



FAIR WORK
AUSTRALIA

9 August 2011

Ms Bernice Clark
Acting Secretary-Treasurer, 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 2010 (FR2010/2709)

Thank you for your telephone call today in relation to the matter I raised in my letter dated 3 August 2011.

I note your clarification that the reference to “employee” in the Branch’s Operating Report represents a reference to your position, and that this is not technically an employee position.

As I suggested, future Operating Reports should reflect this so that they will be consistent with the absence of any wage transaction entries on the relevant financial statements.

I appreciate your prompt advice. There is no further information required and the documents have now been filed.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

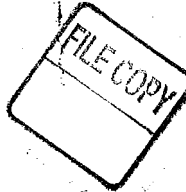
Cc. Mr Terry Noone, Federal Secretary



FAIR WORK
AUSTRALIA

3 August 2011

Ms Bernice Clark
Acting Secretary-Treasurer, 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 2010 (FR2010/2709)

Thank you for lodging the above financial return, which was received by Fair Work Australia on 25 July 2011.

Before filing the documents, I seek the Branch's advice and clarification regarding the following.

In the Operating Report the full-time equivalent number of employees is recorded as one (1), but no employee benefits/salary balance is recorded in the statements to reflect this. Paragraphs 11(g) and 11(h) of the Reporting Guidelines requires separate disclosure for employee benefits to officers and employees respectively, if applicable. I enclose the relevant extract from the Guidelines for your reference.

I note a similar omission in some previous returns for the Branch, and apologise for my oversight in not querying this earlier. If an error has occurred, I would ask that the matter be brought to the attention of the auditor.

Please don't hesitate to contact me on (02) [REDACTED] if you wish to discuss this matter.

Yours sincerely,

Stephen Kellett
Statutory Services Branch

Cc. Mr Terry Noone, Federal Secretary

Musicians' Union of Australia

BRISBANE BRANCH

(UNION OF EMPLOYEES)



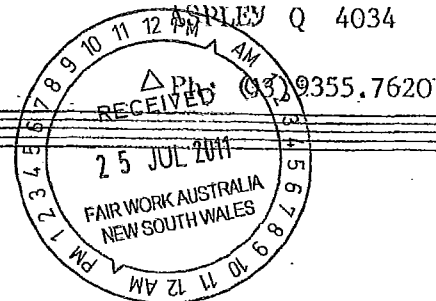
ABN No: 49 905 128 945

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

PO Box 257

ASPLEY Q 4034

"Keep Music Alive--Insist on Live Musicians"



18th July, 2011

The Deputy Industrial Registrar
Fair Work Australia
Statutory Services Branch
Terrace Towers
80 William Street
EAST SYDNEY NSW 2011

Dear Sir/Madam,

re FAIRWORK AUSTRALIA 2010

In accordance with the above, I now enclose herewith the Financial Statements and Declarations meeting industrial requirements for the Financial Year 2009/2010.

Your acknowledgment of same would be appreciated in due course.

Many thanks.

Yours sincerely


Bernice C. Clark

Acting Branch Secretary-Treasurer.

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

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

**AUDITOR'S REPORT
FOR THE YEAR ENDED
30TH JUNE 2010**

P.STOKES & CO(AUST)PTY LTD

Postal Address
PO BOX 2181
Strathpine Centre QLD 4500
Phone: 61 7 3881 0471
Email: peter@pstokesco.com.au

Brisbane Office
6/26 Kremzow Road
Brendale QLD 4500
Fax: 61 7 3881 2795
www.pstokesco.com.au

Licensed Company Auditors

MUSICIANS UNION OF AUSTRALIA
Detailed Statement of Financial Performance
For the year ended 30 June 2010

	2010	2009
	\$	\$
Income		
Federal office receipts	250.50	202.50
Membership Fees	1,870.75	1,672.50
Interest received	751.96	1,622.95
Total income	2,873.21	3,497.95
Expenses		
Audit fees	1,160.00	1,060.00
Bank Charges	53.32	69.23
Depreciation - plant	205.00	241.00
Federal Office Dues	250.50	212.50
Insurance	90.00	90.00
Postage	248.05	159.90
Printing & stationery	52.95	6.70
Rent	2,849.00	2,715.00
Total expenses	4,908.82	4,554.33
Profit (loss) from ordinary activities before income tax	(2,035.61)	(1,056.38)
Income tax revenue relating to ordinary activities		
Net profit (loss) attributable to the association	(2,035.61)	(1,056.38)
Total changes in equity of the association	(2,035.61)	(1,056.38)
Opening retained profits	26,297.53	27,353.91
Net profit (loss) attributable to the association	(2,035.61)	(1,056.38)
Closing retained profits	24,261.92	26,297.53

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA
Detailed Statement of Financial Position As At 30 June 2010

