



Fair Work Australia

Mr William Giddins
National Industrial Officer
The Maritime Union of Australia
Level 2, 365-375 Sussex Street
SYDNEY NSW 2000



Dear Mr Giddins

**Re: Lodgement of Financial Statements and Accounts –
The Maritime Union of Australia –
for years ending 30 June 2007 (FR2007/275), 30 June 2008 (FR2008/505)**

Thank you for lodging the abovementioned financial statements which were received in the Registry on 26 June 2009.

The documents have been filed.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

6 July 2009

cc. Mr Pdraig Crumlin
National Secretary



The Maritime Union Of Australia

National Office

P. Crumlin
National Secretary

J. Tannock
Deputy National Secretary

M. Doleman
R. Newlyn

Assistant National Secretaries

Ref: 09/6/23/2363

26 June 2009

Deputy Industrial Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY NSW 2011



By fax: 02 9380 6990

Att: Mr Stephen Kellett

Dear Deputy Industrial Registrar

Re: Financial Return Year Ending 30 June 2007 [FR 2007/275]

I refer to the abovementioned matter and to previous correspondence and communication from the Registry relating thereto. I appreciate the patience of Registry Officers with respect to this matter.

I enclose herewith the requisite Certificate and the set of financial reports for lodgement pursuant to Section 268 of Schedule 1 to the Workplace Relations Act 1996 as applicable at the time.

Yours sincerely

William Giddins
National Industrial Officer

FR 2007/275

Attachs.



The Maritime Union Of Australia

National Office

P. Crumlin
National Secretary

J. Tannock
Deputy National Secretary

M. Doleman
R. Newlyn
Assistant National Secretaries

09/6/23/2364

FR2007/275

Certificate of Secretary or Other Authorised Officer

S268 of Schedule 1 Workplace Relations Act 1996

I, Pdraig Crumlin, being the National Secretary of the Maritime Union of Australia certify:

- ❖ That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- ❖ That the full report was provided to members on and from 15 October 2007; and
- ❖ That the full report was presented to the last of a series of general meetings of members of the reporting unit on 7 December 2007 in accordance with s266 of the RAO Schedule.

Signature:

Padraig Crumlin
National Secretary
Maritime Union of Australia

Date: 26 June 2009

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2007

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THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

OPERATING REPORT

Your National Council present their report on the Union and its subsidiary company for the financial year ended 30 June 2007.

The names of the officials in office at any time during the financial year are:

Armstrong, M	Garrett, P
Boyle, J	Horgan, L
Bracken, K	Keane, G
Bray, I	McCorriston, K
Burford, A	Munday, T
Cain, C	Newlyn, J
Campbell, J	Newlyn, D
Carr, M	Patchett, R
Coombs, R (Resigned March 2007)	Perry, D
Covell, L	Schleibs, D
Crumlin, P	Smith, W
Cushion, D	Tannock, J
Doleman, M	Wickham, M
Field, J	Wood, G

Officials have been in office since the start of the financial year to the date of this report unless otherwise stated.

The consolidated surplus of the reporting unit for the financial year amounted to: \$ 7,803,697

The number of members of the reporting unit at the date of this report was 11086.

The number of employees of the reporting unit at the end of the financial year was 59.

The right of members to resign from the organisation is set out at section 11. of the Union's rules.

No significant changes in the reporting unit's state of affairs occurred during the financial year.

The principal activities of the reporting unit during the financial year were the provision of trade union services to it's members.

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

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the economic entity, the results of those operations, or the state of affairs of the reporting unit in future financial years.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY

ABN 93 047 659 794

OPERATING REPORT

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the economic entity.

The following officials were trustees or directors of a company that acted as a trustee or alternative trustee of the following superannuation entities: the Stevedoring Employees Retirement Fund (SERF) and Seafarers' Retirement Fund (SRF).

Carr, M (SRF)

Coombs, R (SERF) (SRF)

Crumlin, P (SRF) (SERF)

Doleman, M (SRF)

Newlyn, D (SERF)

Tannock, J (SERF)

Signed at Sydney this 9th day of October 2007



P. CRUMLIN

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
 ABN 93 047 659 794

**INCOME STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2007**

	Note	Consolidated		Chief Entity	
		2007	2006	2007	2006
		\$	\$	\$	\$
Revenues from ordinary activities	3	17,349,964	10,338,137	17,349,911	10,338,079
Employee benefits expense	4	(4,842,722)	(4,405,892)	(4,842,722)	(4,405,892)
Depreciation and amortisation expenses	4	(401,726)	(378,582)	(401,726)	(378,582)
Other expenses from ordinary activities	4	(4,301,819)	(3,969,976)	(4,301,367)	(3,968,075)
Surplus from ordinary activities before income tax		7,803,697	1,583,687	7,804,096	1,585,530
Income tax expense relating to ordinary activities		-	-	-	-
Net surplus from ordinary activities after income tax attributable to members of the union		7,803,697	1,583,687	7,804,096	1,585,530
Total changes in members' equity other than those resulting from transactions with owners as owners		7,803,697	1,583,687	7,804,096	1,585,530

The accompanying notes form part of these financial statements.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
 ABN 93 047 659 794

BALANCE SHEET
AS AT 30 JUNE 2007

	Note	Consolidated		Chief Entity	
		2007 \$	2006 \$	2007 \$	2006 \$
CURRENT ASSETS					
Cash	6	3,102,471	3,537,637	3,094,856	3,529,623
Receivables	7	524,900	755,852	524,350	755,302
TOTAL CURRENT ASSETS		3,627,371	4,293,489	3,619,206	4,284,925
NON-CURRENT ASSETS					
Receivables	7	257,034	268,722	272,034	283,722
Investments	8	10,495,679	9,170,042	10,495,670	9,170,033
Property, Plant & Equipment	9	21,251,020	14,215,353	21,251,020	14,215,353
TOTAL NON-CURRENT ASSETS		32,003,733	23,654,117	32,018,724	23,669,108
TOTAL ASSETS		35,631,104	27,947,606	35,637,929	27,954,033
CURRENT LIABILITIES					
Payables	10	1,503,769	1,318,448	1,503,769	1,318,448
Provisions	11	1,535,544	1,604,000	1,535,544	1,604,000
TOTAL CURRENT LIABILITIES		3,039,313	2,922,448	3,039,313	2,922,448
NON-CURRENT LIABILITIES					
Provisions	11	1,104,385	1,041,448	1,104,385	1,041,448
TOTAL NON-CURRENT LIABILITIES		1,104,385	1,041,448	1,104,385	1,041,448
TOTAL LIABILITIES		4,143,698	3,963,896	4,143,698	3,963,896
NET ASSETS		31,487,406	23,983,710	31,494,232	23,990,137
MEMBERS' EQUITY					
Fighting Fund Reserve	12	1,112,379	400,000	1,112,379	400,000
Retained surplus		30,375,028	23,583,710	30,381,854	23,590,137
TOTAL MEMBERS' EQUITY		31,487,406	23,983,710	31,494,232	23,990,137

