

2nd February 2005
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Australian Industrial Registry
Statutory Services Branch
Principal Registry
80 Collins Street
MELBOURNE VIC 3000

Fax: (03) 9654 6672
Phone: (03) 8661 7799

FR 2004/606

Dear Sir/Madam,


Re: Financial Documents for the year ending 30th June 2004

Please find enclosed financial documents of the National Union of Workers NSW Branch for the year ended 30th June 2004, which have been presented to a meeting of the Branch Committee of Management on 21st December 2004.

Also enclosed is a statement of loans, grants and donations lodged under Section 237 of Schedule 1B RAO of the Workplace Relations Act 1996. We request that this document be placed on a file that is not available to the general public.

If you have any queries, please do not hesitate to contact Stefan Mueller on (02) 9682 4622.

Yours faithfully
NATIONAL UNION OF WORKERS NSW BRANCH


.....
DERRICK BELAN
BRANCH SECRETARY

Encl.

State Secretary: Derrick Belan

NB: All official communications must be addressed to the Secretary.

National Union of Workers -
NSW Branch

Audited Financial Accounts

Year Ended 30 June 2004

**CERTIFICATE BY ACCOUNTING OFFICER
OF A FEDERAL ORGANISATION**

I, *Derrick Belan*, the accounting officer of

National Union of Workers - NSW Branch

hereby certify that to the best of my knowledge and belief that:

there were *17,000* persons that were members of the

organisation as at the end of the financial year ended *30 June 2004*

and in my opinion:

- (i) the accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- (ii) a record has been kept of all money paid by, or collected from, members of the organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation; and
- (iv) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- (v) the register of members of the organisation was maintained in accordance with the Workplace Relations Act, 1996.

D Belan

.....
(Signature of accounting officer)

21/12/04

.....
(Date)

CERTIFICATE BY COMMITTEE OF MANAGEMENT OF A FEDERAL ORGANISATION

[The provisions of section 274 (1), section 279 (1) and (6) of the *Workplace Relations Act, 1996* apply]


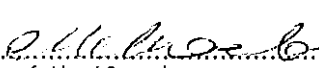
We, the undersigned members of the committee of management of

National Union of Workers - NSW Branch

hereby certify in respect of the financial year ended *30 June 2004* that:

- (i) in the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- (ii) in the opinion of the committee of management, during the financial year to which the accounts relate, meetings of the committee of management were, in the opinion of the committee, held in accordance with the rules of the organisation; and
- (iii) to the knowledge of any member of the committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 274 (1) of the *Workplace Relations Act, 1996*), or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, this Regulation or the rules of the organisation, as the case may be; and
- (iv) in relation to the report prepared in accordance with subsection 279 (1) and (6) of the Act, and in relation to any financial accounts and statements prepared in respect of the year ended 30 June 2004, the organisation has complied with the relevant sections of the Act.

This certificate is in accordance with a resolution passed by the committee of management of the organisation in relation to the matters to be stated in the certificate and is signed on behalf of the committee of management by at least 2 members of the committee.

	<i>Derrick Belau</i>	<i>21/12/04</i>
.....	
	<i>Marilyn Issanchou</i>	<i>21/12/04</i>
.....	
(Names of at least 2 members of Committee of Management)	(Signatures)	(Date)

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL PERFORMANCE FOR
THE YEAR ENDED 30 JUNE 2004

GENERAL

	Note	2004 \$	2003 \$
INCOME			
Contributions and Entrance Fees	1	3,854,264	3,600,556
Interest		179,733	112,483
Payroll Protection Reimbursement		33,335	3,079
Profit on Sale of Assets		3,713	147,240
Sundry Income		27,126	8,094
Asset Revaluation		998	1,011
Dividends Received		94	66
TOTAL INCOME		4,099,263	3,872,529
EXPENDITURE			
Depreciation			
Furniture and Fittings		19,491	13,823
Motor Vehicles		67,671	66,618
Property		32,201	34,264
		119,363	114,705
Employee Benefits Expense			
Salaries and Allowances			
-Officials		686,474	888,861
-Other Employees		687,991	504,833
-Temporary Staff		5,579	31,324
Accrued Annual Leave		(430)	(40,180)
Long Service Leave		(1,781)	92,147
Fringe Benefits Tax		46,027	59,682
Officers' Superannuation		210,467	186,081
Payroll Tax		69,415	60,709
		1,703,742	1,783,457

