



## AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Gary Thompson  
Branch Secretary  
Broken Hill Branch  
Musicians' Union of Australia  
[REDACTED]  
BROKEN HILL NSW 2880

Dear Mr Thompson

**Re: Lodgement of Financial Statements and Accounts for the Broken Hill Branch of the Musicians' Union of Australia for the year ending 30 June 2002 (FR2002/621)**

Receipt is acknowledged of the abovementioned financial statements and accounts which were lodged in the Registry on 10 September 2003.

The documents have been filed. There are however several technical details to which I should draw your attention for next year's return.

Audit Report

1. Paragraph (ii) of the Audit report incorrectly refers to s158ADA of the *Conciliation and Arbitration Act 1904*. The correct reference should have been to s273 of the *Workplace Relations Act 1996*.
2. Paragraph (ii)(a) refers to the financial affairs of the organisation as at "30th June, 2001" instead of "30th June 2002".

Accounting Officers and Committee of Management Certificates

1. The Accounting Officer's and the Committee of Management Certificates are both dated 3 September 2003. This date is **after** the date of the Auditors report. As the certificates are statements on which the Auditor is required to base his or her opinion, they should be prepared and signed on or before the date of the Auditors report, and the date on both should reflect this.
2. Paragraph (iii) of the Committee of Management Certificate also makes reference to the *Conciliation and Arbitration Act 1904*. The correct reference should have been to the *Workplace Relations Act 1996*.

Notice under Section 274(4)

There was no notice under section 274 included in the accounts. Section 274(4) of the *Workplace Relations Act 1996* states that accounts shall include a notice drawing the attention of the members to subsections 274(1), (2) and (3), and setting out those subsections. Attachment "A" to this letter provides an example of this notice for your future reference.

If you would like to discuss the issues raised in this letter please contact me on 02 8374 6618.

Yours sincerely,

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style and is followed by a long horizontal line that extends to the right.

Stephen Kellett  
for Deputy Industrial Registrar

10 September 2003

5-9-03.

AUST. INDUSTRIAL REGISTRY  
SYDNEY

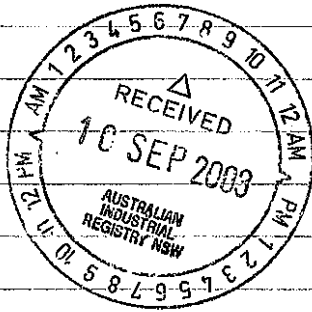
E. THOMPSON  
SEC. TREASURER  
BROKEN HILL BRANCH  
MUSICIANS UNION  
OF AUSTRALIA.

ATT. BRUNDA PENNA

ENCLOSED PLEASE FIND AUDITED FINANCIAL RETURN  
FOR YEAR ENDING 30TH JUNE 2002 ALSO  
SECRETARYS CERTIFICATE

YOURS FAITHFULLY

E. THOMPSON  
BROKEN HILL BRANCH SEC.



MUSICIANS' UNION OF AUSTRALIA  
BROKEN HILL BRANCH

**SECRETARY'S CERTIFICATE**

I, ELARY THOMPSON....., being the Secretary/Treasurer of the Broken Hill Branch of the Musicians' Union of Australia, do hereby state that the attached documents are copies of the reports and audited accounts and financial statements for the year ending on the 30<sup>th</sup> day of JUNE 2002, ~~199~~..... that were:

(i) supplied to members free of charge\*/~~through the union journal published\*~~ (\*delete one) on the 22<sup>nd</sup> day of AUGUST 2003, ~~199~~.....; and

(ii) presented to a meeting of the Broken Hill Branch of the Musicians' Union of Australia on the 3<sup>rd</sup> day of SEPTEMBER 2003, ~~199~~.....

[Signature]  
.....  
SECRETARY/TREASURER  
4<sup>th</sup> day of SEPTEMBER 2003, ~~199~~.....