The accompanying notes form part of these financial statements.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2007**

	Note	Consolidated		Chief Entity	
		2007 \$	2006 \$	2007 \$	2006 \$
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts from members		9,056,385	8,144,870	9,056,385	8,144,870
Payments to suppliers and employees		(8,754,877)	(8,317,860)	(8,754,426)	(8,315,959)
Rent received		345,345	330,191	345,345	330,191
Interest received		198,657	169,048	198,604	168,990
Other Receipts		55,639	258,427	55,639	258,427
Donations		338,453	-	338,453	-
Fringe Benefit Tax paid		(88,735)	(80,090)	(88,735)	(80,090)
Fighting Fund		(300,000)	-	(300,000)	-
Income from Investments		414,630	624,144	414,630	624,144
Net cash provided by (used in) operating activities	19(b)	<u>1,265,497</u>	<u>1,128,730</u>	<u>1,265,896</u>	<u>1,130,573</u>
CASH FLOW FROM INVESTING ACTIVITIES					
Repayment of Official Loan		11,688	15,716	11,688	15,716
Proceeds from investments		-	170,000	-	170,000
Purchase of investments		(414,630)	(624,144)	(414,630)	(624,144)
Purchase of Property, plant and equipment		(1,406,431)	(619,711)	(1,406,431)	(619,711)
Proceeds from sale of Property, Plant & Equipment		108,711	398,484	108,711	398,484
Net cash provided by (used in) investing activities		<u>(1,700,662)</u>	<u>(659,655)</u>	<u>(1,700,662)</u>	<u>(659,655)</u>
Net increase in cash held		(435,165)	469,075	(434,767)	470,918
Cash at beginning of the financial year		3,537,637	3,068,562	3,529,623	3,058,705
Cash at end of the financial year	19(a)	<u>3,102,471</u>	<u>3,537,637</u>	<u>3,094,856</u>	<u>3,529,623</u>

The accompanying notes form part of these financial statements.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
 ABN 93 047 659 794

**STATEMENT OF MEMBERS' EQUITY
 FOR THE YEAR ENDED 30 JUNE 2007**

Consolidated	Fighting Fund Reserve \$ (Note 12)	Retained Surplus \$	Total Equity \$
At 1 July 2005	-	22,400,023	22,400,023
Net surplus from ordinary activities after income tax attributable to members of the union	-	1,583,686	1,583,686
Transfer to Fighting Fund Reserve	400,000	(400,000)	
At 30 June 2006	<u>400,000</u>	<u>23,583,709</u>	<u>23,983,709</u>
Net surplus from ordinary activities after income tax attributable to members of the union	-	7,803,697	7,803,697
Fighting Fund expensed	(300,000)	-	(300,000)
Transfer to Fighting Fund Reserve	1,012,379	(1,012,379)	
At 30 June 2007	<u>1,112,379</u>	<u>30,375,028</u>	<u>31,487,406</u>
 Chief Entity			
At 1 July 2005	-	22,404,607	22,404,607
Net surplus from ordinary activities after income tax attributable to members of the union	-	1,585,530	1,585,530
Transfer to Fighting Fund Reserve	400,000	(400,000)	-
At 30 June 2006	<u>400,000</u>	<u>23,590,137</u>	<u>23,990,137</u>
Net surplus from ordinary activities after income tax attributable to members of the union	-	7,804,096	7,804,096
Fighting Fund expensed	(300,000)	-	(300,000)
Transfer to Fighting Fund Reserve	1,012,379	(1,012,379)	
At 30 June 2007	<u>1,112,379</u>	<u>30,381,854</u>	<u>31,494,233</u>

The accompanying notes form part of these financial statements.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

1. CORPORATE INFORMATION

The financial report of The Maritime Union of Australia and its Subsidiary Company for the year ended 30 June 2007 was authorised for issue in accordance with a resolution of the National Council (Committee of Management) on **9 October 2007**.

The financial report covers The Maritime Union of Australia as an individual chief entity and The Maritime Union of Australia and its subsidiary company as an economic entity. The Maritime Union of Australia is a trade union registered and domiciled in Australia.

2. STATEMENT OF ACCOUNTING POLICIES

a) Basis of Accounting

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, other authoritative pronouncements of the Australian Accounting Standards Board and the RAO Schedule of the Workplace Relations Act, 1996.

The financial statements have been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. All amounts are shown in Australian dollars.

b) Statement of Compliance

The financial report complies with Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standards ('AIFRS'). Compliance with AIFRS ensures that the financial report, comprising the financial statement and notes thereto, complies with International Financial Reporting Standards ('IFRS').

c) Principles of Consolidation

The Consolidated accounts comprise the accounts of the Maritime Union of Australia, being the Chief Entity, and its controlled entity. The controlled entity is MUA HTS Pty Ltd and surplus/deficit of the controlled entity is included in the Consolidated income and expenditure from the date control was obtained.

Transactions and balances between the controlled entity and the economic entity have been eliminated in full. MUA HTS Pty Ltd is wholly owned by the Maritime Union of Australia and is incorporated in NSW.

d) Income Tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under SS 50-15 c the Income Tax Assessment Act 1997.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

2. STATEMENT OF ACCOUNTING POLICIES Cont'd

e) Information to be provided to Members or the Industrial Registrar

In accordance with the requirements of the Workplace Relations Act, 1996 the attention of members is drawn to the following sub sections of Section 272 of the RAO Schedule which read as follows:

- 1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- 2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- 3) A reporting unit must comply with an application made under subsection (1).

f) Property, Plant and Equipment

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

Property

Freehold land and buildings are shown at their fair value (being the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic valuation by external independent valuers, less subsequent depreciation for buildings.

Plant and equipment

Plant and equipment is measured on the cost basis. The carrying amount of plant and equipment is reviewed annually by officials to ensure it is not in excess of the recoverable amount from those assets.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land and buildings held at fair value, is depreciated on a straight line basis over their estimated useful lives to the economic entity commencing from the time the asset is held ready for use.

The depreciation rates used for each class of assets are:

Class of fixed asset	Depreciation rate
Buildings at cost	2%
Plant and equipment	5-10%
Office Equipment	20-33%
Office Furniture	10%
Motor Vehicle	20%

g) Investments

The entity values its investment in listed shares and managed funds based on observable market prices. Investment in unlisted shares are carried at cost.

