



**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

Ms Bernice Clark  
Acting Branch Secretary, Brisbane Branch  
Musicians' Union of Australia  
PO Box 257  
ASPLEY QLD 4034

Dear Ms Clark

**Re: Lodgement of Financial Statements and Accounts –Musicians' Union of Australia,  
Brisbane Branch – for year ending 30 June 2005 (FR2005/487)**

I refer to the abovementioned financial statements and accounts which were lodged in the Registry on 4 September 2006.

The legislative requirements appear to have been substantially met and accordingly the documents have been filed. I must draw the following however to your attention.

**Cash Flow Statement**

The financial statements did not appear to include a "statement of cash flows" as required by s253 of the RAO Schedule. In checking last year's return I note that this statement was also omitted from the previous documents. You should prepare and include such a statement in future reports and/or bring this to the attention of your auditor.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stephen Kellett'.

Stephen Kellett  
Statutory Services Branch

8 September 2006

cc. Terry Noone, Federal Secretary

# Musicians' Union of Australia

BRISBANE BRANCH

(UNION OF EMPLOYEES)

Actg Branch Secretary:  
(Mrs.) B. C. CLARK

PO Box 257

ASPLEY Q 4034

9388.8992  
Ph: (03) ~~9389.8065~~

ABN No: 49 905 128 945



"Keep Music Alive—Insist on Live Musicians"

25 August, 2006

The Deputy Industrial Registrar,  
Australian Industrial Registry  
Research Information Advice Branch  
80 William Street  
EAST SYDNEY NSW 2011

Dear Sir/Madam

re WORKPLACE RELATIONS ACT -1996

In accordance with the above Act, I now enclose herewith the Financial Statement and Declarations meeting the requirements of the Act for the Financial Year 2004/2005.

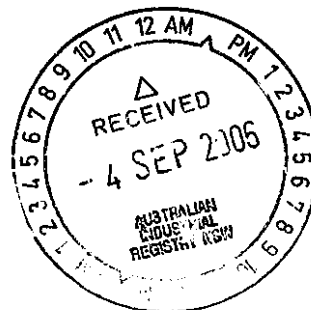
Your acknowledgment of same would be appreciated in due course.

Many thanks.

Yours sincerely,

BERNICE C. CLARK  
Actg/Branch Secretary-Treasurer

Encl.



THE MUSICIANS UNION OF  
AUSTRALIA  
(BRISBANE BRANCH)

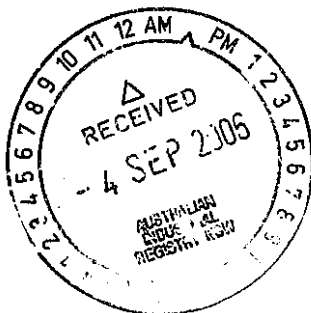
THE MUSICIANS UNION OF  
AUSTRALIA  
(BRISBANE BRANCH) UNION OF  
EMPLOYEES

AUDITOR'S REPORT

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2005

P. STOKES & CO

P.O. Box 2181, Strathpine Centre, Qld 4500  
Telephone (07) 3881 0471 Fax: 3881 2795  
Unit 6/26 Kremzow Road, Brendale, Qld 450  
E-mail: [peter@pstokesco.com.au](mailto:peter@pstokesco.com.au)



**MUSICIANS UNION OF AUSTRALIA**  
**Detailed Statement of Financial Performance**  
**For the year ended 30 June, 2005**

	2005 \$	2004 \$
<b>Income</b>		
Gross Receipts	3,928.00	7,828.25
Interest received	618.87	1,689.51
Total income	<u>4,546.87</u>	<u>9,517.76</u>
<b>Expenses</b>		
Audit fees	990.00	990.00
Bank fees and charges	133.30	296.68
Conference/seminar costs		1,980.12
Depreciation - plant	527.00	667.00
Electricity	40.50	283.40
Insurance	783.78	1,372.28
Postage	322.10	421.95
Printing & stationery	61.80	467.55
Repairs & Maintenance	75.00	
Rent	2,164.48	7,920.00
Telephone	326.92	1,330.07
Total expenses	<u>5,424.88</u>	<u>15,729.05</u>
<b>Net Profit (Loss) from Ordinary Activities before income tax</b>	<u><u>(878.01)</u></u>	<u><u>(6,211.29)</u></u>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

