



22 July 2015

Mr Peter Davidson
Secretary/Treasurer
Musicians' Union of Australia, Hobart Branch
PO Box 579
Moonah TAS 7009

c.c. Mr Terry Noone, Federal Secretary

By e-mail: musiciansua@aol.com

Dear Mr Davidson,

**Musicians' Union of Australia, Hobart Branch
Financial Report for the year ended 30 June 2014 - FR2014/233**

I acknowledge receipt of the financial report for the year ended 30 June 2014 for the Musicians' Union of Australia, Hobart Branch (MUA-HOB). The financial report was lodged with the Fair Work Commission (FWC) on 18 December 2014.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

Whilst the 2014 report has been filed the following matters should be addressed in the preparation of the next financial report.

1. Designated Officer's Certificate

References to old legislation

The Designated Officer's Certificate makes reference to old legislation. The correct reference is to the *Fair Work (Registered Organisations) Act 2009*.

Reports must be provided to members at least 21 days before the General Meeting of members

The Designated Officer's Certificate states that the financial report was provided to members on 5 December 2014, and presented to a General Meeting of members on 17 December. Under section 265(5)(a) of the RO Act, where the report is presented to a General Meeting of members, the report must be provided to members at least 21 days before that meeting.

If these dates are correct, the reporting unit provided the financial report to members only 12 days before the General Meeting.

Please note that subsection 265(5) is a civil penalty provision and future failure to meet this timelines may result in an inquiry into the organisation and the General Manager of the FWC may apply under s.310(1) of the RO Act to the Federal Court of Australia for a pecuniary penalty order

to be imposed on your organisation and, potentially, an officer whose conduct led to the non-compliance.

Certificates to be signed and dated by designated officer

Each of the certificates and statements required by the RO Act must be signed and dated by a 'Designated Officer' – see section 243 of the RO Act.

It is noted that the Designated Officer's Certificate was not dated by the Designated Officer.

2. Operating Report

References to old legislation

The Operating Report makes reference to old legislation. The correct reference is to the *Fair Work (Registered Organisations) Act 2009*.

Period of Membership of Committee of Management

Regulation 159(c) of the RO Regulations requires the Operating Report to disclose the period each listed officer served on the Committee of Management during the reporting period. To satisfy this requirement list the start date and end date for each officer.

Significant changes in financial affairs

Section 254(2)(b) of the RO Act requires an Operating Report to give details of any significant changes in the reporting unit's financial affairs during the year. The Operating Report makes no statement in relation to the financial affairs of the Branch.

3. Committee of Management Statement

References to old legislation

The Committee of Management statement makes reference to old legislation. The correct reference is to the *Fair Work (Registered Organisations) Act 2009*.

Recovery of wages

I note that the accounts do not provide any information in relation to recovery of wages activity. Items 26 – 30, 35(g) and 37(b) of the Reporting Guidelines govern the financial reporting of recovery of wages activity. Item 35(f) of the Reporting Guidelines also states that 'where the reporting unit has not derived revenue from undertaking recovery of wages activity, include a statement *no revenue has been derived from undertaking recovery of wages activity during the reporting period*'.

4. General Purpose Financial Report

For-profit or not-for profit entity

Australian Accounting Standard *AASB 1054 Australian Additional Disclosures* paragraph 8(b) requires that the entity disclose whether, for the purposes of preparing the financial statements, it is a for-profit or not-for-profit entity. This information was not provided.

Accounting judgments and estimates

Australian Accounting Standard *AASB 101 Presentation of Financial Statements* paragraph 122 requires that the notes to the financial statements include a discussion on the significant accounting judgments and estimates applied. No such discussion was included in the Notes.

New and Future Australian Accounting Standards

Australian Accounting Standard *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* paragraphs 14 and 28 require that the entity disclose:

- Australian Accounting Standards adopted during the period; and
- Australian Accounting Standards issued but not yet effective with an assessment of the future impact of the standard on the entity.

This information was not provided.

Related party transactions

The report does not disclose any related party transactions. Related party transactions are required to be disclosed under Australian Accounting Standard *AASB124 Related Party Disclosures* paragraph 18.

Financial instruments disclosures

Australian Accounting Standard *AASB 7 Financial Instruments: Disclosures* details the reporting disclosures required by an entity in relation to financial instruments. This information was not provided.

Accounting Policy - fair value

Australian Accounting Standard *AASB 13 Fair Value Measurement* paragraph 91 requires the reporting unit to disclose the accounting policy for assets and liabilities that are measured at fair value on a recurring or non-recurring basis. This information was not provided.

