

25 January 2011

Mr Samuel Roberts  
Secretary  
General Branch  
National Union of Workers  
833 Bourke St  
DOCKLANDS VIC 3008



By email: [info@nuw.org.au](mailto:info@nuw.org.au)

Dear Mr Roberts,

**Re: Financial Reports - NUW (Qld, SA, WA Branches) - FR2010/2812, 2813, 2814  
Section 268 Fair Work (Registered Organisations) Act 2009 (RO Act)**

The following documents were lodged on 20 December 2010:

- Qld Branch - financial report and concise report for year ending 1 July to 12 August 2009
- SA Branch - financial report and concise report for year ending 1 July to 12 August 2009
- WA Branch - financial report for year ending 1 July to 12 August 2009

The financial documents for the above branches cover less than 12 months as these branches were merged into the NUW General Branch on 12 August 2009.

Sections 265 and 266 of the RO Act require copies of signed and dated financial reports to be provided to members. Initially it appeared that this had not occurred as:

- the Designated Officer's Certificates lodged with the documents stated that the documents were provided to members on 11 October 2010 - yet many of the documents were dated after that date; and
- the copies of the documents initially published on the NUW website (and viewed by this office in early January 2011) were not signed and dated.

To address this issue, this office contacted the organisation on 13 January 2011 to request that the above deficiencies be remedied. As a result, on 14 January 2011 the organisation published on its website<sup>1</sup> the final signed and dated versions of the financial report for the Qld Branch, the financial report for the WA Branch and the concise report for the SA Branch.

Accordingly, the abovementioned documents have now been filed.

If you have any queries please contact me on (03) 8661 7990 or at [andrew.schultz@fwa.gov.au](mailto:andrew.schultz@fwa.gov.au)

Yours faithfully,

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

Andrew Schultz

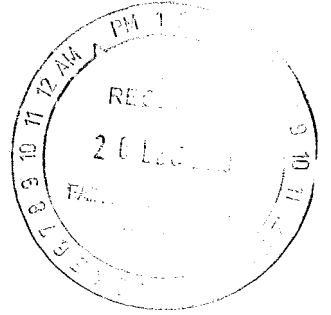
Statutory Services Branch

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<sup>1</sup> <http://www.nuw.org.au/get-informed/public-notice/2008-2009-financial-summaries>

**FAIR WORK AUSTRALIA**

**s268 Fair Work (Registered Organisations) Act 2009**



I, Samuel Franklin Roberts being the Secretary of the National Union of Workers, General Branch certify:

1. That the documents lodged herewith are copies of the full report and concise report of the former South Australian Branch of the National Union of Workers referred to in s268 of the Fair Work Act (Registered Organisations) Act 2009;
2. That the concise report was provided to members on 11 October 2010 and;
3. That the full report was presented to a meeting of the committee of management on 17 December 2010 in accordance with s268 of the Fair Work (Registered Organisations) Act 2009.

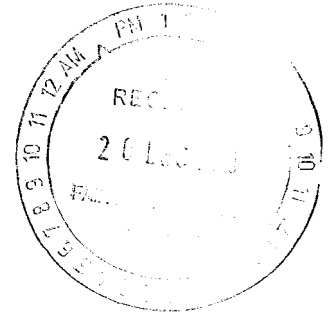
A handwritten signature in black ink that reads 'S. Roberts'.

**SAMUEL FRANKLIN ROBERTS**

**DATE:** 17/12/10

**FAIR WORK AUSTRALIA**

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I, Samuel Franklin Roberts being the Secretary of the National Union of Workers, General Branch certify:

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A handwritten signature in black ink that reads 'S. Roberts'.

**SAMUEL FRANKLIN ROBERTS**

**DATE:** 17 / 12 / 10

**CONCISE FINANCIAL REPORT**

**OF**

**NATIONAL UNION OF WORKERS**

**SOUTH AUSTRALIAN BRANCH**

**ABN 82 303 586 373**

**For the Period Ended 12th August 2009**

**NATIONAL UNION OF WORKERS**

**SOUTH AUSTRALIAN BRANCH**

**ABN: 82 303 586 373**

**CONCISE FINANCIAL REPORT**

**For the Period Ended 12th August, 2009**

**TABLE OF CONTENTS**

Discussion and Analysis of the Financial Statements

Operating Report

Committee of Management Statement

Financial Report

- Balance Sheet
- Statement of Changes in Equity
- Cash Flow Statement
- Income Statement

Independent Audit Report

**NATIONAL UNION OF WORKERS****SOUTH AUSTRALIAN BRANCH****ABN: 82 303 586 373****CONCISE FINANCIAL REPORT****DISCUSSION AND ANALYSIS OF THE FINANCIAL STATEMENTS****Information on National Union of Workers, South Australian Branch, Concise Financial Report:**

The financial statements and disclosures in the concise financial report have been derived from the financial report for the period 1/7/09 to 12/8/09 of the National Union of Workers, South Australian Branch.

