



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 Sam Moody
Musicians Union of Australia
Adelaide Branch
165 Hutt St
ADELAIDE SA 5000

Dear Mr Moody

Financial Return - year ending 30 June 2004 (FR2004/552)

I refer to the correspondence of the Branch received on 12 September 2005 in the Registry in which you confirm provision of the full report and presentation to a general meeting of the Branch although no quorum was achieved.

This completes the Branch's financial reporting obligations for the financial year. Copies of the Branch's financial documents are available on our website at: www.airc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Peter McKerrow', with a long horizontal flourish extending to the right.

Peter McKerrow
for Deputy Industrial Registrar

15 September 2005



Mr Peter McKerrow
Deputy Industrial Registrar
Australian Industrial Registry
Level 8 Terrace Towers
80 William St
East Sydney
NSW 2011

Musicians Union of Australia
Adelaide Branch
165 Hutt St Adelaide
ph 8232 2388
mob 0412 933 865
email musosa@bigpond.net.au

7 September 2005

Dear Mr McKerrow,

RE: FINANCIAL STATEMENTS YEAR ENDING JUNE 2004

I write to advise you of the steps this Branch has undertaken in order to comply with reporting guidelines of the *RAO Schedule*.

On June 22nd 2005 the Full Report of the Musicians' Union of Australia - Adelaide Branch 2004/05 Audit was placed online for download from the MUA website. A Newsletter (extract attached) was posted to our members on the 29th of June 2005 directing them to the copy of the Full Report and advising them that a General Meeting of the Union would be held on the 20th of July 2005.

Unfortunately the General Meeting 20th July 2005 was inquorate.

Yours sincerely,

A handwritten signature in cursive script that reads 'Sam Moody'.

Sam Moody
Branch Secretary





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Mr Sam Moody
Secretary
Musicians Union of Australia - Adelaide Branch
165 Hutt St
ADELAIDE SA 5000

Dear Mr Moody

Financial return for year ending 30 June 2004 (FR2004/552)

I refer to the copy of the Branch's Quarterly Newsletter containing a copy of the Branch's operating report and our recent phone conversation.

I note the Newsletter includes a copy of the "summary" of the Branch's financial reports which was also published in the Newsletter of November 2004 attached to your letter of 21 December 2004.

As indicated in my letter of 25 January 2005, this "summary" does not meet the requirements for a "concise" report under the RAO Schedule. Therefore, the Branch should either arrange for a concise report to be prepared and provide it to members or provide members with a copy of the "full report" (i.e. the general purpose financial report, the auditor's report and the operating report).

Section 265(3) of the RAO Schedule describes what a concise report must contain and regulation 161 of the RAO Regulations also provides additional information which must be included. I enclose copies of each provision for your information.

After the Branch provides either the concise or full report, it should present the full report to a general meeting of members held no earlier than 21 days before either report is provided to the members.

If the Branch has a website, it would be open to provide the full report by publication on that website and then hold the general meeting.

Please advise what action the Branch intends to complete its reporting obligations. I would be happy to further discuss any of these requirements with you.

Before preparation of the Branch's financial reports for the year ending 30 June 2005, I would recommend it bring to its auditor's attention the new reporting requirements.

Yours sincerely

Peter McKerrow
for Deputy Industrial Registrar

9 May 2005

8/9/05 Mr Moody advised he will
confirm provision to members and presentation
to meeting by letter shortly
P McKERROW

Division 5-Reporting requirements**265 Copies of full report or concise report to be provided to members**

(1) A reporting unit must provide free of charge to its members either:

(a) a full report consisting of:

(i) a copy of the report of the auditor in relation to the inspection and audit of the financial records of the reporting unit in relation to a financial year; and

(ii) a copy of the general purpose financial report to which the report relates; and

(iii) a copy of the operating report to which the report relates; or

(b) a concise report for the financial year that complies with subsection (3).

Note: This subsection is a civil penalty provision (see section 305).

(2) A concise report may only be provided if, under the rules of the reporting unit, the committee of management of the reporting unit resolves that a concise report is to be provided.

(3) A concise report for a financial year consists of:

(a) a concise financial report for the year drawn up in accordance with the regulations; and

(b) the operating report for the year; and

(c) a statement by the auditor:

(i) that the concise financial report has been audited; and

(ii) whether, in the auditor's opinion, the concise financial report complies with the relevant Australian Accounting Standards; and

(d) a copy of anything included under subsection 257(5), (6) or (7) in the auditor's report on the full report; and

(e) a statement that the report is a concise report and that a copy of the full report and auditor's report will be sent to the member free of charge if the member asks for them.

(4) If a member requests a copy of the full report and auditor's report, as mentioned in paragraph (3)(e), the reporting unit must send those reports to the person within 28 days of the request being made.

Note: This subsection is a civil penalty provision (see section 305).

