



FAIR WORK
AUSTRALIA

18 October 2011

Mr Barry Willcocks
Secretary
Textile, Clothing and Footwear Union of Australia, Western Australian Branch

email: nationaloffice@tcfvic.org.au

Dear Mr Willcocks

Re: Financial Reports for the Textile, Clothing and Footwear Union of Australia, Western Australian Branch for years ended 31 December 2006, 2007 and 2008 – FR2006/651, FR2007/613 & FR2008/543

I acknowledge receipt of the financial reports for the Textile, Clothing and Footwear Union of Australia, Western Australian Branch (the Branch) for the years ended 31 December 2006, 2007 and 2008. The revised reports were lodged with Fair Work Australia on 28 September 2011.

The financial reports have now been filed.

I make the following comments in relation to the 2008 financial report to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Audit Report

Scope

Paragraph 27 of Australian Auditing Standard 700 (ASA 700) requires the introductory paragraph of an auditor's report to identify the title of each of the financial statements that comprise the financial report and to refer to the summary of significant accounting policies, other explanatory notes and the Committee of Management Statement.

The introductory paragraph of the Audit Report excludes the Committee of Management Statement from its scope. Future reports from the Branch are required to include an audit report with an introductory statement which satisfies the requirements of ASA 700 and the scope of which includes all of the financial statements, the notes and the Committee of Management Statement.

Committee of Management Statement

Consistent with other branches

Item 25(e)(iv) of the General Manager's Reporting Guidelines requires a declaration by the Committee of Management that:

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.

Section 242 of the *Fair Work (Registered Organisations) Act 2009* (the Act) determines what constitutes a 'reporting unit' for the purposes of the Act:

Organisations not divided into branches

(2) Where an organisation is not divided into branches, the reporting unit is the whole of the organisation.

Organisations divided into branches

(3) Where an organisation is divided into branches, each branch will be a reporting unit unless a certificate issued by the General Manager stating that the organisation is, for the purpose of compliance with this Part, divided into reporting units on an alternative basis (see section 245) is in force.

If the records have been kept in a consistent manner to each of the organisation's reporting units, the following statement can be made in the Committee of Management Statement:

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.

Notes to the financial statements

Notice under section 272(5) of the Act

As you are aware the notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information prescribed by the *Fair Work (Registered Organisations) Regulations 2009* is available to members on request. Note 3 to the financial statements reproduces the wording from outdated legislation. Instead the wording should read as follows:

- (1) A member of a reporting unit, or the General Manager, 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).

Please ensure that future notes contain this extract of the Act word for word.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely



Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



THE TEXTILE CLOTHING & FOOTWEAR UNION OF WESTERN AUSTRALIA

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Postal Address: GPO Box 2556 Perth WA 6001
Telephone: (08) 9221 4321
Fax: (08) 9221 2774
ABN 40 773 308 986



19 September 2011

The General Manager
Fair Work Australia
GPO Box X2206,
Perth, Western Australia 6001

Dear Sir

Re: Financial Statements Year Ended 31/12/2006
Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Please find attached for filing with the General Manager of Fair Work Australia the above accounts.

The necessary certificate is set out hereunder:

Secretary's Certificate

I, the undersigned, BARRY WILLCOCKS, Secretary of the Textile Clothing and Footwear Union of Australia (Western Australian Branch) certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report, was provided to members on 5 August 2011; and
- that the full report was presented to the Committee of Management of the Textile Clothing and Footwear Union of Australia (Western Australian Branch) on the 31 July 2011 and again on the 11 September 2011; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

BARRY WILLCOCKS

SECRETARY

Date: 26/9/11

Operating Report of THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
WESTERN AUSTRALIAN BRANCH
(2006 Financial Year – 12 Months ended December 2006)

1. Review of units principal:

- Activities during the financial year
 - Results of those activities
 - Significant changes in the nature of the activities
- a) During 2006 the branch has watched over and protected the interests of members, maintained reasonable hours of labour and fair wage rates and settled industrial disputes by negotiation, conciliation and arbitration.
- In addition the safety nets of awards underpinning employment was updated in accordance with national wage decisions and for the process of modernization.
- b) Where industrial matters cannot be resolved through negotiation it may be necessary for them to be referred to the AIRC for conciliation and/or arbitration. In this respect no matters were referred to the AIRC. The bulk of the matters were dealt with by on site negotiations.
- c) The result of these activities have been general increases in wages, allowances and conditions of about 3.5% per annum depending on the industry and employer. There have also been considerable improvements in the flexibility of working arrangements that has benefited many members, particularly female members who may have to combine work with family responsibilities.
- d) The TCFU also handles matters involving work related injuries and has ongoing files being processed during each week of the 2006 financial year.
- e) There have been no significant changes in the activities of the TCFU during the 2006 financial year.

2. Details of significant changes in units financial affairs

There have been no significant changes in the Branch's financial affairs.

3. Detail of the right of members to resign under S174

Members of the TCFU are entitled to resign pursuant to schedule 1B clause 174 Registration and Accountability of Organizations. The TCFU strictly adheres to the resignation from membership provisions, contained therein. Those rights include - pursuant to rule 12 sub-sections (b) and (c):

- (b) A member may resign from membership of the Union by notice in writing addressed and delivered to the Secretary of the member's Branch.
- (c) A notice of resignation from membership of the Union shall take effect:

- (i) Where the member ceases to be eligible to become a member of the Union –
 - (a) on the day upon which the notice is received by the Union, or
 - (b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member,

whichever is the later; or
- (ii) In any other case –
 - (a) at the end of two weeks after the notice is received by the Union, or
 - (b) on the day specified in the notice,

whichever is the later.

4. Details of any officer or member of the reporting unit who is:

- a) A trustee of a superannuation entity or an exempt public sector superannuation scheme: or
- b) A director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme: and

Where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organization.

