



FAIR WORK  
COMMISSION

23 April 2013

Ms Bernice C. Clark  
Acting Branch Secretary/Treasurer, Brisbane Branch  
Musicians Union of Australia,  
PO Box 257  
ASPLEY QLD 4034

Dear Ms Clark

**Re: Lodgement of Financial Accounts and Statements – Fair Work (Registered Organisations) Act 2009 - The Musicians' Union of Australia, Brisbane Branch – for year ending 30 June 2012 (FR2012/399)**

I refer to the above financial statements and accounts which were lodged with the Fair Work Commission ('FWC') on 8 April 2013.

The documents have been filed. However, for future reference I must draw your attention to the following matters/details where future reports should comply more correctly with the *Fair Work (Registered Organisations) Act 2009* ('the RO Act').

**Prescribed Information - Operating Report - Meaning of 'Results of principal activities'**

Sub-section 254(2)(a) of the RO Act requires an operating report to include, in its review of the reporting unit's principal activities, the results of those activities.

The 2012 operating report has described the principal activity as "*that of a registered trade union*". Then the operating report describes, under the heading "Operating Result", an operating result in terms of a deficit.

The correct interpretation of "results of activities" for the purposes of s254(2)(a) is that they are to be understood as results which relate to the principal activity, rather than the financial results relating to financial activities and transactions.

The extent of detail that describing results in the sense intended by subsection 254(2)(a) might include is not prescribed by the Act or the regulations. The Branch could mention any industrial improvements, successes or developments it considers relevant and appropriate in the context of an operating report.

**Notice under section 272**

The Notice setting out "Information to be provided to members or Registrar" at Note 2 does not reflect the wording prescribed by section 272 of the RO Act. I enclose the extract from section 272 to be set out in future reports.

**Auditor's Report**

There were two Audit reports included with the financial report. Though both Audit reports contained references to the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') I have identified the audit report signed and dated 25 February 2013 as the relevant audit report

for the Brisbane Branch as the federal branch of the federally registered Musicians' Union of Australia.

Various regulatory requirements were not reflected in the federal branch audit report. I have contacted the Auditor and have written to him setting out those requirements for his future reference. I enclose a copy of my letter to him.

If you wish to discuss the financial reporting requirements, please do not hesitate to contact me on (02) [REDACTED] [REDACTED].

Yours sincerely,

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal line extending to the right from the end of the name.

Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

cc. Mr Terry Noone, Federal Secretary



FAIR WORK  
COMMISSION

23 April 2013

Mr Peter Stokes  
P. Stokes & Co (Aust) Pty Ltd  
PO Box 2181  
STRATHPINE CENTRE QLD 4500

Dear Mr Stokes

**Re: Lodgement of Financial Accounts and Statements – Fair Work (Registered Organisations) Act 2009 - The Musicians' Union of Australia, Brisbane Branch – for year ending 30 June 2012 (FR2012/399)**

I refer to our conversation by telephone today in relation to the Audit reports accompanying the above financial statements and accounts which were lodged with the Fair Work Commission ('FWC') on 8 April 2013.

As I explained, there were two Audit reports included with the financial report. Though both Audit reports contained references to the *Fair Work (Registered Organisations) Act 2009* ('the RO Act') I have identified the audit report signed and dated 25 February 2013 as the relevant audit report ('the federal branch audit report') for the Brisbane Branch as a branch ('the federal branch') of the federally registered Musicians' Union of Australia. For the purposes of this letter, it is important to keep in mind the legal distinction that exists between the federal branch on the one hand and the state-registered entity known as "Musicians' Union of Australia (Brisbane Branch) Union of Employees" on the other.<sup>1</sup>

Various regulatory requirements were not reflected in the federal branch audit report. Sub-section 257(8) of the RO Act provides as follows:

*"The form and content of the auditor's report must be in accordance with the Australian Auditing Standards" ('ASA').*

The form and content of audit reports to be prepared for the purposes of the RO Act should comply with all relevant requirements as outlined in Australian Auditing Standard 700 ('ASA 700').<sup>2</sup> The relevant standard that is currently applicable, for financial reporting periods commencing on or after 1 January 2010, is that set out in the *Auditing and Assurance Handbook 2012 (ICAA)*. Those standards are also set out in summarised form on the CPA Fact Sheet "*Clarity standard ASA 700 - Forming an Opinion and Reporting on a Financial Report*" (October 2009), a copy of which is enclosed.

The purpose of this letter is to set out clearly those additional requirements to be reflected in future Audit reports prepared for the federal Branch.

