



FAIR WORK
AUSTRALIA

3 February 2010

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 2009 (FR2009/10084)**

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia today. The documents have been filed but I wish to draw your attention to the following.

Firstly, a separate "Statement of Changes in Equity" (or if more applicable, "Statement of Recognised Income and Expense") is required to be included in general purpose financial reports in accordance with AASB 101 and s253(2)(a)(iv) of the *Fair Work(Registered Organisations) Act 2009*. This should be brought to your auditor's attention so that one may be included in future returns.

Secondly, I note from your covering letter that the general meeting held on 14 December 2009 at which the report was presented was inquorate. In case there is any concern that presentation of reports under s266 to inquorate general meetings might be technically invalidated I draw your attention to Rule 80(b) of the rules of the organization. Because this rule exists, the Branch is permitted to present the report to a second meeting of the Committee of Management - instead of to a general meeting - by grace of s266(3). You may consider this appropriate in future years.

There is no further action required.

Yours sincerely,

Stephen Kellett

Statutory Services Branch



Stephen Kellett
Statutory Services Branch
Fair Work Australia
Level 8, 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

2 February 2010

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 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 25th of November 2009 directing them to the copy of the Full Report and advising them that a General Meeting of the Union would be held on the 14th of December 2009 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 14th of December 2009; in accordance with section 266 of the RAO Schedule. Unfortunately the meeting was inquorate.

Yours Faithfully

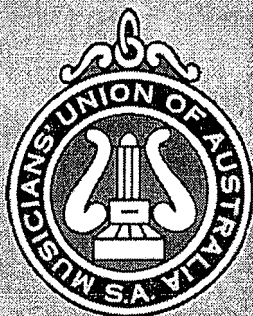
A handwritten signature in cursive script that reads 'Sam Moody'.

Sam Moody
Secretary
Musicians Union of Australia - Adelaide Branch



THE SA MUSICIAN

December 2009



Inside this Issue:

2009 Audit

SA Award

Fair Work Act

Modern Awards

**Adelaide Branch
Committee of
Management:**

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

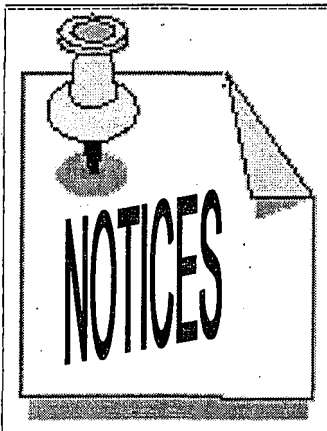
Committee:

Frank Althuizen
Michael Bevan
Don Brow
Ian Fiddian
Letho Kostoglou
Gerry McEwen
Ian Newton

Trustees:

Frank Althuizen
Doug Clarke
Bob Guy

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



ANNUAL GENERAL MEETING

**Monday 14th December 2009
7.30pm**

165 Hutt St, Adelaide

Secretary's Report Sam Moody

Firstly, my apologies for the lack of newsletters from the office this year. There has been a significant increase in the number of members needing the Union's assistance this past year as well as numerous legislative changes and reviews as Governments across the country seek to harmonise industrial and occupational, health and safety laws. Given the limited time available members' problems and legislative policy directly affecting musicians are given priority.

In previous newsletters I've discussed the various opportunities that are

emerging for musicians via new technologies. Whilst many of these developments are empowering musicians by giving them the ability to control significantly more aspects of their careers, it is increasingly common for each musician to be dealing with contracts via websites and email where individuals or entities are based overseas. As a consequence, the Union is dealing more frequently with the employment, copyright, and trade laws of other countries.

These contracts can be created simply by choosing to use a particular website. ie,

creating and uploading data to 'facebook', 'myspace', 'youtube', or similar. It is important to read the terms and conditions of use for these websites as they contain the contract between you and the sites owners. These terms will likely contain the details of which countries laws are used in the event of a dispute and some form of agreement for licensing the use of any content owned by the user and uploaded to the site.

When time permits, the Union intends to produce interpretations of some of the common 'web'

Obituaries 2009

Nando Ferenczy **John Jazza Hall** **Edna Ettridge** **James Sked**
 Bass / Cello Bass Vocals Bass

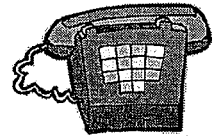
The Musicians' Union of Australia offers its sincere condolences to the family and friends of these talented musicians.



Musicians' Union of Australia
 Adelaide Branch

165 Hutt St, Adelaide
 Phone: 08 8232 2388
 musosa@bigpond.net.au

Pay Membership fees
 over the phone!