At each reporting date the entity assesses if there has been any impairment in relation to its investment. The carrying amount of investment is reviewed annually by officials to ensure it is not in excess of the recoverable amount of these investments. The recoverable amount is assessed from the quoted market value of shares in listed companies or underlying net assets for other listed corporations.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

2. STATEMENT OF ACCOUNTING POLICIES Cont'd

h) Foreign Currency Transactions and Balances

Foreign currency transactions during the year are converted to Australian currency at the rate of exchange applicable at the date of the transactions. Amounts receivable and payable in foreign currencies at reporting date are converted at the prevailing rates as at reporting date.

The gains and losses from conversion of assets and liabilities, whether realised or unrealised, are included in the surplus from ordinary activities as they arise.

i) Employee Benefits

Provision is made for the Union's liability for employee benefits arising from services rendered by the employees up to the reporting date. Employee benefits that are expected to be settled within one year with benefits arising from wages and salaries, annual leave plus related on-cost are measured at the amounts expected to be paid when the liability is settled. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash flow to be made for

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

j) Accrued expenditure

Accruals are recognised when there is a definitive commitment and where an obligation for the Union has arisen. Usually the Union accrues for the international conferences, election expenses, legal fees, and any other payable for which the Union has an estimate. Estimates are based on past year trends and current factors which may have an impact on the Union's obligations. During the current financial year the Union accrued for legal costs, union elections, international and national conferences.

k) Cash

For the purposes of the statement of cash flows, cash includes cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

l) Revenue

Revenue from member contributions is recognised on an accrual basis. These comprise of actual contributions received during the year and contributions due at reporting date.

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

m) Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Income Statement on a straight-line basis over the period of the lease.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the leased term.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

	Consolidated		Chief Entity	
	2007	2006	2007	2006
	\$	\$	\$	\$
3. Revenue				
Operating activities				
Union contributions	8,880,820	8,032,573	8,880,820	8,032,573
Donation	338,453	29,756	338,453	29,756
Fees, fines & other charges	-	(59)	-	(59)
Legal Fees Settlement	-	88,242	-	88,242
Rent received	345,345	330,191	345,345	330,191
Sustenance refunded	(900)	-	(900)	-
Union sales	11,758	7,285	11,758	7,285
	<u>9,575,476</u>	<u>8,487,988</u>	<u>9,575,476</u>	<u>8,487,988</u>
Non-operating activities				
Income from managed funds	414,630	624,144	414,630	624,144
Increase/(decrease) on market value of investments	1,069,119	884,997	1,069,119	884,997
Increase/(decrease) on market value of Land & Buildings	6,039,607	-	6,039,607	-
Interest	198,657	180,555	198,604	180,497
Profit on sale of non-current assets	7,695	27,250	7,695	27,250
Sundry income	44,781	133,203	44,781	133,203
	<u>7,774,488</u>	<u>1,850,149</u>	<u>7,774,435</u>	<u>1,850,091</u>
	<u>17,349,964</u>	<u>10,338,137</u>	<u>17,349,911</u>	<u>10,338,079</u>
4. Surplus from ordinary activities before income tax				
Depreciation for non-current assets				
buildings	25,003	11,719	25,003	11,719
plant and equipment	376,723	366,863	376,723	366,863
Total depreciation	<u>401,726</u>	<u>378,582</u>	<u>401,726</u>	<u>378,582</u>
Employee benefits				
Officers				
salaries and wages	2,079,313	1,931,869	2,079,313	1,931,869
annual leave entitlement	91,692	94,355	91,692	94,355
long service leave entitlement	118,345	55,734	118,345	55,734
superannuation contributions	206,660	173,600	206,660	173,600
	<u>2,496,011</u>	<u>2,255,558</u>	<u>2,496,011</u>	<u>2,255,558</u>
Other employees				
salaries and wages	2,020,332	1,856,564	2,020,332	1,856,564
annual leave entitlement	89,092	104,528	89,092	104,528
long service leave entitlement	114,989	76,390	114,989	76,390
superannuation contributions	99,204	89,361	99,204	89,361
staff & member training	23,095	23,491	23,095	23,491
	<u>2,346,711</u>	<u>2,150,334</u>	<u>2,346,711</u>	<u>2,150,334</u>
	<u>4,842,722</u>	<u>4,405,892</u>	<u>4,842,722</u>	<u>4,405,892</u>

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

	Consolidated		Chief Entity	
	2007	2006	2007	2006
	\$	\$	\$	\$
4. Surplus from ordinary activities before income tax (cont'd)				
Other operating expenses				
Remuneration of auditors :				
- Auditing of accounts	47,197	42,676	46,920	41,476
- Other services	6,202	15,827	6,202	15,827
Legal expenses	235,805	264,961	235,805	264,961
Rates	112,465	107,821	112,465	107,821
Travelling	431,815	397,781	431,815	397,781
Affiliation fees/ levies	189,620	182,899	189,620	182,899
Donation	113,789	78,732	113,789	78,732

5. Officials' Remuneration

The aggregate remuneration received by officials and relieving officials from the Union during the year:

	2,186,178	1,931,869	2,186,178	1,931,869
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Number of chief entity officials whose income from chief entity or any related parties was within the following bands:

	Salaries	Lump Sums
	No.	No.
\$0 - \$4,999	4	2
\$5,000 - \$9,999	-	3
\$10,000 - \$14,999	1	2
\$20,000 - \$24,999	-	1
\$25,000 - \$29,999	1	1
\$70,000 - \$74,999	1	1
\$75,000 - \$79,999	1	-
\$80,000 - \$84,999	5	-
\$85,000 - \$89,999	5	-
\$90,000 - \$94,999	6	-
\$95,000 - \$99,999	3	-
\$100,000 - \$104,999	1	-

The names of officials of the chief entity who have held office during the financial year are:

Armstrong, M	Garrett, P
Boyle, J	Horgan, L
Bracken, K	Keane, G
Bray, I	McCorriston, K
Burford, A	Munday, T
Cain, C	Newlyn, J
Campbell, J	Newlyn, D
Carr, M	Patchett, R
Coombs, R	Perry, D
Covell, L	Schleibs, D
Crumlin, P	Smith, W
Cushion, D	Tannock, J
Doleman, M	Wickham, M
Field, J	Wood, G

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

	Note	Consolidated		Chief Entity	
		2007	2006	2007	2006
		\$	\$	\$	\$
6. Cash					
Cash at Bank		601,461	778,475	593,846	770,461
Cash on hand		1,010	1,010	1,010	1,010
Deposits at call		2,500,000	2,758,152	2,500,000	2,758,152
		<u>3,102,471</u>	<u>3,537,637</u>	<u>3,094,856</u>	<u>3,529,623</u>
7. Receivables					
CURRENT					
Accrued contributions		39,898	215,463	39,898	215,463
Sundry receivables		485,001	540,389	484,451	539,839
		<u>524,900</u>	<u>755,852</u>	<u>524,350</u>	<u>755,302</u>
NON-CURRENT					
Amount due by subsidiary	17	-	-	15,000	15,000
Loans to officials	7(a)	257,034	268,722	257,034	268,722
		<u>257,034</u>	<u>268,722</u>	<u>272,034</u>	<u>283,722</u>
		<u>781,934</u>	<u>1,024,574</u>	<u>796,384</u>	<u>1,039,024</u>
(a) Loans to officials					
Amounts repaid during the year		<u>11,688</u>	<u>15,715</u>	<u>11,688</u>	<u>15,715</u>

No loans were advanced during the year.