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<sup>1</sup> The Musicians' Union of Australia (Brisbane Branch) Union of Employees is registered under the Queensland *Industrial Relations Act 1999*. It has separate reporting obligations from the federal branch. Though the audit for both legal entities may occur at the same time and though the financial affairs of both may be identical, technically, there are two audits, one to be completed in accordance with federal standards, and one in accordance with state standards. Each audit report must therefore reflect the correct form and content prescribed by each Act.

<sup>2</sup> See *Auditing and Assurance Handbook 2012*, ICAA, ASA 700, pages 695-713

## ASA 700 Requirements

ASA 700 requires that the introductory paragraph<sup>3</sup> in audit reports must:

1. Identify the title of each statement that comprises the financial report;<sup>4</sup>
2. Refer to the summary of significant accounting policies and other explanatory information.

ASA 700 also requires that the auditor's report must:

1. Include a heading "Management's Responsibility for the Financial Report" for the section describing management's responsibility for the preparation of the financial report "in accordance with the applicable financial reporting framework".<sup>5</sup>
2. Include a heading "Auditor's Responsibility" for the section describing the auditor's responsibility.<sup>6</sup>
3. Include a statement that, in making risk assessments about material misstatement whether due to fraud or error, "the auditor considers internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Branch's internal control".<sup>7</sup>
4. Express the auditor's opinion using a phrase required by the relevant "law or regulation".<sup>8</sup>

The phrase or wording required by the RO Act is indicated by sub-section 257(5) as follows:

*"An auditor, must, in his or her report, state whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with any of the following that apply in relation to the reporting unit:*

- (a) *the Australian Accounting Standards;*
- (b) *any other requirements imposed by this Part."*

The "Part" referred to is Part 3 of Chapter 8 of the RO Act and since it contains various requirements, including those set out in the Reporting Guidelines issued pursuant to section 255 of the RO Act, the opinion should make explicit reference to this Part.

The documents have been filed but FWC will expect future audit reports prepared for the federal branch (i.e. as opposed to the state-registered "Musicians' Union of Australia (Brisbane Branch) Union of Employees") to comply with the above requirements, as well as any that may otherwise apply, for future reporting periods. If you wish to discuss the financial reporting requirements, please do not hesitate to contact me on (02) [REDACTED] [REDACTED] at any time.

Yours sincerely,



Stephen Kellett  
Senior Adviser, Regulatory Compliance Branch

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<sup>3</sup> *Ibid* paragraph 23 (c), (d), page 699

<sup>4</sup> The titles of the statements to be identified include the "Committee of Management Statement" as well as the "Detailed Statement of Financial Performance", the "Detailed Statement of Financial Position", the "Statement of Changes in Equity" and "Statement of Cash Flows"

<sup>5</sup> *Ibid*. Paragraph 25, page 699

<sup>6</sup> *Ibid*. Paragraph 28, page 699

<sup>7</sup> *Ibid*. Paragraph 31(b), page 700

<sup>8</sup> *Ibid*. Paragraph 35, page 700; see also paragraphs A27-A28, page 706.

# Musicians' Union of Australia

BRISBANE BRANCH

(UNION OF EMPLOYEES)

ABN No: 49 905 128 945



"Keep Music Alive—Insist on Live Musicians"

FR 2012/399.

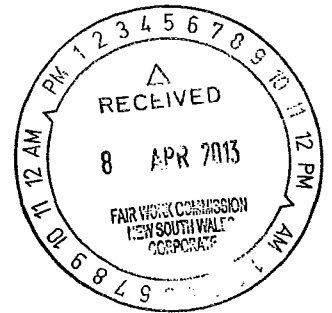
Branch Secretary:  
Actg (Mrs.) B. C. CLARK

PO Box 257  
ASPLEY Q 4034

Ph: (03) ~~9899.8992~~  
9899.8915

4 April, 2013

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 - Attention Mr. S. Kellett

In accordance with the above, I now enclose herewith the Financial Statements and Declarations meeting Industrial Requirements for the Financial Year 2011/2012.

Your acknowledgement of same would be appreciated in due course.

