



Fair Work Australia

17 December 2009

Mr Wayne Hanson
Secretary, South Australian Branch
The Australian Workers' Union
GPO Box 2577
ADELAIDE SA 5001



Dear Mr Hanson

**Lodgment of Financial Statements and Accounts – The Australian Workers' Union,
Whyalla-Woomera Branch - for year ended 31 June 2009 (FR2009/10157)**

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 9 December 2009.

The item "Donations" in the Profit and Loss Statement on page 3 shows a total of \$5,659. If this amount included any individual donation or grant exceeding \$1,000, then a separate statement under s237 of the Act must be lodged, showing the relevant particulars.

As the report represents the final report of the Whyalla-Woomera Branch no further action is required, but I take this opportunity to draw your attention to the following details for the record.

Firstly, there was no "Statement of Changes in Equity" nor any "Statement of Cash Flows" which are required to be included in all general purpose financial reports by Australian Accounting Standard (AASB) 101, and pursuant to s253(2)(a)(iii) and (iv) of the *Fair Work (Registered Organisations) Act 2009*. Secondly, the Auditor's report referred to the report as a "special purpose financial report" instead of "general purpose financial report".

The documents have been filed.

Yours sincerely,

Stephen Kellett
Statutory Services Branch
Fair Work Australia

AMALGAMATED AWU (SA) STATE UNION
AWU SOUTH AUSTRALIAN BRANCH
22-24 Main Street, Mawson Lakes, South Australia 5095
G.P.O. Box 2577, Adelaide, South Australia 5001
Telephone (08) 8360 1900 Facsimile (08) 8360 1960
Email awusa@awusa.asn.au
www.awusa.asn.au



Branch Secretary
Wayne Hanson

Tuesday 8 December, 2009.

Mr Stephen Kellett
Fair Work Australia
Statutory Services Branch



Dear Mr Kellett,

(ref; FR2009/10129 and FR2009/10157)

RE: Lodgement of Financial Statements and Accounts - The Australian Workers' Union Greater South Australian Branch and The Australian Workers' Union Whyalla/Woomera Branch - Schedule 1 of Workplace Relations Act 1996 (RAO Schedule) for the year ended June 2009.

Please find the attached Financial Statements and Accounts for the above branches of the Australian Workers' Union. The procedures as outlined below were followed to satisfy the requirements of the Workplace Relations Act 1996.

GREATER SOUTH AUSTRALIAN BRANCH (FR2009/10129)

- In accordance with the union's rules a meeting was convened on Friday 18 September, 2009 and the Financial Statements and Accounts signed by the auditor were tabled and received. A copy of same was provided to all participating members.
- The complete Financial Statements and Accounts, including the auditor's report and the operating report was distributed to the broad membership for their perusal and information on Monday 19 October, 2009.
- A union notice was placed in the Adelaide Advertiser on Thursday 29 October, 2009 notifying the members of a union meeting to be convened on Friday 4 December, 2009.
- A union meeting for AWU members was convened on Friday 4 December, 2009. An individual copy of the above distributed information was again provided to all members present. Members were given the opportunity to ask any relevant questions/explanations regarding the statements and accounts and the report was adopted by the members who attended the meeting.

Enclosed for your perusal and information is a copy of the Greater South Australian Branch Financial Statements and Accounts for 2008/2009.



WHYALLA/WOOMERA BRANCH (FR2009/10157)

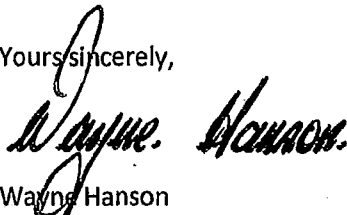
- In accordance with the union's rules a meeting was convened on Monday 27 October, 2009 and the Financial Statements and Accounts signed by the auditor were tabled and received. A copy of same was provided to all participating members.
- A union notice was placed in the Adelaide Advertiser on Thursday 29 October, 2009 notifying the members of a union meeting to be convened on Friday 4 December, 2009.
- The complete Financial Statements and Accounts, including the auditors report and the operating report was distributed to the broad membership for their perusal and information on Friday 6 November, 2009.
- A union meeting for AWU members was convened on Friday 4 December, 2009. An individual copy of the above distributed information was again provided to all members present. Members were given the opportunity to ask any relevant questions/clarifications regarding the statements and accounts and the report was adopted by the members who attended the meeting.