(b) There are three loans outstanding to officials at 30 June 2007 amounting to \$257,034 (2006: \$268,722).

Names of the officials who hold loans from the Union:

D Summers
M Doleman
R Newlyn

The loans are secured by mortgage over residential property and are made on normal commercial terms and conditions. The total interest received on loans to officials for the year was \$15,199 [2006: \$11,699].

8. Investments

NON-CURRENT

Managed funds at market value	10,469,088	9,145,084	10,469,078	9,145,074
Shares - listed	26,591	24,958	26,591	24,958
Shares in subsidiary	-	-	1	1
	<u>10,495,679</u>	<u>9,170,042</u>	<u>10,495,670</u>	<u>9,170,033</u>

Managed funds at market value

Managed funds are disclosed in the financial accounts at 30 June 2007 at market value. The revaluation increment/(decrement) of \$1,069,119 [2006: \$884,997] has been credited/(charged) to the Income Statement pursuant to Workplace Relations Regulations 2003 and the Workplace Relations Act, 1996.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY

ABN 93 047 659 794

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

9. Property, plant and equipment

(a) Consolidated

Cost/Fair Value	Land & Buildings	Plant & Equipment	Office Equipment	Office Furniture	Motor Vehicles	Total
Balance 1 July 2006	12,889,112	491,409	784,142	459,334	783,475	15,407,472
Additions	1,108,779	4,185	113,361	146,967	33,139	1,406,431
Disposals	-	-	(3,000)	-	(88,262)	(91,262)
Revaluation	6,039,607	-	-	-	-	6,039,607
Reclassification of balances	12,154	-	(3)	(12,153)	-	(2)
Balance at 30 June 2007	20,049,652	495,594	894,500	594,148	728,352	22,762,245
Depreciation						
Balance at 1 July 2006	(19,516)	(241,723)	(349,013)	(288,464)	(293,402)	(1,192,118)
Depreciation charges	(25,003)	(30,437)	(176,924)	(30,337)	(139,025)	(401,726)
Disposals	-	-	-	-	38,100	38,100
Revaluation	44,519	-	-	-	-	44,519
Balance at 30 June 2007	-	(272,160)	(525,937)	(318,801)	(394,327)	(1,511,225)
Carrying Value						
As at 30 June 2006	12,869,596	249,686	435,129	170,870	490,073	14,215,354
As at 30 June 2007	20,049,652	223,434	368,563	275,347	334,025	21,251,020

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY

ABN 93 047 659 794

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

9. Property, plant and equipment

(a) Chief

Cost/Fair Value	Land & Buildings	Plant & Equipment	Office Equipment	Office Furniture	Motor Vehicles	Total
Balance 1 July 2006	12,889,112	491,409	784,142	459,334	783,475	15,407,472
Additions	1,108,779	4,185	113,361	146,967	33,139	1,406,431
Disposals	-	-	(3,000)	-	(88,262)	(91,262)
Revaluation	6,039,607	-	-	-	-	6,039,607
Reclassification of balances	12,154	-	(3)	(12,153)	-	(2)
Balance at 30 June 2007	20,049,652	495,594	894,500	594,148	728,352	22,762,245
Depreciation						
Balance at 1 July 2006	(19,516)	(241,723)	(349,013)	(288,464)	(293,402)	(1,192,118)
Depreciation charges	(25,003)	(30,437)	(176,924)	(30,337)	(139,025)	(401,726)
Disposals	-	-	-	-	38,100	38,100
Revaluation	44,519	-	-	-	-	44,519
Balance at 30 June 2007	-	(272,160)	(525,937)	(318,801)	(394,327)	(1,511,225)
Carrying Value						
As at 30 June 2006	12,869,596	249,686	435,129	170,870	490,073	14,215,354
As at 30 June 2007	20,049,652	223,434	368,563	275,347	334,025	21,251,020

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

9. Property, plant and equipment cont'd

(c) Property

The Union's land and buildings were revalued to their recoverable amounts at 30 June 2007 by Mr K.R. Gentle FAPI, Mr M.W. Evans AAPI, Mr Gavin Chapman AAPI, and Mr Bill Linkson AAPI, MBA, Registered Valuers. Buildings are depreciated on a straight line basis over their estimated potential service period.

(d) Revaluation of non-current assets

Land and buildings are periodically revalued. Independent assessments are obtained of the fair market values of land and buildings on existing use and such assessments are used as a guide when revaluations are made. Revaluation increments and decrements are credited or charged to the Income Statement, pursuant to Workplace Relations Regulations 2003 and the Workplace Relations Act, 1996.

Building improvements since the date of revaluation are booked at cost.

	Consolidated		Chief Entity	
	2007	2006	2007	2006
	\$	\$	\$	\$
10. Payables				
CURRENT				
Trade Creditors	367,832	172,833	367,832	172,833
Sundry Creditors	1,135,937	1,145,615	1,135,937	1,145,615
	<u>1,503,769</u>	<u>1,318,448</u>	<u>1,503,769</u>	<u>1,318,448</u>

11. Provisions

CURRENT				
Employee entitlements	<u>1,535,544</u>	<u>1,604,000</u>	<u>1,535,544</u>	<u>1,604,000</u>
NON-CURRENT				
Employee entitlements	<u>1,104,385</u>	<u>1,041,448</u>	<u>1,104,385</u>	<u>1,041,448</u>
Aggregate employee benefit liability	2,639,929	2,645,448	2,639,929	2,645,448
Number of employees at year-end	59	60	59	60

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
 ABN 93 047 659 794

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

	Consolidated		Chief Entity	
	2007	2006	2007	2006
	\$	\$	\$	\$
12. Fighting Fund Reserve	1,112,379	400,000	1,112,379	400,000

The fighting fund has been set up to advance the defence of the Union's interest. Ongoing contributions to the fighting fund by the union will be dependant on prevailing requirements. The Fighting Fund will be invested by the Union with any investment income remaining in the fighting fund.

