



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
Secretary, Adelaide Branch
Musicians' Union of Australia
165 Hutt Street
ADELAIDE SA 5000

Dear Mr Moody

**Re: Lodgement of Financial Statements and Accounts –Musicians' Union of Australia,
Adelaide Branch – for year ending 30 June 2006 (FR2006/498)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 31 January 2007.

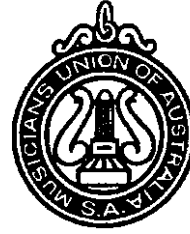
The legislative requirements appear to have been substantially met and accordingly the documents have been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'S Kellett'.

Stephen Kellett
Statutory Services Branch

12 March 2007



Barry Jenkins
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

25 January 2007

Dear Sir/Madam

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 referred to in s268 of the RAO Schedule; and
- that the full report was placed online for download from the MUA website. A Newsletter (extract attached) was emailed or posted to our members on the 20th of November 2006 directing them to the copy of the Full Report and advising them that a General Meeting of the Union would be held on the 11th of December 2006 thus allowing 21 days notice as per (s265(5)); and
- that the full report was presented to a general meeting of members of the reporting unit on the 11th of December 2006; in accordance with section 266 of the RAO Schedule.

Yours Faithfully

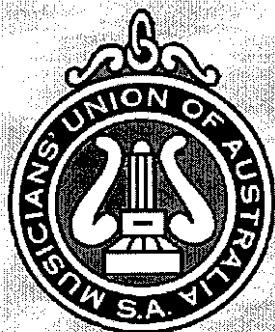
A handwritten signature in cursive script that reads "Sam Moody".

Sam Moody
Secretary
Musicians Union of Australia - Adelaide Branch



NOTICE OF MEETING

December 2006



**Adelaide Branch
Committee of
Management:**

Alan Hewitt (President)
John Lyle (Vice-President)
Doug Clarke (Vice-Pres)
Sam Moody (Sec/Tres)

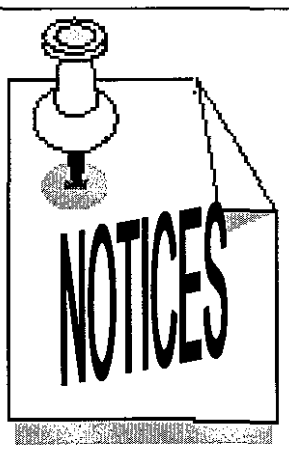
Committee:

Frank Althuizen
Michael Bevan
Rob Boundy
Don Brow
Ian Fiddian
Gerry McEwan
Vashti Tyrrell
John Woodards

Trustees:

Frank Althuizen
Doug Clarke
Bob Guy

165 Hutt St, Adelaide 5000, Tel: 08 8232 2388 Email: musosa@bigpond.net.au



ANNUAL GENERAL MEETING

of the

**Musicians' Union of Australia
Adelaide Branch**

**Monday 11th December 2006
7.30pm**

165 Hutt St. Adelaide

AGENDA

1. Apologies
2. Minutes of Previous Meeting
3. Business Arising
4. Correspondence
5. Finance Report
6. Appointment of Auditors
7. Membership Report
8. General Business

ITEM FOR DISCUSSION

Journey Cover Insurance

Journey Cover Insurance is currently provided to all fee paying, and honorary members of the Musicians Union.

This insurance policy provides limited compensation and income protection to members who are injured whilst engaged in a direct journey from their residence, or point of departure, to and from work as a musician. This cover

has been provided for many years. As yet no member has made a claim. The current policy premium accounts for roughly 18% of member fees annually. Do members wish the Union to continue to provide this cover? This item is foreshadowed for discussion at this year's Annual General Meeting.

2006 AUDIT

Members are advised that the Full 2005/2006 Audit of the Adelaide Branch of the Musicians' Union is available for download from the MUA website.

<http://www.musicians.asn.au/union/sa/audit06.pdf>

Members who do not have internet access are invited to either visit or telephone the office to view or arrange a copy to be delivered.

The Full Report will be tabled for discussion at the General Meeting on the 11th of December at 7.30pm.

**MUSICIANS' UNION OF AUSTRALIA - ADELAIDE BRANCH
INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 30TH JUNE,
2006.****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 \$25,996), of the MUSICIANS' UNION OF AUSTRALIA, ADELAIDE BRANCH, for the year ended 30th June, 2006. The Committee of Management of the branch are responsible for the preparation and true and fair 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.

Audit Approach

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 misstatement. 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, and my understanding of its financial position, the results of its operations and its cash flows.

The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

While I considered the effectiveness of internal controls over financial reporting when determining the nature and extent of my procedures, my audit was not designed to provide assurance on internal controls. My audit did not involve an analysis of the prudence of financial decisions made by officers, or the Committee of the Branch.