**MUSICIANS UNION OF AUSTRALIA**  
**Detailed Statement of Financial Position As At 30 June, 2005**

	<b>2005</b>	<b>2004</b>
	\$	\$
<b>Trust Funds</b>		
Retained Profits at July 1	47,431.66	47,431.66
Undistributed income (loss)	(17,241.34)	(16,363.33)
<b>Trust Funds</b>	<b><u>30,190.32</u></b>	<b><u>31,068.33</u></b>
<b>Represented by:</b>		
<b>Current Assets</b>		
<b>Cash Assets</b>		
Cash at bank	7,007.41	7,340.67
Interest bearing deposits	20,000.00	20,000.00
Cash on hand	65.45	65.45
	<u>27,072.86</u>	<u>27,406.12</u>
<b>Other</b>		
Short term deposits	<u>                    </u>	100.00
	<u>                    </u>	100.00
	<u>                    </u>	<u>                    </u>
<b>Total Current Assets</b>	<b><u>27,072.86</u></b>	<b><u>27,506.12</u></b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Fixtures & Fittings	2,881.00	2,881.00
Less: Accumulated depreciation	(1,094.00)	(867.00)
Office equipment	3,070.86	3,070.86
Less: Accumulated amortisation	(1,818.25)	(1,565.25)
Low Asset Value Pool	511.85	511.85
Less: Accumulated depreciation	(434.00)	(387.00)
	<u>3,117.46</u>	<u>3,644.46</u>
	<u>                    </u>	<u>                    </u>
<b>Total Non-Current Assets</b>	<b><u>3,117.46</u></b>	<b><u>3,644.46</u></b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

**MUSICIANS UNION OF AUSTRALIA**  
**Detailed Statement of Financial Position As At 30 June, 2005**

	2005 \$	2004 \$
<b>Total Assets</b>	<u>30,190.32</u>	<u>31,150.58</u>
<b>Current Liabilities</b>		
<b>Payables</b>		
<b>Unsecured:</b>		
- Trade creditors		82.25
		<u>82.25</u>
<b>Total Current Liabilities</b>		<u>82.25</u>
<b>Total Liabilities</b>		<u>82.25</u>
<b>Net Assets</b>	<u>30,190.32</u>	<u>31,068.33</u>

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The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# MUSICIANS UNION OF AUSTRALIA

## Notes to the Financial Statements

For the year ended 30 June, 2005

2005

2004

### Note 2: Revenue

#### Operating Activities:

Interest revenue	618.87	1,689.51
Other operating revenue:		
- Gross Receipts	3,928.00	7,828.25
	<u>4,546.87</u>	<u>9,517.76</u>

### Note 3: Property, Plant and Equipment

#### Furniture & Fittings:

- At cost	2,881.00	2,881.00
- Less: Accumulated depreciation	(1,094.00)	(867.00)
	<u>1,787.00</u>	<u>2,014.00</u>

#### Office Equipment:

- At cost	3,070.86	3,070.86
- Less: Accumulated amortisation	(1,818.25)	(1,565.25)
	<u>1,252.61</u>	<u>1,505.61</u>

#### Low Value Asset Pool:

- At cost	511.85	511.85
- Less: Accumulated depreciation	(434.00)	(387.00)
	<u>77.85</u>	<u>124.85</u>
	<u>3,117.46</u>	<u>3,644.46</u>