13. Contingent Liabilities

Estimates of the maximum amount of contingent liabilities that may become payable:

Litigation claims

Claims for outstanding proceedings

	-	-
--	---	---

14. Events subsequent to balance date

There has not arisen in the interval between the reporting date and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the officials of the union, to affect significantly the operations of the consolidated entity, the results of those operations, or the state of affairs of the consolidated entity, in future financial years.

15. Related Party Transactions

The parent entity is the Maritime Union of Australia.

There are no transactions between the parent entity and its subsidiary during the year.

The Maritime Union of Australia has made loans to the officials of the Union on normal commercial terms and are at call. The loans are secured by mortgage over residential property.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

16. Segment Reporting

The economic entity operates predominantly in one business and geographical segment being trade union services in Australia.

17. Controlled Entities

Subsidiary: MUA HTS Pty Limited
Country of Incorporation: Australia
Percentage owned: 100% (2006: 100%)

18. Union Details

The national office of the Union is located at:

Maritime Union of Australia
Level 2
365-375 Sussex Street
SYDNEY NSW 2000

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

	Consolidated		Chief Entity	
	2007	2006	2007	2006
	\$	\$	\$	\$
19. Cash flow information				
(a) Reconciliation of Cash				
Cash at the end of the financial year as shown in the statements of cash flows is reconciled to the related items in the statement of financial position as follows:				
Cash at bank	601,461	778,475	593,846	770,461
Cash on hand	1,010	1,010	1,010	1,010
Deposits at call	2,500,000	2,758,152	2,500,000	2,758,152
	3,102,471	3,537,637	3,094,856	3,529,623
 (b) Reconciliation of Cash Flow from Operations with Surplus from Ordinary Activities after Income Tax				
Profit from ordinary activities after income tax	7,803,697	1,583,687	7,804,096	1,585,530
Non-cash flows in profit from ordinary activities:				
Depreciation	401,726	378,582	401,726	378,582
Net loss/(gain) on disposal	(7,695)	(27,250)	(7,695)	(27,250)
Net (gain)/loss from investments	(1,069,119)	(863,922)	(1,069,119)	(863,922)
Net (gain)/loss from fixed assets	(5,973,866)	-	(5,973,866)	-
Changes in assets and liabilities :				
(Increase)/decrease in receivables	55,387	(210,039)	55,387	(210,039)
Increase/(decrease) in payables	185,321	106,601	185,321	106,601
Increase/(decrease) in provisions	(5,519)	48,774	(5,519)	48,774
(Increase)/Decrease in accrued contributions	175,565	112,297	175,565	112,297
(Increase)/Decrease in Fighting Fund	(300,000)	-	(300,000)	-
Cash flows from operations	1,265,497	1,128,730	1,265,896	1,130,573

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

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

20. FINANCIAL INSTRUMENTS

Interest Rate Risk

The company's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rate on those financial assets and financial liabilities is as follows:

Consolidated	Weighted Average Effective Interest Rate		Floating Interest Rates		Non-interest bearing	
	2007 %	2006 %	2007 \$	2006 \$	2007 \$	2006 \$
Financial assets						
Cash at bank	5.50	3.78	3,102,471	3,537,637	-	-
Receivables	5.76	4.15	257,034	268,722	524,900	755,852
Investment	-	-	-	-	10,495,679	9,170,042
				<u>3,806,359</u>	<u>11,020,578</u>	<u>9,925,894</u>
Financial Liabilities						
Payables	-	-	-	-	1,503,769	1,318,448
					<u>1,503,769</u>	<u>1,318,448</u>
Chief Entity						
Financial assets						
Cash at bank	5.50	3.78	3,094,856	3,529,623	-	-
Receivables	5.76	4.15	257,034	268,722	539,350	770,302
Investment	-	-	-	-	10,495,670	9,170,033
			<u>3,351,890</u>	<u>3,798,345</u>	<u>11,035,019</u>	<u>9,940,335</u>
Financial Liabilities						
Payables	-	-	-	-	1,503,769	1,318,448
					<u>1,503,769</u>	<u>1,318,448</u>

Net Fair Values

The net fair values of listed investments have been value at the quoted market bid price at reporting date adjusted for transaction costs expected to be incurred. For other assets and other liabilities net fair value approximates their carrying value. No financial assets where the carrying amount exceeds net fair values have been written down as the principal intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed as financial liabilities in the Statement of Financial Position and in the Notes to the Financial Statements.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

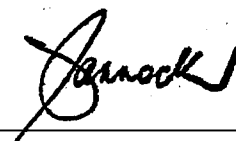
In accordance with the resolution of the National Council, we state that in the opinion of the Council:

- (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 accompanying financial statements and notes are drawn up so as to give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year ended 30 June 2007;
- (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; and
- (e) During the financial year to which the financial report relates and since the end of the year:
 - (i) meetings of the National council were held in accordance with the rules of the organisation; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; 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) to the knowledge and belief of the National Council, during the financial year to which the financial report relate, there have been no instances where records of the organisation or other documents or copies of those records or other documents, have not been furnished, or made available to members of the organisation or the Registrar in accordance with section 272 of the RAO schedule; and
 - (v) the organisation has kept its records, as far as practicable, in a consistent manner.
 - (vi) with regard to funds of the organisation raised by the compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
 - (vii) No orders have been made by the Commission under section 273 of the RAO schedule during the period.

Signed at SYDNEY this 9th day of October 2007



M. DOLEMAN



J. TANNOCK

National Councillors

Principal: David Robinson MCom BEc FCA FTIA

Level 3, 2 Bulletin Place
Circular Quay, Sydney NSW 2000

Postal Address: GPO Box 4605
Sydney NSW 2001 Australia

Telephone: 02 9247 2227
Facsimile: 02 9247 8550

E-mail: mail@harveys.com.au
Internet: www.harveys.com.au

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY

ABN 93 047 659 794

Scope

We have audited the financial report of The Maritime Union of Australia for the financial year ended 30 June 2007 comprising the statement of financial position, statement of financial performance, statement of cash flows and accompanying notes to the financial statements. The financial report includes the consolidated accounts of the economic entity comprising the Maritime Union of Australia and MUA HTS Pty Ltd, an entity it controlled during the year. The National Council (Committee of Management) is responsible for the preparation and presentation of the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act, 1996 so as to present a view which is consistent with our understanding of the union's and the economic entity's financial position and the results of their operations and their cash flows.

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

Audit Opinion

In our opinion, the general purpose financial report of The Maritime Union of Australia:

- (a) gives a true and fair view of the Union's and economic entity's financial position as at 30 June 2007 and of their performance for the year ended on that date;
- (b) complies with Accounting Standards in Australia and the Workplace Relations Act 1996, RAO Schedule; and
- (c) other mandatory professional reporting requirements.