(5) The copies referred to in subsection (1) must be provided within:

(a) if a general meeting of members of the reporting unit to consider the reports is held within 6 months after the end of the financial year-the period starting at the end of the financial year and ending 21 days before that meeting; or

(b) in any other case-the period of 5 months starting at the end of the financial year.

A Registrar may, upon application by the reporting unit, extend the period during which the meeting referred to in paragraph (a) may be held, or the period set out in paragraph (b), by no more than one month.

Note: This subsection is a civil penalty provision (see section 305).

(6) Where a reporting unit publishes a journal of the reporting unit that is available to the members of the reporting unit free of charge, the reporting unit may comply with subsection (1):

(a) by publishing in the journal the full report; or

(b) by preparing a concise report as described in subsection (3) and publishing the concise report in the journal.

(7) Where a reporting unit consists of 2 or more branches of an organisation and one of those branches publishes a journal of the branch that is available to the members of the branch free of charge, the reporting unit may comply with subsection (1) in relation to those members:

(a) by publishing in the journal the full report; or

(b) by preparing a concise report as described in subsection (3) and publishing the concise report in the journal.

161 Concise report (RAO Schedule, s 265 (3) (a))

(1) For subsection 265 (3) of the RAO Schedule, a concise financial report must include:

(a) the following financial statements presented as in the full report except for the omission of cross-references to notes to the financial statements in the full report:

- (i) a profit and loss statement for the financial year;
- (ii) a balance sheet for the end of the financial year;
- (iii) a statement of cash flows for the financial year; and

(b) disclosure of information for the preceding financial year corresponding to the disclosures made for the current financial year; and

(c) discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit to assist the understanding of members; and

(d) any reports or statements mentioned in paragraph 253 (2) (c) of the RAO Schedule; and

(e) in addition to the statement required by paragraph 265 (3) (e) of the RAO Schedule, a statement that the concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the reporting unit as the full report; and

(f) the notice mentioned in subsection 272 (5) of the RAO Schedule.

(2) A concise report may include any other information consistent with the full report.



Musicians Union of Australia
Adelaide Branch
165 Hutt St Adelaide
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email musosa@senet.com.au

22 April, 2005

Dear Ms Penna,

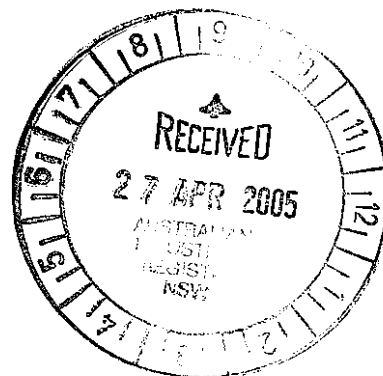
Please find enclosed the Quarterly Newsletter (posted to members March 24 2005) containing the Operating Report and the Financial Report for the year ending June 30 2004.

Yours faithfully,

A handwritten signature in black ink, appearing to read "R W Guy".

R W Guy

per
Sam Moody
Secretary
Musicians Union of Australia - Adelaide Branch



THE SA MUSICIAN

Issue 4 165 Hutt Street, Adelaide Tel: (08) 8232 2388 Email: musosa@senet.com.au April 2005



Inside this issue:

*Symphony Orchestra
Review*
Performers Copyright
Secondary School
Memberships
Members Directory
Auditors Statement
Operating Report

ADELAIDE BRANCH COMMITTEE OF MANAGEMENT:

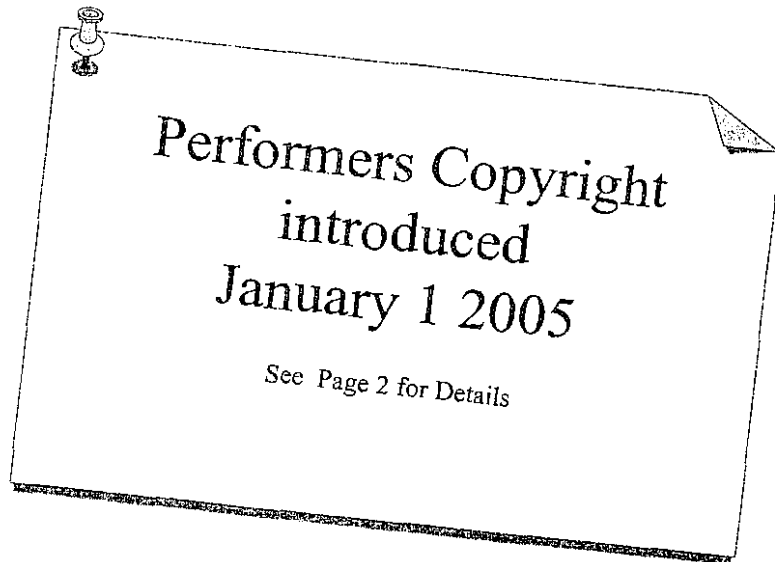
ALAN HEWITT (PRESIDENT)
JOHN LYLE (VICE-PRESIDENT)
DOUG CLARKE (VICE PRESIDENT)
SAM MOODY (SEC/TRES)