A copy of the full financial report and audit report can be sent to any members, free of charge, upon request.

This discussion and analysis is provided to assist members in understanding the concise financial report. The discussion and analysis is based on the National Union of Workers, South Australian Branch financial statements. The Branch ceased to exist after 12/8/09. Operations previously carried by the South Australian Branch are now carried on by the General Branch of the National Union of Workers.

**Income & Cash Flow Statements:**

- A surplus (deficit) of (\$195,632) was recorded for the year, being \$188,667 in the Distress Fund.
- The cash at bank decreased by \$138,088
- The deficit was partly the result of a transfer of funds from the Distress Fund of \$162,000 to the S.A. Store and Assoc Workers Benevolent Assoc Inc.



SAM ROBERTS

Office Held GENERAL BRANCH SECRETARY

DATED: 8/12/10

**NATIONAL UNION OF WORKERS****SOUTH AUSTRALIAN BRANCH****ABN: 82 303 586 373****CONCISE FINANCIAL REPORT****OPERATING REPORT**

Branch Committee of Management Report in accordance with the Fair Work (R.O.) Act 2009, for the period 1/7/09 to 12/8/09.

**Principal Activities**

The principal activity of the National Union of Workers, South Australian Branch, was that of a registered Trade Union.

The activities have been carried out by the General Branch from 12/8/09.

**Operating Result**

The operating (deficit) surplus for the South Australian Branch for the period ended 12 August 2009, is a deficit of (\$195,632), 30/6/09 (\$51,981).

**Significant Changes**

On 12/8/09 the South Australian Branch ceased operations. From the 12/8/09 the assets and liabilities became part of the General Branch of the Union.

**Rights of Members to Resign**

From the 12/8/09 members became members of the General Branch of the Union. Members have the right to resign their membership of the Union by giving written notice of resignation to the Branch Secretary. This written notification is accepted subject to the rules of the National Union of Workers, South Australian General Branch, and in accordance with the Fair Work (R.O.) Act. A member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation. There was no change to this rule during the year.

**Superannuation Office Holders**

To the best of our knowledge and belief no officer or employee of the South Australian Branch was, by virtue of their office on the Branch Committee of Management of the National Union of Workers, South Australian Branch:

- (i) a Trustee of a superannuation entity or exempt public sector superannuation scheme;
- (ii) a Director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (ii) where a criterion for the office of a Trustee or Director is that the Office is an Officer of a registered organisation.

**NATIONAL UNION OF WORKERS****SOUTH AUSTRALIAN BRANCH****ABN: 82 303 586 373****CONCISE FINANCIAL REPORT****OPERATING REPORT****Membership Numbers**

- (1) At 12/8/09 all members were transferred to the General Branch.
- (2) The number of persons employed by the South Australian Branch of the Union as at the close of 12/8/09, was Nil.
- (3) The names of persons who have at any time during the period ended 12/8/09 have been members of the National Union of Workers SA Branch, Branch Committee of Management and periods they served on the Committee are as follows:

Nicholas Threadgold	(Ceased 12/8/09)
Kaye Clavell	(Ceased 12/8/09)
Andrew Bridges	(Ceased 12/8/09)
Edward Sloniec	(Ceased 12/8/09)
Alan Warne	(Ceased 12/8/09)
Bronte Allen	(Ceased 12/8/09)
Trish Watts	(Ceased 12/8/09)
Tim Palmer	(Ceased 12/8/09)
Tony Abdou,	(Ceased 12/8/09)
Mark Whenan	(Ceased 12/8/09)
Richard O'Connell	(Ceased 12/8/09)
Wally Matthews,	(Ceased 12/8/09)

The members of the committee of management have been in office since the start of the financial year to 12/8/09, unless otherwise stated.

Signed in accordance with a resolution of the General Branch Committee

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Office Held

Dated:



**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**

**ABN 82 303 586 373**

**CONCISE FINANCIAL REPORT**


**BRANCH COMMITTEE OF MANAGEMENT'S STATEMENT**

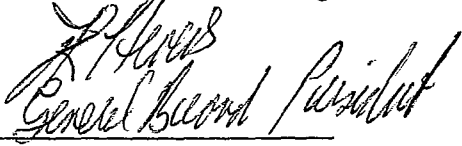
On 6 October 2010, the Branch Committee of Management of the National Union of Workers, General Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the South Australian Branch for the period ended 12/8/09.

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

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Fair Work ( R.O.) Act 2009;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position, changes in equity and cash flows of the South Australian Branch for the period ended 12/8/09.
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the period ended 12<sup>th</sup> August 2009 and since the end of the financial year;
  - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) The financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work ( R.O.) Act 2009; and
  - (iv) the financial records of the Branch have been kept, as far a practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) no information has been sought in any request of a member of the branch or FWA; and
  - (vi) no order for inspection of the financial records was made by FWA.
- (f) All recovery of wages activity has been fairly and accurately reported.