HARVEYS
Chartered Accountants



D.P. Robinson

Level 3
2 Bulletin Place
SYDNEY NSW 2000

Dated this 9th day of October 2007

ABN 63 037 730 685

Liability limited by the Accountants' Scheme, approved under the Professional Standards Act 1994 (NSW)

HARVEYS
CHARTERED ACCOUNTANTS

Principal: David Robinson MCom BEc FCA FTIA

Level 3, 2 Bulletin Place
Circular Quay, Sydney NSW 2000

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AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF

ABN 93 047 659 794

In relation to our audit of the financial report of The Maritime Union of Australia and its subsidiary for the financial year ended 30 June 2007 to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the Corporation Act 2001 or any applicable code of professional conduct.

HARVEYS
Chartered Accountants

D.P. Robinson

Level 3
2 Bulletin Place
SYDNEY NSW 2000

Dated this 9th day of October 2007

ABN 63 037 730 685

Liability limited by the Accountants' Scheme, approved under the Professional Standards Act 1994 (NSW)

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

**TRADING PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	Consolidated		Chief Entity	
	2007	2006	2007	2006
	\$	\$	\$	\$
Operating Income				
Union contributions	8,880,820	8,032,573	8,880,820	8,032,573
Fees, fines & other charges	-	(59)	-	(59)
Rent received	345,345	330,191	345,345	330,191
Donation	338,453	29,756	338,453	29,756
Legal Fees Settlement	-	88,243	-	88,243
Profit on sale of non-current assets	7,695	27,250	7,695	27,250
Revalue Non Currents	6,039,607	-	6,039,607	-
Union Sales	11,758	7,285	11,758	7,285
Sustenance refunded	(900)	-	(900)	-
Sundry income	44,834	133,203	44,781	133,203
	<u>15,667,611</u>	<u>8,648,442</u>	<u>15,667,558</u>	<u>8,648,442</u>
Compensation and Benefit				
Direct Salaries - officials	2,079,313	1,931,869	2,079,313	1,931,869
Direct Salaries - staff	2,020,332	1,856,563	2,020,332	1,856,563
Fringe Benefits Tax	90,000	80,090	90,000	80,090
Motor Vehicle Expenses	194,014	180,874	194,014	180,874
Payroll Tax	264,800	234,491	264,800	234,491
Staff Training	23,095	23,492	23,095	23,492
Superannuation	305,864	262,961	305,864	262,961
Temporary Staff	67,107	50,153	67,107	50,153
Workers Compensation Insurance	73,216	59,660	73,216	59,660
	<u>5,117,741</u>	<u>4,680,153</u>	<u>5,117,741</u>	<u>4,680,153</u>
General Expenses				
Audit & Accountancy	53,389	59,298	53,112	57,573
Depreciation	376,723	366,865	376,723	366,865
Donation	113,789	78,732	113,789	78,732
Insurance - General	930	7,392	755	7,216
National Council Expenses	88,126	45,866	88,126	45,866
Office Expense	50,632	52,633	50,632	52,633
Media Activities	69,810	69,724	69,810	69,724
Postage and freight	58,385	45,417	58,385	45,417
Printing and stationery	143,819	99,539	143,819	99,539
Repairs and Maintenance	25,307	20,119	25,307	20,119
Subscriptions, Newspapers, Periodicals	43,091	47,649	43,091	47,649
Sundry expenses	42,072	16,361	42,072	16,361
Replaceables	22,319	25,509	22,319	25,509
	<u>1,088,392</u>	<u>935,104</u>	<u>1,087,940</u>	<u>933,203</u>

This Trading Account does not form part of Audited Accounts.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
ABN 93 047 659 794

**TRADING PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	Consolidated		Chief Entity	
	2007	2006	2007	2006
	\$	\$	\$	\$
Occupancy Expenses				
Cleaning	115,293	131,990	115,293	131,990
Building Depreciation	25,003	11,719	25,003	11,719
Security	32,516	28,594	32,516	28,594
Electricity	82,244	73,557	82,244	73,557
Property Insurance	47,425	60,432	47,425	60,432
Property Rates	112,465	107,821	112,465	107,821
Property sales/purchase costs	4,592	18,998	4,592	18,998
Rent	23,500	14,100	23,500	14,100
Repairs & Maintenance	97,668	131,630	97,668	131,630
Property Valuations	24,330	-	24,330	-
Total Occupancy Expenses	565,036	578,841	565,036	578,841
Industrial & Member services				
Affiliation fees & levies	189,620	182,899	189,620	182,899
Business Expenses	104,138	77,039	104,138	77,039
Conferences - International	259,215	382,446	259,215	382,446
Conferences - National	255,135	112,584	255,135	112,584
Fares & Travel	431,815	397,781	431,815	397,781
Funeral Expenses	4,773	29,728	4,773	29,728
Legal Expenses	235,805	264,961	235,805	264,961
Member Services	21,296	-	21,296	-
Member Training	30,157	16,073	30,157	16,073
Port Security	14,154	-	14,154	-
Overseas Visitors Expenses	144	225	144	225
Stop work meeting expenses	2,927	14,043	2,927	14,043
Union Election	-	50,000	-	50,000
Union Restructure	59,860	61,532	59,860	61,532
Union Publications	189,003	172,338	189,003	172,338
ALP Elections	47,727	3,316	47,727	3,316
Total Industrial & member services	1,845,768	1,764,965	1,845,768	1,764,965
IT & Telecommunications Expenses				
Computer lease	756	1,512	756	1,512
Computer System Repairs & Maintenance	80,259	32,113	80,259	32,113
Computer Consumables	15,114	19,410	15,114	19,410
Facsimile	6,989	7,332	6,989	7,332
Internet Access	63,633	56,617	63,633	56,617
IT support	5,352	14,375	5,352	14,375
Telephone - home	32,246	31,349	32,246	31,349
Telephone - Mobile	128,455	149,138	128,455	149,138
Telephone - Office	120,449	108,028	120,449	108,028
Telephone - Other	22,458	6,712	22,458	6,712
Total IT & Telecommunications Expenses	475,711	426,586	475,711	426,586
Total Operating Expenses	9,092,648	8,385,649	9,092,196	8,383,748
Operating surplus before income tax	6,574,964	262,793	6,575,363	264,694

This Trading Account does not form part of Audited Accounts.