5. Details of membership of the Committee of Management

Mary Miovski	Branch President	For the year from 1 st Jan to 31 st Dec 2006
Lorraine Rudd	Branch Secretary	For the year from 1 st Jan to 31 st Dec 2006
Roslyn Ball	Branch Vice President	For the year from 1 st Jan to 31 st Dec 2006
Leone Dudek	Branch Trustee	For the year from 1 st Jan to 31 st Dec 2006
Lilia Taylor	Branch Trustee	For the year from 1 st Jan to 31 st Dec 2006
Ani Pantene Walker	Branch Member	For the year from 1 st Jan to 31 st Dec 2006

6. Other

- The report is signed and dated
- The number of members of the TCFU WA Branch at 31 December 2006 is 29
- The Branch employs 1 employee - on a part time (1 day per week) basis
- At point (1) the report contains a review of principal activities
- At point (2) are details of significant change of activities that being nil
- At point (4) are details of superannuation trustees
- At point (5) are details of membership of the Committee of Management

SIGNED



DATED 24 AUG 2008

BRANCH SECRETARY

**The Textile Clothing and Footwear Union of Australia (Western
Australia Branch)**

Financial Report

For the financial year ended 31 December 2006

The Textile Clothing & Footwear Union of Australia (Western Australia Branch)

Financial Report For the Financial Year Ended 31 December 2006

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The Textile Clothing & Footwear Union of Australia (Western Australia Branch)

Committee of Management's Statement

I, Rossini, being a member of the Committee of Management of The Textile Clothing & Footwear Union of Australia (Western Australia Branch), do declare on behalf of the Committee and in accordance with a resolution passed by the Committee on 24th August 2008 that in the opinion of the Committee:

- 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 Branch for the financial year to which they relate;
- 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 year ended 31 December 2006 and since the end of that year;
 - (i) Meetings of the Committee of Management were held in accordance with the rules of The Textile Clothing & Footwear Union of Australia including the rules of the Branch; and
 - (ii) The financial affairs of the Branch have been managed in accordance with the rules of The Textile Clothing & Footwear Union of Western Australia including the rules of the Branch; and
 - (iii) The financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) The information sought in any request of a member of the Branch or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

R Ball

.....
Branch Secretary

Date: 24th August 2008
Perth, WA

**Independent auditor's report to the members of The Textile Clothing & Footwear Union of Australia
(Western Australia Branch)**

We have audited the accompanying financial report of The Textile Clothing & Footwear Union of Australia (Western Australia Branch), ("the Branch"), which comprises the balance sheet as at 31 December 2006, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the committee of management's statement.

Committee of Management's Responsibility for the Financial Report

The Branch's committee of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and with the Industrial Relations Act 1996. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1(b), the committee of management also state that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit we have met the independence requirements of the Australian professional accounting bodies.

Basis for Qualified Auditor's Opinion

Membership contributions are a significant source of receipts for the Branch. The Branch has determined that it is impracticable to establish control over the collection of membership contributions prior to entry in the financial records. Accordingly, as the evidence available to us regarding receipts from this source was limited, our audit procedures with respect to membership contributions have to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether membership contributions the Branch received are complete.

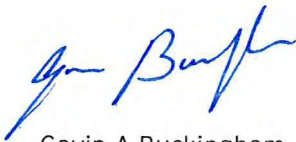
Qualified Auditor's Opinion

In our opinion:

1. except for the effects on the financial report of such adjustments, if any, as might have been required had the limitation referred to in the qualification paragraph above not existed, the financial report presents fairly the financial position of The Textile Clothing & Footwear Union of Australia (Western Australia Branch) as of 31 December 2006, and of its financial performance and cash flows for the year then ended in accordance with the Industrial Relations Act 1996 and Australian Accounting Standards (including the Australian Accounting Interpretations); and
2. the financial report also complies with International Financial Reporting Standards as disclosed in Note 1(b).

A handwritten signature in blue ink, appearing to read 'Ernst & Young'.

Ernst & Young

A handwritten signature in blue ink, appearing to read 'Gavin A Buckingham'.

Gavin A Buckingham
Partner
Perth
24 August 2008

A member of The Institute of Chartered Accountants in Australia and current Public Practice Certificate holder

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Income Statement

For the year ended 31 December 2006

	<u>Note</u>	<u>2006</u> \$	<u>2005</u> \$
REVENUE FROM CONTINUING OPERATIONS			
Membership Contributions	1(c)	7,621	10,971
Interest		664	816
TOTAL REVENUE AND INCOME		8,285	11,787
EXPENDITURE			
Organiser Refunds – SDA Union		25,000	495
Fee refund & forwarding		5,000	625
Wages and related expenses		9,390	-
Legal fee		4,774	-
Committee and meeting fees		2,380	220
Affiliation – Unions WA (Trades and Labour Council)		821	1,828
Audit fees		580	1,910
Bank Fees & Government Charges		125	38
Commission on contributions collected		344	800
Insurance		(170)	1,717
Mortality fund		280	57
Printing and stationery		155	235
Sundry expenses		357	520
Sustentation fees		325	835
TOTAL EXPENDITURE		49,361	9,280
(DEFICIT) / SURPLUS FOR YEAR		(41,076)	2,507

The accompanying notes form an integral part of these accounts

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Balance Sheet As at 31 December 2006

	<u>Note</u>	<u>2006</u> \$	<u>2005</u> \$
CURRENT ASSETS			
Cash and cash equivalents	7 (a)	44,280	88,342
Prepayments		861	1,412
Receivables		3,953	399
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		49,094	90,153
		<hr/>	<hr/>
TOTAL ASSETS		49,094	90,153
		<hr/>	<hr/>
CURRENT LIABILITIES			
Payables		-	1,603
Accrued Liabilities		4,638	3,018
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		4,638	4,621
		<hr/>	<hr/>
TOTAL LIABILITES		4,638	4,621
		<hr/>	<hr/>
NET ASSETS		44,456	85,532
		<hr/>	<hr/>
TOTAL MEMBERS FUNDS		44,456	85,532
		<hr/>	<hr/>

The accompanying notes form an integral part of these accounts

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Statement of Cash Flows For the year ended 31 December 2006

