 2006.

Committee Members

The names of committee members throughout the year and at the date of this report are:

Colin Shooter
Graham Harrison
Graham Mason
Ian Harrison
John Cruse
Martin Nolan
Robert Goldsworthy
Robert Law
Robert Woodward
Thomas Power
Graham Hall
Robert Merritt (Snr)
Martin Hilton

Members

The number of persons that were members of the Australian Workers Union – Whyalla – Woomera Branch was 890

Employees

The number of persons that were employed by the Australian Workers Union – Whyalla – Woomera Branch was 6.

Principal Activities

The principal activities of the association during the financial year were:

- Trade Union

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The profit from ordinary activities amounted to \$4,706.

Trustee Of Superannuation

No Committee members as set out in Section 254 (2)(d) were a

THE AUSTRALIAN WORKERS UNION - WHYALLA - WOOMERA BRANCH

OPERATING REPORT


- i) a trustee of a superannuation entity or an exempt public sector superannuation scheme: or
 - 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 a registered organisation


Rights of Resignation

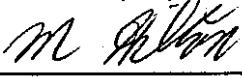
As per the Workplace Relation Act 1996

1. A member of an organisation may resign from membership by written notice addressed and delivered in person to a person designated for the purpose in the rules of the organisation or a branch of the organisation.
2. A notice of resignation from membership of an organisation takes effect:
 - a) where the member ceases to be eligible to become a member of the organisation:
 - i) on the day on which the notice is received by the organisation; or
 - ii) on the day specified in the notice, which is a day not earlier than the day when the member cease to be eligible to become a member;which ever is later.
3. Any dues payable but not paid by a former member of an organisation, in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the organisation, in a court of competent jurisdiction, as a debt due to the organisation.
4. A notice delivered to the person mentioned in subsection (1) is taken to have been received by the organisation when it was delivered.
5. A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered in accordance with subsection (1).
6. A resignation from membership of an organisation is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

Signed in accordance with a resolution of the Members of the Committee.

Committee Member: 
Graham Hall

Committee Member: 
Robert Merritt (Snr)

Committee Member: 
Martin Hilton

Dated this 8th day of NOV 2006,

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 June 2006

	NOTE	2006 \$	2005 \$
Operating Profit(Loss)		4,706	19,761
Profit(Loss) on Extraordinary Items	4	(5,377)	14,215
Operating Profit(Loss) After Extraordinary Items		(671)	33,976
Opening Retained Profits/(Accumulated Losses)		9,679	(24,296)
Total Available For Appropriation		9,008	9,680
Closing Retained Profits/(Accumulated Losses)		9,008	9,680

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

BALANCE SHEET

AS AT 30 June 2006

	NOTE	2006 \$	2005 \$
CURRENT ASSETS			
Cash		9,064	23,717
Receivables	5	6,741	7,043
Fringe Benefits Tax Prepayment		3,212	4,171
Acquisitions subject to GST		125	500
TOTAL CURRENT ASSETS		<hr/> 19,142	<hr/> 35,431
NON-CURRENT ASSETS			
Property Plant and Equipment	6	28,570	12,353
TOTAL NON-CURRENT ASSETS		<hr/> 28,570	<hr/> 12,353
TOTAL ASSETS		<hr/> 47,712	<hr/> 47,784
CURRENT LIABILITIES			
Accounts Payable	7	3,921	6,009
Borrowings	8	13,977	13,813
Provisions	9	21,087	15,710
Supplies subject to GST		(281)	2,572
TOTAL CURRENT LIABILITIES		<hr/> 38,704	<hr/> 38,104
NON-CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		<hr/> -	<hr/> -
TOTAL LIABILITIES		<hr/> 38,704	<hr/> 38,104
NET ASSETS		<hr/> <hr/> 9,008	<hr/> <hr/> 9,680

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

BALANCE SHEET

AS AT 30 June 2006

SHAREHOLDERS' EQUITY

Accumulated Profit

9,008

9,680

TOTAL SHAREHOLDERS' EQUITY

9,008

9,680

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 June 2006

	NOTE	2006 \$	2005 \$
		<u>(14,653)</u>	<u>11,250</u>
Net Profit / (Loss)		4,706	19,761
(Increase) / Decrease in Debtors		301	8,939
(Increase) / Decrease in FBT Prepayments		959	(4,171)
Purchase of Plant and Equipment		(4,988)	-
Purchase of Motor Vehicles		(25,834)	-
Sale of Motor Vehicles		6,313	-
(Gain) / Loss on Disposal of Motor Vehicles		4,405	
Depreciation		3,888	3,575
Increase / (Decrease) in Creditors		(2,087)	(8,185)
(Increase) / Decrease in Creditors		162	(11,000)
Increase / (Decrease) in GST Liability		(2,478)	2,331
TOTAL ASSETS		<u>(14,653)</u>	<u>11,250</u>

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with applicable Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Associations Incorporation Act SA.