Disclosure of audit fees

Australian Accounting Standard *AASB 1054 Australian Additional Disclosures* paragraph 10 requires the financial statements to separately disclose amounts paid to the auditor for the audit or review of the financial statements and for all other services performed.

The 'Schedule of Expenditure' discloses audit fees but did not break down this expenditure as described above. It should be noted that if any of the audit fee relates to other services performed, then a description of the nature of the other services must be provided (refer to *AASB 1054* paragraph 11).

Reconciliation of cash flows from operating activities

Australian Accounting Standard *AASB 107 Statement of Cash Flows* paragraph 45 requires that the entity disclose '...the components of cash and cash equivalents and shall present a reconciliation of the amounts in its Statement of Cash Flows with the equivalent items reported in the Statement of Financial Position'. This information was not provided.

Property, plant and equipment reconciliation

Australian Accounting Standard *AASB 116 Property, Plant and Equipment* paragraph 73(e) requires a reconciliation of the carrying amount at the beginning and end of the period for each class of property, plant and equipment. This information was not provided.

Property, plant and equipment re-valued amounts

Australian Accounting Standard *AASB 116 Property, Plant and Equipment* paragraph 77 requires additional disclosures if items are stated at re-valued amounts. This information was not provided.

Activities under Reporting Guidelines not disclosed

Items 13, 15, 17, 19, 21 and 25 of the RG state that if the activities identified in items 10, 11, 14, 16, 18, 20 and 24 respectively have not occurred in the reporting period, a statement to this effect must be included in the notes to the GPFR. I note that for the following items no such disclosure was made:

- 10 - going concern financial support received from another reporting unit
- 11 - going concern financial support provided to another reporting unit
- 14(b) - capitation fees received
- 14(c) - compulsory levies raised
- 14(d) - donations or grants received
- 14(e) - financial support received from another reporting unit
- 16(c) - affiliation fees paid to each entity
- 16(d) - compulsory levies imposed
- 16(e) - grants or donations paid
- 16(h) - fees or allowances paid to persons to attend a conferences or other meeting as a representative of the reporting unit
- 16(i) - expenses incurred with holding meeting of members or any conferences or meeting of councils, committees, panels or other bodies
- 16(j) - legal costs or other litigation expenses incurred
- 16(k) - penalties imposed under the RO Act
- 18(a) - receivable with another reporting unit
- 18(b) - payable with another reporting unit
- 20(b) - payables in respect of legal costs and other expenses related to litigation or other legal matters
- 24 - cash flows to/from other reporting units and/or controlled entity to be reported in Cash Flow Statement or in the notes to the GPFR

5. General Purpose Financial Report - Discrepancies

The following discrepancies were identified during the FWC review of the 2013-14 GPFR.

Net assets to equity statement comparison

Net assets reported in the Statement of Financial Position \$120,610 should equal the balance of the Statement of Changes in Equity \$97,186. The difference of \$23,424 will need to be corrected during the preparation of the 2014-15 financial report.

Comparison of 'Net assets' 2012-13 to 2013-14 comparative

The GPFR for 2012-13 disclosed 'Balance Sheet' 'Net assets' of \$126,543. The 2013-14 GPFR 'Balance Sheet' comparative figures disclosed 'Net assets' of \$119,967. However, the addition of this column is incorrect as it adds to \$121,600.

In any event there is a discrepancy between the 'Net assets' disclosed in the 2012-13 'Balance Sheet' and the 2013-14 'Balance Sheet' comparative.

These discrepancies will need to be corrected during the preparation of the 2014-15 financial report.

Cash Flow Statement opening and closing balances

Please ensure that the Cash Flow Statement discloses the opening cash and closing cash balances.

Cash Flow Statement discrepancy

An examination of the 2012-13 GPFR Cash Flow Statement revealed a reported cash balance for 2013 of \$96,543 and the 2012 comparative \$96,092. However, the only cash items reported in the 2012-13 Balance Sheet were bank deposits totalling \$36,543 and \$36,092 respectively.

These discrepancies will need to be corrected during the preparation of the 2014-15 financial report.