Signed in accordance with a resolution passed by the General Branch Committee of Management.

  
 SAM ROBERTS  
 Office Held GENERAL BRANCH  
SECRETARY  
 Date: 6/10/10

  
 Office Held  
 Date: 6/10/2010

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**CONCISE FINANCIAL REPORT**

**BALANCE SHEET**  
**As at 12 August 2009**

	As at 12/8/09	As at Jun 2009
	\$	\$
<b><u>CURRENT ASSETS</u></b>		
Cash	13882	193341
Receivables	---	8285
Other	2601	6144
<b><u>TOTAL CURRENT ASSETS</u></b>	<b><u>16483</u></b>	<b><u>207770</u></b>
<b><u>NON CURRENT ASSETS</u></b>		
Property, Plant & Equipment	501514	503912
<b><u>TOTAL NON CURRENT ASSETS</u></b>	<b><u>501514</u></b>	<b><u>503912</u></b>
<b><u>TOTAL ASSETS</u></b>	<b><u>517997</u></b>	<b><u>711682</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
Payables	106983	101430
Financial Liabilities	2423	9106
Provisions	79994	78382
<b><u>TOTAL CURRENT LIABILITIES</u></b>	<b><u>189400</u></b>	<b><u>188918</u></b>
<b><u>NON-CURRENT LIABILITIES</u></b>		
Provisions	2930	1465
<b><u>TOTAL NON-CURRENT LIABILITIES</u></b>	<b><u>2930</u></b>	<b><u>1465</u></b>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>192330</u></b>	<b><u>190383</u></b>
<b><u>NET ASSETS</u></b>	<b><u>\$325667</u></b>	<b><u>\$521299</u></b>
<b><u>EQUITY</u></b>		
Reserves	1128	1128
Retained Surplus	324539	520171
<b><u>TOTAL MEMBERS FUNDS</u></b>	<b><u>\$325667</u></b>	<b><u>\$521299</u></b>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Period Ended 12<sup>th</sup> August 2009**

	Total	Asset Revaluation	Retained Surplus General Fund	Retained Surplus Distress Fund
	\$	\$	\$	\$
Opening Balance 1/7/2009	521299	1128	31520	488651
Less Surplus(Deficit) for Year	(195632)	---	(6965)	(188667)
<b><u>CLOSING BALANCE 12/8/2009</u></b>	<b><u>\$325667</u></b>	<b><u>\$1128</u></b>	<b><u>\$24555</u></b>	<b><u>\$299984</u></b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**

**CONCISE FINANCIAL REPORT**

**STATEMENT OF CASH FLOWS**  
**For the Period 1<sup>st</sup> July 2009 to 12<sup>th</sup> August 2009**

	12/8/09	2009
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	103,684	882,371
Operating receipts	8299	76368
Payments to suppliers and employees	(274757)	(857,500)
Payments to National Office	(10,028)	(146,564)
Interest received	<u>26</u>	<u>10,637</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b><u>(172,776)</u></b>	<b><u>(34,688)</u></b>
	3(b)	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Fixed asset purchase	---	(15,973)
Proceeds on sale of fixed assets	<u>---</u>	<u>11,290</u>
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b><u>---</u></b>	<b><u>(4,683)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from/Repayment of Borrowings	<u>---</u>	<u>---</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b><u>(172,776)</u></b>	<b><u>(39,371)</u></b>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<b><u>184,235</u></b>	<b><u>223,606</u></b>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<b><u>\$11,459</u></b>	<b><u>\$184,235</u></b>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**CONCISE FINANCIAL REPORT**

**INCOME STATEMENT**  
**For the Period 1<sup>st</sup> July 2009 to 12<sup>th</sup> August 2009**

	To 12/8/09	To Jun 2009
	\$	\$
<b>INCOME</b>		
Membership Contributions	103684	882371
Membership Contributions - Distress Fund	2575	33475
NUW NSW Branch Distress Fund	---	10000
Rent	4738	26914
Interest	26	10637
Other Operating Income	986	5979
	<u>112009</u>	<u>969376</u>
<b>EXPENDITURE</b>		
Affiliation Fees	2768	24510
Audit	9200	8354
Bank Fees	336	2974
Bad & Doubtful Debts	5939	---
Branch Committee Allowances	656	3570
Campaign Expenses	---	1818
Commission deducted by Employers	477	3020
Computer Expenses	2701	18791
Conference Travel and Organising	3464	19622
Depreciation Plant Equipment Building	2400	29147
Donations	---	8693
Employee Benefit Expenses	57018	503168
Election Exes	---	30248
Entertainment Public Relations	122	13727
Funeral Benefits	---	3000
Insurance Inc Mem Journey	23541	26185
Member Services	---	(7139)
Motor Vehicle Expenses	2563	32419
National Office Sustentation Fee	16938	147003
Office Occupancy	5717	44316
Picnic Expenses	---	17871
Printing and Stationery, Publications & Poatage	1087	24245
Telephone and Fax	3666	23364
Trade Union Education	3433	10368
Other Expenses	3615	36318
S. A. Store & Assoc Wkrs	162000	5765
	<u>307641</u>	<u>1021357</u>
<b><u>SURPLUS/ (DEFICIT) FOR THE YEAR</u></b>	<b><u>( \$195632)</u></b>	<b><u>(\$51981)</u></b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**NOTES TO CONCISE REPORT**

**Note 1. Basis of Preparation of the Concise Report**

The concise financial report is an extract from the full financial report for the period ended 12/8/09. The concise financial report has been prepared in accordance with Accounting Standard AASB 1039: Concise Financial Reports, and the Fair Work ( R.O.) Act 2009.

