



**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: FR2008/467-[002N-WHW]**

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

Dear Mr Hall

**Re: Financial Return - year ending 30 June, 2008**  
**Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed reporting unit under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2008.

The legislative scheme set out in Chapter 8, Part 3 of the RAO Schedule is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members. A copy of the time-scale provisions is attached for your information.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. We recommend you and your accountant/auditor refer to the following documents on the Commission's website where a new site has been created dealing with:

- RAO Fact sheets - These Fact Sheets explain the requirements of the RAO Schedule - many of them deal with financial reporting matters.
- Financial Reporting Sample Documents – Sample Committee of Management's Statement, Designated Officer's Certificate and checklists for illustrative purposes.
- Registrar's Reporting Guidelines - The GPFR 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 Schedule and RAO Regulations

You can access these documents at: <http://www.airc.gov.au/registered/FR/information.htm>.

The Registry strongly encourages your organisation to lodge documents electronically by either:

- Sending an email with the documents attached to: [orgs@air.gov.au](mailto:orgs@air.gov.au)
- Sending the documents by fax to: (03) 9655 0410

We encourage you to contact the Registry on (02) 8374 6507 or by e-mail at [steve.teece@air.gov.au](mailto:steve.teece@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

Steve Teece  
(02) 8374 6507  
10 July, 2008

**TIMELINE/ PLANNER**

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) The Designated Officer must sign and date the Committee of Management Statement which is then forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

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  
(NB: Auditor's report must be dated on or after date of Committee of Management Statement

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> <li>• the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>• the Auditor's Report; and</li> <li>• the Operating Report.</li> </ul>	/ /

(a) if the report is to be presented to 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.

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); or	/ /
(b) where the rules of organisation or branch 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 in the Industrial Registry, together with the Designated Officer's certificate – s268 #	/ /
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Within 14 days of meeting

\* The full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the certificate stating that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. A non-elected official is not allowed to sign the certificate.



AUDITED FINANCIALS FOR

Australian Workers Union

Whyalla Woomera Branch


**AUDIT CLEARANCE REPORT**  
**AUSTRALIAN WORKERS UNION**  
**WHYALLA – WOOMERA BRANCH**  
**PERIOD ENDED 30<sup>TH</sup> JUNE 2008**



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:**

- 1 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.
  
- 2 The accounts and statements prepared under Section 273 of the Workplace Relation Act (1996) in relation to the year were property 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
  
- 3 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.

 24/11/08  
Mr Anthony Conolan  
Ottewill Seagrims  
Registered Company Auditor - 226482

**Australian Workers Union - Whyalla Woomera Branch**  
**Audited Financial Statements**  
**For the Year ended 30 June 2008**

# Australian Workers Union - Whyalla Woomera Branch

## **Audited Annual Report for the Year Ended 30 June 2008**

<i>Contents</i>	<i>Page</i>
Balance Sheet .....	1
Profit & Loss Statement .....	2
Appropriations Statement .....	4
Notes to the Accounts .....	5
Accounting Officers Certificate.....	8
Committees Report .....	9
Committee of Management Statement .....	11
Designated Officers Certificate.....	13
Independent Audit Report .....	14
Depreciation Schedule.....	16

**Australian Workers Union - Whyalla Woomera Branch**  
**Balance Sheet**  
**As at 30 June 2008**

	Note	2008 \$	2007 \$
<b>Current Assets</b>			
Commonwealth Bank		-	8,589
GST Account		-	1,884
LSL Account		-	25,319
ATO Intergrated Account		14	8,688
My Account		12,087	-
Budget Account		3,274	-
E Account LSL		51,310	-
Petty Cash`		300	300
Trade and Other Receivables	3	-	7,163
<b>Total Current Assets</b>		<u>66,985</u>	<u>51,943</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	<u>17,521</u>	<u>22,281</u>
<b>Total Non-Current Assets</b>		<u>17,521</u>	<u>22,281</u>
<b>Total Assets</b>		<u>84,506</u>	<u>74,224</u>
<b>Current Liabilities</b>			
Trade and Other Payables	5	1,471	5,675
Short-Term Financial Liabilities	6	8,650	9,368
Provisions	7	<u>19,314</u>	<u>19,314</u>
<b>Total Current Liabilities</b>		<u>29,435</u>	<u>34,357</u>
<b>Non-Current Liabilities</b>			
Long-Term Financial Liabilities	6	<u>-</u>	<u>6,314</u>
<b>Total Non-Current Liabilities</b>		<u>-</u>	<u>6,314</u>
<b>Total Liabilities</b>		<u>29,435</u>	<u>40,671</u>
<b>Net Assets</b>		<u>55,071</u>	<u>33,553</u>
<b>Equity</b>			
Retained Profits		55,071	33,553
<b>Total Equity</b>		<u>55,071</u>	<u>33,553</u>