COMMITTEE:

FRANK ALTHUIZEN
MICHAEL BEVAN
ROB BOUNDY
DON BROW
IAN FIDDIAN
GERRY MCEWEN
VASHTI TYRRELL
JOHN WOODARDS

TRUSTEES:

FRANK ALTHUIZEN
DOUG CLARKE
BOB GUY



Secretary's Report Sam Moody

GOVERNMENT REVIEW OF SYMPHONY ORCHESTRAS

As this newsletter goes to print the Federal Government has finally released its Review into the operation of Australia's eight Symphony Orchestras.

The review contains bad news for the Adelaide Symphony Orchestra. One of the key recommendations is that the ASO reduce the size of its ensemble to approximately 56 full time musicians.

The review was conducted purely from the perspective of financial viability and contains no consideration of the cultural or artistic significance of our orchestras.

Despite setting the terms of reference, the Federal Government has indicated it will not accept the recommendations to downsize the ASO, Tasmanian Symphony Orchestra or Queensland Orchestra.

In the Senate, Minister for the Arts, Senator Rod Kemp has stated that, "To achieve the result, Mr President, of maintaining the current size of orchestras, it is necessary for the state governments involved to indicate their willingness to contribute an appropriate share of the necessary additional funds."

The cynical would suggest that the Government is displaying a familiar pattern. Whereby, blame for unpopular policy will be directed at the State Governments for long enough to deflate the public's attention and enable the Government to quietly go ahead with its implementation whilst maintaining it is doing all it can not to.

Copies of the report are available for download from www.dcita.gov.au/arts

Other potential disasters for musicians expected from the Federal Government in the next few months include Industrial Relations Reform and the Independent Contractors Act.

PERFORMERS COPYRIGHT

In order to comply with the USA-Australia Free Trade Agreement the 1st January 2005 saw major changes to the Australian *Copyright Act (1968)*. These changes have resulted in Australia recognising Performers Copyright.

Prior to January 2005 the "maker" of a recording was deemed to be the owner of the first copy of the recording or "master tape". Usually this was the Record Company although it has been possible for artists to own this copyright also. From 1 January 2005 the "maker" of a recording is expanded to include not just the owner of the recording but also any musician who appears on the recording unless an agreement to the contrary exists.

ie. in the absence of any agreement all "makers" of the recording will share the copyright equally. (ie. a recording of a three piece band paid for by a record company would result in four "makers" of that recording each with a 25% share of the copyright.)

One consequence is that the permission of all performers and the owner of the 'master recording' will be required to authorise any reproduction, public performance or communication of the recording.

Copyright owners of sound recordings may also be eligible for royalty payments collected by the Phonographic Performance Company of Australia Ltd (PPCA). However, it is possible to own copyright but agree that royalties be assigned to another party.

Performers Copyright is retrospective. However, certain conditions apply to recordings made prior to Jan 1 2005. Legal advice received by the Union indicates that the acquisition of copyright by performers from pre 1 Jan 2005 recordings will not stop the previous owners of the copyright from exploiting the sound recording, nor will royalties or compensation be

payable unless any prior agreement included the provision to do so.

It is the advice of the Union that all performers seek professional legal advice regarding how this will affect any agreements they are a party to.

As part of the FTA, Australia must ratify the *WIPO Performance and Phonograms Treaty*. From this performers will also be granted the following moral rights which apply to both recordings and live performances;

Right of Attribution. A right to be identified as the performer in respect of that performance and the right not to have a recording falsely attributed. (In the case of bands the band name should suffice)

Right of Integrity. A right not to have the performance subject to derogatory treatment.

Interestingly there is no distinction made between principal performers and session musicians or the amount of time they perform. This means that the session bassoon player who performs a 30 second tutti part on a 25 minute recording owns the same equal share of copyright as a performer playing the entire 25 mins unless an alternative agreement has been made.

There is one exception. Performers who record as employees (eg. members of the Adelaide Symphony Orchestra) would not be considered "makers".

Performers Copyright is assignable. It is probable that record companies and production houses will want performers to sign away their performers copyright. However, the introduction of Performers Copyright does appear to increase musicians' bargaining power.

Recording artists and Copyright Owners can register with the PPCA via their website.

www.pcca.com.au

OBITUARY

The Adelaide Branch of The Musicians' Union of Australia is saddened by the loss of trumpeter,

Bill Munro

And drummer

Trevor Frost

We extend our sincere condolences to their families and friends.

SECONDARY SCHOOL MEMBERSHIP

Our plan to offer free memberships is being received extremely positively by students and parents alike.

We will be ready to accept new members for this category in May.

In the meantime if you wish to pass on membership application brochures to your students please email the office musosa@senet.com.au with your details and I will contact you in the first few weeks of May.