### Note 4: Payables

#### Unsecured:

- Trade creditors		82.25
		<u>82.25</u>
		<u>82.25</u>

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

**MUSICIANS UNION OF AUSTRALIA**  
**Depreciation Schedule for the year ended 30 June, 2005**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Priv	CWDV	PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate			Deprec	Upto	+	Above	Total
<b>LOW VALUE ASSET POOL</b>																	
Existing assets	512.00																
	512	0.00	125		0		0	125	D	37.50	47	0	78	0	0	0	0
	<u>512</u>		<u>125</u>		<u>0</u>		<u>0</u>	<u>125</u>			<u>47</u>	<u>0</u>	<u>78</u>				
								Deduct Private Portion			0						
								Net Depreciation			<u>47</u>						



**MUSICIANS UNION OF AUSTRALIA**  
**Depreciation Schedule for the year ended 30 June, 2005**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Priv	CWDV	PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate			Deprec	Upto	+	Above	Total
<b>OFFICE EQUIPMENT</b>																	
Photocopier	1,950.00	1,950	0.00	619	0	0	0	619	D	30.00	186	0	433	0	0	0	0
Commander Telephone System	1,121.00	1,121	0.00	887	0	0	0	887	D	7.50	67	0	820	0	0	0	0
	<u>3,071</u>		<u>1,506</u>		<u>0</u>		<u>0</u>	<u>1,506</u>			<u>253</u>	<u>0</u>	<u>1,253</u>				
								Deduct Private Portion			<u>0</u>						
								Net Depreciation			<u>253</u>						

**MUSICIANS UNION OF AUSTRALIA**  
**Depreciation Schedule for the year ended 30 June, 2005**

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Priv	CWDV	PROFIT		LOSS		
				Date	Consid	Date	Cost	Value	T	Rate			Deprec	Upto	+ Above	Total	- Priv
<b>FURNITURE &amp; FITTINGS</b>																	
Office Furniture	2,881.00																
	2,881	0.00	2,014		0		0	2,014	D	11.25	227	0	1,787	0	0	0	0
	<u>2,881</u>		<u>2,014</u>		<u>0</u>		<u>0</u>	<u>2,014</u>			<u>227</u>	<u>0</u>	<u>1,787</u>				
								Deduct Private Portion			<u>0</u>						
								Net Depreciation			<u>227</u>						

# MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)

## *WORKPLACE RELATIONS ACT 1996*

### NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2005

#### 1. Accounting Methods

In accordance with generally accepted accounting principles for organisation, membership contributions are accounted for on a cash receipts basis. Otherwise, the accounts are prepared under the historical cost convention and in accordance with the Australian Accounting Standards. In particular:

- (b) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (iv) Depreciation of fixed assets is calculated on the reducing balance basis in order to write the assets off over their useful life. The committee has made some adjustments to particular items, by way of estimate, to reflect actual wear, tear and obsolescence.
- (iv) Provisions for employee benefits in the form of Long Service Leave and Accrued Annual leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (d) No provision for income tax is necessary as Trade Unions are exempt from income tax under section 23(f) of the *Income Tax Assessment Act 1936*.

#### 2. Information to be provided to members or Registrar

In accordance with the requirements of the *Workplace Relations Act 1997*, the attention of members is drawn to the provisions of subsections 272 (1), (2) and (3), which read as follows:

- (iv) A member of an organization, or the registrar at a member's request, may apply to the organisation for the information prescribed in the regulation;
- (b) The industrial organisation must give the applicant the information requested in the application in the time and the way prescribed under a regulation; and
- I If the Registrar applies for a member, the Registrar must give the member all I information given to the Registrar.

**MUSICIANS UNION OF AUSTRALIA  
(BRISBANE BRANCH)  
WORKPLACE RELATIONS ACT 1996**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

**SCOPE**

I have inspected and audited the accounting records kept by the *MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)* in respect of the financial year ended the 30<sup>th</sup> June 2005, and have received all the information and explanation required for the purposes of the audit.

The organisation's committee of management are responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the organisation.

My audit has been conducted in accordance with Australian Auditing standards to provide reasonable assurance 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 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 other mandatory professional reporting requirements and statutory requirements so as to present a view of the association which is consistent with my understanding of the organisation's financial position and the results of its operations and cash flows.