8232 2388

Latest Rates on the
 Web!

www.musicians.asn.au/union/vic/rates.html

The Dues!
 The MU's Online Magazine
www.musicians.asn.au/ezone

Do we have your
 current contact
 details?

Remember to add
 your email address.

Newsletters are now
 being delivered via email.

Ballet) Orchestral Award 1998,

and the live performance components of all state awards as they apply to "constitutional corporations"

Musicians' rates and allowances in this new award remain mostly as they would previously have been under the old "General Award" once all the available safety net increases were factored in. The loading for casual employment has been lifted from 20% to 25%. This is in line with all other "Modern Awards"

The final version varies from the last pre decision version in that archive recordings have been removed and recording and broadcasting allowances maintained. Both of these are consistent with submissions made by the MUA at the last hearing on this matter.

The rate for filming has been omitted. This may be merely an oversight. The Union is examining the process for remedying this apparent inconsistency.

BROADCASTING AND RECORDED ENTERTAINMENT AWARD 2010

(draft available from <http://www.airc.gov.au/awardmod/awards/broadcasting.pdf>)

This replaces the following musicians' federal awards:

- Musicians' (Casual Employment in Records for Sale to the Public) Award 2000;
- Musicians' (Casual Employment in Television) Award 2000;
- Musicians' Feature Film, Documentary, Telemovies and Television Mini- Series Award 2000

And the recording and broadcast components of all state awards as they apply to "constitutional corporations"

Despite MUA submissions on this award, the three different rates for television, film and recording have been replaced by one rate (actually the middle one of the three previous!). This means a significant drop in the rate for

film, a small increase in TV and status quo for recording. Interestingly the much higher rate for "Session Singers" was ignored when musicians' rates were worked out.

There could well be a strong argument for going back to a proper work value analysis of these rates since they were never set as "properly fixed minimum rates" under the previous system.

FEDERAL OFFICE AND ADELAIDE BRANCH AUDITS

Members are advised that the Adelaide Branch Audit for the year ending June 2009 is available to download from

<http://www.musicians.asn.au/sa/SAaudit2009.pdf>

whilst the Audit of the Federal Office accounts for the year ended 2006 are now available for viewing online from

<http://www.musicians.asn.au/union/audits.html>

Any member who would like to be provided with a "hard copy" of these documents should contact the Union office.

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 2009, 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 SA Unions and State and Federal Governments in the development of policy with regard to working musicians.

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 221 members of the Branch as at 30th June 2008

4. Employees of the Adelaide Branch

As at the 30th of June 2009 the Branch employed 1 part time employee

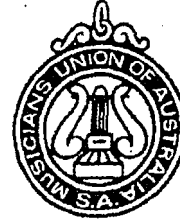
5. Adelaide Branch Committee of Management

The following persons were members of the Branch Committee of Management, during the year ended 30th June 2009

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	Newton	Ian
Committee Member	Kostoglou	Letho
Committee Member	Vacant	
Trustee	Clarke	Douglas G.
Trustee	Althuizen	Franciscus H
Trustee	Guy	Robert W.


.....
SAM MOODY, BRANCH SECRETARY

19th October 2009



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


STATEMENT OF THE ACCOUNTING OFFICER FOR THE YEAR END 30TH JUNE, 2009

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, 2009 the number of members of the organisation was 239.

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, 2009
- (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 14th day of October 2009


.....
SAMUEL JAMES MOODY

Sam Moody
Secretary-Musicians Union of Australia



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

5 October, 2009

Committee Of Management Statement

On the 5th of October 2009 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 2009.

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.

Doug Clarke
Vice President
Musicians' Union of Australia - Adelaide Branch

29th October 2009

MUSICIANS UNION OF AUSTRALIA ADELAIDE BRANCH
Income and Expenditure Statement
For the year ended 30 June 2009

	2009 \$	2008 \$
Income		
Interest received	3,244	4,839
Sundry income	2,250	2,000
Subscriptions	7,670	11,225
Entrance fees	40	80
Rent received	34,101	23,329
Total income	<u>47,305</u>	<u>41,473</u>
Expenses		
Accountancy & Audit fees	1,375	1,375
Advertising and promotion	1,288	1,070
Affiliation fees / UTLC	2,894	1,289
Bank Fees And Charges	471	433
Depreciation	3,296	5,712
Federal dues	0	1,130
Holiday pay (provisions)	2,115	2,115
Insurance	1,649	1,569
Journey cover	216	0
Meetings & conference expenses	352	65
Postage	300	412
Printing & stationery	0	139
Rates & land taxes	5,904	5,591
Repairs & maintenance	3,201	2,077
Salaries - secretary	31,305	31,305
Secretarial & office expenses	1,121	1,133
Superannuation	2,817	2,818
Telephone	2,511	2,487
Workcover	561	561
Total expenses	<u>61,376</u>	<u>61,281</u>
Profit (loss) from ordinary activities	<u>(14,071)</u>	<u>(19,808)</u>
Net profit (loss) attributable to the association	<u>(14,071)</u>	<u>(19,808)</u>
Total changes in equity of the association	<u>(14,071)</u>	<u>(19,808)</u>