(The attached notes 1 to 13 form part of these Accounts)

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2004(continued)**

	Note	2004 \$	2003 \$
Other Expenses			
Advertising		9,292	8,048
Affiliation Fees		80,012	117,751
Arbitration Reports and Awards		14,074	14,651
Building Expenses		46,619	40,714
Car Expenses		101,064	94,419
Commission		109,821	128,367
Computer Expenses		41,998	12,131
Delegates Fees and Expenses		54,022	13,348
Donations		1,904	3,500
Electricity		12,343	11,872
Federal Council Sustentation Fees		645,608	598,680
General Expenses		34,974	26,038
Honoraria		-	5,000
Insurance		29,188	29,297
Interest Paid		56	-
Professional Services	3	75,898	63,273
Meeting Expenses		17,933	8,713
Journal Expenses & History of the Union		-	100,562
Mortality Fund Payments		19,860	19,500
Officers' Travelling and Other Expenses		120,070	88,479
Picket Expenses		909	1,424
Picnic Expenses		6,093	7,574
Postage		6,271	9,880
Printing and Stationery		50,201	68,228
Rent		5,579	4,037
Repairs and Maintenance		18,356	14,047
Staff Training		5,605	3,509
Telephone		58,385	73,544
Workcover Expenditure		10,023	143
Write Down of Investment		-	2
		<u>1,576,158</u>	<u>1,566,731</u>
TOTAL EXPENDITURE		3,399,263	3,464,893
OPERATING SURPLUS FOR THE YEAR		700,000	407,636
Abnormal Item - Prior year adjustment		-	(17,839)
Transfer to Asset Revaluation Reserve		(998)	-
Accumulated Funds at beginning of Year		<u>4,248,115</u>	<u>3,858,318</u>
ACCUMULATED FUNDS AT END OF YEAR		4,947,117	4,248,115

(The attached notes 1 to 13 form part of these Accounts)

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2004 (continued)**

MEMBERS' DISTRESS	Note	2004	2003
		\$	\$
INCOME			
Contributions	1	152,610	155,473
Interest		<u>37,918</u>	<u>38,314</u>
TOTAL INCOME		<u>190,528</u>	<u>193,787</u>
LESS EXPENDITURE			
Advances and Expenses		<u>191,429</u>	<u>119,683</u>
TOTAL EXPENDITURE		<u>191,429</u>	<u>119,683</u>
NET (DEFICIT) SURPLUS FOR THE YEAR		(901)	74,104
Accumulated Funds at Beginning of Year		<u>947,106</u>	<u>873,002</u>
ACCUMULATED FUNDS AT END OF YEAR		<u>946,205</u>	<u>947,106</u>

(The attached notes 1 to 13 form part of these Accounts)

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2004 (continued)

DELEGATES FUND	2004	2003
	\$	\$
INCOME		
Deductions from Commission	34,301	33,332
Interest	<u>688</u>	<u>1,345</u>
TOTAL INCOME	<u>34,989</u>	<u>34,677</u>
EXPENDITURE		
Bank Charges	66	84
Delegates Expenses	<u>69,079</u>	<u>36,379</u>
TOTAL EXPENSES	<u>69,145</u>	<u>36,463</u>
NET DEFICIT FOR THE YEAR	(34,156)	(1,786)
Prior year adjustment	11	55,784
	<u>(34,156)</u>	<u>53,998</u>
Accumulated loss at beginning of year	53,998	-
ACCUMULATED RESERVES AT END OF YEAR	<u>19,842</u>	<u>53,998</u>