Please note that I will be overseas and not contactable for the month of April. Bob Guy has reluctantly offered to maintain the office in my absence. I thank him kindly in advance.

MEMBERS BOOK

It has been some years since the Union published a book of members contact details. We have just upgraded our database and I have added some features that will make it easy to send via email the list of members contact details.

Members who do not wish their details to be included please contact the office.

If you need to give the office your email details please send them to musosa@senet.com.au

OPERATING REPORT

Members will note the inclusion again of the Audit Summary from the end of June 2004 along with the operating report. This is to comply with the newly introduced *Regulation and Accountability of Organisations Legislation*. Copies of the Full Audit are available for members to view on request and will be tabled at the next General Meeting of Members in July 2005.

STATEMENTS OF THE
MUSICIANS' UNION OF AUSTRALIA, ADELAIDE BRANCH
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2004

2003		2004
	Income	
27,492	Dues, Levies & Entry Fees	21,295
2,445	Interest	5,864
18,118	Rent	22,178
<u>0</u>	Other Income	<u>0</u>
48,055	Total Income	49,377
75,701	Total Expenditure	<u>66,408</u>
(27,646)	Operating (Deficit)/Surplus for Year	(17,071)
399,897	General Fund Balance At Beginning Of The Year	<u>372,251</u>
<u>\$372,251</u>	General Fund Balance At End Of The Year	<u>\$355,180</u>
	BALANCE SHEET AS AT 30TH JUNE, 2004	
	Represented by:-	
141,923	Current Assets	126,516
<u>247,727</u>	Non-Current Assets	<u>241,138</u>
389,650	Total Assets	367,654
<u>17,399</u>	Total Liabilities	<u>12,474</u>
<u>\$372,251</u>	Net Assets	<u>\$355,180</u>

The Financial Accounts 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 provided free of charge to members on request.

Certificates required to be given under the Act by the Accounting Officer and the Committee of Management have been completed in accordance with the provisions of the Act and contain no qualifications.

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provision of subsections (1), (2) and (3) of Section 274, which reads as follows:

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

AUDITOR'S CERTIFICATE

I certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Musicians' Union of Australia, Adelaide Branch, for the year ended 30th June, 2003. My Auditors Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

DR Lowe, Chartered Accountant
Unit 2, 181 Gilles St, Adelaide, SA 5000
Registered Company Auditor.

9th November 2004

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH**

165 Hutt Street
Adelaide 5000

Email: musosa@senet.com.au
Web: www.musicians.asn.au/union/sa/
index.html

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MUSICIANS' UNION OF AUSTRALIA - ADELAIDE BRANCH

OPERATING REPORT

This Operating Report covers the activities of the Musicians' Union of Australia - Adelaide Branch, for the financial year ended 30th June 2004, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the Branch

The principal activities of the Adelaide Branch during the past year fell into the following categories:

Implementation of the decisions of the Branch Committee and Federal Council
Industrial support including representation of individual member grievances, advice on legal and legislative matters.
The administration of Federal and State Awards.
Communications to members via quarterly newsletters and to the broader community via media releases and interviews in support of campaigns.

The Branch has consulted with the United Trades and Labor Council (UTLC) and State Government in the development of reforms of the *Industrial and Employee Relations Act 1994* with regard to working musicians.

The Branch has also been involved in lobbying and negotiations with different levels of Government and key industry organisations around issues of importance to MUA members, eg the retention of musicians as *deemed employees* via the Regulations of the *Workers Rehabilitation and Compensation Act 1986*, developing Government Arts Policy.

2. Right of Members to Resign

All members of the Union have the right to resign from the Union in accordance with Rule 14 (1) and 14 (3) of the Union Rules, (and Section 264 of the *Workplace Relations Act 1996*)

3. Membership of the Branch

There were 326 members of the Branch as at 30th June 2004

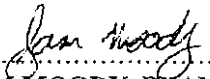
4. Employees of the Adelaide Branch

As at the 30th of June 2004 the Branch employed 1 part time employee

5. Adelaide Branch Committee of Management

The following persons were members of the Branch Committee of Management, during the year ended 30th June 2004

President	Hewitt	T. Alan	Committee Member	Althuizen	Franciscus H
Vice President	Clarke	Douglas G	Committee Member	Brow	Donald
Vice President	Lyle	John G	Committee Member	Fiddian	Ian
Secretary/Treasurer	Moody	Samuel J	Committee Member	Guy	Robert W
Trustee	Clarke	Douglas G.	Committee Member	McEwen	Gerard R
Trustee	Fechner	Alexander M.	Committee Member	Woodards	John H
Trustee	Guy	Robert W.	Committee Member	Tyrrell	Vashti (from 7 th June 2004)


.....
SAM MOODY, BRANCH SECRETARY
7 February 2005



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Australian Industrial Registry

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Mr Sam Moody
Secretary
Musicians Union of Australia - Adelaide Branch
165 Hutt St
ADELAIDE SA 5000

Dear Mr Moody

Financial return for year ending 30 June 2004 (FR2004/552)

I refer to the financial documents lodged in the Registry on 30 December 2004.