Many thanks

Yours sincerely,

*B. C. Clark*  
Bernice C. Clark

Acting 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  
30TH JUNE 2012**

***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](mailto:peter@pstokesco.com.au)

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

***Licensed Company Auditors***

**MUSICIANS UNION OF AUSTRALIA**  
**Detailed Statement of Financial Position As At 30 June 2012**

	2012	2011
	\$	\$
<b>Current Assets</b>		
<b>Cash Assets</b>		
Commonwealth Bank of Australia 00906779	4,303.94	6,131.29
Commonwealth Bank of Australia 50088757	15,000.00	15,000.00
Cash on hand	65.45	65.45
	19,369.39	21,196.74
<b>Total Current Assets</b>	<b>19,369.39</b>	<b>21,196.74</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>		
Fixtures & Fittings @ cost	2,881.00	2,881.00
Less: Accumulated depreciation	(2,106.00)	(2,008.00)
Office equipment @ cost		3,070.86
Less: Accumulated amortisation		(2,507.25)
Low Asset Value Pool @ cost	511.85	511.85
Less: Accumulated depreciation	(509.00)	(507.00)
	777.85	1,441.46
<b>Total Non-Current Assets</b>	<b>777.85</b>	<b>1,441.46</b>
<b>Total Assets</b>	<b>20,147.24</b>	<b>22,638.20</b>
<b>Net Assets</b>	<b>20,147.24</b>	<b>22,638.20</b>
<b>Members' Funds</b>		
Accumulated surplus (deficit)	20,147.24	22,638.20
<b>Total Members' Funds</b>	<b>20,147.24</b>	<b>22,638.20</b>

The accompanying notes form part of these financial statements.

**MUSICIANS UNION OF AUSTRALIA**  
**Detailed Statement of Financial Performance**  
**For the year ended 30 June 2012**

	<b>2012</b>	<b>2011</b>
	\$	\$
<b>Income</b>		
Federal office receipts	257.50	202.50
Membership Fees	1,994.25	1,743.75
Interest received	983.31	1,414.11
Loss on disposal of assets	(563.61)	
<b>Total income</b>	<u>2,671.45</u>	<u>3,360.36</u>
<b>Expenses</b>		
Audit fees	1,295.00	1,175.00
Bank Charges	87.96	88.49
Depreciation - plant	100.00	178.00
Federal Office Dues	297.50	202.50
Insurance	90.00	90.00
Postage	209.00	224.10
Printing & stationery	4.95	28.99
Rent	3,078.00	2,997.00
<b>Total expenses</b>	<u>5,162.41</u>	<u>4,984.08</u>
<b>Profit (loss) from ordinary activities before income tax</b>	<b>(2,490.96)</b>	<b>(1,623.72)</b>
Income tax revenue relating to ordinary activities		
<b>Net profit (loss) attributable to the association</b>	<u><b>(2,490.96)</b></u>	<u><b>(1,623.72)</b></u>
<b>Total changes in equity of the association</b>	<u><b>(2,490.96)</b></u>	<u><b>(1,623.72)</b></u>
Opening retained profits	22,638.20	24,261.92
Net profit (loss) attributable to the association	(2,490.96)	(1,623.72)
<b>Closing retained profits</b>	<u><b>20,147.24</b></u>	<u><b>22,638.20</b></u>

The accompanying notes form part of these financial statements.



**MUSICIANS UNION OF AUSTRALIA**  
**Statement of Cash Flows**  
**For the year ended 30 June 2012**

	2012	2011
	\$	\$
<hr/>		
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	2,251.75	1,946.25
Payments to Suppliers and employees	(5,062.41)	(4,810.58)
Interest received	983.31	1,414.11
Net cash provided by (used in) operating activities (note 2)	<u>(1,827.35)</u>	<u>(1,450.22)</u>
Net increase (decrease) in cash held	(1,827.35)	(1,450.22)
Cash at the beginning of the year	<u>21,196.74</u>	<u>22,646.96</u>
Cash at the end of the year (note 1)	<u><u>19,369.39</u></u>	<u><u>21,196.74</u></u>

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The accompanying notes form part of these financial statements.

**MUSICIANS UNION OF AUSTRALIA**  
**Statement of Cash Flows**  
**For the year ended 30 June 2012**

2012

2011

**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	4,303.94	6,131.29
Commonwealth Bank of Australia 50088757	15,000.00	15,000.00
Cash on hand	65.45	65.45
	19,369.39	21,196.74
	19,369.39	21,196.74

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

Operating profit after income tax	(2,490.96)	(1,623.72)
Depreciation	100.00	178.00
(Profit) / Loss on sale of property, plant and equipment	563.61	
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
Increase (decrease) in other creditors		(4.50)
<b>Net cash provided by (used in) operating activities</b>	<b>(1,827.35)</b>	<b>(1,450.22)</b>
	<b>(1,827.35)</b>	<b>(1,450.22)</b>