6. Certificate under s.245 of RO Act

It is noted that on 29 June 2015 the General Manager, Fair Work Commission issued a certificate under s.245 of the RO Act to give effect to the establishment of the MUA on an alternative basis. Based on this decision the MUA, for the purpose of compliance with Part 3 of Chapter 8 of the RO Act, will be a single reporting unit. This will have effect for the financial year ending 30 June 2016. Therefore, the MUA Hobart Branch will still be required to lodge a financial return with the FWC for the reporting period ending 30 June 2015.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7675 or by email at ken.morgan@fwc.gov.au

Yours sincerely



Ken Morgan
Financial Reporting Advisor
Regulatory Compliance Branch

INQ2015/4

Mr C Enright
Fair Work Commission
GPO Box 1994
MELBOURNE, VIC 3001



THE MUSICIANS' UNION
OF AUSTRALIA
HOBART BRANCH

19 February 2015

Dear Mr Enright,

**Subject:-Compliance Inquiry – Section 330 Fair Work (Registered Organisations) Act 2009 – S336 1(A)
Musicians Union of Australia – Hobart Branch – INQ2015/4**

I refer to your letter dated 16 February 2014, received via email from Stephen Kellett, and respond as follows:-

The “Certificate by Prescribed Designated Officer”, which accompanied the Musicians Union of Australia – Hobart Branch reports for the financial year ended 30 June 2014, was in error, and should have stated that a full report was presented to meetings of the Committee of Management, on 3 and 17 December, and not to a General meeting of members.

Please accept my apology for any confusion caused by this error.

I have taken the necessary steps to ensure that the financial reporting obligations will be complied with in the future, and also to ensure that this error will not be made again.

This exercise has included discussions with the MUA Federal Secretary, Terry Noone and email correspondence with Stephen Kellett of the Fair Work Regulatory Compliance Branch

A copy of the corrected and updated “Certificate by Prescribed Designated Officer”, is enclosed.

The 2013/2014 report is currently being revised and updated as requested by Ken Morgan, and will be available on the MUA Federal website in the near future.

Once again, please accept my apologies for any confusion or inconvenience caused by my error.

Yours sincerely

Peter Davidson
Secretary & Treasurer
Musicians' Union of Australia - Hobart Branch

Shop 11, 113 - 115 Main Road, Moonah, TAS. 7009
PO Box 579 Moonah, TAS 7009

t: (03) 6228 6142

Mobile:-

e: hobart.secretary@musicians.asn.au

Stephen Kellett
Statutory Services Branch
Fair Work Australia
Level 8, 80 William St
East Sydney NSW 2011

Musicians' Union of Australia
Hobart Branch
P O Box 579
MOONAH Tas 7009

Dear Sir

**Certificate of Secretary
S268 Fair Work (Registered Organisations) Act 2009**

I, Peter Davidson being the Secretary/Treasurer of the Musicians' Union of Australia – Hobart Branch, certify that:-

- the documents lodged herewith for the financial year ended 30 June 2014, are copies of the full report for the Musicians' Union of Australia (Hobart Branch) referred to in s268 of the Fair Work (Registered Organisation) Act 2009; and
- that the full report was placed online for download from the MUA Federal website. A Newsletter (copy attached) was posted to our members on 5 December 2014, directing them to the the full report.
- That the full report was presented to meetings of the Committee of Management of the reporting unit, on 3 and 17 December 2014, in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Yours faithfully,



Peter Davidson
Secretary/Treasurer
Musicians' Union of Australia – Hobart Branch

Dated – 18 December 2014.....



13 January 2015

Mr Peter Davidson
Secretary/Treasurer
Musicians' Union of Australia, Hobart Branch
PO Box 579
Moonah TAS 7009

via e-mail: musiciansua@aol.com

Dear Mr Davidson

**Musicians' Union of Australia, Hobart Branch
Financial Report for the year ended 30 June 2014 - FR2014/233**

I acknowledge receipt of the financial report for the year ended 30 June 2014 for the Musicians' Union of Australia, Hobart Branch (MUA-HOB). The financial report was lodged with the Fair Work Commission (FWC) on 18 December 2014.

The financial report has not been filed. I have examined the report and identified a number of matters, the details of which are set out below, that you are required to address before the report can be filed.

The Designated Officer's Certificate, Operating Report, Committee of Management Statement and General Purpose Financial Report (GPFR) will require amendments. The amended report will need to be presented to a General Meeting of members, republished on the MUA-HOB website and lodged with FWC.

The matters identified should be read in conjunction with the *Fair Work (Registered Organisations) Act 2009* (the RO Act), *Fair Work (Registered Organisations) Regulations 2009* (the RO Regs), the 4th edition of the Reporting Guidelines (RG) made under section 255 of the RO Act and Australian Accounting Standards.

To assist with the preparation of financial reports organisations should consult the template '2013-14 Model Financial Statements' which is available from the FWC website.