	<u>Note</u>	<u>2006</u> \$ Inflows (Outflows)	<u>2005</u> \$ Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
Membership Contributions		7,359	9,547
Payments to Suppliers		(52,085)	(4,718)
Interest Received		664	816
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	7(b)	(44,062)	5,645
NET (DECREASE)/INCREASE IN CASH HELD		(44,062)	5,645
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		88,342	82,697
CASH AT THE END OF THE FINANCIAL YEAR	7(a)	44,280	88,342

The accompanying notes form an integral part of these accounts

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Statement of Changes in Equity For the year ended 31 December 2006

	\$
Members' Funds at 1 January 2005	83,025
Surplus for the year	2,507
Members' Funds as at 31 December 2005	<u>85,532</u>
Deficit for the year	(41,076)
Members' Funds as at 31 December 2006	<u><u>44,456</u></u>

The accompanying notes form an integral part of these accounts

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Notes to and forming part of the accounts For the year ended 31 December 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The financial report is a general-purpose financial report and has been prepared in accordance with the Branch's constitution and the basis of accounting and disclosure requirements specified by all applicable Accounting Standards and UIG Consensus Interpretations.

(b) Statement of compliance

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

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted for the annual reporting period ending 31 December 2006 are outlined in the table below:

AASB Amendments	Affected Standard(s)	Nature of change to accounting policy	Application date for standard	Application date for group
2005-10	Amendments to Australian Accounting Standards (AASB132, AASB 101, AASB 114, AASB 117, AASB133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038)	No change to accounting policy required. Therefore no impact.	1 January 2007	1 January 2007
AASB 2007-3	Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038]	AASB 8 is a disclosure standard so will have no direct impact on the amounts included in the Branch's financial statements.	1 January 2009	1 January 2009
AASB 2007-4	Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments [AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038]	These amendments are expected to reduce the extent of some disclosures in the Branch's financial report.	1 July 2007	1 January 2008
AASB 2007-7	Amendments to Australian Accounting Standards [AASB 1, AASB 2, AASB 4, AASB 5, AASB 107 &	The amendments are minor and do not affect the recognition, measurement or disclosure requirements of the standards. Therefore	1 July 2007	1 January 2008

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

	AASB 128]	the amendments are not expected to have any impact on the Branch's financial report.		
AASB 2007-8	Amendments to Australian Accounting Standards arising from AASB 101	Amending standard issued as a consequence of revisions to AASB 101 Presentation of Financial Statements. The amendments are expected to only affect the presentation of the Branch's financial report and will not have a direct impact on the measurement and recognition of amounts under the current AASB 101.	1 January 2009	1 January 2009
New standard	AASB 7: Financial Instruments: Disclosures	No change to accounting policy required. Therefore no impact.	1 January 2007	1 January 2007
New standard	AASB 8: Operating Segments	No change to accounting policy required. Therefore no impact.	1 January 2009	1 January 2009
Revised standard	AASB 101 : Presentation of Financial Statements	No change to accounting policy required. Therefore no impact.	1 January 2007	1 January 2007
Interpretation 8	Scope of AASB 2	No change to accounting policy required. Therefore no impact.	1 May 2006	1 January 2007
Interpretation 9	Reassessment of embedded derivatives	No change to accounting policy required. Therefore no impact.	1 June 2006	1 January 2007
Interpretation 10	Interim Financial Reporting and Impairment	No change to accounting policy required. Therefore no impact.	1 November 2006	1 January 2007
Interpretation 11	Group and Treasury Share Transaction	No change to accounting policy required. Therefore no impact.	1 March 2007	1 January 2008
Interpretation 12	Service Concession Arrangement	No change to accounting policy required. Therefore no impact.	1 January 2008	1 January 2008

* Application date is for the annual reporting periods beginning on or after the date shown in the above table.

(c) Contributions by Members

Gross contributions by members are shown. Commissions deducted by employers as payment for collection services are shown separately as an expense. Contributions by members have been brought to account on an accruals basis. The amount of contributions receivable at 31 December 2006 has been accrued for via a review of subsequent cash receipts to 7 April 2007. Due to the nature of this revenue, it is not practicable to establish controls over it prior to the initial entry in the accounting records.

(d) Revenue Recognition

Revenue other than contributions from members is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

(i) Rendering of services

Where the contract outcome can be reliably measured:

- control of a right to be compensated for the services has been attained and the stage of completion can be reliably measured.

Where the contract outcome cannot be reliably measured:

- revenue is recognised only to the extent that costs have been incurred.

(ii) Interest Income

Revenue is recognised as interest accrues using the effective interest rate method. This is a method of calculating the amortised cost of a financial asset and allocating interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts the future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST except:

- where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the expense item; and
- receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

2. INCOME TAX

Under Section 50-15 of the Income Tax Assessment Act 1997, the Branch is exempt from income tax.

3. INFORMATION TO BE PROVIDED TO MEMBERS OR A 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, 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.

4. RIGHT OF MEMBERS TO RESIGN

Under Section 174, Schedule 1B of the Workplace Relations Act 1996,

- (1) 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.

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

5. TRUSTEES OF SUPERANNUATION ENTITIES

During the year ended 31 December 2006, the Union did not have any officers or members who held the following posts;

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme

6. SEGMENT INFORMATION

The Branch operated in the trade union business in Western Australia.

7. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

	<u>2006</u>	<u>2005</u>
	\$	\$
For the purposes of the statement of cash flows cash includes cash on hand and in banks and short term deposits with an original maturity at these months or less, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cash	44,280	88,342

(b) Reconciliation of operating result to net cash flows from operating activities

	<u>2006</u>	<u>2005</u>
	\$	\$
Operating result	(41,076)	2,507
Changes in net assets and liabilities		
(Increase)/Decrease in accounts receivable and prepayments	(3,003)	2,287
Increase in payables and accrued liabilities	17	851
Net cash from operating activities	(44,062)	5,645

8. FINANCIAL INSTRUMENTS

Receivables and payables are stated at fair value.

Other than cash all financial instruments are non-interest bearing. Cash is held in floating interest rate bank accounts. The average interest rate during the year on the cash balances was 0.1% (2005: 0.1%).

