



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
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Ref: FR2007/238-[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, 2007

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".

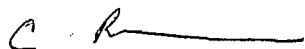
Extensions of Time

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 6618 or by e-mail at belinda.penna@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

A handwritten signature in black ink, appearing to be 'C. R.' followed by a long horizontal line.

For Deputy Industrial Registrar...
18 July, 2007

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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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)	/ /
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as soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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within a reasonable time of having received the GPFR

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>)	/ /
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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)	/ /
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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	/ /
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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?	
	Does the statement contain declarations relating to any recovery of wages activity?	
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.

[Add the following if any recovery of wages activity has been undertaken during the financial year]

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organization has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

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*

PENNA, Belinda

From: Graham Hall [g.hall.awu@internode.on.net]
Sent: Friday, 21 December 2007 10:21 AM
To: PENNA, Belinda
Subject: AWU request for one month extension
Attachments: image001.png

**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: g.hall.awu@internode.on.net

21/12/2007

TO: Belinda Penna
FROM: Graham Hall
SUBJECT: Delay of Financial return.

Dear Belinda,

I am writing this letter for an extension of time of one month due to problems relating to our accountants that were out of our control.

We would have the documents sent off but we do not have all signatories as required.

We envisage that they shall be sent off on the 14 the of January 2008.

We hope that this complies with the regulations.

Any queries please call the writer on the phone numbers above.

Regards

Graham Hall.



Australian Government

Australian Industrial Registry

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

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

Dear Mr Hall

Re: Application for Extension of Time to Provide Copies of Financial Reports – AWU Whyalla-Woomera Branch (FR2007/238)

I refer to your letter dated 21 December 2007 requesting an extension of time under section 265 of the RAO Schedule.

Before granting an extension of time I need to know whether the Branch intends to present the financial reports to a meeting of the Committee of Management or to a general meeting of the Branch members, as this determines the type and period of extension which can be granted.

Enclosed is an information sheet which may be of assistance to you. Please advise in writing at your earliest convenience.

If you wish to discuss this in the meantime please do not hesitate to contact Belinda Penna on (02) 8374 6618.

Yours sincerely

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

Robin Godfrey
Deputy Industrial Registrar

3 January 2008

Information Sheet – Application for Extension of Time for a Financial Reporting Unit

In certain circumstances a Registrar may grant an extension of time to a reporting unit to complete its financial reporting requirements. I have set out below what power a Registrar has to extend time limits for reporting under sections 265 and 266 of the RAO Schedule.

This will depend on which of the following two reporting options a reporting unit chooses:

s265(5)(a) - presenting full report to members' meeting(s)

The reporting unit provides the full report (or a concise report) to members and after no less than 21 days, presents the full report to a general meeting of members. If you choose this option, the general meeting must be held within 6 months of the end of a financial year.

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period during which the general meeting must be held by no more than one month, namely from 6 months to no more than 7 months from the end of a financial year.

Effect of Extending Time by one month

The general meeting must be held within 7 months of the end of the financial year; the full or concise report must still be provided to members at least 21 days before the general meeting.

s265(5)(b) - presenting full report to committee of management meeting

The reporting unit provides the full report (or a concise report) to members and presents the full report to a meeting of its committee of management. If you choose this option, you must provide the report to members within 5 months of the end of the financial year. The committee of management meeting must be held within six months of the end of the financial year - see s265(1) and (3). This option is only available if the rules of your reporting unit provide for the matters specified in s266(3).

Power to extend time

Under s265(5), a reporting unit may apply to a Registrar to extend the period to provide the full or concise report to members by no more than one month, namely from 5 months to no more than 6 months from the end of the financial year.

Effect of Extending Time by one month

The full or concise report must be provided within 6 months of the end of the financial year and the committee of management meeting must be held within 7 months of the end of the financial year.

Making an application under s265(5)

If your reporting unit considers it is eligible and wishes to apply for an extension of time, its application should state clearly:

- whether it intends to present the full report to members' meeting or a committee of management meeting; and
- the period of extension it seeks; and
- provide reasons.

The application should be signed by an officer of the reporting unit.