In your letter you stated that members were provided with a copy of the "concise report" on 6 December 2004 and the full report was presented to a general meeting of members on 14 December 2004.

As you acknowledge, the interval between provision and presentation of the reports was less than the minimum 21 days required.

However, there are more significant problems with the process adopted by the Branch which I summarise below; references are to the RAO Schedule¹ unless otherwise stated.

Operating Report

This, together with the general purpose financial report and the auditor's report (or a concise report) must also be provided to members. Your correspondence does not indicate if this report was prepared or provided. If not, the committee of management should now prepare an operating report containing the matters referred to s254(2)(a) to (e) and include the "prescribed information" referred to in s254(2)(f) which is detailed in regulation 159 of the RAO Regulations.

Concise Report

I understand this was provided to members on page 3 of the newsletter. However, the document on page 3 does not meet the requirements for a concise report set out in s265(3) and regulation 161 of the RAO regulations. It appears to have been prepared to meet the requirements of the former financial reporting provisions of the Act which enabled a summary of the reports, accounts and statements to be provided to members under former s279(2).

A "concise report" as defined, consists not only of certain abbreviated financial documents and other statements but also the operating report.

Auditor's Report

The audit opinion is expressed in the terms of the former provisions of the Act. Section 257 of the RAO Schedule now stipulates the matters on which the auditor is required to express an opinion. Could you please bring this to the attention of the auditor for any future reports.

¹ The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) (the RAO Schedule)

Further Action

As discussed above, the Branch's financial reporting obligations are not yet complete. Subject to any comments you may wish to make, I would suggest the following is required:

- Preparation of the operating report by the committee of management; and
- Either:
 - provision of the "full report" comprising the operating report, the general purpose financial report and auditor's report to members; or
 - preparation of a "concise report" which meets all the requirements of s265(3) and regulation 161 and its provision to members; and
- Presentation of the full report to a general meeting of members held 21 days or later after either the full or concise reports are provided to members
- Lodgement of the full report in the Registry

As discussed in our phone conversation today, I am enclosing an example of an operating report from another organisation. While the amount of detail on most matters is up to the Branch, there are certain items in the report which must be stated precisely including:

- details of the right of members to resign - this should refer to the relevant rule of the Union
- Membership - the number of members of the Branch as at 30 June 2004
- Committee of management - names of persons who were members of the Branch Committee of management during the financial year ending 30 June 2004; if some were members for only part of the year, the period they held office should be stated

I would be happy to discuss any of these requirements with you or the Branch auditor.

Yours sincerely



Peter McKerrow
for Deputy Industrial Registrar

25 January 2005

MUSICIANS' UNION OF AUSTRALIA - ADELAIDE BRANCH**INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 30TH JUNE,
2004.****Scope.**

I have audited the financial statements comprising Balance sheet, Income and Expenditure Statement, Statement of Cash Flows and Notes to the Accounts, (resulting in a Net Operating Loss of \$17,071), of the MUSICIANS' UNION OF AUSTRALIA, ADELAIDE BRANCH, for the year ended 30th June, 2004. The Committee of Management of the branch are responsible for the preparation and presentation of the financial statements and the information contained therein. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the branch.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurances as to whether the financial statements are free of material mis-statement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the 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 financial statements are presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act 1996 understanding of its financial position, the results of its operations and its cash flows.

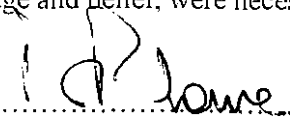
The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion:

- a) satisfactory accounting records have been kept by the Branch so far as appears from my examination of these books, including:
 - i. records of the source and nature of the income of the Branch (including income from members); and
 - ii. records of the nature and purposes of the expenditure of the Branch;
- b) the accounts and statements prepared under sec 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:-
 - i. the financial affairs of the Branch as at 30th June, 2003, and
 - ii. the income and expenditure and the Surplus of the Branch for the year;
- c) the accounts have been prepared in accordance with applicable Australian Accounting Standards.

Where necessary I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of my audit.


.....
D. R. LOWE.

Registered Company Auditor

Dated.....9.11.2004.....



Musicians Union of Australia
Adelaide Branch
165 Hutt St Adelaide
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email musosa@senet.com.au

8 November, 2004

Committee Of Management Statement

On the 8th of November 2004 the Committee of Management of the Musicians' Union of Australia - Adelaide Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2004.

