



Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Terry Noone
Federal Secretary
The Musicians' Union of Australia
291 - 293 Albert Street
BRUNSWICK VIC 3056

Dear Mr Noone

**Financial Statements and Accounts for the Federal Office for the year ending 30 June 1998
(FR2005/512)**

I refer to your letter of 22 September 2005 enclosing a copy of the summary of the 1998 Audited Accounts, as distributed to the members.

The financial documents for the year ending 30 June 1998 have now been filed, and may be viewed on the internet at www.e-airc.gov.au/013n/financial.

Yours sincerely,

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

Belinda Penna
for Deputy Industrial Registrar

1 December 2005



THE MUSICIANS' UNION OF AUSTRALIA

Federal Office

22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.com

22/9/05

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



1998 AUDITED ACCOUNTS

Dear Mr. Jenkins,

In response to your fax dated 20 September 2005, please find enclosed the summary, as distributed to members, of the audited accounts of the Musicians' Union of Australia (Federal Office) for the year ended 30 June 1998.

Please contact me if you have any questions.

Yours sincerely,

Terry Noone
Federal Secretary
Musicians' Union of Australia

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**SUMMARY OF THE FINANCIAL STATEMENTS OF THE MUSICIANS'
UNION OF AUSTRALIA - FEDERAL OFFICE FOR THE YEAR ENDED
30TH JUNE 1998**

The Financial Statements of the Union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and the following Summary is provided for Members in accordance with Section 279 (2) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members who request same.

Certificates required to be given under the Act by the Principal Accounting Officer and the Executive Committee have been completed in accordance with the provisions of the Act and contain no qualifications except for the following in relation to the Certificate by the Executive Committee:-

"The Union has not complied with Section 279 of the Workplace Relations Act 1996 in relation to the accounts, statements and auditors report, of the Musicians' Union of Australia - Federal Office prepared in accordance with Section 273(1) and 276 of the Act, in respect of the financial year immediately preceding the financial year to which the accounts relate."

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 274 which read 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 sub section (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 sub section (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.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 1998**

	1998	1997
	\$	\$
INCOME		
Overseas Artists	117,655	162,696
Sustentation Fees	34,653	48,827
Other Income	101	276
<i>Total Income</i>	<u>152,409</u>	<u>211,799</u>
Less Expenditure	190,104	193,820
Surplus/(Deficit) for Year	<u>(37,695)</u>	<u>17,979</u>
Accumulated Funds/(Deficiency) - Beginning of Year	<u>(52,915)</u>	<u>(70,894)</u>
Accumulated Funds/(Deficiency) as at 30th June 1998	<u><u>(90,610)</u></u>	<u><u>(52,915)</u></u>

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 1998

	1998	1997
	\$	\$
ACCUMULATED MEMBERS' FUNDS		
Accumulated Funds/(Deficiency)	(90,610)	(52,915)
	<hr/>	<hr/>
Represented By:		
ASSETS		
Current Assets	16,861	25,103
Non Current Assets	11,309	15,239
TOTAL ASSETS	<hr/> 28,170	<hr/> 40,342
LESS LIABILITIES		
Current Liabilities	118,510	93,257
Non Current Liabilities	270	-
TOTAL LIABILITIES	<hr/> 118,780	<hr/> 93,257
NET ASSETS	<hr/> (90,610)	<hr/> (52,915)



FACSIMILE

TO	Mr Terry Noone, Federal Secretary		
Organisation	Musicians' Union of Australia		
Fax Number	03 9889 8342	Phone Number	
FROM	Peter McKerrow		
Email			
Location			
Fax Number		Phone Number	02 8374 6666
No of Pages (including cover)	1	Date	20/09/2005
Please let you know sender if not all pages were received.		Time	1:59 PM

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MESSAGE:

Dear Mr Noone

Federal office Financial Return (y/e 30 June 1998 – FR2005/5120)

I refer to the documents lodged in the Registry on 13 September 2005 and the two certificates you gave Mr Jenkins at your recent meeting in Melbourne.

Your covering letter indicates a "summary" of the audited accounts was provided to members of the Union. The summary is however not among the documents lodged.

Could you please post or fax a copy of the summary to the Registry.

Regards

Peter McKerrow
for Deputy Industrial Registrar

20 September 2005



THE MUSICIANS' UNION OF AUSTRALIA

Federal Office

22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.com

9/9/05

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



1998 AUDITED ACCOUNTS

Dear Mr. Jenkins,

In your letter of 2 September 2005 you informed me that the 1998 audited financial statements had not been lodged with the Registry. The following process was followed with regard to these financial statements:

1. The audited accounts were presented to the Federal Executive which passed a motion in accordance with Section 273 (2) of the act and a further motion authorising the sending of the accounts in summary form to the members. The Executive Committee certificate was signed by two members of that committee on 7 June 2004.
2. The Independent Auditor's Report and Auditor's Certificate were signed on 15 June 2004.
2. The audited accounts in summary form and auditor's certificate were sent to individual Branches for distribution to members. This distribution occurred between 21 June 2004 and 10 October 2004.
3. On 22 October 2004 a further motion was passed by the Federal Executive adopting the accounts.

Examination of our records discloses that the accounts and certificates were not subsequently lodged with the Industrial Registry. I have now signed certificate stating that the accounts are those submitted to the executive. Attached please find:

1. Full Accounts and Statements
2. Auditor's Report
3. Certificate in accordance with Sections 280(1)(a) and (b) of the Workplace Relations act 1996

I now submit these for lodgement and request that the necessary extensions of time as allowed under the Act be granted.

The 1999 Accounts have been audited and presented to Federal Executive. The necessary executive motions have been passed and the signed Auditor's report and certificate have been received. The summary accounts, report and certificate have been forwarded to Branches for distribution to members.

Please contact me if you have any questions.

Yours sincerely,

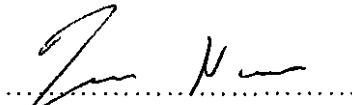
Terry Noone
Federal Secretary
Musicians' Union of Australia

MUSICIANS' UNION OF AUSTRALIA

FEDERAL OFFICE

**CERTIFICATE IN ACCORDANCE WITH SECTIONS 280 (1) (a) AND (b)
OF THE WORKPLACE RELATIONS ACT 1996**

I certify that the attached Statements, Auditor's Report and Accounts are a true copy of all documents laid before the Executive Meeting held on the **22nd** day of **October** 2004.