*The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review and should be read in  
conjunction with the attached Compilation Report.*

**Australian Workers Union - Whyalla Woomera Branch**  
**Profit and Loss Statement**  
**For the Year ended 30 June 2008**

	2008	2007
	\$	\$
<b>Income</b>		
Rent Received	2,400	2,400
Members' Contributions	321,504	288,783
Interest Received		
Commonwealth Bank	1,683	326
Other Revenue		
Workcover Reimbursements	194	194
National AWU Refund	-	953
Badges	9	173
Clothing Purchase	121	-
Reimbursements	2,727	-
Wages Subsidy	2,000	-
Donations	38	-
Debt Forgiveness from National Office	5,314	-
	335,990	292,829
<b>Expenditure</b>		
Advertising	6,202	4,643
Affiliation Fees		
Trades & Labour Council	241	248
Auditor's Remuneration		
Audit & review of financial reports	1,200	1,200
Bank Charges	439	689
Computer Expenses	1,433	2,783
Depreciation	-	6,288
Depreciation - Plant & Equipment	1,160	-
Depreciation - Motor Vehicles	3,564	-
Depreciation - Furniture & Fittings	36	-
Donations	3,283	3,390
Electricity	1,510	1,196
General Expenses	9,019	13,505
Insurance	1,475	1,409
Interest Paid		
Esanda Finance	-	460
Legal Costs	8,018	5,150
Motor Vehicle Expenses		
Petrol & Oil	4,239	6,412
Registration & Insurance	1,014	1,608
Repairs & Maintenance	2,436	2,225
Permits, Licences & Fees	-	1,153
Petty Cash Expenditure	1,145	-
Postage	2,833	2,251
Printing & Stationery	4,776	5,791
Rates & Taxes		
Council Rates	2,668	2,667
Water Rates	672	635

*The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review and should be read in  
conjunction with the attached Compilation Report.*



**Australian Workers Union - Whyalla Woomera Branch**  
**Profit and Loss Statement**  
**For the Year ended 30 June 2008**

	2008	2007
	\$	\$
Reimburse Delegates Lost Wages	358	65
Repairs & Maintenance	596	1,974
Salaries & Wages		
Staff	41,641	40,161
Officials	103,252	80,339
Casual	1,035	8,966
Staff Training & Welfare	-	959
Subsidy Transfers	46,929	44,579
Superannuation Contributions - Employees	25,202	9,462
Telephone	7,670	5,173
Travelling Expenses		
Fixed Day	5,584	4,209
Fixed Nights/Flight	13,021	1,243
Others	9,304	3,958
Workcover	2,427	2,054
	<u>314,472</u>	<u>266,845</u>
<b>Profit/(Loss)</b>	<u><u>21,518</u></u>	<u><u>25,984</u></u>

*The accompanying notes form part of these financial statements.  
These financial statements have not been subject to audit or review and should be read in  
conjunction with the attached Compilation Report.*

**Australian Workers Union - Whyalla Woomera Branch**  
**Statement of Appropriations**  
**For the Year ended 30 June 2008**

	2008	2007
	\$	\$
Retained Profits - Beginning of Year	33,553	9,008
Profit /(Loss)	<u>16,204</u>	<u>25,984</u>
<b>Retained Profits before extraordinary items</b>	<u>49,757</u>	<u>34,992</u>
Debt Forgiveness from National Office	5,314	-
<b>Other Appropriations</b>		
Variation in Provision	<u>-</u>	<u>1,439</u>
	-	1,439
<b>Retained Profit at 30 June 2008</b>	<u><u>55,071</u></u>	<u><u>33,553</u></u>

*The accompanying notes form part of these financial statements.  
 These financial statements have not been subject to audit or review and should be read in  
 conjunction with the attached Compilation Report.*

**Australian Workers Union - Whyalla Woomera Branch**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2008**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Workplace Relations Act (1996).

The financial report has been prepared in accordance with the requirements of the Workplace Relations Act (1996) and the following Australian Accounting Standards:

AASB 1031	Materiality
AASB 110	Events after the Balance Sheet Date
AASB 117	Leases

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been 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 financial report.