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

9. REMUNERATION OF BRANCH COMMITTEE

The following persons held office through the financial year 1st January 2006 to 31st December 2006.

Position	Name	Surname
Branch Secretary	Lorraine	Rudd

The following persons were appointed on the 16th November 2005, and held office as at 31st December 2006

Position	Name	Surname
Branch President	Mary	Miovski
Branch Vice President	Roslyn	Ball
Branch Trustee	Leonie	Dudek
Branch Trustee	Lilia	Taylor
Branch Member	Ani Patene	Walker

The total remuneration paid or payable, directly or indirectly, from the Branch or any related party to all the members of the Branch Committee was \$nil. (2005 : nil)

From: [Vivienne Wiles](#)
To: [DONNELLAN, Kevin](#)
Subject: RE: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch
Date: Tuesday, 27 September 2011 2:26:07 PM
Importance: High

Dear Kevin,

I have been advised by the WA Branch regarding the status of outstanding financial reports as follows:

- 2006, 2007 and 2008 Reports – have been signed off as required, and will soon be lodged with FWA¹
- 2009 Report – needs to be sent to members for period of time then accepted by second meeting of Committee of Management (approximately 4 weeks)
- 2010 Report – preparation nearly completed and will need to be taken through COM/member process as above

Regards

Vivienne Wiles
(National Industrial Officer)
Textile Clothing & Footwear Union of Australia (National Office)
(t) 03 9639 2955 (f) 03 9639 2944
(m) 0419 334 102 (e) vwiles@tcfvic.org.au

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From: DONNELLAN, Kevin [<mailto:Kevin.Donnellan@fwa.gov.au>]
Sent: Monday, 26 September 2011 12:38 PM
To: Vivienne Wiles
Subject: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Dear Vivienne, could you provide an update on the current progress of the above matters.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Thursday, 11 August 2011 12:14 PM

To: 'Vivienne Wiles'

Subject: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Thank you Vivienne.

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Vivienne Wiles [mailto:vwiles@tcfvic.org.au]

Sent: Thursday, 11 August 2011 10:36 AM

To: DONNELLAN, Kevin

Subject: RE: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Dear Kevin,

I been advised by the WA Branch that:

- The 2006, 2007 and 2008 Financial Reports were presented to a meeting of the Branch Committee of Management on 31 July 2011;
- Copies of the 2006, 2007 and 2008 Financial Reports have subsequently been sent to members for a period of 21 days;
- After this they will be presented and accepted at the earliest Branch Committee of Management to be convened and then filed in FWA.
- The 2009 and 2010 Financial Reports are still in the process of being prepared.

Regards

Vivienne Wiles
(National Industrial Officer)
Textile Clothing & Footwear Union of Australia (National Office)
(t) 03 9639 2955 (f) 03 9639 2944
(m) 0419 334 102 (e) vwiles@tcfvic.org.au

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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]

Sent: Wednesday, 10 August 2011 4:12 PM

To: Vivienne Wiles

Subject: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Dear Vivienne, could you provide me with an update of the above reports.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Vivienne Wiles [mailto:vwiles@tcfvic.org.au]
Sent: Tuesday, 12 July 2011 2:11 PM
To: DONNELLAN, Kevin
Subject: RE: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Kevin,

I have been advised by the WA Branch of the following:

- 2006 to 2009 Financial Reports are to be presented to the Branch Committee of Management on 31/7/2011;
- Copies will then be sent to all members and re-presented to a second Committee of Management meeting in August (most likely 21/8);
- 2010 Report is close to completion – will aim to present this report with the others to the 31/7 COM meeting, but depends on whether finalised in time.

Hope this assists,

Regards

Vivienne Wiles
(National Industrial Officer)
Textile Clothing & Footwear Union of Australia (National Office)
(t) 03 9639 2955 (f) 03 9639 2944
(m) 0419 334 102 (e) vwiles@tcfvic.org.au

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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Tuesday, 12 July 2011 9:21 AM
To: Vivienne Wiles
Subject: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Thanks very much Vivienne.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Vivienne Wiles [mailto:vwiles@tcfvic.org.au]
Sent: Tuesday, 12 July 2011 9:21 AM
To: DONNELLAN, Kevin
Subject: RE: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Dear Kevin,

I will speak with the WA Branch and respond asap regarding the status of the Reports.
As I understand it, the 2006 to 2009 Reports were to be presented to the Committee of Management in the next few weeks, and the 2010 Report is in the process of being prepared.
But I will confirm this with you once I receive a response.

Regards

Vivienne Wiles
(National Industrial Officer)
Textile Clothing & Footwear Union of Australia (National Office)
(t) 03 9639 2955 (f) 03 9639 2944
(m) 0419 334 102 (e) vwiles@tcfvic.org.au

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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Monday, 11 July 2011 5:13 PM
To: NationalOffice
Subject: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006-2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Dear Vivienne, could you provide an update on the current progress of the outstanding financial reports for the TCFUA, Western Australian Branch.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

From: DONNELLAN, Kevin
To: ["jmustica@inet.net.au"](mailto:jmustica@inet.net.au)
Cc: ["tcfua@tcfua.org.au"](mailto:tcfua@tcfua.org.au)
Subject: FR2006/651, FR2007/613, FR2008/543, FR2009/10219 & FR2010/2823 - Financial years ended 31 December 2006 - 2010 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch
Date: Tuesday, 10 May 2011 2:24:00 PM

Hello Jim and Barry Willcocks, could you provide FWA with an update on the current status of the above financial returns.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Monday, 18 April 2011 5:01 PM
To: 'jmustica@inet.net.au'
Subject: FR2009/10219 - Financial year ended 31 December 2009 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Hello Jim, could you provide an update in relation to the outstanding matters.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Friday, 18 March 2011 12:47 PM
To: 'jmustica@inet.net.au'
Subject: FR2009/10219 - Financial year ended 31 December 2009 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Dear Jim, could you provide an update in relation to the outstanding matters.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410

kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: jmustica@inet.net.au [mailto:jmustica@inet.net.au]
Sent: Sunday, 20 February 2011 9:00 PM
To: 'DONNELLAN@smtp1.air.gov.au'; DONNELLAN, Kevin
Subject: Re: FR2009/10219 - Financial year ended 31 December 2009 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Apologies for delayed response Kevin