Terry Noone
(Federal Secretary, Musicians' Union of Australia)

Date..... 9/9/05.....

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

INDEPENDENT AUDITOR'S REPORT

Scope

We have audited the accompanying accounts of the Musicians' Union of Australia - Federal Office for the year ended 30th June 1998 comprising Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements. The Union's Executive Committee is responsible for the preparation and presentation of the accounts and the information they contain. We have performed an independent audit of these accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination; on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with statutory requirements so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

Qualifications

1. The accounts have been prepared on an accruals basis except where otherwise noted, but due to instances of incomplete records, we have not been able to fully satisfy ourselves as to the amounts brought to account for Branch Debtors, Fixed Assets, Sundry Creditors & Accruals, Leave Provisions and associated income and expenditure, and have accepted as correct the amounts shown in Federal Office's accounting records.
2. As stated in Note 11, and notwithstanding the deficiency in net assets, the financial statements have been prepared on the basis of the Union as a going concern which, in turn, is dependent upon the continued financial support of its members, Branches, and both secured and unsecured creditors. Although no indication has been given that such financial support will be withheld, no guarantee has been given and, accordingly, the ability of the Union to pay its debts as and when required is not certain. In this regard, there is a risk that the going concern basis may be invalid in which case a provision would be required for any loss on realisation of the assets of the Union.

Qualified Audit Opinion

Except for, and subject to, the matters referred to in the qualification section, in our opinion -

- (a) satisfactory accounting records were maintained in respect of the year ended 30th June 1998 detailing the sources and nature of the income of the Union (including income from members) and the nature and purpose of expenditure; and

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

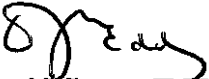
**INDEPENDENT AUDITOR'S REPORT
(CONTINUED)**

- (b) the accounts are properly drawn up so as to give a true and fair view of the financial affairs of the Union as at 30th June 1998, and the income and expenditure, cash flows and deficit, of the Union for the year ended on that date, and are in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

All information and explanations required of officers and employees of the Union were provided for the purpose of our audit.

Signed at Melbourne, this 15th day of June, 2004.

**Eddy Partners
6th Floor, Coates Building
20 Collins Street
MELBOURNE, VIC., 3000
Tel: (03) 9654-5944
Fax: (03) 9654-6908**

EDDY PARTNERS,
Certified Practising Accountants.

David James Eddy, CPA.
Registered Company Auditor.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 1998**

Registered Address:

**22B BURWOOD HIGHWAY,
BURWOOD, VICTORIA, 3125**

Tel: (03) 9889 8066

Fax: (03) 9889 8342

Secretary:

Terry Noone

Contents:

**Statement of Financial Performance
Statement of Financial Position
Statement of Cash Flows
Notes to the Financial Statements**



**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 1998**

	1998	1997
	\$	\$
<u>INCOME</u>		
Overseas Artists	117,655	162,696
Sustentation Fees	34,653	48,827
Interest Received	1	16
Sundry Income	100	260
Total Income	152,409	211,799
<u>LESS EXPENDITURE</u>		
Accountancy & Audit	12,037	17,953
Advertising	750	-
Affiliation	13,370	21,589
Bank Charges	632	705
Cleaning	984	3,024
Computer Expenses	-	344
Depreciation	3,930	2,942
Doubtful Debts	5,747	-
Electricity	929	1,268
Fines & Penalties	266	-
General Expenses	(113)	2,142
Insurance	-	1,591
Interest Expense	6	-
Legal Costs	5,864	61
Meeting & Conference Expenses	837	836
Postage, Printing & Stationery	6,268	9,097
Provision For Accrued Annual Leave	2,463	2,729
Provision for Long Service Leave	2,420	2,046
Reference Material & Subscriptions	3,988	1,072
Relocation Costs	3,188	-
Rent	12,153	15,345
Repairs & Maintenance	120	144
Salaries & Allowances - Officials	42,370	42,370
Salaries & Allowances - Employees	47,894	61,631
Salaries & Allowances - Casual Staff/Agency/Consultants	1,078	2,893
Staff Amenities	303	366
Staff Training & Seminars	50	175
Superannuation Contributions	5,392	6,296
Telephone	8,089	8,325
Travelling Expenses	8,675	17,702
Workcover	414	-
Prior Year Adjustments	-	(28,826)
Total Expenditure	190,104	193,820
SURPLUS/(DEFICIT) FOR YEAR	(37,695)	17,979
Accumulated Losses - Beginning of Year	52,915	70,894

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 1998**

	<u>1998</u> \$	<u>1997</u> \$
<u>ACCUMULATED FUNDS/(DEFICIENCY) AS AT 30TH JUNE 1998</u>	<u>(90,610)</u>	<u>(52,915)</u>

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 1998**

	Note	1998 \$	1997 \$
<u>ACCUMULATED MEMBERS' FUNDS</u>			
Accumulated Funds/(Deficiency)		(\$90,610)	(\$52,915)
Represented by:			
<u>CURRENT ASSETS</u>			
Cash on Hand		\$94	\$12
Deposits		-	\$500
Cash at Bank - Cheque Account		\$3,033	-
Cash at Bank - Long Service Leave Savings Account		\$830	\$830
Cash at Bank - "Keep Music Live" Trust Fund		\$316	\$324
Sundry Debtors		-	\$7,700
Branch Debtors	4	\$17,743	\$15,737
Less: Provision for Doubtful Debts	5	(\$5,747)	-
Prepayments		\$592	-
<i>Total Current Assets</i>		<u>\$16,861</u>	<u>\$25,103</u>
<u>FIXED ASSETS</u>			
Furniture & Equipment - at Cost		\$43,463	\$43,463
Less: Accumulated Depreciation		\$32,154	\$28,224
	8	<u>\$11,309</u>	<u>\$15,239</u>
<i>Total Fixed Assets</i>		<u>\$11,309</u>	<u>\$15,239</u>
TOTAL ASSETS		<u>\$28,170</u>	<u>\$40,342</u>
<u>CURRENT LIABILITIES</u>			
Bank Overdraft - Cheque Account		-	\$512
Sundry Creditors & Accruals	6	\$83,312	\$62,722
Provision for Annual Leave		\$20,688	\$18,225
Provision for Long Service Leave		\$10,416	\$8,266
"Keep Music Live" Fund Held in Trust	7	\$4,094	\$3,532
<i>Total Current Liabilities</i>		<u>\$118,510</u>	<u>\$93,257</u>