**(a) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**(b) Provisions**

Provisions are recognised when the Organisation has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

**(c) Fixed Assets**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the branch commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

*These notes should be read in conjunction with the attached Compilation Report.*

**Australian Workers Union - Whyalla Woomera Branch**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2008**

	<b>2008</b>	<b>2007</b>
	\$	\$
<b>2. Profit</b>		
<b>Expenses</b>		
Advertising	6,202	4,643
Bank Charges	439	689
Insurance	1,475	1,409
Postage	2,833	2,251
Printing & Stationery	4,776	5,791
Rates & Taxes	3,340	3,302
Motor Vehicle Expenses	3,450	10,245
Repairs & Maintenance	596	1,974
Telephone	7,670	5,173
Add - Employ/Benefits + Dep/Amort	175,890	145,216
Other Expenses	107,801	85,692
	<u>314,472</u>	<u>266,385</u>
<b>3. Trade and Other Receivables</b>		
<b>Current</b>		
Trade Debtors	-	7,163
	<u>-</u>	<u>7,163</u>
<b>Total Trade and Other Receivables</b>	<u>-</u>	<u>7,163</u>
<b>4. Property, Plant &amp; Equipment</b>		
<b>Plant &amp; Equipment</b>		
Plant & Equipment	4,987	4,987
Less Accumulated Depreciation & Impairment	<u>3,053</u>	<u>1,893</u>
	1,934	3,094
Motor Vehicles	25,835	25,835
Less Accumulated Depreciation & Impairment	<u>10,392</u>	<u>6,828</u>
	15,443	19,007
Furniture & Fittings	5,477	5,477
Less Accumulated Depreciation & Impairment	<u>5,333</u>	<u>5,297</u>
	144	180
<b>Total Plant &amp; Equipment</b>	<u>17,521</u>	<u>22,281</u>
<b>Total Property, Plant &amp; Equipment</b>	<u>17,521</u>	<u>22,281</u>

*These notes should be read in conjunction with the attached Compilation Report.*

**Australian Workers Union - Whyalla Woomera Branch**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2008**

	<b>2008</b>	<b>2007</b>
	\$	\$
<b>5. Trade and Other Payables</b>		
<b>Current</b>		
Provision for GST	1,471	5,675
	<u>1,471</u>	<u>5,675</u>
<b>Total Trade and Other Payables</b>	<u><u>1,471</u></u>	<u><u>5,675</u></u>
<b>6. Financial Liabilities</b>		
<b>Current</b>		
Withholding Taxes Payable	8,650	9,368
	<u>8,650</u>	<u>9,368</u>
<b>Non-Current</b>		
Loans - National Office	-	6,314
	<u>-</u>	<u>6,314</u>
<b>7. Provisions</b>		
<b>Current</b>		
Provision for Fringe Benefit Tax	(4,172)	(3,212)
Provision for Holiday Pay	12,673	12,404
Provision for Long Service Leave	10,813	10,122
	<u>19,314</u>	<u>19,314</u>

*These notes should be read in conjunction with the attached Compilation Report.*

**Australian Workers Union - Whyalla Woomera Branch**  
**Accounting Officers Certificate**

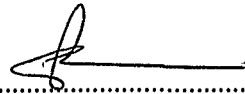
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In pursuance of the provisions of Regulation 109(1) under the Workplace Relation Act (1996), I, Graham Hall, certify that as at the 30<sup>th</sup> June 2008 the number of persons that were members of the Australian Workers Union - Whyalla Woomera Branch was 840.

In my opinion,

- (i) The attached accounts show the true and fair view of the financial affairs of the branch as at 30<sup>th</sup> June 2008;
- (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 the rules of the branch;
- (iv) No payment was 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 was authorised in accordance with the rules of the Branch;
- (vi) The register of members was maintained in accordance with Act.

Signed at Whyalla this day the 17<sup>th</sup> of November 2008



.....

.....

## **Australian Workers Union - Whyalla Woomera Branch Committee's Report**

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Your committee members submit the financial report of the Australian Workers Union - Whyalla Woomera Branch, for the financial year ended 30 June 2008.

### **Committee Members**

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

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

### **Members**

The number of persons that were financial members of the Australian Worker Union – Whyalla Woomera Branch was 840.

### **Employees**

The number of persons that was employed by the Australian Worker Union – Whyalla Woomera Branch was 4.

### **Principal Activities**

The principal activities of the branch 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 after providing for income tax for the year ended 30 June 2008 amounted to \$16,204.

**Australian Workers Union - Whyalla Woomera Branch  
Committee's Report**

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**Trustee of Superannuation**

No Committee members set out in section 252 (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;

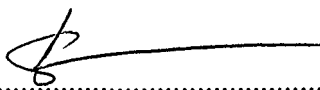
And where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

**Rights of Resignation**

As per the Workplace Relations 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 members 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 ceases 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 its 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  .....  
Mr Graham Hall

Committee Member  .....  
Mr Robert Merritt (Snr)

Dated this day the 17th day of November 2008



### Committee Of Management Statement

On 17th November 2008 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 30<sup>th</sup> June 2008.

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.

(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: Mr Graham Hall

Title of Office held: Secretary

Signature: .....