(The attached Notes 1 to 13 form part of these Accounts)

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

	Note	2004 \$	2003 \$
ACCUMULATED FUNDS AND RESERVES			
Asset Revaluation Reserve		2,109	1,111
General Fund		4,947,117	4,248,115
Members' Distress Reserve		946,205	947,106
Delegate Reserve		19,842	53,998
		<u>5,915,273</u>	<u>5,250,330</u>
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash Assets			
Cash on Hand		1,100	1,100
Cash at Bank-General		210,043	255,245
		<u>211,143</u>	<u>256,345</u>
Receivables			
Accrued Interest		7,662	11,716
Prepayments		32,276	31,108
Sundry Debtors		68,489	7,420
		<u>108,427</u>	<u>50,244</u>
Investment	7	<u>1,823,528</u>	<u>2,519,325</u>
Long Service Leave and Retiring Allowance Fund			
Cash at bank		<u>210,185</u>	<u>201,501</u>
Political Fund			
Cash at bank		<u>-</u>	<u>8,647</u>
Members' Distress Fund			
Cash at bank		783,353	919,859
Accrued Interest		3,192	3,066
Sundry Debtor-General Fund		50,490	24,181
		<u>837,035</u>	<u>947,106</u>
Delegates Trust Fund			
Cash at Bank		4,945	44,731
Sundry Debtor-General Fund		14,897	9,267
		<u>19,842</u>	<u>53,998</u>
TOTAL CURRENT ASSETS		<u>3,210,160</u>	<u>4,037,166</u>

(The attached notes 1 to 13 form part of these Accounts)

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004 (continued)

	Note	2004 \$	2003 \$
NON CURRENT ASSETS			
Other Financial Assets			
Shares	8	<u>3,745</u>	<u>2,747</u>
Fixed Assets			
Property	4	1,153,685	1,185,886
Motor Vehicles	5	480,350	440,355
Office Furniture	6	<u>155,885</u>	<u>46,033</u>
		<u>1,789,920</u>	<u>1,672,274</u>
Loan Receivable	9	1,500,000	-
TOTAL NON CURRENT ASSETS		<u>1,793,665</u>	<u>1,675,021</u>
TOTAL ASSETS		<u>6,503,825</u>	<u>5,712,187</u>
LESS LIABILITIES			
CURRENT LIABILITIES			
Payables			
Income Received in Advance		-	49,857
Sundry Creditors		257,032	78,268
Bond-Wollongong		5,500	5,500
Levy Against Future Legal Costs		<u>10,083</u>	<u>10,083</u>
		<u>272,615</u>	<u>143,708</u>
Provisions			
Provision for Accrued Annual Leave		139,303	139,734
Provision for Long Service Leave		176,634	178,415
		<u>315,937</u>	<u>318,149</u>
TOTAL CURRENT LIABILITIES		<u>588,552</u>	<u>461,857</u>
NET ASSETS		<u>5,915,273</u>	<u>5,250,330</u>

(The attached notes 1 to 13 form part of these Accounts)

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2004

	Note	2004 \$	2003 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Contributions		4,006,874	3,756,029
Payment to Suppliers & Employees		(3,433,883)	(3,418,379)
Interest		217,651	150,797
Other Receipt/(Payments)		<u>60,555</u>	<u>11,239</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	11B	<u>851,197</u>	<u>466,238</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from Sale and Transfer of Property, Plant & Equipment		10,600	587,827
Payment for Property, Plant and Equipment		(241,946)	(442,678)
Payment from Delegates Trust-Net		(34,156)	(1,786)
Loan Receivable		(1,500,000)	-
Investment Redeemed (Invested)		<u>692,848</u>	<u>(404,474)</u>
NET CASH USED IN INVESTING ACTIVITIES		<u>(1,072,654)</u>	<u>(261,111)</u>
NET (DECREASE) INCREASE IN CASH HELD		(221,457)	205,127
Cash at Beginning of Year		<u>1,431,083</u>	<u>1,225,956</u>
CASH AT END OF YEAR	11A	<u>1,209,626</u>	<u>1,431,083</u>

(The attached notes 1 to 13 form part of these Accounts)

1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with Statements of applicable Accounting Standards, other mandatory professional reporting requirements and the Australian Workplace Relations Act, 1996. The accounts have also 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. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the economic entity in the preparation of the accounts.