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 1998**

	Note	1998 \$	1997 \$
<u>NON-CURRENT LIABILITIES</u>			
Provision for Long Service Leave	\$270		-
<i>Total Non-Current Liabilities</i>		<u>\$270</u>	<u>-</u>
TOTAL LIABILITIES		<u>\$118,780</u>	<u>\$93,257</u>
<u>EXCESS OF LIABILITIES OVER ASSETS</u>		<u>\$90,610</u>	<u>\$52,915</u>

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 1998**

	NOTE	1998 \$
CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
Receipts:		
Overseas Artists		125,355
Sustentation Fees		32,617
Interest Received		1
Net Trust Funds Received		592
Other Receipts		301
		<hr/> 158,866
Payments:		
Interest Paid		(6)
Salaries, Agency & Consultants		(94,534)
Superannuation		(2,330)
Other Payments		(58,377)
		<hr/>
Net Cash Provided By/(Used In) Operating Activities	3	3,619
		<hr/>
Net Increase/(Decrease) In Cash Held		3,619
Add: Cash Held 1st July 1997		654
		<hr/>
CASH HELD 30TH JUNE 1998		4,273
		<hr/>

REPRESENTED BY:

Cash on Hand	94
Cash at Bank - Cheque Account	3,033
Cash at Bank - Long Service Leave Savings Account	830
Cash at Bank - "Keep Music Live" Trust Fund	316
	<hr/> 4,273
	<hr/>

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 1998**

1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with Australian Accounting Standards including the disclosure requirements of the Workplace Relations Act 1996.

The following is a summary of significant accounting policies adopted by the Union in the preparation of the accounts which, unless otherwise stated, have been consistently applied:-

(a) Basis of Accounting

The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of fixed assets.

There has been a change in accounting policy in the current financial year in that membership subscriptions from overseas artists which were previously accounted for on an accruals basis are now brought to account on a cash basis of accounting as and when received as permitted by Section 272 of the Workplace Relations Act 1996. The effect of the above change in accounting policy is that Membership Subscriptions included an amount of \$7,700 during the year ended 30th June 1997, however, the subscriptions were not collected until the year ended 30th June 1998.

With the exception of membership subscriptions and income of the "Keep Music Live" Fund Held in Trust excluding the Brisbane Branch, all income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

(b) Provisions for Accrued Annual Leave and Long Service Leave

Provision has been made in the accounts for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual and long service leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at their expected present value of the estimated future cash outflows to be made for those entitlements.

(c) Income Tax

No provision has been made in the accounts for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997 (formerly Section 23(f) of the Income Tax Assessment Act 1936).

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 1998 (CONT'D)**

(d) Fixed Assets

Fixed assets are stated in the accounts at historical cost less, where applicable, any accumulated depreciation.

The carrying amount of all non-current assets is reviewed to ensure that the amount at which each asset is recorded does not exceed its recoverable amount. Fixed assets are depreciated on a diminishing value basis over the period of their estimated effective lives.

(e) Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

(f) Comparatives

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with changes in presentation in the current year.

2. WORKPLACE RELATIONS ACT 1996

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 274, which read 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 sub-section (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 sub-section (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.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 1998 (CONT'D)**

**3. RECONCILIATION OF CASH INFLOW/(OUTFLOW) FROM OPERATING
ACTIVITIES WITH OPERATING SURPLUS/(DEFICIT) FOR YEAR**

	1998
	\$
Operating Surplus/(Deficit) for Year	(37,695)
ADD: Back Non Cash Flow Items:	
Depreciation	3,930
Accrued Annual Leave & Long Service Leave	4,883
Doubtful Debts	5,747
Change in Assets & Liabilities:	
(Increase)/Decrease in Deposits	500
(Increase)/Decrease in Sundry Debtors	7,700
(Increase)/Decrease in Branch Debtors	(2,006)
(Increase)/Decrease in Prepayments	(592)
Increase/(Decrease) in Sundry Creditors & Accruals	20,590
Increase/(Decrease) in Funds Held in Trust	562
Net Cash Provided By/(Used In)	
Operating Activities	3,619

4. BRANCH DEBTORS

	Amount Due 1/7/1997	Charges for Year	Amounts Received	Adjustments to Opening Balance	Amount Due 30.6.98
Sydney	10,647	16,107	13,150	(6,085)	7,519
Melbourne	3,196	9,269	10,362	-	2,103
Brisbane	460	4,389	4,596	-	253
Broken Hill	-	**	-	-	-
Adelaide	(6,040)	4,780	596	3,000	1,144
Perth	5,306	**	-	-	5,306
Hobart	1,156	2,218	2,786	-	588
Launceston	113	644	677	-	80
Newcastle	899	901	1,050	-	750
	<u>15,737</u>	<u>38,308</u>	<u>33,217</u>	<u>(3,085)</u>	<u>17,743</u>

** No quarterly returns are held by the Federal Office

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 1998 (CONT'D)**

4. BRANCH DEBTORS (CONT'D)

- (a) A March 1998 quarterly return for the Newcastle Branch could not be located and hence no income has been included above in respect to that quarter.
(b) Charges for the Year for the Sydney Branch are based on the Union's accounting records. No quarterly returns for the year could be located at Federal Office.