Enclosed for your perusal and information is a copy of the Whyalla/Woomera Branch Financial Statements and Accounts for 2008/2009.

NOTE: As a product of an amalgamation The Australian Workers' Union Greater South Australian Branch and The Australian Workers' Union Whyalla/Woomera Branch now cease to exist. The new **AUSTRALIAN WORKERS' UNION SOUTH AUSTRALIAN BRANCH** (incorporating both the above branches) was formed on 1 July, 2009.

I trust that this information is sufficient to satisfy the legislative requirements.

Yours sincerely,



Wayne Hanson
Branch Secretary
Australian Workers' Union
South Australian Branch.

Australian Workers Union - Whyalla Woomera Branch
Audited Financial Statements
For the Year ended 30 June 2009

Australian Workers Union - Whyalla Woomera Branch

Audited Annual Report for the Year Ended 30 June 2009

<i>Contents</i>	<i>Page</i>
Balance Sheet	1
Profit & Loss Statement	3
Appropriations Statement	5
Notes to the Accounts	6
General Purpose Financial Report Resolution.....	9
Accounting Officers Certificate.....	10
Committees Report	11
Committee of Management Statement	13
Designated Officers Certificate.....	15
Independent Audit Report	16
Depreciation Schedule.....	18

Australian Workers Union - Whyalla Branch
Balance Sheet
As at 30 June 2009

	2009	2008
	\$	\$
Equity		
Retained Profits	2,200	55,071
Total Equity	2,200	55,071
 Represented by:		
Current Assets		
ATO Intergrated Client Account	-	14
Petty Cash Imprest	300	300
Budget Account	661	3,274
E-Saving Account - LSL Account	305	51,310
My Account	7,483	12,087
Trade Debtors	26,969	-
	35,718	66,985
 Non-Current Assets		
Plant & Equipment	5,768	4,987
Less Accumulated Depreciation & Impairment	3,987	3,053
	1,781	1,934
 Motor Vehicles	-	25,835
Less Accumulated Depreciation & Impairment	-	10,392
	-	15,443
 Furniture & Fittings	5,477	5,477
Less Accumulated Depreciation & Impairment	5,362	5,333
	115	144
	1,896	17,521
 Investments		
Gift Vouchers	2,000	-
	2,000	-
 Total Assets	39,614	84,506

*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 Branch
Balance Sheet
As at 30 June 2009

	2009	2008
	\$	\$
Current Liabilities		
Bank Overdraft	1	-
Withholding Taxes Payable	-	8,650
Trade Creditors	35,539	-
Provision for Fringe Benefit Tax	-	(4,172)
Provision for Holiday Pay	-	12,673
Provision for Long Service Leave	-	10,813
Provision for GST	1,874	1,471
	<u>37,414</u>	<u>29,435</u>
Total Liabilities	<u>37,414</u>	<u>29,435</u>
Net Assets	<u>2,200</u>	<u>55,071</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 Branch
Profit and Loss Statement
For the Year ended 30 June 2009

	2009	2008
	\$	\$
Income		
Rent Received	2,400	2,400
Members' Contributions	351,248	321,504
Interest Received		
Commonwealth Bank	3,226	1,683
Other Revenue		
Workcover Reimbursements	581	194
Badges	-	9
Clothing Purchase	91	121
Reimbursements	3,838	2,727
Wages Subsidy	-	2,000
Donations	1,700	38
Loss on Sale of Non-current Assets	(6,555)	-
Profit from Extraordinary Items after Income Tax	-	5,314
	356,529	335,990
Expenditure		
Advertising	5,059	6,202
Affiliation Fees		
Trades & Labour Council	233	241
Auditor's Remuneration		
Audit & review of financial reports	2,700	1,200
Bank Charges	52	439
Computer Expenses	2,893	1,433
Compensation Costs		
Legal	15,092	-
Medical	367	-
Depreciation - Plant & Equipment	934	1,160
Depreciation - Motor Vehicles	2,888	3,564
Depreciation - Furniture & Fittings	29	36
Donations	5,659	3,283
Electricity	1,228	1,510
Employees' Amenities	2,240	-
Entertainment Expenses	5,075	-
Fringe Benefits Tax	3,213	-
General Expenses	1,089	9,019
Hire of Plant & Equipment	305	-
Insurance	1,972	1,475
Legal Costs	-	8,018
Motor Vehicle Expenses		
Registration & Insurance	545	1,014
Repairs & Maintenance	1,784	2,436
Petty Cash Expenditure	1,245	1,145
Postage	3,095	2,833