- (a) Depreciation of fixed assets is calculated on the straight line basis in order to write the assets off over their useful lives to the Union.
- (b) Provision for employee benefits in the form of Long Service Leave and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (c) Contributions are accounted for on a cash receipts basis. Otherwise the concept of accruals accounting has been adopted in the preparation of the financial statements.
- (d) No provision for Income Tax is necessary as the Union is exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements for the Workplace Relations Act, 1996 the attention of members is drawn to the provision of Sub-Sections [1], [2] and [3] of Section 274 which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

	2004	2003
	\$	\$
3. PROFESSIONAL SERVICES		
Audit Fees	25,000	27,000
Legal Expenses	50,898	36,273
	<u>75,898</u>	<u>63,273</u>

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004 (continued)

	2004 \$	2003 \$
4. PROPERTY		
Land and Buildings at Cost	1,710,101	1,710,101
Less Accumulated Depreciation on Buildings	<u>556,416</u>	<u>524,215</u>
TOTAL LAND AND BUILDINGS	<u>1,153,685</u>	<u>1,185,886</u>
Located at:		
3-5 Bridge Street, Granville		
1 Bridge Street, Granville		
2 Bridge Street, Granville		
5. MOTOR VEHICLES		
At Cost	581,634	488,687
Less Accumulated Depreciation	<u>101,284</u>	<u>48,332</u>
	<u>480,350</u>	<u>440,355</u>
6. OFFICE FURNITURE		
At Cost	857,916	728,573
Less Accumulated Depreciation	<u>702,031</u>	<u>682,540</u>
	<u>155,885</u>	<u>46,033</u>
7. INVESTMENT(AT COST)		
Other		
Realisable within one year	<u>1,823,527</u>	<u>2,519,325</u>
	<u>1,823,527</u>	<u>2,519,325</u>
8. SHARES		
NRMA at valuation	3,120	2,122
Express Newspapers at Cost	400	400
Trade Union Medical Centre at Cost	225	225
	<u>3,745</u>	<u>2,747</u>
9. LOAN RECEIVABLE		
Australian Labour Party - New South Wales Branch	<u>1,500,000</u>	<u>-</u>

The loan is guaranteed by the Labor Campaign Pty Limited and bears interest at 6 % per annum. Repayable by 31 December 2005. Interest is payable in quarterly instalments in March, June, September and December.

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2004 (continued)

10. STATE REGISTERED ORGANISATIONS

In view of conflicting authorities in respect to the effect of dual incorporation of Trade Unions (including Moore v Doyle [1969] 15 FLR 59, Baily v Krantz (1985) 13 IR 339; Sharpe v Goodhew (1990) 33 IR 238, Frizziero v Rice (1991) 36 IR 291 and on Appeal (1992) 45 IR 204 together with the decision of the Federal Court of Australia in McJannet v White (1992) 46 IR 183 and on Appeal (VI 64 of 1992, 4 May 1994), it has not been possible to definitely apportion property and assets held by the New South Wales Branch of the National Union of Workers and the counterpart State Trade Union, registered pursuant to the provisions of the Industrial Relations Act 1996(NSW).

Further, an agreement pursuant to Section 202 of the Australian Industrial Relations Act 1988 was executed between the National Union of Workers, New South Wales Branch and the National Association of workers(D No 30075 of 1992) whereby all persons who are members of the National Union of Workers, New South Wales Branch are also entitled to membership of the Federal Organisation and whereby agreement has also been reached in respect to the payment of a common membership fee and also in respect to the joint holding of funds, property and assets.