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 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, 2006, and
 - ii. the income and expenditure and the Result 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..... 7.11.2006



Musicians Union of Australia
Adelaide Branch
165 Hutt St Adelaide
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fax 8232 5115
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email musosa@bigpond.net.au

6 November, 2006

Committee Of Management Statement

On the 6th of November 2006 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 2006.

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.

A handwritten signature in black ink, appearing to read 'Alan Hewitt', is written over the printed name.

Alan Hewitt
President
Musicians' Union of Australia - Adelaide Branch

6th November 2006



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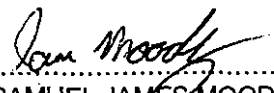
STATEMENT OF THE ACCOUNTING OFFICER FOR THE YEAR END 30TH JUNE, 2006

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, 2006 the number of members of the organisation was 268.

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, 2006
- (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 3 day of November 2006


.....
SAMUEL JAMES MOODY

Sam Moody
Secretary-Musicians Union of Australia

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 2006, 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 and Federal Governments in the development of policy with regard to working musicians.

The development and implementation of a range of services for Secondary School 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 268 members of the Branch as at 30th June 2006

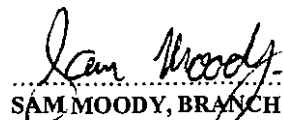
4. Employees of the Adelaide Branch

As at the 30th of June 2006 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 2005

President	Hewitt	T. Alan
Vice President	Clarke	Douglas G
Vice President	Lyle	John G
Secretary/Treasurer	Moody	Samuel J
Committee Member	Althuizen	Franciscus H
Committee Member	Brow	Donald
Committee Member	Fiddian	Ian
Committee Member	Bevan	Michael
Committee Member	McEwen	Gerard R
Committee Member	Woodards	John H
Committee Member	Tyrrell	Vashti
Committee Member	Boundy	Robert
Trustee	Clarke	Douglas G.
Trustee	Althuizen	Franciscus H
Trustee	Guy	Robert W.



SAM MOODY, BRANCH SECRETARY

6th November 2006

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
BALANCE SHEET
AS AT 30TH JUNE, 2006**

30/6/2005

30/6/2006

ACCUMULATED FUNDS

337,987	General Fund	311,991
345	Non Union Trust Fund	345
<u>23,772</u>	Musicians' Mortuary Benefit Fund	<u>24,983</u>
<u>\$362,104</u>	TOTAL FUNDS	<u>\$337,319</u>

which are represented by:-

CURRENT ASSETS

200	Cash on Hand	200
2,702	Cash at Bank	2,185
116,013	ING Deposit Account	93,760
17,108	Musicians' Mortuary Benefit Trust A/c	24,630
<u>136,023</u>		<u>120,775</u>

CURRENT LIABILITIES

6,985	Creditors	7,003
6,148	Provision for Employee Entitlements	9,221
<u>13,133</u>		<u>16,224</u>

122,890	Working Capital	104,551
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NON-CURRENT ASSETS

117,000	Land (at Cost)	117,000
172,649	Building (at Cost)	172,649
59,723	Less: Accumulated Depreciation	<u>64,039</u>
<u>112,926</u>		108,610
55,397	Office Furniture & Equipment	55,397
46,109	Less: Accumulated Depreciation	<u>48,239</u>
<u>9,288</u>		<u>7,158</u>
<u>239,214</u>		<u>232,768</u>
<u>\$362,104</u>	NET ASSETS	<u>\$337,319</u>

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2006**

Year to 30/6/2005		Year to 30/6/2006
	GENERAL INCOME	
18,372	Subscriptions	17,831
240	Entrance Fees	80
9,828	Interest Received	5,457
75	Reimbursement	0
22,073	Rent Received	23,277
<u>50,588</u>		<u>46,645</u>
	GENERAL EXPENSES	
2,420	Accounting and Audit Fees	2,310
1,732	Advertising	1,752
1,797	Affiliation Fees/UTLC	2,464
598	Bank Fees	542
5,720	Depreciation	6,446
2,076	Federal Dues	1,783
1,040	Insurance	1,414
3,939	Journey Cover	3,188
165	Legal Fees	0
323	Meeting & Conference Expenses	804
830	Postage, Stationery and Computer Software etc.	770
1,098	Printing	191
5,491	Rates & Taxes	5,587
828	Repairs & Maintenance	2,210
32,040	Salaries - Secretary	31,200
(768)	Annual Leave Provision	3,073
2,775	Secretarial & Office Expenses	2,600
2,884	Superannuation	2,808
2,167	Telephone	2,889
626	Workcover	610
0	Sundry	0
<u>67,781</u>	TOTAL EXPENSES	<u>72,641</u>
(17,193)	NET PROFIT/(LOSS) REPORTED FOR THE YEAR	(25,996)
<u>355,180</u>	GENERAL FUND BALANCE AT BEGINNING OF YEAR	<u>337,987</u>
<u>\$337,987</u>	GENERAL FUND BALANCE AT END OF YEAR	<u>\$311,991</u>