1. Designated Officer's Certificate

References to old legislation

The Designated Officer's Certificate makes reference to old legislation. The MUA-HOB is required to amend the relevant references to the current legislation, that is, the *Fair Work (Registered Organisations) Act 2009*.

Reports must be provided to members at least 21 days before the General Meeting of members

The Designated Officer's Certificate states that the financial report was provided to members on 5 December 2014, and presented to a General Meeting of members on 17 December. Under section 265(5)(a) of the RO Act, where the report is presented to a General Meeting of members, the report must be provided to members at least 21 days before that meeting.

If these dates are correct, the reporting unit provided the financial report to members only 12 days before the General Meeting.

Please note that subsection 265(5) is a civil penalty provision and future failure to meet this timelines may result in an inquiry into the organisation and the General Manager of the FWC may apply under s.310(1) of the RO Act to the Federal Court of Australia for a pecuniary penalty order to be imposed on your organisation and, potentially, an officer whose conduct led to the non-compliance.

Certificates to be signed and dated by designated officer

Each of the certificates and statements required by the RO Act must be signed and dated by a 'Designated Officer' – see section 243 of the RO Act.

It is noted that the Designated Officer's Certificate has not been dated by the Designated Officer. Please arrange for the appropriate officer to sign and date this certificate and resubmit to FWC.

2. Operating Report

References to old legislation

The Operating Report makes reference to old legislation. The MUA-HOB is required to amend the relevant reference to the current legislation, that is, the *Fair Work (Registered Organisations) Act 2009*.

Period of Membership of Committee of Management

Regulation 159(c) of the RO Regulations requires the Operating Report to disclose the period each listed officer served on the Committee of Management during the reporting period. To satisfy this requirement list the start date and end date for each officer.

Significant changes in financial affairs

Section 254(2)(b) of the RO Act requires an Operating Report to give details of any significant changes in the reporting unit's financial affairs during the year. The Operating Report makes no statement in relation to the financial affairs of the Branch.

Please amend the Operating Report to include a statement in relation to significant changes in the financial affairs during the year.

3. Committee of Management Statement

References to old legislation

The Committee of Management statement makes reference to old legislation. The MUA-HOB is required to amend the relevant references to the current legislation, that is, the *Fair Work (Registered Organisations) Act 2009*.

Recovery of wages

I note that the accounts do not provide any information in relation to recovery of wages activity. Items 26 – 30, 35(g) and 37(b) of the Reporting Guidelines govern the financial reporting of recovery of wages activity. Item 35(f) of the Reporting Guidelines also states that 'where the reporting unit has not derived revenue from undertaking recovery of wages activity, include a statement *no revenue has been derived from undertaking recovery of wages activity during the reporting period*'.

No reference is provided in the GPFR to recovery of wages activity. If there was no recovery of wages activity undertaken by the MUA-HOB which derived revenue for the financial year, can you please update the declaration in the Committee of Management Statement in accordance with item 35(f) of the Reporting Guidelines and resubmit to the FWC.

Please amend the Committee of Management statement accordingly and resubmit to FWC.

4. General Purpose Financial Report

For-profit or not-for profit entity

Australian Accounting Standard *AASB 1054 Australian Additional Disclosures* paragraph 8(b) requires that the entity disclose whether, for the purposes of preparing the financial statements, it is a for-profit or not-for-profit entity.

This information has not been provided.

Accounting judgments and estimates

Australian Accounting Standard *AASB 101 Presentation of Financial Statements* paragraph 122 requires that the notes to the financial statements include a discussion on the significant accounting judgments and estimates applied.

No such discussion has been included in the Notes. Please amend accordingly.

New and Future Australian Accounting Standards

Australian Accounting Standard *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* paragraphs 14 and 28 require that the entity disclose:

- Australian Accounting Standards adopted during the period; and
- Australian Accounting Standards issued but not yet effective with an assessment of the future impact of the standard on the entity.

This information has not been provided.

Related party transactions

The report does not disclose any related party transactions. Related party transactions are required to be disclosed under Australian Accounting Standard *AASB124 Related Party Disclosures* paragraph 18.

While it is possible that the organisation did not, during the 2013-14 financial year, transact with related parties, this is rare for a reporting unit. The notes to the financial statements are required to be updated to include a specific entry stating that no transaction with related parties has occurred during the reporting period.

Financial instruments disclosures

Australian Accounting Standard *AASB 7 Financial Instruments: Disclosures* details the reporting disclosures required by an entity in relation to financial instruments.