Accordingly, the financial records herein represent a replication of records which have been produced to the Commonwealth Industrial Registrar in respect of the financial year ended 30 June 2004.

NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004
(continued)

	2004 \$	2003 \$
11. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2004		
A. RECONCILIATION OF CASH		
Cash on hand and on call deposits with banks or Financial institutions		
Cash at Bank		
Delegates Commission Trust	4,945	44,731
General Fund	210,043	255,245
Long Service Leave & Retiring Allowance Fund	210,185	201,501
Political Fund	-	8,647
Distress Fund	783,353	919,859
Cash on Hand	<u>1,100</u>	<u>1,100</u>
	<u>1,209,626</u>	<u>1,431,083</u>
B. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH OPERATING SURPLUS		
Operating Surplus		
General Account Surplus	700,000	407,636
Distress Fund (Deficit) Surplus	(901)	74,104
Non Cash Flows in Operating Surplus		
Depreciation	119,363	114,705
Changes in Employees Provision	(2,211)	(4,259)
(Profit)/Loss on Sale of Assets	(3,713)	(147,240)
Changes in Assets & Liabilities		
(Increase)/Decrease in Sundry Debtors	(93,008)	(25,972)
(Increase)/Decrease in Accrued Interest	3,928	(4,681)
(Increase)/Decrease in Prepayments	(1,168)	915
Increase/(Decrease) in Sundry Creditors	<u>128,907</u>	<u>51,030</u>
CASH FLOWS FROM OPERATIONS	<u>851,197</u>	<u>466,238</u>

• NATIONAL UNION OF WORKERS - NEW SOUTH WALES BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004
(continued)

	2004	2003
	\$	\$
12. DELEGATES TRUST FUND		
INCOME		
Deductions from Commission	-	-
Interest	-	-
TOTAL INCOME	-	-
EXPENDITURE		
Bank Charges	-	-
Delegates Expenses	-	-
TOTAL EXPENSES	-	-
NET DEFICIT FOR THE YEAR	-	-
BALANCE AT BEGINNING OF YEAR	-	-
BALANCE AT END OF YEAR	-	-

The Delegates Trust Fund figures have been restated as a Statement of Financial Performance to give a more meaningful presentation.

13. CONTINGENT LIABILITIES

Contingent Liabilities exist in relation to matters of litigation involving the Branch, and which have not been resolved at the date of adoption of these accounts. All such matters are being vigorously defended by the Branch and no provision has been made in the accounts for such matters.

The Branch may also be liable for costs in respect of certain legal matters but it is not possible to assess the amount of such costs, and accordingly, no provision for same had been made in the accounts.



AUDITOR'S REPORT

[The provisions of section S274(1), S279(1) & (6)
of the *Workplace Relations Act 1996* apply]

I report that I have inspected and audited the accounting records of

National Union of Workers - NSW Branch

in relation to the financial year of the organisation ended *30 June 2004* and report that in my opinion satisfactory accounting records were kept by the organisation in relation to the year, including:

- (a) (i) records of the sources and nature of the income of the organisation (including income from members); and
- (ii) records of the nature and purposes of the expenditure of the organisation;

in my opinion the accounts and other statements prepared under section S279(1) & (6) of the *Workplace Relations Act 1996* in relation to the year were properly drawn up so as to give a true and fair view of:

- (b) (i) the financial affairs of the organisation as at the end of the year; and
- (ii) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by me or by any person authorised by me for the purpose of the audit, was provided.

I also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, I must report particulars and that those particulars, if any, which form part of this report, are attached.