*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 Branch
Profit and Loss Statement
For the Year ended 30 June 2009

	2009	2008
	\$	\$
Printing & Stationery	1,527	4,776
Rates & Taxes		
Council Rates	2,482	2,668
Water Rates	845	672
Emergency Service Levy	239	-
Reimburse Delegates Lost Wages	-	358
Repairs & Maintenance	1,715	596
Salaries & Wages		
Staff	51,763	41,641
Officials	195,344	103,252
Casual	2,311	1,035
Variation in Provision	(23,486)	-
Security Costs	289	-
Subsidy Transfers	54,039	46,929
Superannuation Contributions - Employees	3,149	25,202
Superannuation Contributions	26,077	-
Telephone	9,186	7,670
Travelling Expenses		
Fixed Day	1,791	5,584
Fixed Nights	8,415	13,021
Others	12,341	13,633
Uniforms	392	-
Workcover	3,284	2,427
	<u>409,400</u>	<u>314,472</u>
Profit / (Loss) after Income Tax	<u><u>(52,871)</u></u>	<u><u>21,518</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 Branch
Statement of Appropriations
For the Year ended 30 June 2009

	2009	2008
	\$	\$
Retained Profits - Beginning of Year	55,071	33,553
Profit / (Loss)	(52,871)	16,204
Profit / (Loss)	<u>(2,200)</u>	<u>49,757</u>
Profit / (Loss) after Extraordinary Item	-	5,314
Accumulated Loss at 30 June 2009	<u><u>(2,200)</u></u>	<u><u>55,071</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 2009

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 Branch
Notes to the Financial Statements
For the Year ended 30th June 2009

	2009	2008
	\$	\$
2. Profit		
Expenses		
Advertising	5,059	6,202
Bank Charges	52	439
Insurance	1,972	1,475
Postage	3,095	2,833
Printing & Stationery	1,527	4,776
Rates & Taxes	3,566	3,340
Motor Vehicle Expenses	2,329	3,450
Repairs & Maintenance	1,715	596
Telephone	9,186	7,670
Add - Employ/Benefits + Dep/Amort + Impairment	259,009	175,890
Other Expenses	121,890	107,801
	409,400	314,472
3. Trade and Other Receivables		
Current		
Trade Debtors	26,969	-
	26,969	-
Total Trade and Other Receivables	26,969	-
4. Financial Assets		
Current		
Gift Vouchers	2,000	-
	2,000	-
5. Property, Plant & Equipment		
Plant & Equipment		
Plant & Equipment	5,768	4,987
Less Accumulated Depreciation & Impairment	3,987	3,053
	1,781	1,934
Motor Vehicles	-	25,835
Less Accumulated Depreciation & Impairment	-	10,392
	-	15,443

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

Australian Workers Union - Whyalla Branch
Notes to the Financial Statements
For the Year ended 30th June 2009

	2009	2008
	\$	\$
Furniture & Fittings	5,477	5,477
Less Accumulated Depreciation & Impairment	<u>5,362</u>	<u>5,333</u>
	115	144
Total Plant & Equipment	<u>1,896</u>	<u>17,521</u>
Total Property, Plant & Equipment	<u>1,896</u>	<u>17,521</u>
 6. Trade and Other Payables		
Current		
Trade Creditors	35,539	-
Provision for GST	<u>1,874</u>	<u>1,471</u>
	37,413	1,471
Total Trade and Other Payables	<u>37,413</u>	<u>1,471</u>
 7. Financial Liabilities		
Current		
Bank Overdraft	1	-
Withholding Taxes Payable	<u>-</u>	<u>8,650</u>
	<u>1</u>	<u>8,650</u>
 8. Provisions		
Current		
Provision for Fringe Benefit Tax	-	(4,172)
Provision for Holiday Pay	-	12,673
Provision for Long Service Leave	<u>-</u>	<u>10,813</u>
	<u>-</u>	<u>19,314</u>

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

**Australian Workers Union - Whyalla Woomera Branch
General Purpose Financial Report Resolution**

In pursuance with the directive and subsequent rule change of national office in relation to the winding up of the Australian Workers Union Whyalla Woomera Branch on the 30th June 2009. It be resolved that the secretary of the Australian Workers Union South Australia Branch be appointed to sign the general purpose financial report in place of the secretary of the now closed branch of the Australian Workers Union Whyalla Woomera Branch. The Secretary of the Australian Workers Union South Australian Branch bears no responsibility as to actions undertaken by the previous committee board.