5. PROVISION FOR DOUBTFUL DEBTS

	1998	1997
	\$	\$
Perth Branch	5,306	-
Launceston Branch	39	-
Newcastle Branch	<u>402</u>	-
	<u>5,747</u>	<u>-</u>

6. SUNDRY CREDITORS & ACCRUALS

	1998	1997
	\$	\$
Australian Taxation Office	9,122	11,938
ACTU	34,759	21,389
Audit Fees	11,750	7,500
Legal Fees	5,409	2,000
Rent	7,090	4,184
Accounting Fees	338	3,770
Cabcharge	1,732	2,321
Telephone	1,907	1,400
Cleaning	1,736	2,160
Superannuation	4,262	1,200
Other	<u>5,207</u>	<u>4,860</u>
	<u>83,312</u>	<u>62,722</u>

The list of Sundry Creditors as shown above has been prepared on the basis that no amount is owed by the Federal Office to the Branches for expenses that have been incurred by the Branches on behalf of the Federal Office.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 1998 (CONT'D)**

7. TRUST FUND - KEEP MUSIC LIVE

	1998	1997
	\$	\$
Balance at Beginning of Year	3,532	2,766
Add Receipts	<u>570</u>	<u>786</u>
	4,102	3,552
Less Payments	<u>8</u>	<u>20</u>
Balance at End of Year	<u>4,094</u>	<u>3,532</u>

8. FURNITURE & EQUIPMENT

	WDV 1998	WDV 1997
	\$	\$
Furniture & Fittings	973	1,216
Cupboards	106	132
Desks	266	332
Chair	121	151
Partitions	1,653	2,066
Filing Cabinet	136	170
Filing Cabinet	60	75
Cupboard	73	91
Bookshelves	125	156
Desk	106	133
Filing Cabinet	38	47
Office Equipment	541	722
Commander	1,063	1,329
Photocopier	2,980	3,974
Computers (2)	1,255	2,091
Printer	411	685
Fax	<u>1,402</u>	<u>1,869</u>
	<u>11,309</u>	<u>15,239</u>

9. CONTINGENT LIABILITIES

The members of the Executive Committee are unaware of any contingent liability, the effect of which may be material in relation to the financial statements.

10. EVENTS SUBSEQUENT TO BALANCE DATE

No event has arisen subsequent to balance date, the effect of which may be material in relation to the financial statements.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 1998 (CONT'D)**

11. GOING CONCERN

Notwithstanding the deficiency in net assets, the financial statements have been prepared on the basis of the Union as a going concern which, in turn, is dependent upon the continued financial support of its members, the Branches, and both secured and unsecured creditors.

12. RELATED PARTY DISCLOSURES

- (i) The following persons have held office in the Union for the period 1st July 1997 to 8th December 1997:

Alan Hewitt	-	Federal President
Maurice Stead	-	Federal Vice-President
Milton Ward	-	Federal Vice-President
Neville Thomas	-	Federal Treasurer
John McAuliffe	-	Federal Secretary/Federal Executive Member
Keith Johnstone	-	Federal Trustee
Ronald Stevens	-	Federal Trustee

The following persons have held office in the Union for the period 8th December 1997 to 30th June 1998:

Reg Walsh	-	Federal President
Michael Fortescue	-	Federal Vice-President
Gavan Anderson	-	Federal Vice President
Bernice Claire Clark	-	Federal Treasurer
John McAuliffe	-	Federal Secretary/Federal Executive Member
Alan Nash	-	Federal Trustee
Ronald Stevens	-	Federal Trustee
Brian Evans	-	Federal Trustee

The following persons have held office in the Union at some time during the year ended 30th June 1998:

Bernice Claire Clark	-	Federal Executive Member
Russell Hilton-Smith	-	Federal Executive Member
Brian Evans	-	Federal Executive Member
Peter Kyng	-	Federal Executive Member
Shirley Smith	-	Federal Executive Member
Dannie Davidson	-	Federal Executive Member
Gary Thompson	-	Federal Executive Member
Maurice Stead	-	Federal Executive Member
Terry Noone	-	Federal Executive Member
Glen Price	-	Federal Executive Member
Denis Shelverton	-	Federal Executive Member
Doug Clarke	-	Federal Executive Member
Brett Spilisbury	-	Federal Executive Member
Peter Woodward	-	Federal Executive Member

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 1998 (CONT'D)**

- (ii) The aggregate amount of remuneration paid to elected persons during the financial year is disclosed in the Statement of Financial Performance under Salaries & Allowances - Officials ie. \$42,370, and also Salaries & Allowances - Casual Staff/Agency/Consultants ie. \$530.

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of elected persons was \$2,542.

- (iii) There were no other transactions between the officers of the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

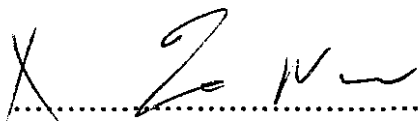
STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

In accordance with Section 273(2) of the Workplace Relations Act 1996, I, Terry Noone, being the principal accounting officer of the Musicians' Union of Australia - Federal Office and responsible for keeping the accounting records of the Organisation-

1. certify that as at 30th June 1998 the number of members of Federal Office was nine branches with a combined membership of

2. state that, in my opinion, -
 - (i) the accounts show a true and fair view of the financial affairs of the Organisation as at the end of the financial period;
 - (ii) a record has been kept of all monies paid by, or collected from members, and all monies so paid or collected have been credited to the bank account or accounts to which those monies are to be credited in accordance with the Rules of the Organisation;
 - (iii) before any expenditure was incurred by the Organisation, approval for the incurring of the expenditure was obtained in accordance with the Rules of the Organisation;
 - (iv) no payment out of a fund referred to in subparagraph 107(b)(xiii) or (xv) of the Regulations was made for a purpose other than the purpose for which the fund was operated;
 - (v) any loans or other financial benefits granted to persons holding office in the Organisation were authorised in accordance with the rules of the Organisation; and
 - (vi) the Register of Members of the Organisation was maintained in accordance with Act.