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full report of the National Union of Workers SA Branch for the period ended 12/8/2009. The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position and financing and investing activities of the National Union of Workers SA Branch as the full financial report.

**Note 2. Information to be provided to Members or Registrar**

In accordance with the requirements of the Fair Work ( R.O.) Act 2009 (the Act), the attention of members is drawn to the following provisions:

- [1] A member of a reporting unit, or a FWA, 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 the Act.

A copy of the full audited accounts will be supplied free of charge to the members who request them.

**Note 3.** This concise report is provided pursuant to a Committee of Management resolution as required by S265(2) of the RO Act.

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**CONCISE FINANCIAL REPORT**  
**For The Period Ended 12/8/09**

**Independent Auditors Report to the Members**

The accompanying concise financial report of National Union of Workers, SA Branch, comprises the Balance Sheet as at 12 August 2009, the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, derived from the audited financial report of National Union of Workers, SA Branch, for the period ended 12 August 2009. The Concise Financial Report does not contain all the disclosures required by the Australian Accounting Standards.

The Branch Committee is responsible for the preparation and presentation of the Concise Financial Report in accordance with Accounting Standard AASB 1039: *Concise Financial Reports* (including the Australian Accounting Interpretations), statutory and other requirements. The responsibility includes establishing and maintaining internal control relevant to the preparation of the Concise Financial Report; selecting and applying the appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditors Responsibility**

Our responsibility is to express an opinion on the Concise Financial Report based on our audit procedures. We have conducted an independent audit, in accordance with Australian Auditing Standards, of the financial report of National Union of Workers, SA Branch, for the period ended 12 August 2009. Our audit report on the financial report for the year was signed subject to qualification. The Australian Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report for the year is free from material misstatement.

Our procedures in respect of the Concise Financial Report included testing that the information in the Concise Financial Report is derived from, and is consistent with, the financial report for the period, and examination on a test basis, of evidence supporting the amounts, and other disclosures. These procedures have been undertaken to form an opinion whether, in all material respects, the Concise Financial Report complies with Accounting Standard AASB 1039: *Concise Financial Reports*.

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

**Independence**

As a registered auditor in conducting our audit, we have complied with the independence requirements of the *Australian professional ethical pronouncements*. We confirm that the independence declaration provided to the Committee of the National Union of Workers, General Branch, would be in the same terms if provided to the Committee as at the date of this audit report.

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**CONCISE FINANCIAL REPORT**  
**For The Period Ended 12/8/09**

**Independent Auditors Report to the Members (cont'd)**

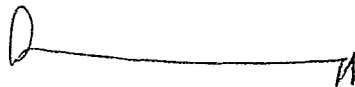
**Qualified Auditors Opinion**

Our Audit report was made subject to the following qualification.

1. The transfer of \$162,000 on 9/7/09 out of the branch had the effect at the date of cessation of the South Australian Branch having insufficient working capital.
2. No provision has been made in the accounts for redundancies.
3. We have relied on written assurance from the National Office that all liabilities of the S.A. Branch will be met.
4. We consider the transfer of the funds of \$162,000 on 9/7/09 out of the bank account should not have been made. This amount was re banked after the Branch ceased to operate.

**Subject to this Qualification**

In our opinion, the Concise Financial Report of National Union of Workers, SA Branch, for the period ended 12 August 2009 complies with Accounting Standard AASB 1039: *Concise Financial Reports*. and the requirements of the *Fair Work (R.O.) Act 2009*.



Name of Firm:  
Name of Partner

JH Doyle & Co  
C. Wellington  
Fellow Certified Practising Accountants Australia &  
Registered Auditor

Address: 138 Gilles Street Adelaide

Dated this 13th day of December 2010

**FINANCIAL STATEMENTS**

**OF**

**NATIONAL UNION OF WORKERS**

**SOUTH AUSTRALIAN BRANCH**

**ABN 82 303 586 373**

**For the Period Ended 12<sup>th</sup> August 2009**



**NATIONAL UNION OF WORKERS**

**SOUTH AUSTRALIAN BRANCH**

**ABN: 82 303 586 373**

**For the Period Ended 12th August, 2009**

**TABLE OF CONTENTS**

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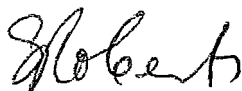
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This discussion and analysis is provided to assist members in understanding the financial report. The discussion and analysis is based on the National Union of Workers, South Australian Branch, financial statements for the period 1/7/09 to 12/8/09, and the information contained therein.