Signed at Manson this day the 3rd of Nov.....2009
Lakes

Wayne Hanson
Wayne Hanson

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

In pursuance of the provisions of Regulation 109(1) under the Workplace Relation Act (1996), I, Wayne Hanson, certify that as at the 30th June 2009 the number of persons that were members of the Australian Workers Union - Whyalla Woomera Branch was 813.

In my opinion,

- (i) The attached accounts show the true and fair view of the financial affairs of the branch as at 30th June 2009;
- (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 Monson this day the 3rd of Nov. 2009
Lakes

Wayne Hanson.

Wayne Hanson.

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

Australian Workers Union - Whyalla Woomera Branch Committee's Report

Your committee members submit the financial report of the Australian Workers Union - Whyalla Woomera Branch, for the financial year ended 30 June 2009.

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 Robert Goldsworthy*
Mr Robert Woodward *
Mr Thomas Power *
Mr Graham Hall *
Mr Robert Merritt (Snr)*
Mr Martin Hilton*

* All Committee Members concluded their elected term as at 30th June 2009

Members

The number of persons that were financial members of the Australian Worker Union – Whyalla Woomera Branch was 813.

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 Loss after providing for income tax for the year ended 30 June 2009 amounted to \$52,871.

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

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)

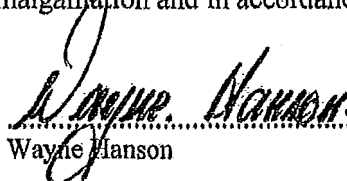
- 1 A Member of an organisation may resign from membership by written notice addressed and delivered in person to a person designated for the purpose in the rules of the organisation or a branch of the organisation.
- 2 A notice of resignation from membership of an organisation takes effect:
 - (a) where 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.

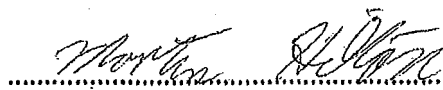
Signed in accordance with a resolution of the members of the Committee

As a product of the Amalgamation and in accordance with a resolution of the members of the Branch Executive.

Branch Secretary


Wayne Manson

Committee Member


Martin Hilton

Dated this day the 3rd day of Nov 2009

Committee Of Management Statement

On the *3rd November* 2009 the Committee of Management of The Australian Workers Union South Australian 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 2009.

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 Wayne Hanson

Title of Office held: Secretary

Signature:

Date:

Wayne Hanson

Tuesday 3 November, 2009.

Designated Officer's Certificate

s268 of Schedule 1 *Workplace Relations Act 1996*

I, Wayne Hanson being the Secretary of the Australian Workers Union South Australian Branch and on behalf of the 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 *5th November*, 2009 and
- that the full report was presented at a meeting of the committee of management of the reporting unit on *27th October*, 2009 in accordance with section 266 of the RAO Schedule.



Signature

Mr. Wayne Hanson

Secretary

Date: *3rd November*, 2009

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

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 2009, 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.

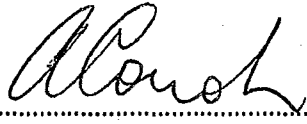
**Australian Workers Union - Whyalla Woomera Branch
Independent Audit Report
to the Members of
Australian Workers Union - Whyalla Woomera Branch**

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 2009 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
Seagrims Accounting
Registered Company Auditor

Dated this 26th day of October 2009

Australian Workers Union - Whyalla Branch
Depreciation Schedule
For the Year Ended 30 June 2009