THE MARITIME UNION OF AUSTRALIA AND ITS SUBSIDIARY COMPANY
 ABN 93 047 659 794

TRADING PROFIT & LOSS STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2007

	Consolidated		Chief Entity	
	2007	2006	2007	2006
	\$	\$	\$	\$
Non-operating Income/(Expenses)				
(Decrease)/Increase in Investments	1,069,119	884,997	1,069,119	884,997
Income from Managed Funds	414,630	624,144	414,630	624,144
Interest Received	198,604	180,555	198,604	180,497
Management Fees	(39,501)	(37,795)	(39,501)	(37,795)
Provisions - Employee Entitlements	(414,118)	(331,007)	(414,118)	(331,007)
	<u>1,228,734</u>	<u>1,320,894</u>	<u>1,228,734</u>	<u>1,320,836</u>
Net Surplus (Deficit)	<u>7,803,697</u>	<u>1,583,687</u>	<u>7,804,096</u>	<u>1,585,530</u>

This Trading Account does not form part of Audited Accounts.



Australian Government
Australian Industrial Registry

FAXED

18 June 2009

Mr William Giddins
National Industrial Officer
The Maritime Union of Australia
Level 2, 365 Sussex Street
SYDNEY NSW 2000

Dear Mr Giddins

**Lodgment of Outstanding Financial Statements and Accounts –
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule) -
for years ended 30 June 2007 (FR2007/275), 30 June 2008 (FR2008/505)**

I refer to the abovementioned outstanding financial documents. The 2007 return is now eighteen months overdue. The records show that the response by the organization to several requests for advice on the expected date of lodgment has been very poor. I note, for example, that in a telephone call on 22 August 2008 you indicated to Ms Belinda Penna from the Registry that you thought the return might be able to be lodged within the next few weeks following. However there has been no formal advice received since then in relation to these documents.

The 2008 return is six months overdue. Mr David Vale of this office informs me that in a telephone call on 27 May 2009 he was advised by Mr Chris Ryan that the returns would be lodged by early June. However there is no record of lodgment and Mr Vale informs me that he has not yet received responses to his calls for progress advice which he made on 11 June and 16 June.

In the absence of formal advice from the organization the Registry is at a loss to understand why the returns have not yet been lodged. The significant delay, particularly where the 2007 return is concerned, exposes the organization to risk of penalties under s305 of the RAO Schedule should the Registry consider it appropriate to consider the relevant steps.

The Registry considers that the delay and the lack of adequate advice is serious and that the situation cannot continue indefinitely. Under the circumstances I would respectfully request that if the abovementioned financial statements and accounts have been audited, distributed and presented, they should be lodged in the Registry without further delay, or, if they are not able to be lodged, that you advise the Registry in writing no later than Tuesday 30 June 2008, why they are not ready to be lodged and why they have taken so long in preparation.

You should, in the latter case, in particular advise:

- whether Committee of Management statements and Operating Reports have been prepared; and if not, when you anticipate doing so;
- whether the auditor has audited the general purpose financial reports and, if so, the date upon which the auditor signed the audit reports; or if not, when you anticipate the auditor doing so.

- whether (and, if so, when) members have been provided with the full reports made up of the general purpose financial reports (including the Committee of Management statements), the auditor's reports and the operating reports; or if not, when you anticipate doing so,
- if they have been provided to members, whether the full reports have also been presented to a general meeting or committee of management meeting and, if so, when; and if not, when you anticipate doing so; and
- when you anticipate lodging a copy of both full reports with the Industrial Registry.

You may lodge documents electronically by sending an email with the documents attached to orgs@airc.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990

Yours sincerely,

for SK.

Stephen Kellett
for Deputy Industrial Registrar

cc. Mr Pdraig Crumlin
National Secretary



Australian Government
Australian Industrial Registry

20 January 2009

Mr Pdraig Crumlin
National Secretary
The Maritime Union of Australia
Level 2, 365 Sussex Street
SYDNEY NSW 2000



Dear Mr Crumlin

**Lodgment of Financial Statements and Accounts -
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule) -
for year ended 30 June 2007 (FR2007/275)**

I am writing in relation to the abovementioned financial documents which remain significantly outstanding. They were originally due on 14 January 2008. Since then, the Registry has made numerous attempts to elicit an indication from the organisation as to when the documents might be expected. To date however there has been no or inadequate response.

In order to avoid exposure to a civil (pecuniary) penalty, you are required to lodge the following documents without further delay:

- A *general purpose financial report* (see section 253(2)(a) of the RAO Schedule);
- A *Committee of Management statement* (see the Registrar's Guidelines);
- An *operating report* (see section 254(2));
- An *auditor's report* (see sections 257(5) to 257(11)); and
- A *certificate of the secretary or other authorised officer* (see section 268)).

If you are not in a position to lodge the outstanding documents immediately, I request that you advise in writing by 3 February 2009:

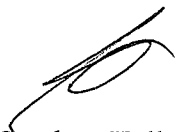
- whether a Committee of Management statement and Operating Report have been prepared; and if not, when you anticipate doing so;
- whether the auditor has audited the general purpose financial report and, if so, the date upon which the auditor signed the audit report; or if not, when you anticipate the auditor doing so.
- whether (and, if so, when) members have been provided with the full report made up of the general purpose financial report (including the Committee of Management statement), the auditor's report and the operating report; or if not, when you anticipate doing so,

- if it has been provided to members, whether the full report has also been presented to a general meeting or committee of management meeting and, if so, when; and if not, when you anticipate doing so; and
- when you anticipate lodging a copy of the full report with the Industrial Registry.

I draw your attention to the civil penalty provisions of the RAO Schedule (see section 305(2)(ze)) which allow the Federal Court to impose a pecuniary penalty upon a person or organisation where the requirements of section 268 have not been met. You should also be aware of the provisions of Part 1 of Chapter 9 of the RAO Schedule which set out general duties of officers and employees of organisations and their branches in relation to financial management.

The Registry strongly encourages you to lodge documents electronically by sending an email with the documents attached to orgs@airc.gov.au. Alternatively, you may wish to send the documents by fax to (02) 9380 6990

Yours sincerely,



Stephen Kellett
Statutory Services Branch



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 Pdraig Crumlin
National Secretary
The Maritime Union of Australia
Level 2, 365 Sussex Street
SYDNEY NSW 2000

Dear Mr Crumlin

**Re: Outstanding Financial Return for the year ending 30 June 2007 (FR2007/275)
Outstanding 2008 Annual Return (AR2008/438)**

I refer to the previous correspondence from the Registry in relation to the outstanding Financial Return for the year ending 30 June 2007, and the outstanding Annual Return of information for 2008.

I note that officers of the Registry have initiated contact with your organisation on a number of occasions concerning these returns. Both these returns are now significantly overdue.

Would you please advise me in writing by **Friday 12th December 2008** when you anticipate that these returns will be lodged in the Registry.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Barry Jenkins'.

Barry Jenkins
Deputy Industrial Registrar

2 December 2008


PENNA, Belinda

From: William Giddins [billgiddins@mua.org.au]
Sent: Monday, 24 November 2008 3:02 PM
Subject: Read: Outstanding Financial Return for the year ending 30 June 2007

Your message

To: billgiddins@mua.org.au
Subject:

was read on 24/11/2008 3:02 PM.