The Branch ceased to exist after 12/8/09. Operations previously carried out by the South Australian Branch are now carried on by the General Branch.

**Income & Cash Flow Statements:**

- A (deficit) of (\$195632) was recorded for the year, being \$188,667 in the Distress Fund.
- The cash at bank decreased by \$138,088.
- The deficit was partly a result of a transfer of funds from the Distress Fund of \$162,000 to the S.A. Store and Assoc Workers Benevolent Assoc Inc.



SAM ROBERTS

General Branch ~~Position Held~~ Secretary

DATED: 8/2/10

**NATIONAL UNION OF WORKERS****SOUTH AUSTRALIAN BRANCH****ABN: 82 303 586 373****OPERATING REPORT**

Branch Committee of Management Report in accordance with Fair Work ( R.O.) Act 2009, for the period 1/7/09 to 12/8/2009.

**Principal Activities**

The principal activity of the National Union of Workers, South Australian Branch, was that of a registered Trade Union.

These activities have been carried out by the General Branch from the 12/8/09.

**Operating Result**

The operating (deficit) surplus for the South Australian Branch for the period ended 12 August 2009 is a deficit of (\$195632), 30/6/09 (\$51981).

**Significant Changes**

On 12/8/09 the South Australian Branch ceased operations. From the 12/8/09 the assets and liabilities became part of the General Branch of the Union

**Rights of Members to Resign**

From the 12/8/09 members became part of the General Branch of the Union. Members have the right to resign their membership of the Union by giving written notice of resignation to the Branch Secretary. This written notification is accepted subject to the rules of the National Union of Workers, South Australian and General Branches, and in accordance with the Fair Work ( R.O.) Act 2009. A member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation. There was no change to this rule during the year.

**Superannuation Office Holders**

To the best of our knowledge and belief no officer or employee of the South Australian Branch was, by virtue of their office on the Branch Committee of Management of the National Union of Workers, South Australian Branch:

- (i) a Trustee of a superannuation entity or exempt public sector superannuation scheme;
- (ii) a Director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (ii) where a criterion for the office of a Trustee or Director is that the Office is an Officer of a registered organisation.

NATIONAL UNION OF WORKERSSOUTH AUSTRALIAN BRANCHABN: 82 303 586 373OPERATING REPORT**Membership Numbers**

- (1) At 12/8/09 all members were transferred to the General Branch.
- (2) The number of persons employed by the South Australian Branch of the Union as at the close 12/8/09, was Nil.
- (3) The names of persons who have at any time during the period ended 12/8/09, have been members of the National Union of Workers SA Branch, Branch Committee of Management and periods they served on the Committee are as follows:

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Kaye Clavell	(Ceased 12/8/09)
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John Beenham	(Ceased 12/8/09)
Wally Matthews,	(Ceased 12/8/09)

The members of the committee of management have been in office since the start of the financial year to 12/8/09 unless otherwise stated

Signed in accordance with a resolution of the General Branch Committee of Management



SAM ROBERTS

Office Held GENERAL BRANCH SECRETARY

Dated: 8/12/10

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**


**BRANCH COMMITTEE OF MANAGEMENT'S STATEMENT**


On 2010 the Branch Committee of Management of the National Union of Workers, General Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the South Australian Branch for the period ended 12/8/09.

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

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Fair Work ( R.O.) Act 2009;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position, changes in equity and cash flows of the South Australian Branch for the period ended 12/8/09.
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the period ended 12 August 2009 and since the end of the financial year;
  - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) The financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work ( R.O.) Act 2009; and
  - (iv) the financial records of the Branch have been kept, as far a practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) no information has been sought in any request of a member of the branch or FWA; and
  - (vi) no order for inspection of the financial records was made by FWA.
- (f) All recovery of wages activity has been fairly and accurately reported.

Signed in accordance with a resolution passed by the General Branch Committee of Management

  
 SAM ROBERTS  
 Office Held GENERAL BRANCH  
SECRETARY  
 Date: 6/10/10

  
 General Branch President  
 Office Held \_\_\_\_\_  
 Date: 6/10/2010

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**BALANCE SHEET**  
**As at 12<sup>th</sup> August 2009**