Asset	Private Use	Cost Price	Cost Limit	Opening W.D.V 01/07/2008	Additions Disposals	Gain/Loss on Disposal	Capital Gains	--- Depreciation --- Rate \$	Accum Deprec 30/06/2009	Closing W.D.V 30/06/2009
PROPERTY IMPROVEMENTS										
Sub-total										0
BUILDINGS										
Sub-total										0
PLANT & EQUIPMENT										
Computers		4,987		1,934				37.5%DV	725	1,209
Fridge					599			13.3%DV	27	572
Camera					182			Write-Off	182	0
Sub-total		4,987		1,934	781				934	1,781
MOTOR VEHICLES										
Ford Fairmont		25,835		15,443	(6,000)	(6,555)		18.7%DV	2,888	0
Sub-total		25,835		15,443	(6,000)	(6,555)			2,888	0
OFFICE FURNITURE & EQUIPMENT										
Sub-total										0
FURNITURE & FITTINGS										
Car Telephone		736		144				20.0%DV	29	115
Fully Depreciated Assets		4,741						15.0%DV	0	0
Sub-total		5,477		144					29	115
<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
Total		36,299		17,521	(5,219)	(6,555)			3,851	1,896

Statement of Financial Position



Fair Work
Australia

Mr Wayne Hanson
Secretary, South Australian Branch
The Australian Workers' Union
22-24 Main Street
MAWSON LAKES SA 5095



Dear Mr Hanson

**Lodgment of Financial Statements and Accounts – The Australian Workers' Union,
Whyalla-Woomera Branch - Schedule 1 of *Workplace Relations Act 1996* (RAO
Schedule) - for year ended 31 June 2009 (FR2009/10157)**

Thank you for your email and attachment advising that a separate and final financial report will be prepared and lodged for the former Whyalla-Woomera Branch in respect of the year ending 30 June 2009.

The relevant FWA matter reference number is shown above.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

27 August 2009

KELLETT, Stephen

From: Wayne Hanson [WHanson@awusa.asn.au]
Sent: Wednesday, 26 August 2009 5:12 PM
To: KELLETT, Stephen
Subject: Whyalla-Woomera Branch (AWU) Financial Report.
Attachments: Fair Work Australia.doc

Please find the attached correspondence for your perusal, information and file.

Regards

Wayne Hanson
Australian Workers Union
Branch Secretary

PH: 8360 1900
FX: 8360 1960

Mr Stephen Kellett
Fair Work Australia
Statutory Services Branch

Dear Mr Kellett,

Further to our telephone conversation earlier today regarding your correspondence dated Wednesday 29 July, 2009. I provide the following information:

1. The Whyalla-Woomera Branch of the Australian Workers' Union (AWU) did have separate financial transactions and affairs during the period commencing 1 July, 2008 until it ceased to operate on 30 June, 2009.
2. It is my intention to arrange (in fact it is already being conducted) for the preparation and audit of a separate report for the Whyalla-Woomera Branch of the AWU for the above period.

With respect to point 2 above, could you please allocate a special reference number for that report?

Finally I thank you for your advice confirming that I have the authority as the responsible officer to sign the formalities related to, the now non existent Whyalla-Woomera Branch financial report.

Should you wish to clarify any of the above information please contact me on Mbl: [REDACTED] or by email: whanson@awusa.asn.au

Yours sincerely,

Wayne Hanson
Secretary
Australian Workers' Union
South Australian Branch.

Mr Stephen Kellett
Fair Work Australia
Statutory Services Branch

Dear Mr Kellett,

Further to our telephone conversation earlier today regarding your correspondence dated Wednesday 29 July, 2009. I provide the following information:

1. The Whyalla-Woomera Branch of the Australian Workers' Union (AWU) did have separate financial transactions and affairs during the period commencing 1 July, 2008 until it ceased to operate on 30 June, 2009.
2. It is my intention to arrange (in fact it is already being conducted) for the preparation and audit of a separate report for the Whyalla-Woomera Branch of the AWU for the above period.

With respect to point 2 above, could you please allocate a special reference number for that report?

Finally I thank you for your advice confirming that I have the authority as the responsible officer to sign the formalities related to, the now non existent Whyalla-Woomera Branch financial report.

Should you wish to clarify any of the above information please contact me on Mbl: 0418 819 512 or by email: whanson@awusa.asn.au

Yours sincerely,

Wayne Hanson
Secretary
Australian Workers' Union
South Australian Branch.