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

**AUDIT OPINION**

In my opinion

- (iv) There were kept by the organisation in relation to the year, satisfactory accounting records, including;
  - (a) records of the sources and nature of the income of the organisation (including income from members); and
  - (b) records of the nature and purposes of the expenditure of the organisation.



Musicians Union of Australia (Brisbane Branch)  
Audit Opinion  
30<sup>th</sup> June 2005  
Page 2


- (iv) The attached accounts and statements on the following pages prepared under the historical cost convention, were properly drawn up so as to give a true and fair view of;
- (a) the financial affairs of the branch as at the 30<sup>th</sup> day of June 2005, and
- (b) the income and expenditure and the deficit of the organisation for the year ended on that date.
- (iv) All information and explanations required for the purposes of my audit were supplied.

**P STOKES & CO.**

  
**PETER STOKES**

Signed this

 day of 

 2005 in Brisbane, Queensland.

**MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)**

*Workplace Relations Act 1996*

**AUDITORS REPORT – INDUSTRIAL ORGANISATIONS  
ACT 1997, SECTION 204**

I, PETER STOKES, have inspected and audited the accounting records kept by the MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH) UNION OF EMPLOYEES in respect of the financial year ended 30<sup>th</sup> day of June 2005 and have received all the information and explanations required for the purposes of the audit.

In my Opinion;

- (iv) There were kept by the industrial organisation in relation to the year under review satisfactory records including;
  - (iv) records of the sources and nature of the income of the industrial organisation (including income from the members) and
  - (iv) records of the nature and reasons for the expenditure of the industrial organisation.
- (iv) The attached accounts and statements were properly drawn up so as to give a true and fair view of;
  - (iv) the financial affairs of the industrial organisation as at the year ended 30<sup>th</sup> June 2005; and
  - (iv) the income and expenditure and the deficit of the industrial organisation for the year ended 30<sup>th</sup> June 2005
- (iv) The accounts were kept under;
  - (c) the Australian Accounting Standards given effect under regulations section 200; and
  - (iv) the *Industrial Organisations Act 1997*
- (iv) Information and explanations required from officers or employees of the industrial organisation were given.
- (iv) There were no deficiencies, failures or shortcomings for any matters relating to paragraphs 1 to 3 above.
- (iv) The organisations accounts have been prepared in such a way to readily identify that there were no contraventions to Section 227 of the Act

P. STOKES & CO.

  
PETER STOKES

Signed this 20 day of March 2005 in Brisbane Queensland.

**MUSICIANS' UNION OF AUSTRALIA  
BRISBANE BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 27th of January 2006 the Federal Executive of the Musicians' Union of Australia passed the following resolution in relation to the general purpose financial report (GPFR) of the Musicians' Union of Australia (Brisbane Branch) for the financial year ended 30th June 2005:

The Federal Executive of the Musicians' Union of Australia, acting in the absence of a Committee of Management of the Musicians' Union of Australia (Brisbane Branch), declares in relation to the general purpose financial report (GPFR) of the Musicians' Union of Australia (Brisbane Branch) for the year ending 30 June 2005, that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) 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;
- (c) 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;
- (d) during the financial year to which the GPFR relates and since the end of that year;
  - (i) meetings of the committee of management were not held in accordance with the rules of the organisation including the rules of a branch concerned since all positions on the committee of management were unfilled but resolutions of the Federal Executive regarding the Brisbane Branch, including the resolution instructing the Federal Secretary to take over the running of the affairs of the Brisbane Branch were all made in accordance with the rules of the organisation; 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 records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) 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 or Registrar; and
  - (v) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

**For the federal Executive:**

**Title of office held:** Federal Secretary

**Signature:** 

**Date:** 30/1/06

**MUSICIANS' UNION OF AUSTRALIA  
BRISBANE BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30TH JUNE 2005**

In accordance with section 254 of the Workplace Relations Act 1996 ("the Act"), for the year ended 30 June 2005, the Federal Executive of the Musicians' Union of Australia, acting under the rules of the Union in the absence of a Brisbane Branch Committee of Management, report as follows:

**Principal Activities**

The principal activity of the organisation during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year.