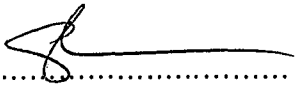
Date: 22-12-08

**Designated Officer's Certificate**

s268 of Schedule 1 *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 referred to in s268 of the RAO Schedule; and
- that the audited financial report was provided to members on 17th November 2008 and
- that the full report was presented at a meeting of the committee of management of the reporting unit on 17th November 2008 in accordance with section 266 of the RAO Schedule.



Signature

Mr. Graham Hall

Secretary

Date: 17th November 2008

**Australian Workers Union - Whyalla Woomera Branch  
Independent Audit Report  
to the Members of  
Australian Workers Union - Whyalla Woomera Branch**

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**Report on the Financial Report**

We have audited the accompanying financial report, being a special purpose financial report, of Australian Workers Union - Whyalla Woomera Branch (the branch), which comprises the balance sheet as at 30 June 2008, and the income statement, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the branch is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of the Workplace Relation Act 1996 and are appropriate to meet the needs of the members. The committee's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Workplace Relation Act 1996. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Australian Workers Union - Whyalla Woomera Branch  
Independent Audit Report  
to the Members of  
Australian Workers Union - Whyalla Woomera Branch**

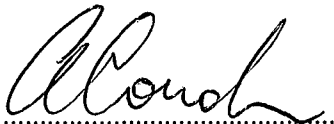
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Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the financial report of Australian Workers Union - Whyalla Woomera Branch presents fairly, in all material respects the financial position of Australian Workers Union – Whyalla Woomera Branch as of 30 June 2008 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.



Mr Anthony Conolan  
Ottewill Seagrims  
Registered Company Auditor

Dated this 13<sup>th</sup> day of November 2008

# Australian Workers Union – Whyalla Woomera Branch

## Depreciation Schedule

For the Year Ended 30 June 2008

Asset	Private Use	Cost Price	Cost Limit	Opening W.D.V 01/07/2007	Additions Disposals	Gain/Loss on Disposal	Capital Gains	---- Depreciation ---- Rate                      \$	Accum Deprec 30/06/2008	Closing W.D.V 30/06/2008	
<b>PROPERTY IMPROVEMENTS</b>											
Sub-total										0	
<b>BUILDINGS</b>											
Sub-total										0	
<b>PLANT &amp; EQUIPMENT</b>											
Computers		4,987		3,094				37.5% DV	1,160	3,053	1,934
Sub-total		4,987		3,094					1,160	3,053	1,934
<b>MOTOR VEHICLES</b>											
Ford Fairmont		25,835		19,007				18.7% DV	3,564	10,392	15,443
Sub-total		25,835		19,007					3,564	10,392	15,443
<b>OFFICE FURNITURE &amp; EQUIPMENT</b>											
Sub-total											0
<b>FURNITURE &amp; FITTINGS</b>											
Car Telephone		736		180				20.0% DV	36	592	144
Fully Depreciated Assets		4,741						15.0% DV	0	4,741	0
Sub-total		5,477		180					36	5,333	144
<u>Low Value Pool</u>								37.5% DV			0
<u>General Pool</u>								30.0% DV			0
<u>Long Life Pool</u>								5.0% DV			0
<b>Total</b>		<b>36,299</b>		<b>22,281</b>					<b>4,760</b>	<b>18,778</b>	<b>17,521</b>



**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  
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 2008 (FR2008/467)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 31 December 2008. In view of the fact that the Branch has ceased operation, the documents have been filed but I draw your attention to several aspects in which the documents did not comply with the requirements of the RAO Schedule.

Cash Flow Statement omitted

There was no Cash Flow statement included in the documents as required by s253(2)(a)(iii).

Anomalous audit reports

There are two Audit reports included: the first, signed and dated 24 November 2008 complies with the RAO Schedule but a second, at pages 14 and 15, signed and dated 13 November 2008, describes the financial report as a “special purpose financial report”, even though s253 and s257(5) in particular, and several other sections in general, make quite clear that “general purpose financial reports” are to be prepared and audited.

Presentation to second meeting not obvious

Your Secretary’s certificate declares the full report was presented to a Committee meeting on 17 November 2008. However, since this date precedes the dating on the Auditor’s report and the Committee Statement (24/11/08), and coincides with the dating on the Operating Report, it is not clear whether the documents were subsequently presented in accordance with s266.

s272 Notice omitted

The return did not include the notice required by s272(5). I attach the relevant extract for your reference.

Loans, Grants & Donations over \$1,000

The Profit and Loss Statement shows on page 2 an amount for Donations of \$3,283.00. 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. I attach the relevant extract for your reference.

Yours sincerely,

Stephen Kellett  
Statutory Services Branch

14 January 2009