Signed at Melbourne, this the 7th day of JUNE


.....
Terry Noone (Federal Secretary)



**MUSICIANS' UNION OF AUSTRALIA
FEDERAL OFFICE**

**CERTIFICATE BY THE EXECUTIVE COMMITTEE
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 1998**

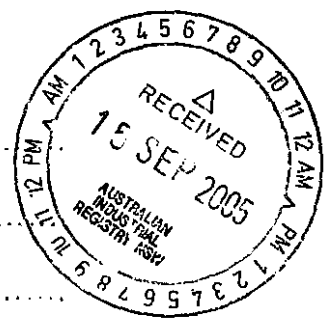
In accordance with Section 273(2) of the Workplace Relations Act 1996, the Executive Committee of the Musicians' Union of Australia - Federal Office state that -

1. In the opinion of the members of the Executive Committee
 - (a) the accompanying Statement of Financial Position is drawn up so as to show a true and fair view of the state of affairs of the Organisation as at 30th June 1998;
 - (b) the accompanying Statement of Financial Performance is drawn up so as to show a true and fair view of the results of the Organisation for the year ended 30th June 1998;
 - (c) meetings of the Executive Committee were held in accordance with the Rules of the Organisation;
2. To the knowledge of any member of the Executive Committee, there have been no instances during the financial year ended 30th June 1998 where records of the Organisation or other documents (not being documents containing information made available to a member of the Organisation under Sub-section 274(2) of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the Rules of the Organisation, have not been furnished or made available, to members of the Organisation in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto or the Rules of the Organisation, as the case may be.
3. The Union has not complied with Section 279 of the Workplace Relations Act 1996 in relation to the accounts, statements and auditors report, of the Musicians' Union of Australia - Federal Office prepared in accordance with Section 273(1) and 276 of the Act, in respect of the financial year immediately preceding the financial year to which the accounts relate.

Signed by two members of the Executive Committee in accordance with a resolution of the Executive Committee of the Musicians' Union of Australia - Federal Office.

Date: 7/6/04

Signature *[Signature]*
Full Name TERENCE S. NUOVE
Signature *[Signature]*
Full Name DENIS SHELVERTON





Australian Government
Australian Industrial Registry

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990
Email: sydney@air.gov.au

Mr Terry Noone
Federal Secretary
Musicians' Union of Australia
291 - 293 Albert Street
BRUNSWICK VIC 3056

COPY

Dear Mr Noone

Proposed Meeting on 14 September 2005 at 11.00 am

As Mr McKerrow indicated to you in his phone discussion on 29 August 2005, I would appreciate the opportunity to discuss the Union's and certain branches' compliance with their financial reporting obligations and other matters while I am visiting the Melbourne Registry on 14 September 2005.

It may help if I set out the matters which are of concern to the Registry and on which your advice or comments are sought. I would be grateful if you could address the issues below or provide as much information as you can at the proposed meeting.

Federal Office

The Federal Office has not lodged financial returns for its financial years ending 30 June 1998, 1999, 2000, 2001, 2002, 2003 or 2004.

On 15 March 2004, Eddy Partners, the Federal Office's accountants, advised the Registry that audited financial statements for the financial years ending 30 June 1998 to 2002 would be lodged progressively over the "next two months". On 22 June 2004, Eddy Partners advised that the 1998 report had been provided to the Union.

To date none of those reports has been lodged in the Registry.

In earlier correspondence about these reports, the Registry outlined the Union's statutory reporting obligations under Division 11, Part IX of the Workplace Relations Act 1996 for the financial years up to and including 30 June 2003. In brief, these required the Union and its officers:

- to prepare accounts for each year
- complete certificates about those accounts
- arrange for the accounts to be audited
- provide copies of the accounts and a report of the auditor to its members
- present the accounts and report to a meeting of the Union
- lodge copies of the accounts and auditor's report in the Registry

For its financial year ending 30 June 2004, the RAO Schedule required the Union to:

- keep proper financial records
- prepare a general purpose report ("GPFR") including a Committee of Management Statement required by the Reporting Guidelines
- prepare an operating report
- appoint an auditor to audit the GPFR and prepare a report

- provide copies of each report to its members (or a "concise report")
- at its option, present the each report either to a meeting of its committee of management or to a general meeting of members
- lodge copies of the reports presented in the Industrial Registry.

The 2004 report should have been lodged by 14 January 2005. On 12 April 2005, the Registry sought your written advice on what the Union had done so far to meet its reporting obligations. A copy of that letter was sent to the Union on 5 July 2005. No answer has been received.

Powers of Investigation

Both former Division 11, Part IX and the RAO Schedule give the Industrial Registrar power to investigate matters relevant to an organisation's compliance with its financial reporting obligations if there are reasonable grounds to do so.

I have not yet determined whether to advise the Industrial Registrar to commence an investigation under these provisions. Before I give further consideration to this matter, I wish to give the Union the opportunity to provide an explanation for its apparent failure to meet its financial reporting obligations. While I appreciate earlier difficulties in obtaining relevant documents may have impeded preparation of these reports, it is unclear why these issues would prevent preparation and audit of financial reports for more recent financial years.

Therefore, could you please advise at the meeting:

- what stage of preparation each financial report for the relevant years has reached?
- what documents or other information, if any, for each year is still missing?
- what steps have been taken to get missing documents or information?
- if the Union's committee of management has been given or considered any completed financial reports, and if so, when?
- the outcome of the committee's consideration?
- if the Union's auditor has given an opinion on any of the financial reports, and if so, when?
- if the Union has provided any of the financial reports and auditor's reports to its members, and if so, when?

In responding to these matters at the meeting, the Union may find it useful to ask its auditor to attend. I would hope the Union and its auditor would also be in a position to indicate a timetable for finalisation of each report, provision to members and lodgement in the Registry.

In the Registry's view, these matters need the urgent attention of the Union and its committee of management.

Sydney Branch

This Branch has not lodged financial reports for the years ending 30 June 2002, 2003 or 2004.

On various occasions the Registry has written to or contacted the Branch Secretary by phone asking when overdue returns would be lodged. On 10 May 2005, the Branch Secretary advised a Registry officer that it would be unable to lodge the outstanding returns before July 2005. The Branch had, it appears, not appointed an auditor for recent reporting periods. The Branch Secretary indicated to the Registry officer he would write to the Registry about these matters but no letter has been received.

It is particular concern that the Branch has, contrary to s275 of the former provisions of the Act and to s256 of the RAO Schedule, apparently not appointed an auditor for these reporting periods. Both these sections provide for monetary or civil penalties for non-compliance. Under the RAO

Schedule, orders for penalties can be made against an "organisation" – in this case the federally registered body.