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

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial affairs of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

Alan Hewitt
President
Musicians' Union of Australia - Adelaide Branch

8th November 2004



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fax 8232 5115
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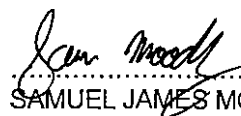
STATEMENT OF THE ACCOUNTING OFFICER FOR THE YEAR END 30TH JUNE, 2004

I, **SAMUEL JAMES MOODY**, being the officer responsible for keeping the accounting records of the Musicians' Union of Australia, Adelaide Branch, certify that as at 30th June, 2004 the number of members of the organisation was 316.

In my opinion:-

- (a) The accompanying Accounts are drawn up so as to give a true and fair view of the financial affairs of the organisation as at 30th June, 2004
- (b) A record has been kept of all moneys paid by, or collected from, members of the organisation, and all moneys so paid or collected have been credited to the bank accounts to which those moneys are to be credited, in accordance with the rules of the organisation.
- (c) Before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation.
- (d) Funds of the organisation raised by compulsory levies or voluntary contributions by members, or funds other than the General Fund, were operated in accordance with the rules of the organisation, and no payments were made out of any such fund for a purpose other than those for which the fund was operated.
- (e) No loan or other financial benefits, other than remuneration in respect of their employment with the organisation, were made to persons holding office in the organisation.
- (f) The register of members of the branch was maintained in accordance with the Act.
- (g) The Accounts have been prepared in accordance with applicable Australian Accounting Standards.

Signed at Adelaide this 8th day of October. 2004


.....
SAMUEL JAMES MOODY

Sam Moody
Secretary-Musicians Union of Australia

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
BALANCE SHEET
AS AT 30TH JUNE, 2004**

30/6/2003		30/6/2004
	ACCUMULATED FUNDS	
372,251	General Fund	355,180
346	Non Union Trust Fund	345
<u>22,588</u>	Musicians' Mortuary Benefit Fund	<u>23,475</u>
<u>\$395,185</u>	TOTAL FUNDS	<u>\$379,000</u>
	which are represented by:-	
	CURRENT ASSETS	
820	Cash on Hand	1,989
9,384	Cash at Bank	8,515
0	CBA Term Deposit	10,500
127,719	Savings & Loans Deposits	113,057
346	Non Union Trust A/c	0
26,588	Musicians' Mortuary Benefit Trust A/c	16,275
<u>164,857</u>		<u>150,336</u>
	CURRENT LIABILITIES	
11,251	Creditors	5,558
6,148	Provision for Employee Entitlements	6,916
<u>17,399</u>		<u>12,474</u>
147,458	Working Capital	137,862
	NON-CURRENT ASSETS	
117,000	Land (at Cost)	117,000
172,649	Building (at Cost)	172,649
51,091	Less: Accumulated Depreciation	<u>55,407</u>
121,558		117,242
51,601	Office Furniture & Equipment	51,601
42,432	Less: Accumulated Depreciation	<u>44,705</u>
9,169		<u>6,896</u>
<u>247,727</u>		<u>241,138</u>
<u>\$395,185</u>	NET ASSETS	<u>\$379,000</u>

To be read in conjunction with the attached Notes to the Accounts

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2004**

Year to 30/6/2003		Year to 30/6/2004
	GENERAL INCOME	
27,172	Subscriptions	20,935
320	Entrance Fees	360
2,445	Interest Received	5,864
18,118	Rent Received	22,178
<u>48,055</u>		<u>49,337</u>
	GENERAL EXPENSES	
2,230	Accounting and Audit Fees	2,310
709	Advertising	1,783
1,756	Affiliation Fees/UTLC	1,760
673	Bank Fees	534
6,972	Depreciation	6,589
2,735	Federal Dues	2,067
869	Insurance	869
4,612	Journey Cover	4,612
560	Legal Fees	95
256	Meeting & Conference Expenses	515
997	Postage, Stationery and Computer Software etc.	573
1,297	Printing	687
4,647	Rates & Taxes	5,086
662	Repairs & Maintenance	262
33,312	Salaries - Secretary	30,027
6,148	Annual Leave Provision	768
0	Travel	0
1,542	Secretarial & Office Expenses	2,500
2,998	Superannuation	2,703
1,981	Telephone	2,099
580	Workcover	569
165	Sundry	0
<u>75,701</u>	TOTAL EXPENSES	<u>66,408</u>
(27,646)	NET PROFIT/(LOSS) REPORTED FOR THE YEAR	(17,071)
<u>399,897</u>	GENERAL FUND BALANCE AT BEGINNING OF YEAR	<u>372,251</u>
<u><u>\$372,251</u></u>	GENERAL FUND BALANCE AT END OF YEAR	<u><u>\$355,180</u></u>

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2004**

Year to 30/6/2003		Year to 30/6/2004
NON UNION TRUST FUND		
INCOME		
1	Interest Received	0
0	Deposits Received	0
<u>1</u>		0
EXPENSES		
0	Bank Fees	0
0	Fund Disbursement	0
<u>0</u>		0
1	SURPLUS FOR YEAR	0
<u>345</u>	TRUST FUND BALANCE AT BEGINNING OF YEAR	<u>345</u>
<u><u>\$346</u></u>	TRUST FUND BALANCE AT END OF YEAR	<u><u>\$345</u></u>