I will follow this up tomorrow and give you an update

Best Regards
Jim Mustica

On Tue Feb 15 12:43 , 'DONNELLAN, Kevin' sent:

Dear Jim, could you pass this on to the Branch.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

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From: DONNELLAN, Kevin
To: ["jmustica@inet.net.au"](mailto:jmustica@inet.net.au)
Subject: FR2006/651, FR 2007/613, FR2008/543 & FR2009/10219 - Financial years ended 31 December 2006 - 2009 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch
Date: Wednesday, 9 February 2011 10:26:00 AM

Hello Jim, could you provide an update on the current progress of the above matters.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: jmustica@inet.net.au [mailto:jmustica@inet.net.au]
Sent: Monday, 24 January 2011 7:57 PM
To: DONNELLAN, Kevin
Subject: Fwd: Re: FR2006/651, FR 2007/613, FR2008/543 & FR2009/10219 - Financial years ended 31 December 2006 - 2009 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Hi Kevin

Having said that, I've found that the 2006 and 2007 Full Reports were presented to a Committee of Management Meeting
on Sunday the 24 August 2008

It's just that they weren't followed up with publication to the members and subsequent re-presenting to a later Committee
of Management Meeting (the Second Meeting)

Can we, therefore, consider that the 2006 and 2007 Full Reports have been presented to the first meeting and it is just the
2008 and 2009 Full Reports that need to be presented at Sunday's Committee of Management Meeting (the First Meeting)?
If we can, all 4 years' can then be published to members (mailed out) and, after at least 21 days, re-presented to the
Committee of Management (the Second Meeting)

I hope that this is not too confusing

Thank you &
Best Regards
Jim

----- Original Message -----
From: 'jmustica@inet.net.au'

To: 'DONNELLAN, Kevin'

Sent: Mon Jan 24 15:21

Subject: Fwd: Re: FR2006/651, FR 2007/613, FR2008/543 & FR2009/10219 - Financial years ended 31 December 2006 - 2009 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Hello Kevin

A TCFUWA Committee of Management Meeting is scheduled for this Sunday the 30 Jan 2011

The plan is to present the 2006, 2007, 2008 and 2009 Full Reports to the new Committee.

Cheers

Jim

On Mon Jan 17 8:43 , 'DONNELLAN, Kevin' sent:

Hello Jim, could you provide me with a report on the current status of the above outstanding reports.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia

Tel: 03 8661 7764

Fax: 03 9655 0410

kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin

Sent: Thursday, 16 December 2010 9:37 AM

To: 'jmustica@iinet.net.au'

Subject: FR2006/651, FR 2007/613, FR2008/543 & FR2009/10219 - Financial years ended 31 December 2006 - 2009 - Textile, Clothing and Footwear Union of Australia, Western Australian Branch

Hello Jim, could you provide me with an update on the current progress of the above reports.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia

Tel: 03 8661 7764

Fax: 03 9655 0410

kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Tuesday, 9 November 2010 9:12 AM
To: 'jmustica@inet.net.au'
Subject: TCFUWA financial reports

Hello Jim, could you give me a call about the current status of the outstanding reports.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: jmustica@inet.net.au [mailto:jmustica@inet.net.au]
Sent: Monday, 20 September 2010 4:53 PM
To: 'DONNELLAN@smtp2.air.gov.au'; DONNELLAN, Kevin
Subject: Re: TCFUWA financial reports

Thanks Kevin

I know that the date hasn't been set as yet but the suggestion is for the 21 Oct 2010

I'll confirm the date with you as soon as it is finalised

Cheers
Jim

On Mon Sep 20 14:08 , 'DONNELLAN, Kevin' sent:

Hello Jim, I note the decision of 8 September 2010 regarding the conduct of election for the Western Australian Branch. Has the Returning Officer set dates for the closing of the ballot as yet.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin

Sent: Wednesday, 1 September 2010 11:51 AM
To: 'jmustica@inet.net.au'
Subject: TCFUWA financial reports

Hello Jim, I have reviewed the draft reports for 2006 to 2008 and apart from some minor matters looks fine. The timescales for the documents are also fine. I have had a look at the TCFUA rules and rule 45(b) satisfies a 5% rule so that the financial reports can be sent to a further meeting of the Committee of Management before distribution of the reports to members. Could you contact me on the number below once the TCFUA, WA Branch election has been declared by the AEC.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: jmustica@inet.net.au [mailto:jmustica@inet.net.au]
Sent: Tuesday, 31 August 2010 7:37 PM
To: DONNELLAN@smtp1.air.gov.au; DONNELLAN, Kevin
Cc: naomi.kelly@sdawa.asn.au
Subject: RE: TCFUWA

Thanks Kevin

Full reports are attached

We won't be doing anything (with regard to presenting to a meeting etc) without your direction

Thank you again for your help

Cheers
Jim

On Tue Aug 31 7:28 , 'DONNELLAN, Kevin' sent:

Hello Jim, as discussed, if you could forward the full reports in draft prior to the presentation to a meeting.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: jmustica@iinet.net.au [mailto:jmustica@iinet.net.au]
Sent: Monday, 30 August 2010 6:01 PM
To: DONNELLAN, Kevin
Cc: naomi.kelly@sdawa.asn.au
Subject: TCFUWA

Hi Kevin

As discussed today, I will tomorrow e-mail you copies of the 2006, 2007 and 2008 TCFUWA Financial Statements, Operating Reports (all Authorised), Audit Reports (all Authorised), and Committee of Management Statements (all Authorised).

The hold-up has resulted because the Designated Officers Certificates' (for the 3 years') have not been authorised (the previous Committee of Management is out of term).