# **MUSICIANS UNION AUDIT**

Year Ended 30<sup>th</sup> June 2002

## CONTENTS

- Financial Reports

Prepared by

MACARTHUR'S MSVDH

131 CORNISH STREET  
BROKEN HILL NSW  
(08) 8088 5346

**MUSICIANS UNION OF AUSTRALIA**

**BROKEN HILL BRANCH**

**FINANCIAL REPORT**

**For the Year Ended 30th June 2002**

MUSICIANS UNION OF AUSTRALIA

BROKEN HILL BRANCH

AUDITOR'S REPORT TO MEMBERS

I have audited the accounting records kept by the Musicians Union of Australia, Broken Hill Branch, in respect of the year ended 30th June, 2002 and have received all the information and explanations I require for the purpose of my audit.

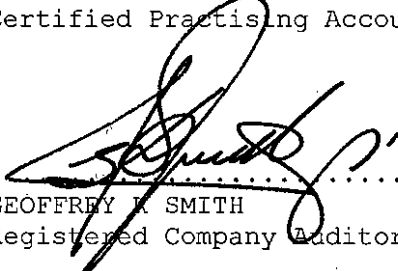
The Union's officers are responsible for the preparation and presentation of the financial statements and the information contained therein.

I have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the Union.

In my opinion:

- (i) there were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purposes of expenditure, and
- (ii) the attached accounts and statements, are in accordance with section 158 ADA of the Conciliation and Arbitration Act 1904, as amended, are properly drawn up so as to give a true and fair view of:
  - (a) the financial affairs of the organisation as at 30th June, 2001, and
  - (b) the income and expenditure, and profit of the organisation for the year ended on that date.

Macarthur's MSVDH  
Certified Practising Accountants

  
.....  
GEOFFREY V. SMITH  
Registered Company Auditor

  
.....  
DATE

MUSICIANS UNION OF AUSTRALIA

BROKEN HILL BRANCH

DETAILED PROFIT & LOSS STATEMENT  
For the Year Ended 30th June 2002

	Note	2002	2001
<u>INCOME</u>			
Interest Received	—	—	2
Subscriptions	—	—	620
		—	622
TOTAL INCOME		—	622
<u>LESS EXPENSES INCURRED</u>			
Bank Charges & F.I.D. etc	—	—	2
Secretary Salary & Allowances	150	—	300
TOTAL EXPENSES INCURRED		150	302
<u>NET LOSS</u>		<u>150</u>	<u>(320)</u>

These statements should be read in conjunction with the  
attached compilation report.



**MUSICIANS UNION OF AUSTRALIA**

**BROKEN HILL BRANCH**

**PROFIT AND LOSS STATEMENT  
For the Year Ended 30th June 2002**

	Note	2002	2001
Operating loss	2	150	(320)
Add Retained Profits B/Fwd at the beginning of the year		538	217
		<hr/>	<hr/>
		388	537
		<hr/>	<hr/>
<u>RETAINED PROFITS</u>		<u>388</u>	<u>537</u>

These statements should be read in conjunction with the  
attached compilation report.

MUSICIANS UNION OF AUSTRALIA

BROKEN HILL BRANCH

STATEMENT OF FINANCIAL POSITION  
As at 30th June 2002

	Note	2002	2001
<u>CURRENT ASSETS</u>			
Cash assets	3	388	537
<u>TOTAL CURRENT ASSETS</u>		<u>388</u>	<u>537</u>
<u>NON-CURRENT ASSETS</u>			
Property, plant and equipment	4	—	—
<u>TOTAL ASSETS</u>		<u>388</u>	<u>537</u>
<u>NET ASSETS</u>		<u>388</u>	<u>537</u>
<u>EQUITY</u>			
Retained profits	5	388	537
<u>TOTAL EQUITY</u>		<u>388</u>	<u>537</u>

These statements should be read in conjunction with the  
attached compilation report.