	As at 12/8/09	As at Jun 2009
	\$	\$
<b><u>CURRENT ASSETS</u></b>		
Cash	13882	193341
Receivables	---	8285
Other	2601	6144
<b><u>TOTAL CURRENT ASSETS</u></b>	<b><u>16483</u></b>	<b><u>207770</u></b>
<b><u>NON CURRENT ASSETS</u></b>		
Property, Plant & Equipment	501514	503912
<b><u>TOTAL NON CURRENT ASSETS</u></b>	<b><u>501514</u></b>	<b><u>503912</u></b>
<b><u>TOTAL ASSETS</u></b>	<b><u>517997</u></b>	<b><u>711682</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
Payables	106983	101430
Financial Liabilities	2423	9106
Provisions	79994	78382
<b><u>TOTAL CURRENT LIABILITIES</u></b>	<b><u>189400</u></b>	<b><u>188918</u></b>
<b><u>NON-CURRENT LIABILITIES</u></b>		
Provisions	2930	1465
<b><u>TOTAL NON-CURRENT LIABILITIES</u></b>	<b><u>2930</u></b>	<b><u>1465</u></b>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>192330</u></b>	<b><u>190383</u></b>
<b><u>NET ASSETS</u></b>	<b><u>\$325667</u></b>	<b><u>\$521299</u></b>
<b><u>EQUITY</u></b>		
Reserves	1128	1128
Retained Surplus	324539	520171
<b><u>TOTAL MEMBERS FUNDS</u></b>	<b><u>\$325667</u></b>	<b><u>\$521299</u></b>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Period Ended 12<sup>th</sup> August 2009**

	Total	Asset Revaluation	Retained Surplus General Fund	Retained Surplus Distress Fund
	\$	\$	\$	\$
Opening Balance 1/7/2009	521299	1128	31520	488651
Less (Deficit) for Year	(195632)	---	(6965)	(188667)
<b><u>CLOSING BALANCE 12/8/2009</u></b>	<b><u>\$325667</u></b>	<b><u>\$1128</u></b>	<b><u>\$24555</u></b>	<b><u>\$299984</u></b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO REPORT

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**

**STATEMENT OF CASH FLOWS**  
**For the Period Ended 12<sup>th</sup> August 2009**

	<b>12/8/09</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	103684	882371
Operating receipts	8299	76368
Payments to suppliers and employees	(274,757)	(857,500)
Payments to National Office	(10,028)	(146,564)
Interest received	<u>26</u>	<u>10637</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>3(b) <u>(172776)</u></b>	<b><u>(34688)</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Fixed asset purchase	---	(15973)
Proceeds on sale of fixed assets	<u>---</u>	<u>11290</u>
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b><u>---</u></b>	<b><u>(4683)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from/Repayment of Borrowings	<u>---</u>	<u>---</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b><u>(172776)</u></b>	<b><u>(39371)</u></b>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<b><u>184235</u></b>	<b><u>23606</u></b>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<b>3(a) <u>\$11459</u></b>	<b><u>\$184235</u></b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE ACCOUNTS

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**INCOME STATEMENT**  
**For the Period 1<sup>st</sup> July 2009 to 12<sup>th</sup> August 2009**

	Period to 12/8/09	Y/ended Jun 2009
<b>INCOME</b>	\$	\$
Membership Contributions	103684	882371
Membership Contributions – Distress Fund	2575	33475
NUW NSW Branch Organising	---	10000
Rent	4738	26914
Interest	26	10637
Other Operating Income	986	5979
	<u>112009</u>	<u>969376</u>
<b>EXPENDITURE</b>		
Affiliation Fees	Note 13 2768	24510
Audit	9200	8354
Bank Fees	336	2974
Bad & Doubtful Debts	5939	---
Branch Committee Allowances	656	3570
Campaign Expenses	---	1818
Commission deducted by Employers	477	3020
Computer Exes	2701	18791
Conference Travel and Organising	3464	19622
Depreciation Plant and Equipment Building	2400	29147
Donations	---	8693
Election Exes	---	30248
Employee Benefit Expenses	Note 11 57018	503168
Entertainment Public Relations	122	13727
Funeral Benefits	---	3000
Insurance Inc Memb Journey	23541	26185
Member Services	---	(7139)
Motor Vehicle Expenses	2563	32419
National Office Sustentation Fee	16938	147003
Office Occupancy	5717	44316
Picnic Expenses	---	17871
Printing and Stationery, Publications & Postage	1087	24245
Telephone and Fax	3666	23364
Trade Union Education	3433	10368
Other Expenses	Note 10 3615	26318
S.A. Store & Assoc Wkrs	Note 14 162000	5765
	<u>307641</u>	<u>1021357</u>
<b><u>SURPLUS/ (DEFICIT) FOR THE YEAR</u></b>	<b><u>(\$195632)</u></b>	<b><u>(\$51981)</u></b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE ACCOUNTS



**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Period Ended 12<sup>th</sup> August 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, and the Fair Work (R.O.) Act 2009. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the presentation of this financial report are represented below. They have been consistently applied unless otherwise stated.

**BASIS OF PREPARATION**

The financial report is for the entity National Workers Union South Australian Branch, as an individual entity. The National Workers Union South Australian Branch was an organisation registered under the Fair Work (R.O.) Act 2009. The National Workers Union South Australian Branch was a Branch of the registered organisation. In accordance with the Act the Union is a body corporate and has perpetual succession.