I have not yet determined whether to advise the Industrial Registrar to commence an investigation into the Sydney Branch's failure to appoint an auditor or, its apparent failure to prepare, have audited and provide its members with its financial reports. I would like to give the Union the opportunity to respond to these matters at the meeting and to outline what steps it proposes to take to ensure the Branch fulfils its financial reporting obligations for these financial years. I would particularly emphasise the need for the appointment of suitably qualified auditor without further delay if one has not yet been appointed.

Melbourne Branch

The Branch's financial reports for the years ending 30 June 2003 and 2004 have not been lodged. On 1 April 2005, the Branch auditor advised the Registry that the audit of the 2003 accounts had been completed.

Both financial reports are substantially overdue. Please advise:

- what stage of preparation each financial report for the relevant years has reached?
- if the Branch's committee of management has been given or considered any completed financial reports, and if so, when?
- the outcome of the committee's consideration?
- if the Branch's auditor has given an opinion on any of the financial reports, and if so, when?
- if the Branch has provided the financial reports and auditor's reports to its members, and if so, when?

Perth Branch

In my letter of 22 December 2004 (copy enclosed), I indicated the desirability of the Union giving consideration to alterations to its rules to no longer provide for a Perth Branch which, I understand, ceased to function in the late 1990s. I understand that the Union has made the alterations and will lodge them shortly in the Registry. Please note that RAO Regulation 126 requires alterations of rules to be lodged in the Registry within 35 days of the alterations being made by the organisation.

Newcastle and Coalfields Branch

In my letter of 22 December 2004, I noted the authority the Union's Federal Executive had given you over the Branch's affairs. I indicated that it would be desirable for the Union to arrange to have the Branch's outstanding financial reports prepared and audited. I would be grateful if you could indicate what progress has been made on these matters.

I also note that rule alterations may be lodged soon to address the status of this Branch.

Brisbane Branch

This Branch has not lodged its financial return for the year ending 30 June 2004. Your advice on what action the Branch has taken to address this would be appreciated.

Broken Hill Branch

On 12 November 2004, the Branch lodged a financial report for the year ending 30 June 2003. The Registry asked the Branch to provide the Accounting Officer's certificate required under the Act but has received no reply.

The Branch has not lodged its financial report for the year ending 30 June 2004

Your advice on what action the Branch has taken to prepare and lodge the 2004 report would be appreciated.

Conclusion

I appreciate it may take some time for the Union to clarify with the relevant Branches all the matters I have referred to above. The most immediate requirement is for the Union to put in place arrangements for the preparation and audit of all outstanding financial reports – particularly as the Union's and its Branches' financial reports for the year ending 30 June 2005 should now also be in preparation and will be due for lodgement in the Registry by mid January 2006.

I look forward to meeting you on 14 September 2005. Please come to the reception on Level 35 at 80 Collins Street. Any officers of the Union who wish to attend are welcome.

If you would like to discuss any matter, please contact me or Peter McKerrow on (02) 8374 6666.

Yours sincerely



Barry Jenkins
Deputy Industrial Registrar

2 September 2005



Eddy Partners Accountants

Eddy Partners
Accountants and Auditors
ABN 87 382 183 920

Suite 5, 6th Floor,
Coates Building, 20 Collins Street,
Melbourne, Victoria 3000.

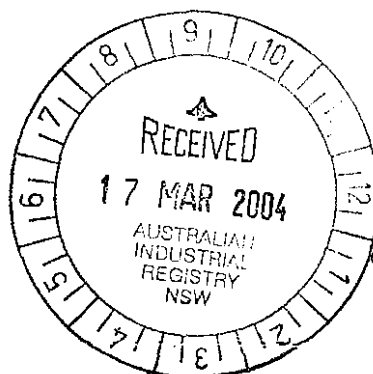
Telephone: (03) 9654 5944

Facsimile: (03) 9654 6908

e-mail: info@eddypartners.com.au

15th March 2004

Mr Peter McKerrow
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY, NSW., 2011



Dear Sir,

Re: Musicians' Union of Australia – Audit of Financial Statements

In reply to your letter dated 19th February 2004 we advise that audited financial statements for the financial years ending 30 June 1998, 1999, 2000, 2001 and 2002 will be lodged with your office progressively over the next two months.

Please contact me on 03 9654 5944 if you have any queries.

Yours faithfully,
Eddy Partners Pty Ltd
Accountants & Auditors

David J Eddy

Partners:

David J. Eddy CPA

Stephen J. Eedy CPA

Suzanne J. Eddy CPA



AUSTRALIAN SOCIETY OF CPAs



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Eddy Partners Pty Ltd
Suite 5, 6th floor
Coates Building
20 Collins St
MELBOURNE VIC 3000

Attn: Ms C Eddy

Dear Sirs

Musicians' Union of Australia - Audit of Financial Statements

I am seeking your assistance in clarifying when audited financial statements are likely to be available for the Federal Office of this organisation for the financial years ending 30 June 1998, 1999, 2000, 2001 and 2002.

As you would be aware, the Musicians' Union is required to lodge financial statements and an auditor's report in the Industrial Registry no later than 9 months after the end of a financial year. Mr Noone, Federal Secretary of this organisation has outlined certain difficulties his organisation has had in assembling relevant documents, particularly for the 1998 and 1999 financial years.

It would assist the Industrial Registrar in determining what further action might be necessary in these matters if you could provide a brief report on when you expect to complete your audit for each of these financial years.

I have spoken to Mr Noone who has no objection to your providing this information. Please contact me on (02) 8374 6509 if you have any queries.

Yours sincerely

Peter McKerrow
Assistant Manager, NSW Registry

19 February 2004
c.c. Mr T Noone



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Terry Noone
Federal Secretary
The Musicians Union of Australia
22B Burwood Highway
BURWOOD VIC 3125

Dear Mr Noone

**Re: The Musicians Union of Australia - Federal Office
Outstanding Financial Documents for the years ending 30 June 1998 (F217030), 30 June 1999
(F218022), 30 June 2000 (F219022), 30 June 2001(FR2001/712) and 30 June 2002(FR2002/619)**

There is still no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the financial years ended 30 June 1998 to 30 June 2002.

I last wrote to you about these outstanding returns on 17 July 2003. On 24 July 2003 you spoke to Mr Stephen Kellet of this office and advised him that the documents were still in the hands of the Auditors.