Name and address of Auditor:

Janice Day

*30 Grose Street
NORTH PARRAMATTA NSW 2150*

Signature of Auditor *J Day* Date *21/12/04*



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Derrick Belan
Branch Secretary
National Union of Workers
New South Wales Branch
3-5 Bridge St
GRANVILLE NSW 2142

Dear Mr Belan,

Re: Financial Documents for year ended 30 June 2004 - FR2004/606
Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I acknowledge receipt of the financial reports of the New South Wales Branch of the National Union of Workers for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 7 February 2005.

The documents have not yet been filed as they were prepared under the former requirements of the Workplace Relations Act 1996 rather than the current requirements of the RAO Schedule which was enacted in May 2003.

In order to fulfill the current requirements of the RAO Schedule the branch will need to redraft three documents, present them to the Committee of Management and lodge them in the Registry by Friday 22 April 2005. If the branch is unable to lodge the documents by this date could you please advise the Registry, by the same date, as to when the documents are expected to be lodged.

The three documents are as follows:

1. Operating Report

The lodged documents did not contain an Operating Report as required under s254 of the RAO Schedule - see the sample Operating Report which is contained in Attachment A.

2. Auditor's Report

The Auditor's Report should be revised so that it:

- cites the relevant sections of the RAO Schedule rather than the Workplace Relations Act,
- confirms whether, in the Auditor's opinion, the accounts are presented fairly in accordance with the *Australian Accounting Standards* and the requirements of the RAO Schedule,
- provides details of the Auditor's qualifications to confirm he or she is an 'approved auditor' under s256 of the RAO Schedule and Regulation 4 of the RAO Regulations, and
- revises the final clause of the Report, in which the Auditor states:

I also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to (in the report)...I must report particulars and that those particulars, if any, which form part of this report, are attached. (underlining added)

as the present wording of this clause provides no certainty regarding whether or not any documentation relating to any deficiency, failure or shortcoming was at any stage attached to the report. Therefore the Auditor should clearly affirm in the text of the revised report itself whether or not the report is qualified in any way by any deficiency, failure or shortcoming - see RAO s257(6) and (7).

3. Committee of Management Statement

The wording of the Committee of Management Statement is prescribed under the Industrial Registrar's s253 Reporting Guidelines. In particular, Item 17 of the Reporting Guidelines requires the Committee of Management Statement to declare whether:

- (a) the financial statements and notes comply with the Australian Accounting Standards; the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;*
- (b) 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;*
- (c) 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*
- (d) 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.*

In addition to these requirements, the Committee of Management Statement must affirm that it has been made in accordance with a resolution passed by the Committee. The Statement must also specify the date of the resolution.

Assistance regarding RAO requirements

To assist you in the preparation of the above documents the following information is enclosed:

- A full copy of the NUW Victorian Branch financial return for year ending 30 June 2004 that provides *sample versions* of all RAO documents at Attachment A,
- A copy of the s253 Reporting Guidelines of the Industrial Registrar at Attachment B,
- A summarised version of the RAO requirements in a *Timeline* at Attachment C.

Please also refer to the AIRC website (www.airc.gov.au) for copies of the RAO Schedule and the RAO Regulations. You will also find information specifically about the RAO requirements at:

- www.airc.gov.au/fact_sheets/factsheets.html
- www.airc.gov.au/organisations/rao/general.html.

Statement of Loans

I have also received your statement relating to loans made by the organisation during the year ending 30 June 2004. This statement has been placed on a file that is not available to the general public in accordance with s237(4) of the RAO Schedule.

If you have any queries concerning any of the issues raised in this letter please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch

29 March 2005



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Derrick Belan
Branch Secretary
National Union of Workers
New South Wales Branch
3-5 Bridge St
GRANVILLE NSW 2142

Dear Mr Belan,

Attention: Mr Stefan Mueller, Industrial Officer

Re: Operating Report - Committee of Management Statement - Auditor's Report

Financial year ended 30 June 2004 - FR2004/606

Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I acknowledge receipt of the Operating Report and Committee of Management Statement for the New South Wales Branch of the National Union of Workers for the year ended 30 June 2004.