I understand that the National Office of the TCFU has recently (twice) unsuccessfully made applications to hold elections and that they are again due to do so but we are about 6 weeks from being able to have the Designated Officers Certificates' signed off by the new Branch Secretary

Thank you &
Best Regards

Jim Mustica

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From: DONNELLAN, Kevin
To: ["jmustica@inet.net.au"](mailto:jmustica@inet.net.au)
Subject: 2006, 2007, 2008 & 2009 financial reports
Date: Monday, 26 July 2010 12:40:00 PM
Attachments: [TCFU 31 Dec 09.pdf](#)

Hello Jim, could you provide me with an update in relation to the above matters.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Tuesday, 6 July 2010 5:33 PM
To: 'jmustica@inet.net.au'
Subject: 2006, 2007 & 2008 Designated Officer's Certificates

Hello Jim, could you provide an update in relation to the 2006, 2007, 2008 and 2009 reports.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: jmustica@inet.net.au [mailto:jmustica@inet.net.au]
Sent: Thursday, 17 June 2010 3:39 PM
To: DONNELLAN@smtp1.air.gov.au; DONNELLAN, Kevin
Subject: Re: 2006, 2007 & 2008 Designated Officer's Certificates

Hi Kevin

I appreciate your help on this

Attached is a copy of the draft 2009 financials (only received in the last week)

I'll fax you copies of the 2007 and 2008 Operating Reports - if that's ok (please advise your fax #) otherwise I can e-mail copies to you tomorrow

My Mobile # is 0412 610 851

Cheers
Jim

On Wed Jun 16 16:50 , 'DONNELLAN, Kevin' sent:

Hello Jim, could you give me a call on 03 86617764. Kevin

From: jmustica@inet.net.au [mailto:jmustica@inet.net.au]
Sent: Wednesday, 16 June 2010 3:50 PM
To: jmustica@inet.net.au; DONNELLAN@smtp1.air.gov.au; DONNELLAN, Kevin
Subject: RE: 2006, 2007 & 2008 Designated Officer's Certificates

Hi Kevin

My understanding is that currently, the TCFU Committee Members are ~~Out of term~~

Cheers
Jim

On Wed Jun 16 13:33 , "DONNELLAN, Kevin" sent:

Hello Jim, do you have a current Secretary, Treasurer, or President. Regards Kevin

From: jmustica@inet.net.au [mailto:jmustica@inet.net.au]
Sent: Wednesday, 16 June 2010 3:11 PM
To: DONNELLAN, Kevin
Cc: 'Vivienne Wiles'; 'Martin Pritchard'; Michele O 'Neil'; 'Jane Westgarth '
Subject: 2006, 2007 & 2008 Designated Officer's Certificates

Hello Kevin

Apologies for delayed response

The 2006, 2007 & 2008 Designated Officer's Certificates' will be arranged once the new Committee of Management for the TCFU WA has been elected (I'm not sure of the time-line there but I will let you know when I find out).

Cheers
Jim

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**The Textile Clothing and Footwear Union of Australia (Western
Australia Branch)**

Financial Report

For the financial year ended 31 December 2006

The Textile Clothing & Footwear Union of Australia (Western Australia Branch)

Financial Report For the Financial Year Ended 31 December 2006

Committee of Management's Statement.....	1
Auditors' Report.....	2-3
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The Textile Clothing & Footwear Union of Australia (Western Australia Branch)

Committee of Management's Statement

I, Rosslyn, being a member of the Committee of Management of The Textile Clothing & Footwear Union of Australia (Western Australia Branch), do declare on behalf of the Committee and in accordance with a resolution passed by the Committee on 24th August 2008 that in the opinion of the Committee:

- 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 Branch for the financial year to which they relate;
- 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 year ended 31 December 2006 and since the end of that year;
 - (i) Meetings of the Committee of Management were held in accordance with the rules of The Textile Clothing & Footwear Union of Australia including the rules of the Branch; and
 - (ii) The financial affairs of the Branch have been managed in accordance with the rules of The Textile Clothing & Footwear Union of Western Australia including the rules of the Branch; and
 - (iii) The financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) The information sought in any request of a member of the Branch or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

R Ball

Branch Secretary

Date: 24th August 2008
Perth, WA

**Independent auditor's report to the members of The Textile Clothing & Footwear Union of Australia
(Western Australia Branch)**

We have audited the accompanying financial report of The Textile Clothing & Footwear Union of Australia (Western Australia Branch), ("the Branch"), which comprises the balance sheet as at 31 December 2006, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the committee of management's statement.

Committee of Management's Responsibility for the Financial Report

The Branch's committee of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and with the Industrial Relations Act 1996. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1(b), the committee of management also state that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit we have met the independence requirements of the Australian professional accounting bodies.

Basis for Qualified Auditor's Opinion

Membership contributions are a significant source of receipts for the Branch. The Branch has determined that it is impracticable to establish control over the collection of membership contributions prior to entry in the financial records. Accordingly, as the evidence available to us regarding receipts from this source was limited, our audit procedures with respect to membership contributions have to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether membership contributions the Branch received are complete.

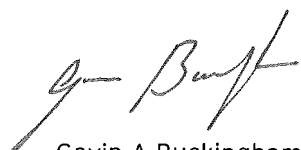
Qualified Auditor's Opinion

In our opinion:

1. except for the effects on the financial report of such adjustments, if any, as might have been required had the limitation referred to in the qualification paragraph above not existed, the financial report presents fairly the financial position of The Textile Clothing & Footwear Union of Australia (Western Australia Branch) as of 31 December 2006, and of its financial performance and cash flows for the year then ended in accordance with the Industrial Relations Act 1996 and Australian Accounting Standards (including the Australian Accounting Interpretations); and
2. the financial report also complies with International Financial Reporting Standards as disclosed in Note 1(b).

A handwritten signature in dark ink, appearing to read 'Ernst & Young'.

Ernst & Young

A handwritten signature in dark ink, appearing to read 'Gavin A Buckingham'.