I would appreciate your written advice *by Monday 17 November 2003* as to what progress has been made towards the lodgement of these returns.

If you would like to discuss this letter please contact me on (02) 8374 6618, or by email to belinda.penna@air.gov.au.

Yours sincerely

Belinda Penna
for Deputy Industrial Registrar

3 November 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr Terry Noone
Federal Secretary
Musicians' Union of Australia
22B Burwood Highway
BURWOOD VIC 3125

Dear Mr Noone

Re: Musicians' Union of Australia - Federal Office - Outstanding Financial Returns for the years ending 30 June 1998 (F217030), 30 June 1999 (F218022), 30 June 2000 (F219022), 30 June 2001 (FR2001/712), 30 June 2002 (FR2002/619) - Financial Reporting Obligations under *Workplace Relations Act 1996*

I refer to the outstanding financial returns mentioned above. As you know, the Registry has contacted your office on a numerous occasions to enquire when the lodgement of these documents can be expected.

Your last letter, received on 23 May 2003, advised that the Auditors were still working on the documents for 1998 and 1999. Your letter gave no firm indication of when lodgement is likely to occur for either the 1998/1999 returns or the 2000/2001/2002 returns.

You are requested to provide, in writing, a report on the progress made towards the lodgement of all of these documents by **31 July 2003**.

Should you wish to discuss this letter please contact either myself on 02 8374 6618, or Mr Stephen Kellett, the Assistant Manager, NSW Registry on 02 8374 6509.

Yours sincerely

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

17 July 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2002/619 -[013N]

Mr T Joseph Noone
Federal Secretary
Musicians' Union of Australia
22B Burwood Highway,
BURWOOD VIC 3125

Dear Mr Noone

**Re: Musicians' Union of Australia - Federal Office
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the years ended **30 June 1998, 30 June 1999, 30 June 2000, 30 June 2001 or 30 June 2002.**

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by 30 April, 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

I note your letter of 28 February 2003, in which you advise that the Auditor would be commencing work on the Federal Office reports, following the completion of the Melbourne

Branch Audits, and that it was estimated that the Auditors have the first two outstanding years (1998 and 1999) completed by early May. Please provide a report of what progress has been made by the date referred to in the previous paragraph.

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2002/619**.

Yours sincerely

Belinda Penna

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

9 April, 2003



THE MUSICIANS' UNION OF AUSTRALIA

Federal Office

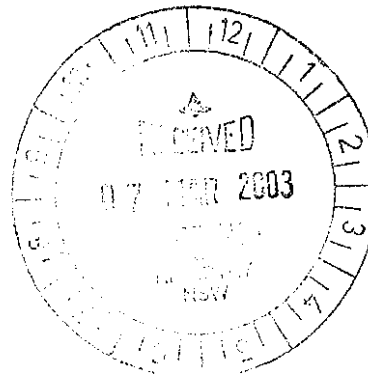
22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.com

28/2/03

Caroline Pryor
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street,
East Sydney,
NSW 2011

COPY



Dear Carolyn,

I am writing to inform you of the state of outstanding audits for the Musicians' Union of Australia.

The 2001 and 2002 audits for the Melbourne Branch have been completed and are now in the process of approval by Committee of Management, mailout to members and final approval by General Meeting or Meeting of Committee of Management. As you are aware, this process has certain minimum time constraints. As soon as this process has been completed the audits will be forwarded to the Registry.

The auditors for the Federal Office of the Musicians' Union of Australia are the same as those for the Melbourne Branch and now that the outstanding Branch audits have been addressed the auditors have commenced dealing with the Federal Office audits.

I have asked for an estimate of time of completion and have been informed by the auditors that they expect to have the first two outstanding years (1998 and 1999) completed by early May. I have discussed the Federal Office audits with the auditors and we have identified some potential difficulties with the 1998 audit. During that financial year the bookkeeper of the Federal Office died and was replaced by a new bookkeeper some time later. As I have indicated in previous correspondence, the assembling of documentation for this financial year has been long and difficult. The auditors time estimate assumes that no further complications arise.

If you need to discuss any of this please feel free to contact me.

Yours sincerely

Terry Noone
Federal Secretary
Musicians' Union of Australia



THE MUSICIANS' UNION OF AUSTRALIA

Federal Office

22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.com

28/2/03

Belinda Penna
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street,
East Sydney,
NSW 2011

Re: Outstanding Financial Documents – Melbourne Branch & Federal Office

Dear Belinda,

I am writing in response to your recent correspondence regarding the above matters.

Melbourne Branch

As indicated in my letter of 28 February 2003 the 2001 and 2002 audits have been completed. They were placed before the Committee of Management of the Branch on 24 March 2003. The Committee instructed me to ask the auditors a number of questions regarding allocation of various expenditure and income. The auditors informed me that the financial records were in accordance with Australian accounting standards but that if the Committee required re allocation of some transactions for the sake of clarity this was possible as long as the standards were adhered to. The auditors then prepared new financial reports in the form requested by the Committee and in accordance with Australian accounting standards.

These financial records were presented to the Committee and approved on 19 May 2003. The financial records in summary form will now be sent to the membership in accordance with the act and presented to a general meeting of the Branch for final approval or, in the event that the general meeting does not attract a quorum under the rules of the Union, final approval by the Branch Committee.

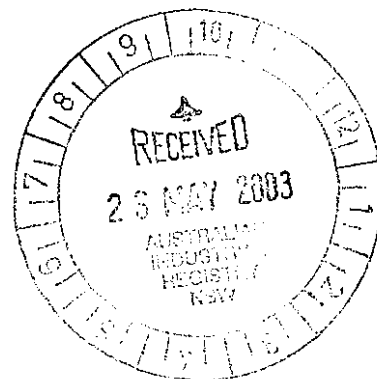
Federal Office

The auditors were unable to complete the 1998 and 1999 audits by the estimated date but have told me that they are confident that they will be completed soon. Most of the problems outlined in my previous correspondence appear to have been overcome.

If you need to discuss any of this please feel free to contact me.