Except as stated below the financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The following summary of the significant accounting policies adopted by the economic entity in the preparation of the financial statements. The accounting policies have been consistently applied, unless otherwise stated.

**(a) Revenue**

Contributions and Rent are accounted for on a cash receipts basis. Otherwise, the concept of accruals accounting has been adopted in the preparation of the financial statements.

**(b) Income Tax**

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 1997.

**(c) Provisions for Accrued Annual & Long Service Leave**

Provisions for all long service & annual leave entitlements have been made on the basis of employees entitlements at the date of the report. Long service leave shown as a long term provision is measured at base value.

**NOTE 2. FAIR WORK (R.O.) ACT 2009**

In accordance with the requirements of the Fair Work (R.O.) Act 2009, the attention of members is drawn to the provisions of the Act.

- (1) A member of a reporting unit, or Fair Work Australia, 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 sub section (1).

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Period Ended 12<sup>th</sup> August 2009**

**NOTE 3. CASH FLOW INFORMATION**

**(a) Reconciliation of Cash**

Cash at the end of the financial year as  
Shown in the Statement of Cash Flows  
is reconciled to the related items in the  
Statement of Financial Position as follow

	1/7/09 to 12/8/09	2009
	\$	\$
Cash on Hand	750	750
Cheque Account	(2423)	(9106)
Cash at Bank & Deposits	<u>13132</u>	<u>192591</u>

3(a) \$11459 \$184235

**(b) Reconciliation of Cash Flow from  
Operations with Profit from Ordinary  
Activities after Income Tax**

Profit (Loss) from Ordinary Activities (195632) (51981)

Non Cash Flows in profit from  
ordinary activities:

Profit/Loss on Sale of Plant	---	4156
Depreciation & Building Write Down	2399	29147
Provision for Doubtful Debts	5339	170

Changes in Assets & Liabilities:

Decrease(Increase) in Receivables	---	3366
Decrease(Increase) in other Assets	3543	(3163)
(Decrease)Increase in Accounts Payable	8498	14270
(Decrease)Increase in Provisions	<u>3077</u>	<u>(30653)</u>

**Cash Flows from Operations** 3(b) \$172776 \$34688

**NOTE 4. RECEIVABLES**

	12/8/09	2009
	\$	\$
Accounts Receivable - Other	---	2945
- Loans to Members	<u>---</u>	<u>7170</u>
	---	10115
Less Provision for Doubtful Debts	<u>---</u>	<u>(1830)</u>
	<u>---</u>	<u>\$8285</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Period Ended 12<sup>th</sup> August 2009**

<b>NOTE 5. OTHER CURRENT ASSETS</b>	<b>1/7/09 to 12/8/09</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
General Fund - Prepaid Expenses	2601	6144

**NOTE 6. PROPERTY, PLANT & EQUIPMENT**

- (1) Land & Buildings at 46 Greenhill Road WAYVILLE are in the name of "National Union of Workers of 25 undivided 100<sup>th</sup> Parts – of 552 Victoria Street NORTH MELBOURNE VIC.
- (2) Land & Buildings at 46 Greenhill Road WAYVILLE were valued on 30/6/05 by Frank Knight Valuations (SA) Certified Practising Valuer, N. Bell, for LUCREF Pty Ltd.

	<b>12/8/09</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
Land & Building at Valuation	487500	487500
Less Accumulated Depreciation	<u>(27025)</u>	<u>(26252)</u>
	<u>460475</u>	<u>461248</u>
Motor Vehicles at Cost	72386	72386
Less Accumulated Depreciation	<u>(38735)</u>	<u>(37361)</u>
	<u>33651</u>	<u>35025</u>
Office Furniture & Equipment at Cost	17829	36010
Less Accumulated Depreciation	<u>(10441)</u>	<u>28370</u>
	<u>7388</u>	<u>7640</u>
<b>TOTAL FIXED ASSETS</b>	<b><u>\$501514</u></b>	<b><u>\$503912</u></b>

**NOTE 7. PAYABLES**

**CURRENT**

Accounts Payable:	36049	13090
Payroll Liabilities	16193	13522
GST Liabilities	6083	16418
Payable to NUW NSW	---	28814
Payable to National Office	<u>48658</u>	<u>29586</u>
<b>TOTAL PAYABLES</b>	<b><u>\$106983</u></b>	<b><u>\$101430</u></b>

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Period Ended 12<sup>th</sup> August 2009**