PENNA, Belinda

From: PENNA, Belinda
Sent: Monday, 24 November 2008 1:25 PM
To: 'William Giddins'
Subject: FW: Outstanding Financial Return for the year ending 30 June 2007

Dear Mr Giddins,

Could you please advise if there has been any progress towards the lodgement of these overdue documents? I have been trying to call you to discuss this, but unfortunately I keep calling at the wrong times. I also emailed you again on 5 November 2008 but I have received no response to that email.

Any advice will be appreciated. The Deputy Industrial Registrar is keen to have this matter finalised given that the 2008 documents will be due to be lodged shortly.

regards

Belinda Penna
NSW Registry Team

Australian Industrial Relations Commission
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011

Telephone: (02) 8374 6618
International: (612) 8374 6618
Facsimile: (02) 9380 6990
Email: belinda.penna@airc.gov.au

From: William Giddins [mailto:billgiddins@mua.org.au]
Sent: Tuesday, 14 October 2008 3:56 PM
To: PENNA, Belinda
Subject: RE: Outstanding Financial Return for the year ending 30 June 2007

Dear Belinda,
I am interstate all of this week with work but I have brought the materials with me. I shall be lodging the Return next week. I apologize for the delay in responding.
Kind Regards

Bill Giddins

From: PENNA, Belinda [mailto:belinda.penna@airc.gov.au]
Sent: Mon 13/10/2008 3:18 PM
To: William Giddins
Subject: Outstanding Financial Return for the year ending 30 June 2007

Dear Mr Giddins,

I refer to my previous contact with you, by letter, email and telephone, of 18 July 2007, 21 January 2008, 12

24/11/2008



May 2008, and 7 August 2008 and 22 August 2008.

During our most recent conversation, on 22 August 2008 you advised that you would try to lodge the outstanding financial documents in the next few weeks.

On 23 September 2008 I left a message on your voicemail enquiring about the progress of the documents but, as yet, I have received no response.

The Deputy Industrial Registrar has requested that a written progress report be provided given that the documents are now significantly overdue to be lodged.

Can you please advise in writing what progress has been made towards the lodgement of these documents.

Yours sincerely

Belinda Penna
NSW Registry Team

Australian Industrial Relations Commission
Level 8, Terrace Towers
80 William Street
East Sydney NSW 2011

Telephone: (02) 8374 6618
International: (612) 8374 6618
Facsimile: (02) 9380 6990
Email: belinda.penna@airc.gov.au

Please consider the impact to the environment and your responsibility before printing this email.

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This footnote also confirms that this email message has been swept for the presence of computer viruses.
.....



Australian Government

Australian Industrial Registry

File Note

Contact Officer: Belinda Penna
Telephone No: 02 8374 6618
Facsimile No: 02 9380 6990
Reference: FR2007/275

Outstanding Financial Return for the Maritime Union of Australia for the year ending 30 June 2007

I rang Mr Bill Giddins today to enquire whether he had received my email of 7 August 2008. Mr Giddins advised me he had received the email and apologised for not responding.

Mr Giddins was not able to give a firm commitment on when the Financial Return will be lodged although he said he would try to lodge it within the next few weeks.

I advised him I would continue following the matter up with him.

Belinda Penna
Registry Officer

22 August 2008

I rang Bill Giddins and left a message on his voicemail, asking him to return my call and advise on progress towards lodgement.

B. Penna

23 Sept 2008.

PENNA, Belinda

From: PENNA, Belinda
Sent: Thursday, 7 August 2008 2:51 PM
To: 'William Giddins'
Subject: Outstanding Financial Return for the year ending 30 June 2007

Dear Mr Giddins,

I refer to my previous correspondence dated 18 July 2007, 21 January 2008 and 12 May 2008 regarding the outstanding financial accounts and statements for the Maritime Union of Australia for the financial year ending 30 June 2007.

The Deputy Industrial Registrar, Mr Barry Jenkins, has asked me to contact you regarding the current position of these outstanding financial statements and accounts.

Your advice is sought on when it is likely that the documents will be lodged in the Registry.

Could you please respond via the email address link provided below, as I am not in the office every day at present.

Regards

Belinda Penna

NSW Registry Team

Australian Industrial Registry

ph: 02 8374 6618

email: belinda.penna@air.gov.au



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 Pdraig Crumlin
National Secretary
The Maritime Union of Australia
Level 2, 365-375 Sussex Street
SYDNEY NSW 2000

Dear Mr Crumlin

**Re: Outstanding Financial Return for the Maritime Union of Australia for the year ending
30 June 2007 (FR2007/275)**

I refer to the previous correspondence from the Registry in relation to the financial statements and accounts for the year ending 30 June 2007, copies of which are attached.

To date, no response has been received to the letter dated 21 January 2008 and the financial return is now substantially overdue.

Would you please advise me in writing by **Friday 23rd May 2008** when you anticipate that this return will be lodged in the Registry.

Yours sincerely

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

Belinda Penna
For Deputy Industrial Registrar

12 May 2008



Ref: FR2007/275 -[182V]

Mr Pdraig Crumlin
National Secretary
The Maritime Union of Australia
Level 2, 365 Sussex Street
SYDNEY NSW 2000

Dear Mr Crumlin

**Re: The Maritime Union of Australia
Outstanding Financial Documents - *Workplace Relations Act 1996***

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

To date, the Registry has no record of lodgement of the financial reports of the above named reporting unit for the year ended 30 June, 2007. For details of these provisions and organisations' financial reporting obligations please refer to the Registry's earlier correspondence.

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

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

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

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

Section 266 (1) requires that the full report be presented to the meeting within 6 months of the end of the financial year. Therefore, lodgement of the documents in the Registry was required by **14 January, 2008.**

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

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

In the absence of lodgement of a copy of the full report, I request you state in writing by **11 February, 2008:**

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

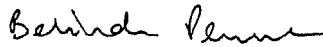
¹ Schedule 1 of the Workplace Relations Act 1996

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

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

If you wish to discuss this letter, please contact me on (02) 8374 6618. In reply please quote: **FR2007/275.**

Yours sincerely



Belinda Penna

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

21 January, 2008



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: FR2007/275-[182V]

Mr Pdraig Crumlin
National Secretary
Maritime Union of Australia, The
Level 2, 365 Sussex Street
SYDNEY NSW 2000

COPY

Dear Mr Crumlin

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".

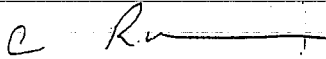
Extensions of Time

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



For Deputy Industrial Registrar,
18 July, 2007

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:

¹RAO 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.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable