



Fair Work Australia

11 August 2009

Ms. M. O'Neil
National Secretary
Textile, Clothing and Footwear Union of Australia
359 Exhibition Street
MELBOURNE VIC 3000

By email: jwestgarth@tcfvic.org.au

Dear Ms O'Neil,

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 31 December 2008 - FR 2008/546**

I acknowledge receipt of the financial report of the Textile, Clothing and Footwear Union of Australia for the year ended 31 December 2008. The documents were lodged in the Industrial Registry on 30 June 2009.

The financial report has been filed.

I direct your attention to the following comment concerning the above report and the financial reporting obligations under the RAO Schedule. Please note that this matter is advised for assistance in the future preparation of financial reports; no further action is required in respect of the subject documents.

1. Operating report

(a) Results of principal activities

I refer to the Operating Report, in particular to the "results of operation". I note that section 254(2)(a) of the RAO Schedule requires the operating report to include a review of the principal activities of the reporting entity, the results of those activities and any significant changes in the nature of those activities.

The "results of operation" requirement contemplates reference in the operating report to results directly related to the principal activities as opposed to the reporting entities financial result, particularly as measured in dollar 'surplus' or 'loss' terms. Although this may not be stated explicitly in the text of the subsection, I think it is reasonable to infer this is what the legislators had in mind given that the subsection is referring primarily to the principal activities and secondly, the actual financial outcome is elaborated elsewhere in the financial documents, such as the Balance Sheet and/or the Profit and Loss statement.

(b) Significant changes in financial affairs

The report must give details of any significant changes in the reporting unit's financial affairs during the year. If the reporting unit did not experience any significant changes a statement to that effect should be made.

(c) Right of members to resign

Subsection 254(2)(c) of the RAO Schedule requires the operating report to “give details” of the right of members to resign from the reporting unit under section 174. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report.

2. Reference to Schedule 1B

I note that there are a number of references to Schedule 1B of the Workplace Relations Act 1966 in the financial report. Such references should be to Schedule 1.

Please note that future financial reports should refer to the *Fair Work (Registered Organisations) Act 2009* and *Fair Work (registered Organisations) Regulations 2009*.

3. Committee of Management Statement

The words “Industrial Registry” appearing in paragraph (vi) should read “Commission”.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell

Tribunal Services and Organisations
Fair Work Australia



TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA

National Secretary

Michele O'Neil

National Office

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30 June 2009

Industrial Registrar
Australian Industry Registry
GPO Box 19945
Victoria 3001

Dear Sir/Madam

In accordance with the Workplace Relations Act 1996 please find attached a copy of the full report provided to members of the Textile Clothing and Footwear Union of Australia, Financial Report for the year ended 31 December 2008.

I certify that these documents are copies of the full report which was provided to the members on 29 May 2009 and of the full report which was presented to a meeting of the TCFUA Committee of Management held on 30 June 2009.

Please contact me if you have any queries in relation to the above.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Michele O'Neil'.

Michele O'Neil
National Secretary

TEXTILE CLOTHING AND FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL

CERTIFICATE BY SECRETARY

I, Michele O'Neil, being the National Secretary of the Textile Clothing and Footwear Union of Australia National Council, certify:

- that the documents 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 29 May 2009 and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 30 June 2009 in accordance with section 266 of the RAO Schedule.



.....

NATIONAL SECRETARY – MICHELE O'NEIL

Dated: 30 June 2009

**THE TEXTILE CLOTHING & FOOTWEAR UNION
OF AUSTRALIA
NATIONAL COUNCIL**

FINANCIAL STATEMENTS

FOR YEAR ENDED 31 DECEMBER 2008

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL
OPERATING REPORT
FOR YEAR ENDED 31 DECEMBER 2008

In accordance with Section 254 of the Workplace Relations Act 1996 the Committee of Management report on the Textile Clothing & Footwear Union of Australia National Council (the "National Council") as follows:

Principal activities

The principal activities of the National Council during the reporting period were to provide industrial and organising services to each of the branches of the textile clothing and footwear union of Australia and their members, consistent with the objectives of the National Council and particularly the objective of protecting and improving the interests of the various branches and their members.

Operating result

The operating surplus for the reporting period was \$35,545-00. The National Council is exempt from income tax and therefore no tax effect accounting was provided in the accounts. The operating surplus was achieved from the write off of \$135,127 of aged payables.

Right of Members to Resign

Subject to the rules of the National Council and the Workplace Relations Act 1996, members have the right to resign from membership of the National Council by written notice addressed to and delivered to the Secretary of the National Council.

Superannuation officeholders

The following officer held positions during the reporting period in the following entities:

Anthony Woolgar, Secretary

- Member of the Board of Australian Retirement Fund (ARF) as nominated by the Textile, Clothing & Footwear Union of Australia (TCFUA). All fees and reimbursement for the position held are income to the National Council.

Number of members

The number of persons who, at the end of the reporting period, were recorded in the register of members for each of the state branches was as follows:

New South Wales/SA/TAS	3527
Victoria	3001
Queensland	520
Western Australia	24

	7072
	=====

Number of employees

At the end of the reporting period, there was one employee.

Members of Committee Management

Persons who held office of the Committee of Management of the National Council during the reporting period are:

Name	Organisation Position
Mr Anthony Woolgar	TCFUA National Secretary (resigned 24 August 2008)
Mr Barry Tubner	TCFUA National President
Ms Michele O'Neil	TCFUA National Assistant Secretary (until 24 August 2008) TCFUA National Secretary (from 25 August 2008)
Ms Elizabeth MacPherson	TCFUA Trustee
Ms Jenny Kruschel	TCFUA National Snr Vice President
Mr John Dalton	TCFUA National Councillor
Mr Stephen Davies	TCFUA Jnr Vice President
Mr Warren Smith	TCFUA National Councillor
Mr Jack Morel	TCFUA National Trustee
Mr Peter Lane	TCFUA National Trustee

Committee members have been in office since the start of the reporting period to the date of this report unless otherwise stated.

Signed in accordance with a resolution of the Committee of Management:



.....
MICHELE O'NEIL

Dated: 30/4/09

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA**NATIONAL COUNCIL****INCOME STATEMENT****FOR YEAR ENDED DECEMBER 31, 2008**

	Note	2008	2007
		\$	\$
INCOME			
Capitation Fees	3	370,301	243,782
Interest received		16,188	12,806
Reimbursement income		12,458	10,947
I.R. Campaign reimbursement		42,915	50,000
Gain on disposal of asset		-	836
Sundry income	3a	135,127	-
TOTAL OPERATING INCOME		576,989	318,371
LESS OPERATING EXPENDITURE			
Affiliation fees	4	34,664	38,121
Bank charges		597	571
Books, journals & publications		2,463	1,996
Committee & conference expenses		2,509	455
E.D.P Expenses		1,376	3,178
Depreciation		13,378	10,596
Donations	5	-	143
Conference, meeting & event expenses		8,390	2,403
Employee Fringe Benefit		12,218	-
Fringe Benefits Tax		3,142	185
Insurances		5,092	5,068
Loss on disposal of asset		4,462	-
Motor vehicle expenses		10,719	5,685
Office expenses		3,913	2,758
Postage & Freight		356	285
Printing & stationery		236	1,276
Campaign Expenses	6	59,151	50,000
Professional services	6a	41,818	66,350
Repairs & maintenance		273	-
Salaries:			
- officials		115,961	97,038
- employees		107,943	55,040
Seminars		967	2,758
Sundry expenses	7	3,077	16,995
Superannuation			
- officials		32,129	18,015
- employees		16,907	19,120
Telephone		4,986	6,088
Travelling exps. & allowances		48,670	38,953
Leave entitlements – LSL provision		-	5,285
Leave entitlement – annual leave provision		1,865	3,375
Leave entitlement – sick leave provision		-	148
TOTAL OPERATING EXPENDITURE		537,262	451,885
OPERATING SURPLUS/(DEFICIT) FOR YEAR		39,727	(133,514)
Add: Mortality Fund Surplus/(Deficit)	8	(4,182)	10,583
TOTAL SURPLUS/(DEFICIT) FOR YEAR		35,545	(122,931)

The accompanying notes form part of these financial statements.

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL
BALANCE SHEET
AS AT DECEMBER 31, 2008

		2008	2007
		\$	\$
ACCUMULATED FUNDS	Note		
General fund bal.. at beginning of year		158,500	281,431
Add surplus/(deficit) for year		35,545	(122,931)
		-----	-----
TOTAL ACCUMULATED FUNDS		194,045	158,500
		=====	=====
Represented By:			
CURRENT ASSETS			
Cash on hand		1,500	1,500
Cash at bank		19,577	36,823
Sundry debtors - capitation fees	9	75,651	62,589
Sundry debtors - other		-	4,517
Prepaid tax instalment		1,571	-
		-----	-----
TOTAL CURRENT ASSETS		98,299	105,429
		-----	-----
INVESTMENT			
Other investments (at cost)	10	13,461	13,461
		-----	-----
TOTAL INVESTMENTS		13,461	13,461
		-----	-----
FIXED ASSETS			
Plant & equipment at WDV	11	29,473	62,586
		-----	-----
TOTAL FIXED ASSETS		29,473	62,586
		-----	-----
OTHER FUNDS			
Mortality Fund	13a	139,174	143,356
Leave entitlement fund	13	-	201,748
		-----	-----
		139,174	345,104
		-----	-----
TOTAL ASSETS		280,407	526,580
		=====	=====

The accompanying notes form part of these financial statements.

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL
BALANCE SHEET
AS AT DECEMBER 31, 2008

		2008	2007
		\$	\$
	Note		
CURRENT LIABILITIES			
Creditors and accruals	14	83,131	173,799
Provision for Annual leave			
- Officials		-	82,627
- Employees		3,231	2,086
Provision for long service leave		-	
- Officials			100,116
- Employees		-	-
Provision for sick leave			
- Officials		-	9,452
- Employees		-	-
TOTAL CURRENT LIABILITIES		86,362	368,080
TOTAL LIABILITIES		86,362	368,080
NET ASSETS		194,045	158,500

The accompanying notes form part of these financial statements.

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2008

	INFLOW (OUTFLOW) 2008 \$	INFLOW (OUTFLOW) 2007 \$
Note		
CASH FLOWS FROM OPERATING ACTIVITIES		
Capitation fees received	357,238	255,284
Other operating revenue	58,319	77,575
Interest received	16,188	22,461
Payments to suppliers & employees	(674,656)	(432,458)
	-----	-----
CASH FLOWS FROM/(USED BY) OPERATING ACTIVITIES	12(b) (242,911)	(77,138)
	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant & equipment & other assets	19,735	(33,614)
	-----	-----
CASH FLOWS USED BY INVESTING ACTIVITIES	19,735	(33,614)
	-----	-----
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	-	-
Loan repayments	-	-
	-----	-----
Net cash provided by (used in) financing activities	-	-
	-----	-----
NET INCREASE/(DECREASE) IN CASH HELD	(223,176)	(110,752)
Cash at beginning of reporting period	383,427	494,179
	-----	-----
CASH AT END OF REPORTING PERIOD	12(a) <u>160,251</u>	<u>383,427</u>

The accompanying notes form part of these financial statements.

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2008

1. STATEMENT OF ACCOUNTING POLICIES

The Accounts have been prepared in accordance with 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 National Council in the preparation of the accounts.

- (a) Membership capitation are accounted for on accrual basis, otherwise the concept of cash accounting has been adopted in the preparation of the Accounts.
- (b) No provision for Income Tax is necessary as the National Council is exempt from Income Tax under Section 50 - 15 of the Income Tax Assessment Act.
- (c) Property, Plant & Equipment
Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and any impairment in value. The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.
- (d) Employee Benefits
Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at amounts expected to be paid when the liability is settled, plus related cost. This results in an amount not materially different to that achieved by discounting future cash flows.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 272 of Schedule 1B 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).

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED DECEMBER 31, 2008

	2008	2007
	\$	\$
NOTE 3 - CAPITATION FEES		
New South Wales/SA/TAS	192,527	128,559
Queensland	24,012	13,546
Victoria	153,762	101,535
Western Australia	-	142
	-----	-----
	370,301*	243,782
	=====	=====

*It includes a one off levy of \$89,778.

NOTE 3a - SUNDRY INCOME

Write back ACTU prior years affiliation fees

NOTE 4 - AFFILIATION FEES

ACTU	20,597	23,156
I.T.G.L.W.F.	13,060	13,742
T.W.A.R.O.	371	523
A.P.H.E.D.A.	636	700
	-----	-----
	34,664	38,121
	=====	=====

NOTE 5 - DONATIONS

Each donation does not exceed \$1,000-00

NOTE 6 – CAMPAIGN EXPENSES

ACTU	42,915	50,000
OTHERS	16,236*	-
	-----	-----
	59,151	50,000
	-----	-----

*It includes \$13,338 expenses on "Make it Here Campaign".

NOTE 6a- PROFESSIONAL SERVICES

Audit fees	7,700	7,100
Accounting & other services	9,063	7,050
Legal fees	7,105	43,000
Consultancy fees	17,950*	9,200
	-----	-----
	41,818	66,350
	-----	-----

*Consultancy Fees – M Peeters

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL

NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED DECEMBER 31, 2008

	2008	2007
	\$	\$

NOTE 7 - SUNDRY EXPENSES

Leasing - Photo Copier	2,248	3,114
Advertising	-	1,049
Miscellaneous Items	829	1,636
Payroll - 2006 adjustments	-	11,196
	-----	-----
	3,077	16,995
	-----	-----

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED DECEMBER 31, 2008

	2008 \$	2007 \$
NOTE 8 – MORTALITY FUND		
Interest Received	5,904	9,655
Contributions received	7,314	16,628
	-----	-----
TOTAL INCOME	13,218	26,283
	-----	-----
Payments to members	17,400	15,700
	-----	-----
TOTAL EXPENDITURE	17,400	15,700
	-----	-----
FUND SURPLUS/(DEFICIT) FOR YEAR	(4,182)	10,583
	=====	=====
NOTE 9 - SUNDRY DEBTORS - CAPITATION		
New South Wales/SA/TAS	33,348	25,199
Queensland	10,185	4,979
Victoria	32,118	32,411
	-----	-----
	75,651	62,589
	-----	-----
NOTE 10 - OTHER INVESTMENTS		
A.C.T.U. Member Connect Pty Ltd – Units (not realisable within one year)	13,461	13,461
	-----	-----
No current fair view available for verification	13,461	13,461
	-----	-----
NOTE 11 - PLANT & EQUIPMENT		
Library - at cost	41,018	41,018
Less accumulated depreciation	(34,471)	(34,090)
	-----	-----
	6,547	6,928
	-----	-----
Motor vehicles - at cost	21,467	53,616
Less accumulated depreciation	(6,072)	(7,063)
	-----	-----
	15,395	46,553
	-----	-----
Office equipment & furnit. - At cost	98,337	98,337
Less accumulated depreciation	(90,806)	(89,232)
	-----	-----
	7,531	9,105
	-----	-----
TOTAL PLANT & EQUIPMENT AT W.D.V.	29,473	62,586
	=====	=====

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED DECEMBER 31, 2008

NOTE 13 - FINANCIAL INSTRUMENTS

Interest Rate Risk Exposure

Exposure to interest rate risk is limited to assets and liabilities bearing variable interest rates. The majority of financial assets are term deposits with fixed interest rate. All term deposits are less than 12 months and intend to hold until maturity.

2008	Weighted average interest rate	Weight average amount	1 yr or less	Non-interest bearing	Total
Financial Assets		\$	\$	\$	\$
Cash & cash Equivalent	3.73%	36,033			36,033
Term Deposits	7.40%		126,960		126,960
Investment Units				13,461	13,461
Receivables				70,249	70,249
Financial Liabilities Payables				19,741	19,741

NOTE 13a – MORTALITY FUNDS & LEAVE ENTITLEMENT FUND

Commonwealth Bank Cheque Account	66,984	71,166
Commonwealth Bank Invest. Account	72,190	72,190
	-----	-----
	139,174	143,356
	-----	-----

NOTE 14 – CREDITORS & ACCRUALS

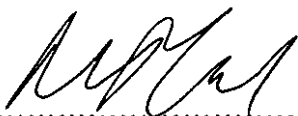
Creditors	5,491	1,682
ACTU affiliation fees – prior years	-	135,127
Rent – TCFUA NSW/SA/TAS branch`	14,250	14,250
GST Liability (before adjustment)	12,877	8,763
PAYG Withholding	44,854	5,540
Employee superannuation payable	3,479	3,445
Salary sacrifice supern. Payable	1,930	4,727
Apheda	250	270
	-----	-----
	83,131	173,804
	-----	-----

TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL
COMMITTEE OF MANAGEMENT'S STATEMENT

On 28/4/09 Committee of Management of Textile, Clothing & Footwear Union of Australia National Council, passed the following resolution in relation to the general purpose financial report (GPFR) of the National Council for the year ended 31 December 2008.

The 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 Industrial Registrar;
- c) The financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year ended December 31, 2008.
- d) There are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
- e) During the year ended 31 December 2008 and since the end of the financial year:
 - (i) Meetings of the Committee of Management were held in accordance with the rules of The Textile Clothing & Footwear Union of Australia National Council including the rules of the Union; and
 - (ii) the financial affairs of the Union have been managed in accordance with the Rules of The Textile Clothing & Footwear Union of Australia National Council including the rules of the Union; and
 - (iii) The financial records of the Union have been kept and maintained in accordance with the Schedule 1B to the Workplace Relations Act 1996 and the Workplace Relations (Registration & Accountability of Organisations) Regulations 2003; and
 - (iv) The issue of consistency of financial record of different Branches within the Union is being considered with a view to keeping, as far as practicable, the financial records in a consistent manner to each of the other reporting units to ensure compliance with the Australian Accounting Standards in subsequent years; and
 - (v) no information has been sought in any request of a member of the Union or a Registrar made under section 272 of Schedule 1B to the Workplace Relations Act 1996; and
 - (vi) no orders for inspection of financial records have been made by the Industrial Registry under section 273 of Schedule 1B to the Workplace Relations Act 1996.
- f) There was no recovery of wages activity for year ended 31 December 2008.



.....
 MICHELE O'NEIL

Secretary

Dated: 30/4/09

THE TEXTILE, CLOTHING & FOOTWEAR UNION OF AUSTRALIA
NATIONAL COUNCIL

INDEPENDENT AUDITORS REPORT

To the members of the Textile, Clothing & Footwear Union of Australia National Council.

Scope

The Financial Report is the Responsibility of the Committee of Management and Secretary of the National Council.

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the Committee of Management's statement for the Textile Clothing & Footwear Union of Australia National Council for the year ended 31 December 2008.

The Committee of Management and the Secretary of the National Council are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. 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 organisation. Our audit has been conducted in accordance with Australian Accounting 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 Workplace Relations Act 1996, 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 Committee of Management and the Secretary of the National Council.

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 and the Workplace Relations Act 1996.

Audit Opinion

We state that the financial report has been audited and in our opinion the financial report complies with the relevant Australian Accounting Standards.

We report that we have inspected and audited the accounting records of the Textile Clothing & Footwear Union of Australia National Council in relation to the financial year ending 31 December 2008 and report that in our opinion satisfactory accounting records were kept by the organisation in relation to the period, 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; and
- (iii) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by us or by any person authorized by us for the purpose of the audit, was provided.
- (iv) in relation to recovery of wages activity; no activity of recovery occurred in the financial year.

In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Standards and the requirements imposed by Part 3 of Chapter 8 of the RAO Schedule of the Workplace Relations Act 1996:

- (b) (i) the financial affairs of the organisation as at the end of the financial year; and
- (ii) the income and expenditure, and any surplus or deficit of the organisation for the year; and

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

D W Sutherland & Partners
D W SUTHERLAND & PARTNERS

Timothy Ho
.....

Timothy Ho, CPA

Partner

Registered Company Auditor No. 629

Dated: *4 May 2009*