Gavin A Buckingham
Partner
Perth
24 August 2008

A member of The Institute of Chartered Accountants in Australia and current Public Practice Certificate holder

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Income Statement

For the year ended 31 December 2006

	<u>Note</u>	<u>2006</u> \$	<u>2005</u> \$
REVENUE FROM CONTINUING OPERATIONS			
Membership Contributions	1(c)	7,621	10,971
Interest		<u>664</u>	<u>816</u>
TOTAL REVENUE AND INCOME		<u>8,285</u>	<u>11,787</u>
EXPENDITURE			
Organiser Refunds – SDA Union		25,000	495
Fee refund & forwarding		5,000	625
Wages and related expenses		9,390	-
Legal fee		4,774	-
Committee and meeting fees		2,380	220
Affiliation – Unions WA (Trades and Labour Council)		821	1,828
Audit fees		580	1,910
Bank Fees & Government Charges		125	38
Commission on contributions collected		344	800
Insurance		(170)	1,717
Mortality fund		280	57
Printing and stationery		155	235
Sundry expenses		357	520
Sustentation fees		325	835
TOTAL EXPENDITURE		<u>49,361</u>	<u>9,280</u>
(DEFICIT) / SURPLUS FOR YEAR		<u>(41,076)</u>	<u>2,507</u>

The accompanying notes form an integral part of these accounts

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Balance Sheet As at 31 December 2006

	<u>Note</u>	<u>2006</u> \$	<u>2005</u> \$
CURRENT ASSETS			
Cash and cash equivalents	7 (a)	44,280	88,342
Prepayments		861	1,412
Receivables		3,953	399
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		49,094	90,153
		<hr/>	<hr/>
TOTAL ASSETS		49,094	90,153
		<hr/>	<hr/>
CURRENT LIABILITIES			
Payables		-	1,603
Accrued Liabilities		4,638	3,018
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		4,638	4,621
		<hr/>	<hr/>
TOTAL LIABILITES		4,638	4,621
		<hr/>	<hr/>
NET ASSETS		44,456	85,532
		<hr/>	<hr/>
TOTAL MEMBERS FUNDS		44,456	85,532
		<hr/>	<hr/>

The accompanying notes form an integral part of these accounts

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Statement of Cash Flows For the year ended 31 December 2006

	<u>Note</u>	<u>2006</u> \$ Inflows (Outflows)	<u>2005</u> \$ Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
Membership Contributions		7,359	9,547
Payments to Suppliers		(52,085)	(4,718)
Interest Received		664	816
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	7(b)	(44,062)	5,645
NET (DECREASE)/INCREASE IN CASH HELD		(44,062)	5,645
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		88,342	82,697
CASH AT THE END OF THE FINANCIAL YEAR	7(a)	44,280	88,342

The accompanying notes form an integral part of these accounts

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Statement of Changes in Equity For the year ended 31 December 2006

	\$
Members' Funds at 1 January 2005	83,025
Surplus for the year	<u>2,507</u>
Members' Funds as at 31 December 2005	85,532
Deficit for the year	<u>(41,076)</u>
Members' Funds as at 31 December 2006	<u><u>44,456</u></u>

The accompanying notes form an integral part of these accounts

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

Notes to and forming part of the accounts For the year ended 31 December 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The financial report is a general-purpose financial report and has been prepared in accordance with the Branch's constitution and the basis of accounting and disclosure requirements specified by all applicable Accounting Standards and UIG Consensus Interpretations.

(b) Statement of compliance

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

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted for the annual reporting period ending 31 December 2006 are outlined in the table below:

AASB Amendments	Affected Standard(s)	Nature of change to accounting policy	Application date for standard	Application date for group
2005-10	Amendments to Australian Accounting Standards (AASB132, AASB 101, AASB 114, AASB 117, AASB133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038)	No change to accounting policy required. Therefore no impact.	1 January 2007	1 January 2007
AASB 2007-3	Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038]	AASB 8 is a disclosure standard so will have no direct impact on the amounts included in the Branch's financial statements.	1 January 2009	1 January 2009
AASB 2007-4	Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments [AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038]	These amendments are expected to reduce the extent of some disclosures in the Branch's financial report.	1 July 2007	1 January 2008
AASB 2007-7	Amendments to Australian Accounting Standards [AASB 1, AASB 2, AASB 4, AASB 5, AASB 107 &	The amendments are minor and do not affect the recognition, measurement or disclosure requirements of the standards. Therefore	1 July 2007	1 January 2008

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

	AASB 128]	the amendments are not expected to have any impact on the Branch's financial report.		
AASB 2007-8	Amendments to Australian Accounting Standards arising from AASB 101	Amending standard issued as a consequence of revisions to AASB 101 Presentation of Financial Statements. The amendments are expected to only affect the presentation of the Branch's financial report and will not have a direct impact on the measurement and recognition of amounts under the current AASB 101.	1 January 2009	1 January 2009
New standard	AASB 7: Financial Instruments: Disclosures	No change to accounting policy required. Therefore no impact.	1 January 2007	1 January 2007
New standard	AASB 8: Operating Segments	No change to accounting policy required. Therefore no impact.	1 January 2009	1 January 2009
Revised standard	AASB 101 : Presentation of Financial Statements	No change to accounting policy required. Therefore no impact.	1 January 2007	1 January 2007
Interpretation 8	Scope of AASB 2	No change to accounting policy required. Therefore no impact.	1 May 2006	1 January 2007
Interpretation 9	Reassessment of embedded derivatives	No change to accounting policy required. Therefore no impact.	1 June 2006	1 January 2007
Interpretation 10	Interim Financial Reporting and Impairment	No change to accounting policy required. Therefore no impact.	1 November 2006	1 January 2007
Interpretation 11	Group and Treasury Share Transaction	No change to accounting policy required. Therefore no impact.	1 March 2007	1 January 2008
Interpretation 12	Service Concession Arrangement	No change to accounting policy required. Therefore no impact.	1 January 2008	1 January 2008

* Application date is for the annual reporting periods beginning on or after the date shown in the above table.

(c) Contributions by Members

Gross contributions by members are shown. Commissions deducted by employers as payment for collection services are shown separately as an expense. Contributions by members have been brought to account on an accruals basis. The amount of contributions receivable at 31 December 2006 has been accrued for via a review of subsequent cash receipts to 7 April 2007. Due to the nature of this revenue, it is not practicable to establish controls over it prior to the initial entry in the accounting records.