MUSICIANS' MORTUARY BENEFIT FUND

INCOME		
995	Interest Received	887
EXPENSES		
0	Bank Fees	0
1,600	Mortuary Benefit Payment	0
<u>1,600</u>		0
(605)	SURPLUS/(DEFICIT) FOR YEAR	887
<u>23,193</u>	BENEFIT FUND BALANCE AT BEGINNING OF YEAR	<u>22,588</u>
<u><u>\$22,588</u></u>	BENEFIT FUND BALANCE AT END OF YEAR	<u><u>\$23,475</u></u>

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE, 2004**

Year to 30/6/2003		Year to 30/6/2004
	Cash Flows from Operating Activities	
27,491	Receipts from subscriptions, fees & levies	21,295
18,118	Receipts from other income	22,178
2,445	Interest received	5,864
(19,575)	Payments for branch administration	(17,339)
(37,680)	Payments for salaries and superannuation	(33,298)
<u>0</u>	Payments to Federal Council	<u>(14,108)</u>
(9,201)	Net cash used in Operating Activities	(15,408)
	Cash Flows from Investing	
0	Receipts from Equipment Sales	0
<u>(679)</u>	Payments for equipment	<u>0</u>
(679)	Net Cash used in Investing Activities	0
	Cash Flows from Financing Activities	
(1,600)	Transfers to Musicians' Mortuary Benefits Fund	0
<u>0</u>	Transfers to Non Union Trust Fund	<u>0</u>
(1,600)	Net Cash provided by Financing Activities	<u>0</u>
(11,480)	Net increase/decrease in cash held	(15,408)
<u>149,404</u>	Cash at the beginning of the year	<u>137,924</u>
<u><u>\$137,924</u></u>	Cash at the end of the year	<u><u>\$122,516</u></u>

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2004**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

In the opinion of the Officers, the Union is a Non-reporting entity, because there are unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, the Accounts are "Special Purpose Financial Reports" that have been prepared solely to meet the requirements of the Committee of Management, and the Members.

The statements have been prepared in accordance with the following Accounting Standards and other mandatory professional reporting requirements:

AAS 1	Profit and Loss Statement or other Operating Statements
AAS 5	Materiality
AAS 6	Accounting Policies
AAS 8	Events Occurring after Balance Date

The Accounts have been prepared under the historical cost convention whereby all Assets have been recorded at the lower of their cost or estimated net realisable value. No adjustments have been made to take into account changing money values or current valuations of Non-Current Assets, or their impact on operating results.

The following is a summary of the significant accounting policies adopted by the Union in the preparation of the financial statements:

(a) Non Current Assets

Freehold land and buildings are brought to account at cost. No attempt has been made to revalue the land or building to current market value. A current rating notice records a value of \$420,000.

Depreciation, using the diminishing value method, has been provided for in the Accounts on all Non-Current Assets, so as to allocate their cost over their estimated remaining useful life.

(b) Employee Entitlements

Provision is made 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, salaries, annual and long service leave which will be settled after one year, have been measured at their nominal amount. Contributions made by the Union to employee superannuation funds are charged as expenses when incurred.

(c) Income Tax and Goods and Services Tax

No Provision for Income Tax has been made in the Accounts, as the Union is exempt under Section 23 of the Income Tax Assessment Act. The Union is not registered for GST purposes.

(d) Subscriptions

Members Subscription income has been brought to account on a cash basis during the course of the year

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2004.**

2 NOTICE REQUIRED UNDER WORKPLACE RELATIONS ACT

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provision of subsections (1), (2) and (3) of Section 274, which reads as follows:-

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

3. RECONCILIATION OF CASH FLOWS

Reconciliation of cash:

For the purposes of the statement of cash flows, cash includes cash on hand, at bank, and on deposit. Cash at the end of the year is reconciled to the related items in the balance sheet as follows:

2003		2004
9,384	Cash at Bank	8,515
820	Cash on Hand	1,989
<u>127,720</u>	Savings & Loans Deposits	<u>123,557</u>
<u>\$ 137,924</u>		<u>\$ 134,061</u>

Reconciliation of net cash provided by/(used in) operating activities to operating profit/(loss):

2003		2004
(27,646)	Operating profit/(loss)	(17,071)
6,972	Depreciation	6,589
6,148	Annual Leave	768
0	(Increase)/Reduction in sundry debtors	0
5,325	Increase/(Reduction) in creditors	(5,694)
<u>0</u>	Profit on sale of motor vehicle	<u>0</u>
<u>\$ 9,201</u>	Net cash provided by/(used in) operating activities	<u>\$(15,408)</u>