MUSICIANS UNION OF AUSTRALIA

BROKEN HILL BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended 30th June 2002

	2002	2001
Note 2: Operating Profit		
Operating Profit (Loss)	<u>(150)</u>	<u>320</u>
Note 3: Cash Assets		
CWLTH Bank	<u>388</u>	<u>537</u>
Note 4: Property, Plant and Equipment		
Office Equipment	459	459
Deduct Prov'n for Depreciation	459	459
	<u>—</u>	<u>—</u>
Note 5: Retained Profits		
Unappropriated Profit B-Fwd	<u>388</u>	<u>537</u>

These statements should be read in conjunction with the  
attached compilation report.

MUSICIANS UNION OF AUSTRALIA

BROKEN HILL BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, James Long and Peter Harvey being two members of the Committee of Management of the Musicians Union of Australia, Broken Hill Branch, do state on behalf of the Committee and in accordance with the resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at such 30th June, 2002;
- (ii) in the opinion of the Committee of Management, meetings of the Committees were held during the year ended 30th June, 2002 in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 158 ADA (1) of the Conciliation and Arbitration Act 1904, as amended) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Conciliation and Arbitration Act 1904, as amended, the Regulations thereto or the rules of the organisation; and
- (iv) the organisation has complied with subsection 158 AG (1) and 4 of the Act in relation to the financial accounts in respect of the year ended 30th June, 2001 and the Auditors Report thereon.

.....  
JAMES LONG

.....  
PETER HARVEY

3-9-03.  
.....  
DATE

MUSICIANS UNION OF AUSTRALIA

BROKEN HILL BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, Gary Thompson being the officer responsible for keeping the accounting records of the Musicians Union of Australia, Broken Hill Branch, certify that as at 30th June, 2002 the number of members of the organisation was 39.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30th June, 2002.
- (ii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation.
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules or the organisation.
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (v) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules.
- (vi) the register of members of the organisation was maintained in accordance with the Act and as at 30th June, 2002 the number of members was 39.

  
.....  
GARY THOMPSON

Dated: 3-9-2002 .....

TO

AUSTRALIAN INDUSTRIAL REGISTRY

5/5/03

ATT. BELINDA PENNA

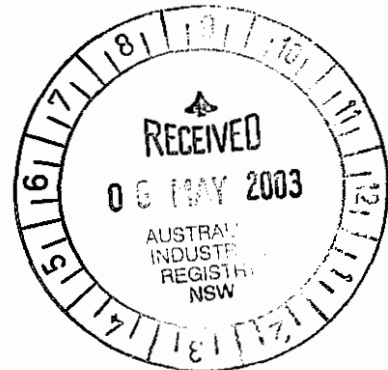
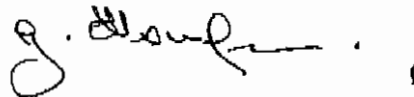
FROM

GARY THOMPSON  
BROWN HILL BRANCH  
SECRETARY,  
MUSICIANS UNION OF  
AUSTRALIA.

OUTSTANDING FINANCIAL RETURNS FOR YEAR ENDING  
JUNE 2002, RE PHONE CONVERSATION TODAY, I AM WAITING  
FOR OUR AUDIT TO BE COMPLETED, AND AM  
HOPEFUL YOU WILL HAVE ALL RELEVANT  
DOCUMENTS BY THE END OF JUNE

YOURS FAITHFULLY

G. THOMPSON





AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/621 -[013N-BHQ]

Mr Gary Thompson  
Secretary/Treasurer  
Broken Hill Branch  
Musicians' Union of Australia  
[REDACTED]t  
BROKEN HILL NSW 2880

Dear Mr Thompson

**Re: Musicians' Union of Australia - Broken Hill Branch  
Outstanding Financial Documents - *Workplace Relations Act 1996***

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

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

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

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

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2002/621.**

Yours sincerely

Belinda Penna  
E-mail: belinda.penna@air.gov.au  
9 April, 2003