The financial report covers The Australian Workers Union - Whyalla - Woomera Branch as an individual entity. The Australian Workers Union - Whyalla - Woomera Branch is an association incorporated in SA under the Associations Incorporation Act 1985.

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

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The accounting policies have been consistently applied, unless otherwise stated.

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 branches accounts.

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and Equipment

Plant and equipment is measured on the cost basis.

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated on a straight line basis over their estimated useful lives to the economic association commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled plus related on-costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

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

Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

Revenue

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

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

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 the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2006	2005
	\$	\$

NOTE 2 - PROFIT FROM ORDINARY ACTIVITIES

Profit from ordinary activities has been determined after:

Expenses

Borrowing Costs

Other Persons	1,221	107
Depreciation Non Current Assets	3,888	3,575

Rental Expense on Operating Leases

Plant	2,609	2,611
Net Loss on Disposal of Property, Plant and Equipment	4,405	-

NOTE 3 - REVENUE

Operating Activities

Interest	326	513
Rent	3,000	600
Other	279,730	238,290

TOTAL REVENUE	283,056	239,403
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Interest from:

Other Persons	327	513
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THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 4 - EXTRAORDINARY ITEMS

Annual Leave	873	(603)
Long Service Leave	4,505	(13,612)
	<hr/>	<hr/>
	5,378	(14,215)
	<hr/>	<hr/>

NOTE 5 - RECEIVABLES

Current

Trade Debtors (1)	6,741	7,043
	<hr/>	<hr/>

NOTE 6 -PROPERTY PLANT AND EQUIPMENT

Plant & Equipment - at Cost	4,988	-
Less Prov'n for Depreciation	36	-
	<hr/>	<hr/>
	4,952	-
	<hr/>	<hr/>
Motor Vehicles - at Cost	25,834	16,364
Less Prov'n for Depreciation	2,442	4,292
	<hr/>	<hr/>
	23,392	12,072
	<hr/>	<hr/>
Furniture & Fittings - at Cost	5,477	5,477
Less Prov'n for Depreciation	5,252	5,196
	<hr/>	<hr/>
	225	281
	<hr/>	<hr/>
	28,569	12,353
	<hr/>	<hr/>

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 7 - ACCOUNTS PAYABLE

Current

Trade Creditors (2)	3,921	6,009
	<u> </u>	<u> </u>

NOTE 8 - BORROWINGS

Current

Loans from National Office (6)		
Car Loan	-	5,000
General Loan	8,814	8,814
	<u> </u>	<u> </u>
	8,814	13,814
Esanda Finance	5,659	-
Unexpired GST	(497)	-
	<u> </u>	<u> </u>
	5,162	-
	<u> </u>	<u> </u>
	13,976	13,814
	<u> </u>	<u> </u>

NOTE 9 - PROVISIONS

Current

Provision for Fringe Benefits Tax	(3,212)	(4,171)
Provision for Holiday Pay (3)	11,773	10,900
Prov'n for Long Service Leave (3)	9,315	4,810
	<u> </u>	<u> </u>
	17,876	11,539
	<u> </u>	<u> </u>

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 10 – CASH FLOW INFORMATION

Reconciliation of cash

Cash 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:

Petty Cash (5)	300	300
Cash at Bank	5,206	8,632
GST Account (9)	1,243	755
LSL Account	2,302	14,031
ATO Integrated Client Account	13	-
	9,064	23,718

Commonwealth Bank

GENERAL ACCOUNT

Reconciliation as at 30th June 2006

Bank Balance as at 30 th June 2006		\$ 6,967.86
<u>Less Unpresented Cheques:-</u>		
	3562	159.00
	4823	35.00
	4868	148.50
	5428	492.00
	5463	234.00
	5552	180.00
	5555	513.53
		\$ 1,762.03
BALANCE AS PER BALANCE SHEET AS AT 30/06/06		\$ 5,205.83

Commonwealth Bank

GST ACCOUNT

Reconciliation as at 30th June 2006

Bank Balance as at 30 th June 2006		\$ 1,242.64
<u>Less Unpresented Cheques:-</u>		0.00
BALANCE AS PER BALANCE SHEET AS AT 30/06/06		\$ 1,242.64

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Commonwealth Bank

LONG SERVICE LEAVE ACCOUNT

Reconciliation as at 30th June 2006

Bank Balance as at 30 th June 2006	\$ 2,307.99
<u>Less Unpresented Cheques:-</u>	<u>0.00</u>
BALANCE AS PER BALANCE SHEET AS AT 30/06/06	\$ 2,307.99

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

WORKPLACE RELATIONS ACT (1996) – Section 272 (5)

In accordance with the provisions of Section 272 (5), attention is drawn to Section 272 (1) (2) and (3) which provides as follows:

- i) A member of a reporting unit, or Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit.
- ii) 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 reporting unit.
- iii) A reporting unit must comply with an application under subsection (1).