The accompanying notes form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA ADELAIDE BRANCH
Income and Expenditure Statement
For the year ended 30 June 2009

	2009	2008
	\$	\$
Opening retained profits	272,157	291,965
Net profit (loss) attributable to the association	<u>(14,071)</u>	<u>(19,808)</u>
Closing retained profits	<u>258,086</u>	<u>272,157</u>

The accompanying notes form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA ADELAIDE BRANCH
Detailed Balance Sheet As At 30 June 2009

	2009	2008
	\$	\$
Current Assets		
Cash Assets		
Cash At Bank Commonwealth	4,050	3,479
ING Deposit Account	58,485	69,345
Musicians' Mortuary Benefit Trust A/C	28,039	27,420
Cash on hand	200	200
	90,774	100,444
Receivables		
Sundry debtor (Mortuary pay wrong acc.)	400	0
	400	0
Total Current Assets	91,174	100,444
Non-Current Assets		
Property, Plant and Equipment		
Freehold land - at cost 165 Hutt St Adel	117,000	117,000
Buildings - at cost	172,649	172,649
Building Revaluation	670,350	0
Less: Accumulated depreciation	(75,171)	(72,671)
Office & Furniture Equipment	55,397	55,397
Less: Accumulated amortisation	(52,618)	(51,822)
	887,607	220,553
Total Non-Current Assets	887,607	220,553
Total Assets	978,781	320,997

The accompanying notes form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA ADELAIDE BRANCH
Detailed Balance Sheet As At 30 June 2009

	2009	2008
	\$	\$
Current Liabilities		
Payables		
Unsecured:		
Trade creditors 2006	0	1,783
Trade creditors current	4,935	4,381
	<u>4,935</u>	<u>6,164</u>
Provisions		
Employee entitlements (provisions)	16,271	14,156
	<u>16,271</u>	<u>14,156</u>
Total Current Liabilities	<u>21,206</u>	<u>20,320</u>
Total Liabilities	<u>21,206</u>	<u>20,320</u>
Net Assets	<u>957,575</u>	<u>300,677</u>
 Members' Funds		
Reserves		
Asset revaluation reserve	670,350	0
Musicians' Mortuary Benefit Fund	28,794	28,175
Non Union Trust Fund	345	345
Accumulated surplus (deficit)	258,086	272,157
Total Members' Funds	<u>957,575</u>	<u>300,677</u>

The accompanying notes form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA ADELAIDE BRANCH

Statement of Cash Flows

For the year ended 30 June 2009

	2009	2008
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	43,661	36,634
Payments to Suppliers and employees	(57,194)	(55,294)
Interest received	3,244	4,839
Net cash provided by (used in) operating activities (note 2)	<u>(10,289)</u>	<u>(13,821)</u>
Net increase (decrease) in cash held	(10,289)	(13,821)
Cash at the beginning of the year	<u>101,063</u>	<u>114,265</u>
Cash at the end of the year (note 1)	<u><u>90,774</u></u>	<u><u>100,444</u></u>

The accompanying notes form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA ADELAIDE BRANCH

Statement of Cash Flows

For the year ended 30 June 2009

2009

2008

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash At Bank Commonwealth	4,050	3,479
ING Deposit Account	58,485	69,345
Musicians' Mortuary Benefit Trust A/C	28,039	27,420
Cash on hand	200	200
	<u>90,774</u>	<u>100,444</u>

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Operating Profit

Operating profit	(14,071)	(19,808)
Depreciation	3,296	5,712
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	(400)	0
Increase (decrease) in trade creditors and accruals	(1,229)	(1,840)
Increase (decrease) in employee entitlements	2,115	2,115
Net cash provided by (used in) operating activities	<u>(10,289)</u>	<u>(13,821)</u>

The accompanying notes form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA - ADELAIDE BRANCH
Income & Expenditure Statements
For the year ended 30th June 2009

2009

2008

Non Union Trust Fund

Trust Fund balance at beginning of year	345	345
	-----	-----
Trust Fund balance at end of Year	345	345
	=====	=====

Musicians Mortuary Benefit Fund

Income		
Interest received	1,419	1,701
Expense		
Payments	800	-
	-----	-----
Surplus/(Deficit) for year	619	1,701
	-----	-----
Benefit Fund balance at beginning of year	28,175	26,474
	-----	-----
Benefit Fund balance at end of year	28,794	28,175
	=====	=====

MUSICIANS UNION OF AUSTRALIA - ADELAIDE BRANCH
Notes to the Accounts
For the year ended 30th June 2009

1. Summary of Significant Accounting Policies

a) Basis of Preparation of Financial Reports

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Work Place Relations ACT 1996

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 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 Committee Members Valuation.