<b>NOTE 8. FINANCIAL LIABILITIES</b>	<b>12/8/09</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
Cheque account Commonwealth Bank	(2423)	(9,106)
<b>NOTE 9. PROVISIONS</b>	<b>12/8/09</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Provision for Long Service Leave</b>		
Opening Balance	42,442	66,900
Add Increase (Decrease) in Provision	<u>1,971</u>	<u>(24,458)</u>
<b>CLOSING BALANCE</b>	<b><u>\$44,413</u></b>	<b><u>\$42,442</u></b>
- Elected Officers	<b>\$23,627</b>	
- Other Staff	<b>\$20,786</b>	
<b>(b) Provision for Annual &amp; Other Leave</b>		
Opening Balance	37,405	43,600
Add Increase (Decrease) in Provision	<u>1,106</u>	<u>(6,195)</u>
<b>CLOSING BALANCE</b>	<b><u>\$38,511</u></b>	<b><u>\$37,405</u></b>
- Elected Officers	<b>\$21,334</b>	
- Other Staff	<b>\$17,177</b>	
<b>NOTE 9. RESERVES</b>		
Asset Revaluation Reserve	<u>\$1,128</u>	<u>\$1,128</u>
<b>NOTE 10. OTHER EXPENSES</b>		
<b>(a) Donations in excess of \$1,000</b>		
Other ea < \$1000	---	2,693
ALP Campaigns	---	---
Neil Sachse Foundation	---	1,000
NUW Victoria	<u>---</u>	<u>5,000</u>
	<u>---</u>	<u>\$8,693</u>
<b>NOTE 11. PAYMENTS BENEFITS FOR EMPLOYEES</b>		
<b>Salaries &amp; Allowances</b>	<b>\$</b>	<b>\$</b>
Salaries & Allowances – Elected Officers	36,216	95,097
– Other Staff	5,225	411,657
Fringe Benefits - Elected Officers	21,520	26,991
- Other Staff	---	29,631
Superannuation - Elected Officers	5,225	14,722
- Other Staff	836	53,395
Journey Ins	5,370	

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Period Ended 12<sup>th</sup> August 2009**

**NOTE 12. SEGMENT REPORTING**

The Branch operates as a Trade Union and provides employee support to Members.

	1/7/09 to 12/8/09	2009
<b>NOTE 13. AFFILIATION FEES</b>		
ALP	1,159	10,880
S.A. Unions	1,609	13,300
Other	---	330
	<u>\$2,768</u>	<u>\$24,510</u>

**NOTE 14. S.A. Store & Assoc Workers Benevolent Assoc Inc**

Transfer to Assoc	162,000	167,765
25/6/09 Return of Funds from Assoc	---	162,000
<b>Net Payment</b>	<u><b>\$162,000</b></u>	<u><b>\$5,765</b></u>

**NOTE 15. GRANT SAFEWORK SA**

Grant	---	80,000
Expenditure	---	<u>80,602</u>
<b>Surplus / (Deficit)</b>		<u><b>(\$602)</b></u>
<b>Add Bal B/Fwd</b>		<u><b>602</b></u>
<b>Grant unspent at 30/6/09</b>		<u><b>NIL</b></u>

**NOTE 16. EVENTS SUBSEQUENT TO BALANCE DATE**

1. On 12/8/09 the NUW S.A. Branch ceased operations. On this date its assets & liabilities became part of the General Branch of the National Union of workers
2. On 9/7/09 \$162,000 was transferred out of the Commonwealth Bank "Distress" Account of the NUW. An amount of \$162,720 was returned on 18/9/09 after the date of cessation of the branch.

**NATIONAL UNION OF WORKERS**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN 82 303 586 373**

**INDEPENDENT AUDITORS REPORT**

**Scope**

The financial report comprises the balance sheet, income statement, statement of changes in equity, cash flow statement, accompanying notes to the financial statements and the Branch Committee of Management's statement for the National Union of Workers South Australian Branch, for the period ended 12 August 2009.

The Branch Committee of Management and the Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Fair Work (R.O.) Act 2009. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

**Audit Approach**

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Fair Work (R.O.) Act 2009, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia, a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our Audit Opinion on the basis of these procedures, which included:

- Examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- Assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch Committee of the Management and the Branch Secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements, the Fair Work (R.O.) Act 2009 and as a registered auditor the independence requirements of the Corporations Act 2001.

**Audit Qualification**

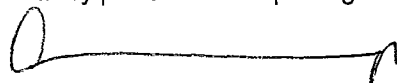
1. The transfer of \$162,000 on 9/7/09 out of the branch had the effect at the date of cessation of the South Australian Branch having insufficient working capital.
2. No provision has been made in the accounts for redundancies.
3. We have relied on written assurance from the National Office that all liabilities of the S.A. Branch will be met.
4. We consider the transfer of the funds of \$162,000 out of the bank account should not have been made. This amount was re banked after the Branch ceased to operate.

**Subject to these Qualifications**

In our opinion the general purpose financial report of the National Workers Union South Australian Branch is properly drawn up,

- so as to present fairly the financial position of the Branch as at 12/8/09 and of the performance for the period then ended.
- the financial report is in accordance with the provisions of the Fair Work (R.O.) Act 2009 and
- Australian Accounting Standards (including mandatory professional reporting requirements)

JH Doyle & Co  
 138 Gilles Street  
 ADELAIDE SA 5000

  
 C. Wellington FCPA Registered Auditor

13 - 12 - 10