**Operating Result**

The operating result of the organisation for the year ended 30 June 2004 was a surplus of \$878.01. No provision for tax was necessary as the Organisation is considered exempt.

**Significant Changes**

There was no significant change in the financial affairs of the organisation during the year.

**Rights of Members**

All members have the right to resign from the Union in accordance with the Rules of the Union (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the Branch.

**Superannuation Office-holders**

No officers and/or members of the organisation are directors of companies that are the trustees of superannuation funds which require one or more of their directors to be a member of a registered organisation.

**Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations Act (Registration and Accountability of Organisations) Regulations-

- (a) the number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the registered organisation under sec. 244 of the RAO Schedule was 186;
- (b) the number of persons who were at the end of the financial year employees of the organisation including both part and full time employees measured on a full-time equivalent basis was 1;
- (c) the names of those who have been members of the Federal Executive of the organisation, acting in the absence of a Brisbane Branch Committee of Management of the organisation at any time during the financial year and the periods for which he or she held office were-

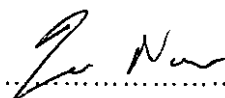
<b>Name:</b>	<b>Period:</b>
Reg Walsh	1/7/04-30/6/05
Michael Fortescue	1/7/04-30/6/05
Gavan Anderson	1/7/04-30/6/05
Bernice Claire Clark	1/7/04-30/6/05
Terry Noone	1/7/04-30/6/05
Ronald Stevens	1/7/04-8/2/05
Don Cushion	1/7/04-30/6/05
Keith Johnstone	1/7/04-8/2/05
Richard Ruhl	1/7/04-30/6/05
Gary Thompson	1/7/04-30/6/05
Glenn Price	1/7/04-30/6/05
Denis Shelverton	1/7/04-30/6/05
Sam Moody	1/7/04-30/6/05

**Other Relevant Information**

Nil

Signed for and on behalf of the Federal Executive-

Date... 30/1/06 .....



.....(Federal Secretary)



**MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)**  
*WORKPLACE RELATIONS ACT 1996*

**ACCOUNTING OFFICER'S CERTIFICATE**

I, BERNICE CLAIRE CLARK, being the officer responsible for keeping the accounting records of the MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH), certify that as at the 30<sup>th</sup> day of June 2005 the number of members of the organisation was 186.

In my opinion;

- (vii) the accounts show a true and fair view of the financial affairs of the organisation as at the 30<sup>th</sup> day of June 2005;
- (viii) 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 account or accounts to which those moneys are to be credited, in accordance with the rules of the organisation;
- (ix) 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;
- (x) any payment made out of funds of the organisation raised by compulsory levies of voluntary contributions from members or funds other than the General Fund operated in accordance with the rules, for a purpose other than the purpose for which the fund was operated was approved in accordance with the rules of the organisation;
- (xi) no loans or other financial benefits, other than remuneration in respect of their full time employment with the organisation were made to persons holding office in the organisation and;
- (xii) the register of members of the organisation was maintained in accordance with the Act.

*Bernice Clark*

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**BERNICE CLAIRE CLARK**  
*Accounting Officer*

Signed this day *25<sup>th</sup>* of *October* 2005 in Brisbane, Queensland

**MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)**  
**WORKPLACE RELATIONS ACT 1996**

**SECRETARY'S CERTIFICATE**

I BERNICE CLAIRE CLARK being the acting Secretary of the Musicians Union of Australia (Brisbane Branch), do hereby state that the attached documents are copies of the reports and audited accounts and financial statements for the year ending 30<sup>th</sup> June 2005 that were;

(a) supplied to members free of charge on the 28<sup>th</sup> day of JULY, 2006

and

(b) presented to a meeting of the MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH) on the 20<sup>th</sup> day of AUGUST, 2006

  
Acting/ **SECRETARY**

Signed this 24<sup>th</sup> day of AUGUST,

2006 in Brisbane, Queensland.