# THE MUSICIANS UNION OF AUSTRALIA

## Statement of Changes in Equity For the year ended 30 JUNE 2012

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	Retained Profits	Total
Balance at 01/07/2010	24,261.92	24,261.92
Profit/Loss for the year	(1,623.72)	(1,623.72)
Balance at 30/06/2011	22,638.20	22,638.20
Balance at 01/07/2011	22,638.20	22,638.20
Profit/Loss for the year	(2,490.96)	(2,490.96)
Balance at 30/06/2012	20,147.24	20,147.24

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**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 2012**

**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 30<sup>th</sup> June 2012, 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

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 2012, 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: 25<sup>th</sup> 2 / 2013



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PETER STOKES / LICENSED COMPANY AUDITOR-7568  
MEMBER OF NATIONAL INSTITUTE OF ACCOUNTANTS  
P. STOKES & CO (AUST) PTY LTD  
6/26 KREMZOW ROAD BRENDAL, 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 2012 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 30<sup>th</sup> June 2012; and
  - (b) the income and expenditure and the deficit of the industrial organisation for the year ended 30<sup>th</sup> June 2012.
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: 28 9 12



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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



# MUSICIAN'S UNION OF AUSTRALIA BRISBANE BRANCH

## OPERATING REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2012

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009 ("the Act"), for the year ended 30 June 2012, the Federal Executive of the Musician's 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 organization 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 organization for the year ended 30 June 2012 was a deficit of (\$2490.96). No provision for tax was necessary as the organization is considered exempt.

### Significant Changes

There was no significant change in the financial affairs of the organization 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 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 organization 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 organization.

### Other Prescribed Information

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

- (a) the number of persons that were at the end of the financial year recorded in the register of members sec. 230 of the Fair Work (Registered Organisations) Act 2009 and who are taken to be members of the registered organization under sec. 244 of the Fair Work (Registered Organisations) Act 2009 was 102.
- (b) the number of persons who were at the end of the financial year employees of the organization including both part and full time employees measured on a full-time equivalent basis was Nil;
- (c) the names of those who have been members of the Federal Executive of the organization, acting in the absence of a Brisbane Branch Committee of Management of the organization at any time during the financial year and the periods for which he or she held office were-

NAME	PERIOD
Doug Clarke	01/07/11 - 30/06/12
Terry Noone	01/07/11 - 30/06/12
Peter Davidson	01/07/11 - 30/06/12
Glenn Price	01/07/11 - 30/06/12
Denis Shelverton	01/07/11 - 30/06/12
Sam Moody	01/07/11 - 30/06/12
Gavan Anderson	01/07/11 - 30/06/12
Ken Laing	01/07/11 - 30/06/12

**Other Relevant information**

NIL

Signed for and behalf of the Federal Executive:

Date: 11/2/13 Z J Now (Federal Secretary)

# MUSICIAN'S UNION OF AUSTRALIA BRISBANE BRANCH

## COMMITTEE OF MANAGEMENT STATEMENT

On 21/1/13 the Federal Executive of the Musician's Union of Australia passed the following resolution in relation to the general purpose of financial report (GPFR) of the Musician's Union of Australia (Brisbane Branch) for the financial year ended 30<sup>th</sup> June 2012.

The Federal Executive of the Musician's Union of Australia, acting in the absence of a Committee of Management of the Musician's Union of Australia (Brisbane Branch), declares in relation to the general purpose financial report (GPFR) of the Musician's Union of Australia (Brisbane Branch) for the year ending 30<sup>th</sup> June 2012, 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 organization 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 organization; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organization 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 Registrar duly made under section 272 of Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager
  - (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: R J Neuman Date: 11/2/13

**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 30<sup>th</sup> day of June 2012 the number of members of the organisation was 102.

In my opinion;

- (i) the accounts show a true and fair view of the financial affairs of the organization as at the 30<sup>th</sup> day of June 2012;
- (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 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;
- (v) no loans or other financial benefits were made during the financial year and;
- (vi) 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 28<sup>th</sup> day of September 2012 in Brisbane Queensland.

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

**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 30<sup>th</sup> June 2012 that were;

- (a) supplied to members free of charge on the 17<sup>th</sup> day of March 2013; and
- (b) presented to a meeting of the MUSICIANS UNION OF AUSTRALIA(BRISBANE BRANCH) UNION OF EMPLOYEES (FEDERAL EXECUTIVE) on the 27<sup>th</sup> day of MARCH 2013.

*Bernice Claire Clark*  
Acting/ *Secretary*

Signed this 4<sup>th</sup> day of April 2013 in Brisbane Queensland.