I also acknowledge receipt of a letter from the branch's auditors (McLean Charge Partners) which addressed issues set out in my letter of 29 March 2005 relating to the audit report for the branch for the same period.

The documents were lodged in the Industrial Registry on 27 May 2005.

The financial report for year ending 30 June 2004 has now been filed.

In addition, I note that the Operating Report referred to sections 254 and 174 of the Workplace Relations Act 1996 - in future years these references should be amended to read sections 254 and 174 of the RAO Schedule of the Workplace Relations Act.

Yours faithfully,

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

Andrew Schultz
Statutory Services Branch

2 June 2005

24th May 2005
exec/indreg/financial account.04

Andrew Schultz
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000

Dear Mr Schultz,

Re: Financial Documents for year ended 30th June 2004-FR 2004/606

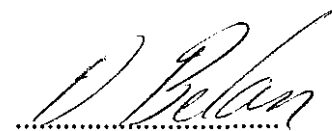
I refer to the abovementioned matter and your letter dated 29th March 2005. You have informed us that the financial reports lodged in the Industrial Registry on 7th February 2005 have not yet been filed as they were prepared under the former requirements of the Workplace Relations Act 1996.

Please find enclosed the following documents:

- Operating Report
- Committee of Management Statement
- Auditor's Report

If you have any queries, please contact Stefan Mueller at this office on (02) 9682 4622.

Yours faithfully
NATIONAL UNION OF WORKERS NSW BRANCH



DERRICK BELAN
STATE SECRETARY

State Secretary: Derrick Belan

NB: All official communications must be addressed to the Secretary.

**National Union of Workers
NSW Branch**

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2004**

In accordance with sec. 254 of the Workplace Relations Act 1996 ("the Act"), your Committee of Management report as follows:

Principal Activities

The principal activity of the Branch during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year.

Operating Result

The operating result of the Branch for the year ended 30th June 2004 was a surplus of \$700,000. No provision for tax was necessary as the Branch is considered exempt.

Significant Changes

There was no significant change in the financial affairs of the Branch during the year.

Rights of Members

Subject to the rules of the organisation and sec. 174 of the Act, members have the right to resign from membership of the Branch by written notice addressed to and delivered to the Secretary of the Branch.

Superannuation Office-holders

The following officers and/or members of the Branch are directors of the companies that are trustees of superannuation funds which require one or more of their directors to be a member of a registered organisation:-

<u>Officer/Member</u>	<u>Trustee Company</u>	<u>Name of Entity/Scheme</u>	<u>Position</u>
Derrick Belan	LUCRF Pty Ltd	LUCRF	Director

**National Union of Workers
NSW Branch**

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2004 (continued)**

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration & Accountability of Organisations) Regulations:-

- (a) the number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the Branch under sec. 244 of the RAO Schedule was 14,000;
- (b) the number of persons who were at the end of the financial year employees of the Branch including both full-time and part-time employees measured on a full-time equivalent basis was 22;
- (c) the names of those who have been members of the Committee of Management of the Branch at any time during the financial year and the time for which he or she held office were:-

<u>Name</u>	<u>Time Held</u>
Marilyn Issanchon	12 Months
Ron Dunn	2 Months
Derrick Belan	12 Months
Wayne Meaney	12 Months
John Anderson	12 Months
Gary Cripps	12 Months
Frazer Hall	12 Months
Colin Minns	12 Months
Nigel Livingston	12 Months
Stefan Reidel	12 Months
Tony Abdow	12 Months
Lyn Warzecha	4 Months
Lyn Green	12 Months

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management:-

Date: 23/5/05


.....
Branch Secretary

**National Union of Workers
NSW Branch**

COMMITTEE OF MANAGEMENT STATEMENT

On 23rd May 2005 the Committee of Management of the National Union of Workers – NSW 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 2004:

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 GPRF 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.