PENNA, Belinda

From: Graham Hall [g.hall.awu@internode.on.net]
Sent: Wednesday, 9 January 2008 3:47 PM
To: PENNA, Belinda
Subject: AWU Letter head new.doc
Attachments: image001.png

**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: g.hall.awu@internode.on.net

9/01/2008

TO: Belinda Penna
FROM: Graham Hall
SUBJECT: Extension of time.

Dear Belinda,

As per our phone conversation this morning it appears that after clarification we will not require the extension of time as requested on the 21st December 2007.

The financial reporting documents shall be sent tomorrow the 10th of January 2008.

Regards

Graham Hall

Branch Secretary.

HOODSWEENEY

CERTIFIED PRACTISING ACCOUNTANTS

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

**ABN 31 957 517 348
FINANCIAL REPORT FOR THE YEAR
ENDED 30 JUNE 2007**



HOOD SWEENEY PTY LTD

ABN 30 007 696 595

39 VISCOUNT SLIM AVE

WHYALLA NORRIE

SOUTH AUSTRALIA 5608

TELEPHONE (08) 8645 7511

FACSIMILE (08) 8645 1059

info@hoodsweeney.com.au



CERTIFIED PRACTISING ACCOUNTANTS

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
ABN 31 957 517 348

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28th September 2007

To the Members of
The Australian Workers Union - Whyalla Woomera Branch

SCOPE:

We have audited the attached purpose financial report, comprising the Statement of Cash Payments and Cash Receipts of The Australian Workers Union - Whyalla Woomera Branch for the year ending the 30th June 2007.

The Treasurer is responsible for the preparation and presentation of the financial report and the information contained therein, and has determined that the accounting policies used are consistent with the financial reporting requirements of The Australian Workers Union - Whyalla Woomera Branch's constitution and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion to the members of The Australian Workers Union - Whyalla Woomera Branch on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the financial reporting requirements under the organisation's constitution. 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.

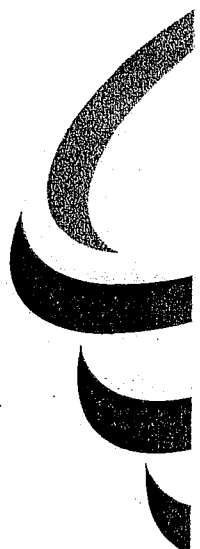
The audit has been conducted in accordance with the Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amount and other disclosures in the financial report. These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial report is presented fairly in accordance with the cash basis of accounting whereby revenue is recorded when it is received, expenses are recorded when they are paid, and no assets or liabilities, other than cash and bank balances, are recorded.

HOODSWEENEY CPA

ACCOUNTING & BUSINESS SERVICES - Beyond taxation & accounting

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Statements of Accounting Concepts and Accounting Standards are not applicable to the cash basis of accounting adopted by The Australian Workers Union - Whyalla Woomera Branch.


The audit opinion expressed in this report has been formed on the above basis.

Qualification

There are no qualifications.

Audit Opinion

In our opinion, the financial report presents fairly the financial position of The Australian Workers Union - Whyalla Woomera Branch as at 30 June 2007 and the results of its operations and its cashflows for the year then ended.

Auditor's signature 

Dated 10th October 2007





**AUDIT CLEARANCE REPORT
THE AUSTRALIAN WORKERS UNION
WHYALLA - WOOMERA BRANCH
PERIOD ENDED 30TH JUNE, 2007**

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
- (iii) 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.

HOOD SWEENEY PTY LTD

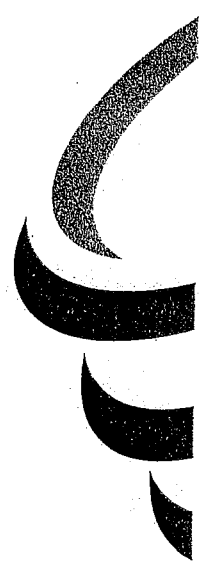
S STUPPOS - DIRECTOR

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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 2007.

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 850

Employees

The number of persons that were employed by the Australian Workers Union - Whyalla - Woomera Branch was 4.

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 \$25,984.

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
OPERATING REPORT

Trustee Of Superannuation

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

- 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 30th day of OCTOBER 2007

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
ABN 31 957 517 348

BALANCE SHEET
AS AT 30 JUNE 2007

	Note	2007 \$	2006 \$
CURRENT ASSETS			
Commonwealth Bank		8,589	5,206
GST Account		1,884	1,243
LSL Account		25,319	2,302
ATO Intergrated Client Account		8,688	13
Good And Services Tax	14	-	407
Petty Cash Imprest		300	300
Trade Debtors		7,163	6,741
		<u>51,943</u>	<u>16,212</u>
FIXED ASSETS			
Plant and equipment	15	<u>22,281</u>	<u>28,569</u>
		22,281	28,569
TOTAL ASSETS		<u>74,224</u>	<u>44,781</u>
CURRENT LIABILITIES			
Hire Purchase Liability		-	5,659
Less Unexpired Interest		-	(497)
Trade Creditors		-	3,921
Withholding Taxes Payable	16	9,368	-
Provision For Fringe Benefits Tax		(3,212)	(3,212)
Provision For Holiday Pay		12,404	11,773
Provision For Long Service Leave		10,122	9,315
Good And Services Tax	14	5,675	-
		<u>34,357</u>	<u>26,959</u>
NON-CURRENT LIABILITIES			
Loans From National Office	17	<u>6,314</u>	<u>8,814</u>
		6,314	8,814
TOTAL LIABILITIES		<u>40,671</u>	<u>35,773</u>
NET ASSETS		<u>33,553</u>	<u>9,008</u>
EQUITY			
Retained Profits		<u>33,553</u>	<u>9,008</u>
TOTAL EQUITY		<u>33,553</u>	<u>9,008</u>

The accompanying notes form part of these financial statements.

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
ABN 31 957 517 348

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

1 Statement of Significant Accounting Policies

This financial report is a special purpose report prepared for use by the committee and the members of the organisation.

No Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been intentionally 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 material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report:

(a) Property, Plant and Equipment

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

Plant and Equipment

Plant and equipment are measured on the cost basis.

Depreciation

All fixed assets, excluding freehold land, are depreciated on a diminishing value basis, unless a straight line basis is deemed more appropriate, over their useful lives to the company.

(b) Employee Benefits

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

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
ABN 31 957 517 348

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

		2007	2006
		\$	\$
2	Gross Profit from Rental Activities:		
	Rent Received	2,400	3,000
	Gross profit from rental activities	<u>2,400</u>	<u>3,000</u>
3	Interest Received:		
	Commonwealth Bank	326	313
	Australian Tax Office	-	13
		<u>326</u>	<u>326</u>
4	Other Revenue:		
	Workcover Reimbursement	194	570
	National AWU Refund	953	-
	Badges	173	-
		<u>1,320</u>	<u>570</u>
5	Affiliation Fees:		
	Trades & Labour Council	248	233
6	Auditors' Remuneration:		
	Auditors' Remuneration	1,200	1,170
7	Compensation Costs:		
	Legal	-	48
	Medical	-	65
		<u>-</u>	<u>113</u>
8	Interest Paid:		
	Commonwealth Bank	-	24
	Esanda Finance	460	463
		<u>460</u>	<u>487</u>
9	Leasing Charges:		
	Leasing Charges	-	2,609
10	Motor Vehicle Expenses:		
	Petrol And Oil	6,412	5,658
	Registration And Insurance	1,608	1,499
	Repairs And Maintenance	2,225	586
		<u>10,245</u>	<u>7,743</u>
11	Rates And Taxes:		
	Council Rates	2,667	2,530
	Water Rates	635	697
	Emergency Services Levy	-	140
		<u>3,302</u>	<u>3,367</u>

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
ABN 31 957 517 348

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

	2007	2006
	\$	\$
12 Salaries And Wages:		
Staff	40,161	62,949
Official	80,339	64,656
Casual	8,966	109
	<u>129,466</u>	<u>127,714</u>
13 Travelling Expenses:		
Fixed Day	4,209	4,811
Fixed Night	1,243	3,485
Other	3,958	8,840
	<u>9,410</u>	<u>17,136</u>
14 Good And Services Tax:		
GST Payable	(7,958)	125
GST Payable - Adjustments	126	-
Input Tax Credit	1,934	282
Input Tax Credit - Adjustments	223	-
	<u>(5,675)</u>	<u>407</u>
15 Plant and Equipment:		
Plant And Equipment	3,094	4,951
Motor Vehicles	19,007	23,393
Furniture And Fittings	180	225
Total Plant and Equipment:	<u>22,281</u>	<u>28,569</u>
16 Withholding Taxes Payable:		
PAYG Withholding Tax Payable	<u>9,368</u>	-
17 Loans From National Office:		
General Loan	<u>6,314</u>	<u>8,814</u>

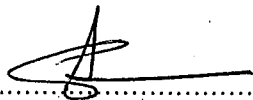
**THE AUSTRALIAN WORKERS UNION
WHYALLA – WOOMERA BRANCH
ACCOUNTING OFFICER'S CERTIFICATE**

In pursuance of the provisions of Regulations 109 (1) under the Workplace Relation Act (1996), I, Graham Hall, certify that as at 30th June, 2007 the number of persons that were members of the Australian Workers Union – Whyalla – Woomera Branch, was 850.

In my opinion

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June, 2007;
- (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 18th day of ~~DECEMBER~~ 2007



.....
.....

**THE AUSTRALIAN WORKERS UNION
WHYALLA – WOOMERA BRANCH
COMMITTEE OF MANAGEMENT STATEMENT**

On 30th October 2007 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 2007 :

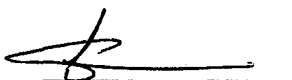
The committee of Management declares in relation to the GPFR that in its opinion:

- (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:
Title of Office held

Mr Graham Hall
Secretary

Signature:



For Committee of Management:
Title of Office held:

Mr Robert Leon Merritt
President

Signature:



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 14-11 2007 and
- That the full report was presented to Annual General Meeting of the reporting unit on 18 DECEMBER 2007 in accordance with section 266 of RAO Schedule.



Signature

Secretary/public officer

Date: 18-12-07

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
ABN 31 957 517 348

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
INCOME			
Gross profit from rental activities	2	2,400	3,000
Members' Contributions		288,783	276,860
Professional Fees		-	300
Interest Received	3	326	326
Other Revenue	4	1,320	570
Employee Incentive Scheme		-	2,000
Loss On Sale Of Non-Current Assets		-	(4,405)
		<u>292,829</u>	<u>278,651</u>
LESS EXPENDITURE			
Affiliation Fees	5	248	233
Advertising		4,643	7,939
Auditors' Remuneration	6	1,200	1,170
Bank Charges		689	1,154
Borrowing Expenses		-	278
Compensation Costs	7	-	113
Computer Expenses		2,783	3,645
Depreciation		6,288	3,888
Donations		3,390	5,240
Electricity & Gas		1,196	1,126
Functions		-	2,371
Gardening		-	171
General Expenses		13,505	53
Hire Purchase Charges		-	456
Insurance		1,409	-
Interest Paid	8	460	487
Leasing Charges	9	-	2,609
Legal Costs		5,150	10,279
Motor Vehicle Expenses	10	10,245	7,743
Office Expenses		-	287
Permits, Licences And Fees		1,153	1,433
Postage		2,251	2,967
Printing And Stationery		5,791	8,798
Rates And Taxes	11	3,302	3,367
Reimburse Delegates Lost Wages		65	42
Repairs And Maintenance		1,974	1,966
Salaries And Wages	12	129,466	127,714
Security Costs		-	337
Staff Training And Welfare		959	1,256
Subsidy Transfers		44,579	42,500
Superannuation Contributions - Employees		9,462	9,636
Telephone		5,173	5,401
Travelling Expenses	13	9,410	17,136
Uniforms		-	300

The accompanying notes form part of these financial statements.

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
ABN 31 957 517 348

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
Workcover		<u>2,054</u>	<u>1,850</u>
		<u>266,845</u>	<u>273,945</u>
		<u>25,984</u>	<u>4,706</u>
NET OPERATING PROFIT		<u>25,984</u>	<u>4,706</u>
Retained profits at the beginning of the financial year		<u>9,008</u>	<u>9,680</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>34,992</u>	<u>14,386</u>
Variation In Provisions		<u>1,439</u>	<u>5,378</u>
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR		<u><u>33,553</u></u>	<u><u>9,008</u></u>

The accompanying notes form part of these financial statements.

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
ABN 31 957 517 348

DEPRECIATION SCHEDULE
FOR THE YEAR ENDED 30 JUNE 2007

	RATE & TYPE	% PVT USE	COST ON HAND	OPENING WDV	ADDIT'NS	DATE ORIG. ADDIT'N	SALE PRICE	PARTSALE PRICE	PROFIT (LOSS)	DISPOSAL DATE	COST	CAPITAL GAIN/LOSS	DEPN	ACCUM DEPN	PRIVATE DEPN	ACCUM PRIVATE	CLOSING WDV
Plant & equipment																	
Computers	37.50D		4,987	4,951	-	24/06/06	-	-	-		-	-	1,857	1,893	-	-	3,094
			<u>4,987</u>	<u>4,951</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>1,857</u>	<u>1,893</u>	<u>-</u>	<u>-</u>	<u>3,094</u>
Motor vehicles																	
Ford Fairmont	18.75D		25,835	23,393	-	29/12/05	-	-	-		-	-	4,386	6,828	-	-	19,007
			<u>25,835</u>	<u>23,393</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>4,386</u>	<u>6,828</u>	<u>-</u>	<u>-</u>	<u>19,007</u>
Furniture & fittings																	
Car Telephone	20.00D		736	225	-	23/06/00	-	-	-		-	-	45	556	-	-	180
Fully Depreciated Assets	15.00D		4,741	-	-	10/07/96	-	-	-		-	-	-	4,741	-	-	-
			<u>5,477</u>	<u>225</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>45</u>	<u>5,297</u>	<u>-</u>	<u>-</u>	<u>180</u>
Total Assets			<u><u>36,299</u></u>	<u><u>28,569</u></u>	<u><u>-</u></u>		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>6,288</u></u>	<u><u>14,018</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>22,281</u></u>

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

In accordance with Section 35(5) of the Associations Incorporations Act 1985, the Board of the The Australian Workers Union - Whyalla Woomera Branch, hereby states that during the year ending the 30th June 2007:


- (a) (i) no officer of the Association;
(ii) no firm of which the officer is a member, and
(iii) no body corporate in which an officer has a substantial financial interest,

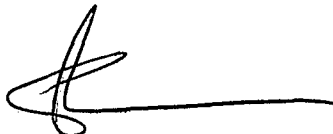
has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association.

- (b) no officer of the Association has received directly or indirectly from the Association any payment or other benefit of a pecuniary value.

This report is made in accordance with a resolution of the Committee and signed by two members of the Committee.

Dated this 18th day of December 2007.

Signed: 
President

Signed: 
Secretary

THE AUSTRALIAN WORKERS UNION - WHYALLA WOOMERA BRANCH
STATEMENT BY COMMITTEE / BOARD


In the opinion of the members of the Board of the The Australian Workers Union - Whyalla Woomera Branch, and in compliance with Section 35(2)(c) of the Associations Incorporation Act, 1985:

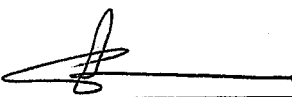
1. The attached accounts present fairly the results of the operation of the Association for the year ending the 30th June 2007 and the state of affairs of the Association as at the end of that financial year.

2. The Committee has reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee.

Dated this 18th day of DECEMBER 2007.

Signed: 
President

Signed: 
Secretary



Australian Government
Australian Industrial Registry

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

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

Dear Mr Hall

**Re: Lodgement of Financial Statements and Accounts –
AWU Whyalla-Woomera Branch for the year ending 30 June 2007
(FR2007/238)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 14 January 2008.

The legislative requirements appear to have been met and accordingly the documents have been filed.

However, I draw your attention to the following matter which may require additional information to be lodged.

Loans, Grants & Donations over \$1,000

The Profit and Loss Statement (page 15 of the lodged document) shows an amount of \$3,390 listed as Donations. If this figure included any individual donation of an amount greater than \$1,000, a separate statement showing the relevant particulars is required to be lodged under s237 of the RAO Schedule.

Thank you for your attention to this matter. If you have any enquiries regarding this letter please contact me on 02 8374 6618.

Yours sincerely

A handwritten signature in cursive script that reads "Belinda Penna".

Belinda Penna
For Deputy Industrial Registrar

15 January 2008