	2010	2009
	\$	\$
Current Assets		
Cash Assets		
Commonwealth Bank of Australia 00906779	2,581.51	4,425.62
Commonwealth Bank of Australia 50088757	20,000.00	20,000.00
Cash on hand	65.45	65.45
	22,646.96	24,491.07
Total Current Assets	22,646.96	24,491.07
Non-Current Assets		
Property, Plant and Equipment		
Fixtures & Fittings @ cost	2,881.00	2,881.00
Less: Accumulated depreciation	(1,897.00)	(1,772.00)
Office equipment @ cost	3,070.86	3,070.86
Less: Accumulated amortisation	(2,443.25)	(2,367.25)
Low Asset Value Pool @ cost	511.85	511.85
Less: Accumulated depreciation	(504.00)	(500.00)
	1,619.46	1,824.46
Total Non-Current Assets	1,619.46	1,824.46
Total Assets	24,266.42	26,315.53
Current Liabilities		
Payables		
Unsecured:		
Sundry creditors	4.50	18.00
	4.50	18.00
Total Current Liabilities	4.50	18.00
Total Liabilities	4.50	18.00

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA
Detailed Statement of Financial Position As At 30 June 2010

	2010	2009
	\$	\$
Net Assets	<u>24,261.92</u>	<u>26,297.53</u>
Members' Funds		
Accumulated surplus (deficit)	<u>24,261.92</u>	<u>26,297.53</u>
Total Members' Funds	<u>24,261.92</u>	<u>26,297.53</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA
Statement of Cash Flows
For the year ended 30 June 2010

	2010	2009
	\$	\$
<hr/>		
Cash Flow From Operating Activities		
Receipts from customers	2,121.25	1,875.00
Payments to Suppliers and employees	(4,717.32)	(4,295.33)
Interest received	751.96	1,622.95
Net cash provided by (used in) operating activities (note 2)	(1,844.11)	(797.38)
Net increase (decrease) in cash held	(1,844.11)	(797.38)
Cash at the beginning of the year	24,491.07	25,288.45
Cash at the end of the year (note 1)	22,646.96	24,491.07

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

MUSICIANS UNION OF AUSTRALIA
Statement of Cash Flows
For the year ended 30 June 2010

2010

2009

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:

Commonwealth Bank of Australia 00906779	2,581.51	4,425.62
Commonwealth Bank of Australia 50088757	20,000.00	20,000.00
Cash on hand	65.45	65.45
	22,646.96	24,491.07

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

Operating profit after income tax	(2,035.61)	(1,056.38)
Depreciation	205.00	241.00
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
Increase (decrease) in other creditors	(13.50)	18.00
Net cash provided by (used in) operating activities	(1,844.11)	(797.38)

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

THE MUSICIANS UNION OF AUSTRALIA

Statement of Changes in Equity For the year ended 30 JUNE 2010

	Retained Profits	Total
Balance at 01/07/2008	27,353.91	27,353.91
Profit/Loss for the year	(1,056.38)	(1,056.38)
Balance at 30/06/2009	26,297.53	26,297.53
Balance at 01/07/2009	26,297.53	26,297.53
Profit/Loss for the year	(2,035.61)	(2,035.61)
Balance at 30/06/2010	24,261.92	24,261.92

**MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)
FAIR WORK (Registered Organizations) ACT 2009**

**NOTES TO AND FORMING PART OF THE FINANCIAL
ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2010**

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:

- (a) The accounts have not been adjusted to record either change in the general purchasing power of the dollar or in the prices of specific assets.
- (b) 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.
- (c) 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 *Fair Work (Registered Organizations) Act 2009*, the attention of members is drawn to the provisions of relevant as follows:

- (1) 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;
- (2) The industrial organisation must give the applicant the information requested in the application in the time and the way prescribed under a regulation; and
- (3) If the Registrar applies for a member, the Registrar must give the member all information given to the Registrar.

**MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)
FAIR WORK (Registered Organizations) ACT 2009**

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 30th June 2010, 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

1. 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.
2. The attached accounts and statements on the following pages prepare under the

2. 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 30th day of June 2010, and
- (b) the income and expenditure and the deficit of the organization for the year ended on that date.

3. All information and explanations required for the purposes of my audit were supplied.

Signed on: 10/6/2011



PETER STOKES / LICENSED COMPANY AUDITOR-7568
MEMBER OF NATIONAL INSTITUTE OF ACCOUNTANTS
P. STOKES & CO (AUST) PTY LTD
6/26 KREMZOW ROAD BRENDALE, QUEENSLAND 4500

MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)

FAIR WORK (Registered Organizations) ACT 2009

AUDITORS REPORT

**FAIR WORK (Registered Organizations) ACT 2009
REGULATIONS**

I, PETER STOKES, have inspected and audited the accounting records kept by the MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH) in respect of the financial year ended 30th day of June 2010 and have received all the information and explanations required for the purposes of the audit.