**SUMMARY OF THE FINANCIAL STATEMENTS OF THE
MUSICIANS' UNION OF AUSTRALIA, ADELAIDE BRANCH**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2004**

2003		2004
	Income	
27,492	Dues, Levies & Entry Fees	21,295
2,445	Interest	5,864
18,118	Rent	22,178
<u>0</u>	Other Income	<u>0</u>
48,055	Total Income	49,337
<u>75,701</u>	Total Expenditure	<u>66,408</u>
(27,646)	Operating (Deficit)/Surplus for Year	(17,071)
<u>399,897</u>	General Fund Balance At Beginning Of The Year	<u>372,251</u>
\$ <u>372,251</u>	General Fund Balance At End Of The Year	\$ <u>355,180</u>

**BALANCE SHEET
AS AT 30TH JUNE, 2004**

	Represented by:-	
141,923	Current Assets	126,516
<u>247,727</u>	Non-Current Assets	<u>241,138</u>
389,650	Total Assets	367,654
<u>17,399</u>	Total Liabilities	<u>12,474</u>
\$ <u>372,251</u>	Net Assets	\$ <u>355,180</u>

The Financial Accounts 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 provided free of charge to members on request.

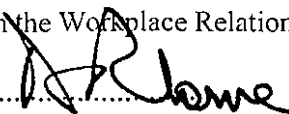
Certificates required to be given under the Act by the Accounting Officer and the Committee of Management have been completed in accordance with the provisions of the Act and contain no qualifications.

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provision of subsections (1), (2) and (3) of Section 274, which reads as follows:-

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- (3) A Registrar may only make an application under subsection (1) at the request of a member or the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.”

AUDITOR'S CERTIFICATE

I certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the Musicians' Union of Australia, Adelaide Branch, for the year ended 30th June, 2004. My Auditors Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

.....

 DR Lowe, Chartered Accountant
 Unit 2, 181 Gilles St, Adelaide, SA 5000
 Registered Company Auditor.

9th November, 2004

SUMMARY OF THE FINANCIAL STATEMENTS OF THE
MUSICIANS' UNION OF AUSTRALIA, ADELAIDE BRANCH

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2004

2003		2004
	Income	
27,492	Dues, Levies & Entry Fees	21,295
2,445	Interest	5,864
18,118	Rent	22,178
<u>0</u>	Other Income	<u>0</u>
48,055	Total Income	49,377
<u>75,701</u>	Total Expenditure	<u>66,408</u>
(27,646)	Operating (Deficit)/Surplus for Year	(17,071)
<u>399,897</u>	General Fund Balance At Beginning Of The Year	<u>372,251</u>
<u>\$372,251</u>	General Fund Balance At End Of The Year	<u>\$355,180</u>
 BALANCE SHEET AS AT 30TH JUNE, 2004		
	Represented by:-	
141,923	Current Assets	126,516
<u>247,727</u>	Non-Current Assets	<u>241,138</u>
389,650	Total Assets	367,654
<u>17,399</u>	Total Liabilities	<u>12,474</u>
<u>\$372,251</u>	Net Assets	<u>\$355,180</u>

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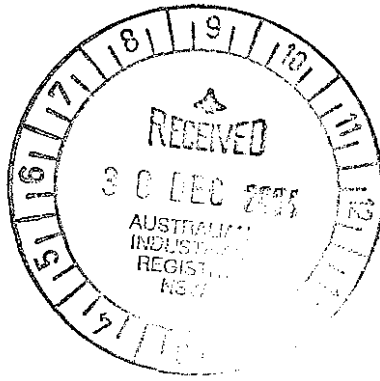
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Peter McKerrow
Deputy Industrial Registrar
Australian Industrial Registry
Level 8 Terrace Towers
80 William St East Sydney NSW 2011

Musicians Union of Australia
Adelaide Branch
165 Hutt St Adelaide
ph 8232 2388
fax 8232 5115
mob 0412 933 865
email musosa@senet.com.au

21 December, 2004

Dear Sir

Certificate of Secretary
S268 of Schedule 1B *Workplace Relations Act 1996*

I, Sam Moody, being the Secretary of the Musicians' Union of Australia - Adelaide Branch certify:

- that the documents lodged herewith are copies of the full report, and the concise report, referred to in s268 of the RAO Schedule; and
- that the concise report was provided to members on the 6th of December 2004; and
- that the full report was presented to a general meeting of members of the reporting unit on the 14th of December 2004.

Unfortunately, I have now become aware that I failed to comply with the new RAO requirement to allow for 21 days between supplying the concise report and the presentation of the full report at a General Meeting (s266 of the RAO Schedule). It would be possible for me to present the full report for a second time at our next general meeting which is due in July 2005. I imagine it may be difficult for us to hold a general meeting prior to this date but it is certainly not impossible.

I would appreciate your advice on this matter.

Yours Faithfully

Sam Moody
Secretary
Musicians Union of Australia - Adelaide Branch