Yours sincerely

Terry Noone
Federal Secretary
Musicians' Union of Australia





AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Ref: FR2001/712 -[013N]

Mr Terence Noone
Federal Secretary
Musicians' Union of Australia
22B Burwood Highway,
BURWOOD, VIC 3125

Dear Mr. Noone

**Re: Musicians' Union of Australia - Federal Office
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no still record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the years ended 30 June 1998, 30 June 1999, 30 June 2000 and 30 June 2001.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by 8 November, 2002* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2001/712.**

Yours sincerely

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

22 October, 2002



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6666
Fax: (02) 9380 6990

Mr T Noone
Federal Secretary
The Musicians' Union of Australia
22B Burwood Highway
BURWOOD VIC 3125

Dear Mr Noone

**Re: The Musicians' Union of Australia - Outstanding Financial Documents -
Federal Office - year ending 30 June 1998, 1999, 2000 and 2001
Melbourne Branch - 30 June 2000 and 30 June 2001
Perth Branch - 30 June 1996, 1997, 1998, 1999, 2000 and 2001**

I refer to our various previous letters, the most recent being of 17 April 2002, in relation to the outstanding financial documents of the abovenamed body and branches. There is still no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the above named, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the financial years as specified above.

Thank you for your letter dated 17 July 2002 in which you detailed the current position with regard to the outstanding documents. Could you please now advise the Registry in writing, *by Friday 6 September 2002*, of what progress has been made with these documents.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the required documents would, in the normal course, be expected before now.

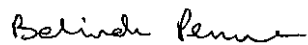
Therefore, your written advice is requested as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273.
2. making of the audit report in compliance with section 276(4).
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3).

4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*).
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this matter, please contact Mr Robin Godfrey on (02) 8374 6509.

Yours sincerely



Belinda Penna
for Deputy Industrial Registrar

23 August 2002



THE MUSICIANS' UNION OF AUSTRALIA

Federal Office

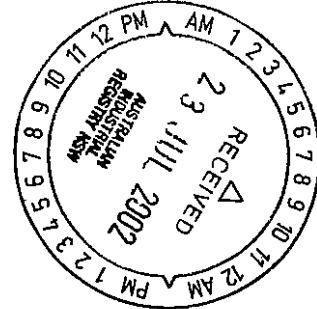
22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.com

17/7/02

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

COPY



Dear Margaret,

Please find attached the following documents relating to the Musicians' Union of Australia:

Statutory declaration that a register of members has been kept and attachments providing other information.

The attachments are:

- Attachment "A" – List of the offices of the organisation.
- Attachment "B" – Names, postal addresses and occupations of office holders.
- Attachment "C" – Addresses of the registered office of the organisation and its branches.
- Attachment "D" – Offices for which elections must be held, in accordance with the rules of the organisation, during the year 1/4/02 – 31/3/03.
- Attachment "E" – Number of members, independent contractors and employees of the organisation.

Federal Audits

Federal audits for the financial years ending 1998, 1999, 2000, and 2001 are outstanding. The books for all of these years with the exception of 1998 are close to a state where they can be submitted to the auditor. The year ending 1998 continues to pose a problem. I have ascertained that during that year the federal bookkeeper died and was replaced. Some of the records, particularly copies of paid invoices are missing. I have sought advice from the Federal Auditor who has suggested that if these invoices cannot be found then duplicate invoices will have to be sought from the various creditors who were paid during the period. The creditors should be able to be identified from the existing records such as cheque books and petty cash records.

The current Federal records have now been moved to Melbourne but a large amount of material was also moved to Hobart where the Federal Council of the union has

decided to establish a Federal Archive. I have requested that the Hobart Secretary search through the material that he holds and some of the relevant financial records for the year ending 1998 have been found. It is desirable that this search is concluded as the location of relevant invoices will reduce the number of duplicate invoices which will need to be sought. Once all available material has been located and any necessary duplicate invoices obtained the 1998 audit can be processed. This will then give the Union a starting point for subsequent audits.

Newcastle Branch

As reported to the Registry in a recent telephone conversation, I have received the resignations of the entire committee and office bearers of this branch. The former Branch Secretary has handed over the books and records of the Branch. These records contained the audits for the years 2000 and 2001. These are attached. (NB: this Branch has traditionally done audits for the calendar year rather than the financial year). I am instructed by the Federal Executive of the Union to call a meeting of the Newcastle membership and appoint an interim committee prior to the holding of fresh elections. The registry will be notified of the holding of elections for this branch.

Perth Branch

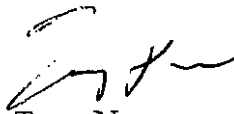
There are still outstanding financial returns from this branch. As discussed with the registry previously, the secretary and president of this branch resigned some years ago and the state registered branch amalgamated with another Union on a state level. This leaves the Perth federal branch in limbo as the remaining office bearers hold office under the rules until their successors have been elected. The Federal Executive of the MUA have indicated a wish to revive this branch but no specific decisions have been made. In order to address the issue of outstanding returns I have written a letter to the former secretary of the Perth Branch requesting the books and records of that branch (attached).

Melbourne Branch

The 2000 audit for this branch has been completed and sent to the membership. When the necessary motions are passed and the auditors certification signed this audit will be forwarded to the registry. The 2001 audit is still being prepared.

If you have any questions please don't hesitate to contact me.

yours sincerely



Terry Noone
Federal Secretary
Musicians' Union of Australia



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 9332 0666
Fax: (02) 9380 6990

Mr T J Noone
Federal Secretary
The Musicians' Union of Australia
22B Burwood Highway
BURWOOD VIC 3125

Dear Mr Noone

**Re: The Musicians' Union of Australia, Federal Office - Outstanding Financial Documents -
*Workplace Relations Act 1996***

I refer to our various previous letters in relation to the outstanding financial documents of the Federal Office of the of Musicians' Union of Australia. There is still no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the years ending 30 June 1998, 30 June 1999, 30 June 2000 and 30 June 2001.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by Friday 3 May 2002** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273.
2. making of the audit report in compliance with section 276(4).
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3).
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*).
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this matter, please contact (Mr) Robin Godfrey, the Assistant Manager of the NSW Registry on (02) 8374 6509.

Yours sincerely

BP

Belinda Penna
for Deputy Industrial Registrar

17 April 2002