(d) Revenue Recognition

Revenue other than contributions from members is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

(i) Rendering of services

Where the contract outcome can be reliably measured:

- control of a right to be compensated for the services has been attained and the stage of completion can be reliably measured.

Where the contract outcome cannot be reliably measured:

- revenue is recognised only to the extent that costs have been incurred.

(ii) Interest Income

Revenue is recognised as interest accrues using the effective interest rate method. This is a method of calculating the amortised cost of a financial asset and allocating interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts the future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST except:

- where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the expense item; and
- receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

2. INCOME TAX

Under Section 50-15 of the Income Tax Assessment Act 1997, the Branch is exempt from income tax.

3. INFORMATION TO BE PROVIDED TO MEMBERS OR A 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, 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.

4. RIGHT OF MEMBERS TO RESIGN

Under Section 174, Schedule 1B of the Workplace Relations Act 1996,

- (1) 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.

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

5. TRUSTEES OF SUPERANNUATION ENTITIES

During the year ended 31 December 2006, the Union did not have any officers or members who held the following posts;

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme

6. SEGMENT INFORMATION

The Branch operated in the trade union business in Western Australia.

7. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

	<u>2006</u>	<u>2005</u>
	\$	\$
For the purposes of the statement of cash flows cash includes cash on hand and in banks and short term deposits with an original maturity at these months or less, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cash	44,280	88,342

(b) Reconciliation of operating result to net cash flows from operating activities

	<u>2006</u>	<u>2005</u>
	\$	\$
Operating result	(41,076)	2,507
Changes in net assets and liabilities		
(Increase)/Decrease in accounts receivable and prepayments	(3,003)	2,287
Increase in payables and accrued liabilities	17	851
Net cash from operating activities	(44,062)	5,645

8. FINANCIAL INSTRUMENTS

Receivables and payables are stated at fair value.

Other than cash all financial instruments are non-interest bearing. Cash is held in floating interest rate bank accounts. The average interest rate during the year on the cash balances was 0.1% (2005: 0.1%).

Textile Clothing and Footwear Union of Australia (Western Australia Branch)

9. REMUNERATION OF BRANCH COMMITTEE

The following persons held office through the financial year 1st January 2006 to 31st December 2006.

Position	Name	Surname
Branch Secretary	Lorraine	Rudd

The following persons were appointed on the 16th November 2005, and held office as at 31st December 2006

Position	Name	Surname
Branch President	Mary	Miovski
Branch Vice President	Roslyn	Ball
Branch Trustee	Leonie	Dudek
Branch Trustee	Lilia	Taylor
Branch Member	Ani Patene	Walker

The total remuneration paid or payable, directly or indirectly, from the Branch or any related party to all the members of the Branch Committee was \$nil. (2005 : nil)

Operating Report of THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
WESTERN AUSTRALIAN BRANCH
(2006 Financial Year – 12 Months ended December 2006)

1. Review of units principal:

- Activities during the financial year
- Results of those activities
- Significant changes in the nature of the activities

- a) During 2006 the branch has watched over and protected the interests of members, maintained reasonable hours of labour and fair wage rates and settled industrial disputes by negotiation, conciliation and arbitration.

In addition the safety nets of awards underpinning employment was updated in accordance with national wage decisions and for the process of modernization.

- b) Where industrial matters cannot be resolved through negotiation it may be necessary for them to be referred to the AIRC for conciliation and/or arbitration. In this respect no matters were referred to the AIRC. The bulk of the matters were dealt with by on site negotiations.
- c) The result of these activities have been general increases in wages, allowances and conditions of about 3.5% per annum depending on the industry and employer. There have also been considerable improvements in the flexibility of working arrangements that has benefited many members, particularly female members who may have to combine work with family responsibilities.
- d) The TCFU also handles matters involving work related injuries and has ongoing files being processed during each week of the 2006 financial year.
- e) There have been no significant changes in the activities of the TCFU during the 2006 financial year.

2. Details of significant changes in units financial affairs

There have been no significant changes in the Branch's financial affairs.

3. Detail of the right of members to resign under S174

Members of the TCFU are entitled to resign pursuant to schedule 1B clause 174 Registration and Accountability of Organizations. The TCFU strictly adheres to the resignation from membership provisions, contained therein. Those rights include - pursuant to rule 12 sub-sections (b) and (c):

- (b) A member may resign from membership of the Union by notice in writing addressed and delivered to the Secretary of the member's Branch.
- (c) A notice of resignation from membership of the Union shall take effect:

- (i) Where the member ceases to be eligible to become a member of the Union –
 - (a) on the day upon which the notice is received by the Union, or
 - (b) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member,

whichever is the later; or
- (ii) In any other case –
 - (a) at the end of two weeks after the notice is received by the Union, or
 - (b) on the day specified in the notice,

whichever is the later.

4. Details of any officer or member of the reporting unit who is:

- a) A trustee of a superannuation entity or an exempt public sector superannuation scheme: or
- b) A director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme: and

Where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organization.

5. Details of membership of the Committee of Management

Mary Miovski	Branch President	For the year from 1 st Jan to 31 st Dec 2006
Lorraine Rudd	Branch Secretary	For the year from 1 st Jan to 31 st Dec 2006
Roslyn Ball	Branch Vice President	For the year from 1 st Jan to 31 st Dec 2006
Leone Dudek	Branch Trustee	For the year from 1 st Jan to 31 st Dec 2006
Lilia Taylor	Branch Trustee	For the year from 1 st Jan to 31 st Dec 2006
Ani Pantene Walker	Branch Member	For the year from 1 st Jan to 31 st Dec 2006

6. Other

- The report is signed and dated
- The number of members of the TCFU WA Branch at 31 December 2006 is 29
- The Branch employs 1 employee - on a part time (1 day per week) basis
- At point (1) the report contains a review of principal activities
- At point (2) are details of significant change of activities that being nil
- At point (4) are details of superannuation trustees
- At point (5) are details of membership of the Committee of Management

SIGNED



DATED 24 AUG 2008

BRANCH SECRETARY