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE, 2006**

Year to 30/6/2005		Year to 30/6/2006
NON UNION TRUST FUND		
INCOME		
0	Interest Received	0
0	Deposits Received	0
0		0
EXPENSES		
0	Bank Fees	0
0	Fund Disbursement	0
0		0
0	SURPLUS FOR YEAR	0
345	TRUST FUND BALANCE AT BEGINNING OF YEAR	345
\$345	TRUST FUND BALANCE AT END OF YEAR	\$345

MUSICIANS' MORTUARY BENEFIT FUND

INCOME		
697	Interest Received	1,211
EXPENSES		
0	Bank Fees	0
400	Mortuary Benefit Payment	0
400		0
297	SURPLUS/(DEFICIT) FOR YEAR	1,211
23,475	BENEFIT FUND BALANCE AT BEGINNING OF YEAR	23,772
\$23,772	BENEFIT FUND BALANCE AT END OF YEAR	\$24,983

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE, 2006**

Year to 30/6/2005		Year to 30/6/2006
	Cash Flows from Operating Activities	
18,612	Receipts from subscriptions, fees & levies	17,911
22,148	Receipts from other income	23,277
9,828	Interest received	5,457
(18,040)	Payments for branch administration	(26,022)
(35,550)	Payments for salaries and superannuation	(34,618)
<u>(7,813)</u>	Payments to Federal Council	<u>(2,464)</u>
(10,815)	Net cash used in Operating Activities	(16,459)
	Cash Flows from Investing	
0	Receipts from Equipment Sales	0
<u>(3,796)</u>	Payments for equipment	<u>0</u>
(3,796)	Net Cash used in Investing Activities	0
	Cash Flows from Financing Activities	
(535)	Transfers to Musicians' Mortuary Benefits Fund	(6,311)
<u>0</u>	Transfers to Non Union Trust Fund	<u>0</u>
<u>(535)</u>	Net Cash provided by Financing Activities	<u>(6,311)</u>
(15,146)	Net increase/decrease in cash held	(22,770)
<u>134,061</u>	Cash at the beginning of the year	<u>118,915</u>
<u><u>\$118,915</u></u>	Cash at the end of the year	<u><u>\$96,145</u></u>

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2006**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

a) Basis of Preparation of Financial Reports

In the opinion of the Officers, the Union is a Non-reporting entity, because there are no users dependent on general purpose reports.

This is a special purpose financial report that has been prepared solely to meet the requirements of the Committee of Management, and the Members, and must not be used for any other purpose. The Officers have agreed that the accounting policies adopted are appropriate to meet their needs.

As the Union is not a reporting entity it is not required to prepare financial statements in accordance with Accounting Standards and Urgent Issues Group Consensus Views. However, the financial report has been prepared in accordance with the following applicable Accounting Standards and Urgent Issues Group Consensus Views.

AASB 1031	Materiality
AASB 110	Events after the Balance Sheet date
AASB 108	Accounting Policies, changes in Accounting Estimates and Errors

The financial report is prepared in accordance with the historical cost convention. Unless otherwise stated, the accounting policies adopted are consistent with those of the previous year. Comparative information is reclassified where appropriate to enhance comparability.

b) Income Tax

The Union is exempt from income tax pursuant to the Income Tax Assessment Act. Accordingly, Australian Accounting Standard AASB 112 has not been applied and no provision for income tax has been included in the Accounts.

c) Goods and Services Tax

The Union is not registered for Goods and Services Tax:

d) 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 \$550,000.

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.

**MUSICIANS' UNION OF AUSTRALIA
ADELAIDE BRANCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE, 2006**

e) 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.

(f) Subscriptions

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

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 272 of the RAO Schedule, 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:

2005		2006
2,702	Cash at Bank	2,185
200	Cash on Hand	200
116,013	ING Deposit Account	93,760
<u>0</u>	Savings & Loans Deposits	<u>0</u>
<u>\$118,915</u>		<u>\$ 96,145</u>

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

2005		2006
(17,194)	Operating profit/(loss)	(25,996)
5,720	Depreciation	6,446
(768)	Annual Leave Provision	3,073
<u>1,427</u>	(Increase)/Reduction in creditors	<u>18</u>
<u>\$(10,815)</u>	Net cash provided by/(used in) operating activities	<u>\$(16,459)</u>