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.

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.

MUSICIANS UNION OF AUSTRALIA - ADELAIDE BRANCH
Notes to the Accounts
For the year ended 30th June 2009

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."



Natale Rugari BA (ACC) CPA Registered Tax Agent and Company Auditor

MUSICIANS UNION OF AUSTRALIA - ADELAIDE BRANCH

Independent Auditors Report

For the year ended 30th June 2009

Scope

I have audited the financial statements comprising the Balance Sheet, Income and Expenditure Statement, Statement of Cash Flows and Notes to the Accounts (resulting in a Net Operating Loss of \$14,071.00), of the MUSICIANS UNION OF AUSTRALIA - ADELAIDE BRANCH, for the year ended 30th June 2009. 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 2009; 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.

N. Rugari

Natale Rugari
Registered Company Auditor

Dated: 2nd November 2009

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Standards Legislation.



MUSICIANS UNION OF AUSTRALIA - ADELAIDE BRANCH
Depreciation Schedule
Plant & Equipment

Description	Purchase Date	Cost	Opening WDV	DISPOSALS ETC			ADDITIONS			Rate %	Dep'n	Closing WDV
				Date	Consideration	Adj	Days to Pchs	Cost	Value for Dep'n			
Calculator	18/07/85	152	0						0	100	0	0
Typewriter	20/09/85	702	0						0	100	0	0
Chair	15/05/86	245	0						0	100	0	0
Piano	01/07/85	3,250	0						0	100	0	0
Bookshelf & Cabinet	30/06/88	400	0						0	100	0	0
Chairs	22/07/86	440	0						0	100	0	0
Picture Frame	23/01/87	33	0						0	100	0	0
Filing Cabinet	18/05/88	222	0						0	100	0	0
Mat	02/06/88	14	0						0	100	0	0
Chair	06/06/88	189	0						0	100	0	0
Chair	08/06/89	159	0						0	100	0	0
Answering Machine	01/08/89	200	0						0	100	0	0
2 Cupboards & 6 Chairs	12/09/89	872	0						0	100	0	0
Cupboard.	19/02/90	100	0						0	100	0	0
Desk	16/08/91	700	0						0	100	0	0
Fire Extinguisher	22/09/91	562	0						0	100	0	0
Sharp Photocopier	08/10/91	3,650	0						0	100	0	0
Second-hand Table	20/10/91	695	0						0	100	0	0
Lounge	13/11/91	1,410	0						0	100	0	0
Vacuum Cleaner	02/06/92	550	0						0	100	0	0
Brass Sign	01/10/91	438	0						0	100	0	0
Sign	07/10/92	160	0						0	100	0	0
Frame	27/01/93	40	0						0	100	0	0
Frames	04/03/93	80	0						0	100	0	0
Chair/Desk	01/04/93	634	0						0	100	0	0
Security Doors	22/04/93	444	0						0	100	0	0
Phones	30/04/93	2,008	0						0	100	0	0
20 Chairs	23/06/93	610	0						0	100	0	0
Awnings	09/07/93	1,480	0						0	100	0	0
Skylights	25/11/93	770	0						0	100	0	0
Fax Machine	28/04/95	799	0						0	100	0	0
486 Computer	31/10/95	13,586	0						0	100	0	0
Computer Celaron III	17/03/99	2,645	0						0	100	0	0
Air conditioner	31/01/00	11,900	1,832						1,832	20	366	1,466
Hot Water Service	19/12/01	783	156						156	22	34	122
Kyocera Printer	04/10/02	679	0						0	100	0	0
Apple Centre	21/06/05	2,971	1,245						1,245	25	311	934
Bull Media Database Prg	18/05/05	825	340						340	25	85	255
		55,397	3,573						3,573		796	2,777

MUSICIANS UNION OF AUSTRALIA - ADELAIDE BRANCH
Depreciation Schedule
Land & Buildings

Description	Purchase Date	Cost	DISPOSALS ETC			ADDITIONS			Value for Dep'n	Rate %	Dep'n	Closing WDV
			Opening WDV	Date	Consideration	Adj	Days to Pchs	Cost				
Building @ 165 Hutt St, Adel	30/08/91	161,000	93,228					93,228	2.50	2,331	90,897	
Acquisition Costs	30/08/91	11,649	6,749					6,749	2.50	169	6,580	
		172,649	99,977					99,977		2,500	97,477	