For Committee of Management:

Derrick Belan

Title of Office Held:

Branch Secretary

Signature:



Date:

23/5/05



McLean
Charge
Partners

ABN 26 700 518 257



Chartered Accountants

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

Principal: Bruce Barton

ES:CP:NA010

CLIENT'S COPY

20 May 2005

Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

ATTENTION MR ANDREW SCHULTZ

Dear Andrew

**NATIONAL UNION OF WORKERS – NSW BRANCH
2004 AUDITED FINANCIAL STATEMENTS**

As explained to you on 17 May 2005, there is a difficulty of attaining a new Audit Report as a result of Janice Day CA retiring and resigning as Auditor. I hereby confirm that the audit was conducted in accordance with Australian Auditing Standards and the RAO Schedule.

The other points mentioned in your letter of 29 March 2005 have been noted and will be attended to in the next audit.

Yours faithfully
McLEAN CHARGE PARTNERS

ELAN SLATER
Client Manager

[viz/na010/2005-05-20nuw2004auditedfinancialstatements](#)



McLean
Charge
Partners

ABN 26 700 518 257



Chartered Accountants

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

Principal: Bruce Barton

ES:CP:NA010

20 May 2005

Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

FR 2004/606

ATTENTION MR ANDREW SCHULTZ

Dear Andrew

**NATIONAL UNION OF WORKERS – NSW BRANCH
2004 AUDITED FINANCIAL STATEMENTS**

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Yours faithfully
McLEAN CHARGE PARTNERS

ELAN SLATER
Client Manager

[viz/na010/2005-05-20nuw2004auditedfinancialstatements](#)

30 Grose St North Parramatta NSW 2151
PO Box 2330 North Parramatta NSW 1750

Telephone: (02) 9630 7144 Facsimile: (02) 9630 4000
Penrith Office: Telephone: (02) 4731 4211 Facsimile: (02) 4731 4599

5th April 2005
exec\ndreg\financial accounts.04

5-4-05
FAXED

Andrew Schultz
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000

Dear Mr. Schultz,

Re: Financial Documents for year ended 30th June 2004 – FR 2004/606

I refer to the abovementioned matter and your letter dated 29th March 2005. You have informed us that the financial reports lodged in the Industrial Registry on 7th February 2005 have not yet been filed as they were prepared under the former requirements of the Workplace Relations Act 1996.


The Union was advised that it needs to re-draft these documents (Operating Report, Auditor's Report and Committee of Management Statement), present it to the Committee of Management and lodge them in the Registry by Friday, 22nd April 2005.

Regrettably, we have been informed by our Auditor (McLean Charge Partners) that he is unable to revise the Auditor's Report before 15th May 2005. Please find attached correspondence from McLean Charge Partners confirming this.

We are, therefore, unable to lodge the documents by 22nd April 2005. Please be advised that the documents are expected to be lodged on 23rd May 2005.

If you have any queries, please contact Stefan Mueller at this office on (02) 9682 4622.

Yours faithfully
NATIONAL UNION OF WORKERS NSW BRANCH


DERRICK BELAN
BRANCH SECRETARY

Encl.

State Secretary: Derrick Belan

NB: All official communications must be addressed to the Secretary.



**McLean
Charge
Partners**

ABN 26 700 518 257



Chartered Accountants

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

Principal: Bruce Barton

ES:CP:NA010

4 April 2005

**National Union of Workers
3-5 Bridge Street
GRANVILLE NSW 2142**

ATTENTION MR D BELAN

Dear Derrick

We refer to correspondence dated 29 March 2005, from the Australian Industrial Registry, and hereby request an extension to reply by 15 May 2005.

Due to the resignation of Mrs J Day, appointment of Phillip Miller and my being on annual leave, we are unable to act on this correspondence until the date specified.

Yours faithfully
McLEAN CHARGE PARTNERS

A handwritten signature in black ink, appearing to read 'Elan Slater'.

ELAN SLATER

viz/na010/2005-04-04airresponse