In my Opinion:

1. They were kept by the industrial organisation in relation to the year under review satisfactory records including;
 - (a) records of the sources and nature of the income of the industrial organisation (including income from the members) and
 - (b) records of the nature and reasons for the expenditure of the industrial organisation.

2. The attached accounts and statements were properly drawn up so as to give a true and fair view of;
 - (a) the financial affairs of the industrial organisation as at the year ended 30th June 2010; and
 - (b) the income and expenditure and the deficit of the industrial organisation for the year ended 30th June 2010.

3. The accounts were kept under;
 - (a) the Australian Accounting Standards given effect under regulations section 200; and
 - (b) the Fair Work (Registered Organizations) Act 2009

4. Information and explanations required from officers or employees of the industrial organisation were given.

5. There were no deficiencies, failures or shortcomings for any matters relating to paragraphs 1 to 3 above.
6. The organisations accounts have been prepared in such a way to readily identify that there were no contraventions to Section 227 of the Act.

Signed on: 21 2 2011



PETER STOKES / LICENSED COMPANY AUDITOR-7568
MEMBER OF NATIONAL INSTITUTE OF ACCOUNTANTS
P. STOKES & CO (AUST) PTY LTD
6/26 KREMZOW ROAD BRENDALE, QUEENSLAND 4500

MUSICIANS' UNION OF AUSTRALIA BRISBANE BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On the 2nd day of June, 2011 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 2010:

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 2010, 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 Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations; and
 - (iv) the information sought in any request of a member of the reporting unit or a General Manager duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager; and
 - (v) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.

FOR THE FEDERAL EXECUTIVE:

Title of office held: Federal Secretary

Signature: 

Date: 3/6/11

MUSICIANS' UNION OF AUSTRALIA BRISBANE BRANCH

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009 ("the Act"), for the year ended 30 June 2010, 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 2010 was a deficit of \$2,035.61. 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 Fair Work (Registered Organisations) Act 2009); 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 Fair Work (Registered 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 Fair Work (Registered Organisations) Act 2009 and who are taken to be members of the registered organisation under sec. 244 of the Fair Work (Registered Organisations) Act 2009 was 118;
- (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-

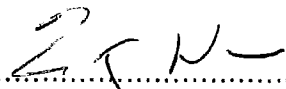
Name:	Period:
Reg Walsh	1/7/09 - 2/9/09
Michael Fortescue	1/7/09 - 2/9/09
Doug Clarke	2/9/09 - 30/6/10
Peter Davidson	2/9/09 - 30/6/10
Gavan Anderson	1/7/09 - 30/6/10
Bernice Claire Clark	1/7/09 - 2/9/09
Terry Noone	1/7/09 - 30/6/10
Maurice Ledwith	1/7/09 - 2/9/09
Glenn Price	1/7/09 - 30/6/10
Denis Shelverton	1/7/09 - 30/6/10
Sam Moody	1/7/09 - 30/6/10
Ken Laing	1/7/09 - 30/6/10

Other Relevant Information

Nil

Signed for and on behalf of the Federal Executive-

Date. 3/6/11

 (Federal Secretary)

MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)


FAIR WORK (Registered Organisations) ACT 2009

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 30th day of June 2010 the number of members of the organisation was 111.

In my opinion;

- (i) the accounts show a true and fair view of the financial affairs of the organization as at the 30th day of June 2010;
- (ii) 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;
- (iii) 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;
- (iv) any payment made out of 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, for a purpose other than the purpose for which the fund was operated was approved in accordance with the rules of the organisation;
- (v) 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;
- (vi) the register of members of the organisation was maintained in accordance with the Act.



BERNICE CLAIRE CLARK
Accounting Officer

Signed this 2nd day of February ²⁰¹¹/~~2010~~ in Brisbane Queensland.

MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)

FAIR WORK (Registered Organisations) ACT 2009

SECRETARY'S CERTIFICATE

I _____ being the acting Secretary of the Musician 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 ended 30th June 2010 that were:

- (a) supplied to members free of charge on the _____ day of _____ 2010; and
- (b) presented to a meeting of the MUSICIANS UNION OF AUSTRALIA(BRISBANE BRANCH) UNION OF EMPLOYEES on the _____ day of _____ 2010.

Secretary

Signed this _____ day of _____ 2010 in Brisbane Queensland.

MUSICIANS UNION OF AUSTRALIA (BRISBANE BRANCH)

FAIR WORK (Registered Organisations) ACT 2009

SECRETARY'S CERTIFICATE

I Bernice Claire Clark being the acting Secretary of the Musician 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 ended 30th June 2010 that were;

- (a) supplied to members free of charge on the 17th day of June 2011; and
- (b) presented to a meeting of the MUSICIANS UNION OF AUSTRALIA(BRISBANE BRANCH) UNION OF EMPLOYEES on the 5th day of July, 2011.

B Bernice Clark
Acting / *Secretary*

Signed this 15th day of July, 2011 in Brisbane Queensland.