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On 8th November 2006 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 2005 :

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

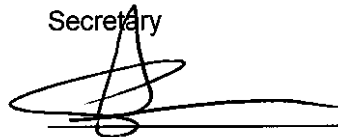
For Committee of Management:

Mr Graham Hall

Title of Office held:

Secretary

Signature:




For Committee of Management:

Mr Robert Merritt (Snr)

Title of Office held:

President

Signature:



Date:

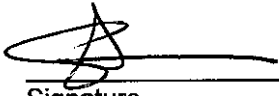
7/2/07

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

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 14th November 2006 and
- That the full report was presented to Annual General Meeting of the reporting unit on 19 of December 2006 in accordance with section 266 of RAO Schedule.



Signature

Graham Hall
Secretary

Date: 6/2/2007

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 June 2006

	NOTE	2006 \$	2005 \$
INCOME			
Members' Contributions		276,859	236,200
Employee Incentive Scheme		2,000	-
Interest Received		314	512
ATO		13	-
		<hr/>	<hr/>
		327	512
Professional Services		300	-
Rents Received		3,000	600
Sponsorship		-	2,091
Workcover Reimbursement		570	-
		<hr/>	<hr/>
TOTAL INCOME		283,056	239,403
EXPENSES			
Audit Fees		1,170	900
Advertising & Promotion		7,939	306
Affiliation Fees			
Australian Labour Party		-	250
Trades & Labour Council		233	-
		<hr/>	<hr/>
		233	250
Bank Charges		1,153	917
Borrowing Expenses		279	-
Cleaning		-	64
Compensation Costs			
Legal		47	-
Medical		66	117
		<hr/>	<hr/>
		113	117

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 June 2006

	NOTE	2006 \$	2005 \$
Computer Expenses		3,645	890
Depreciation		3,852	3,575
Donations		5,240	200
Electricity & Gas		1,126	1,137
Fines		-	220
Fringe Benefits Tax		-	1,182
Functions		2,371	-
Gardening		171	-
General Expenses		53	3,229
Hire Purchase Charges		456	-
Insurance		-	725
Interest		24	107
Esanda Finance		463	-
		<hr/>	<hr/>
		487	107
Leasing Charges			
Plant		2,609	2,612
Legal Costs		10,279	-
Motor Vehicle Expenses			
Fuel & Oil		5,659	2,994
Repairs & Maintenance		586	1,204
Registration & Licensing		1,498	570
Leasing Charges		-	306
		<hr/>	<hr/>
		7,743	5,074
Office Expenses		287	-
Payroll Tax		-	100
Petty Cash		1,433	2,321
Postage		2,967	2,591
Printing & Stationery		8,798	6,340
Rates			
Council Rates		2,530	2,346
Water Rates		697	882
Emergency Services Levy		141	-
		<hr/>	<hr/>

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 June 2006

	NOTE	2006 \$	2005 \$
		3,368	3,228
Reimburse Delegates Lost Wages		42	-
Repairs & Maintenance		1,965	837
Security		337	-
Subsidy Transfers		42,500	36,206
Staff Amenities		347	-
Staff Training		910	239
Superannuation		9,635	10,948
Telephone		5,401	5,527
Travelling Expenses			
Fixed Day		4,811	2,787
Fixed Night		3,485	2,406
Other		8,840	2,575
		<hr/>	<hr/>
		17,136	7,768
Uniforms		300	-
Wages			
Staff		62,949	54,000
Official		64,656	65,671
Casual		109	-
		<hr/>	<hr/>
		127,714	119,671
WorkCover		1,850	2,361
		<hr/>	<hr/>
TOTAL EXPENSES		273,945	219,642
		<hr/>	<hr/>
NET OPERATING PROFIT		9,111	19,761
		<hr/> <hr/>	<hr/> <hr/>



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6668
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Graham Hall
Secretary, Whyalla-Woomera Branch
AWU
9 Murn Crescent
WHYALLA NORRIE SA 5608

Dear Mr Hall

**Re: Lodgement of Financial Statements and Accounts – AWU Whyalla-Woomera
Branch – for year ending 30 June 2006 (FR2006/487)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 13 February 2007.

The legislative requirements appear to have been met and accordingly the documents have been filed. I draw your attention however to the following.

Loans, Grants & Donations over \$1,000

The Profit and Loss Account shows on page 23 an amount for Donations of \$5,240.00. If this amount included any individual donation for over \$1,000, a separate statement showing the relevant particulars is required to be lodged under s237 of the RAO Schedule.

Yours sincerely,

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

Stephen Kellett
Statutory Services Branch

5 March 2007