This information has not been provided.

Accounting Policy - fair value

Australian Accounting Standard *AASB 13 Fair Value Measurement* paragraph 91 requires the reporting unit to disclose the accounting policy for assets and liabilities that are measured at fair value on a recurring or non-recurring basis.

This information has not been provided.

Disclosure of audit fees

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Reconciliation of cash flows from operating activities

Australian Accounting Standard *AASB 107 Statement of Cash Flows* paragraph 45 requires that the entity disclose '...the components of cash and cash equivalents and shall present a reconciliation of the amounts in its Statement of Cash Flows with the equivalent items reported in the Statement of Financial Position'.

This information has not been provided. Please amend the GPFR accordingly.

Property, plant and equipment reconciliation

Australian Accounting Standard *AASB 116 Property, Plant and Equipment* paragraph 73(e) requires a reconciliation of the carrying amount at the beginning and end of the period for each class of property, plant and equipment.

This information has not been provided.

Property, plant and equipment re-valued amounts

Australian Accounting Standard *AASB 116 Property, Plant and Equipment* paragraph 77 requires additional disclosures if items are stated at re-valued amounts.

This information has not been provided.

Net assets to equity statement comparison

Net assets reported in the Statement of Financial Position \$120,610 should equal the balance of the Statement of Changes in Equity \$97,186. The difference of \$23,424 will need to be explained and appropriate adjustments made to the GPFR.

Comparison of 'Net assets' 2012-13 to 2013-14 comparative

The GPFR for 2012-13 disclosed 'Balance Sheet' 'Net assets' of \$126,543. The 2013-14 GPFR 'Balance Sheet' comparative figures disclosed 'Net assets' of \$119,967. However, the addition of this column is incorrect as it adds to \$121,600.

In any event there is a discrepancy between the 'Net assets' disclosed in the 2012-13 'Balance Sheet' and the 2013-14 'Balance Sheet' comparative. The difference will need to be explained and appropriate adjustments made to the GPFR.

Cash Flow Statement opening and closing balances

The Cash Flow Statement is incomplete as it does not disclose opening cash and closing cash balances for 2014 and the 2013 comparative.

Please amend the statement to include opening and closing balances.

Cash Flow Statement discrepancy

An examination of the 2012-13 GPFR Cash Flow Statement revealed a reported cash balance for 2013 of \$96,543 and the 2012 comparative \$96,092. However, the only cash items reported in the 2012-13 Balance Sheet were bank deposits totalling \$36,543 and \$36,092 respectively.

These discrepancies will need to be explained as they will likely impact the Cash Flow Statement for 2013-14.

Activities under Reporting Guidelines not disclosed

Items 13, 15, 17, 19, 21 and 25 of the RG state that if the activities identified in items 10, 11, 14, 16, 18, 20 and 24 respectively have not occurred in the reporting period, a statement to this effect must be included in the notes to the GPFR. I note that for the following items no such disclosure has been made:

- 10 - going concern financial support received from another reporting unit
- 11 - going concern financial support provided to another reporting unit
- 14(b) - capitation fees received
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- 14(e) - financial support received from another reporting unit
- 16(c) - affiliation fees paid to each entity
- 16(d) - compulsory levies imposed
- 16(e) - grants or donations paid
- 16(h) - fees or allowances paid to persons to attend a conferences or other meeting as a representative of the reporting unit
- 16(i) - expenses incurred with holding meeting of members or any conferences or meeting of councils, committees, panels or other bodies
- 16(j) - legal costs or other litigation expenses incurred
- 16(k) - penalties imposed under the RO Act
- 18(a) - receivable with another reporting unit
- 18(b) - payable with another reporting unit
- 20(b) - payables in respect of legal costs and other expenses related to litigation or other legal matters
- 24 - cash flows to/from other reporting units and/or controlled entity to be reported in Cash Flow Statement or in the notes to the GPFR

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7675 or by email at ken.morgan@fwc.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'K. Morgan', with a stylized flourish at the end.

Ken Morgan
Financial Reporting Advisor
Regulatory Compliance Branch

-----Original Message-----

From: Davidson, Peter (StateGrowth) [mailto:Peter.Davidson@stategrowth.tas.gov.au]

Sent: Friday, 19 December 2014 3:54 PM

To: KELLETT, Stephen

Subject: FW: Attached scan of auditor supplementary statement - missed from previous transmission.
MUA Hobart Branch Financial statements and reports - 2013/2014

Please accept my apologies Stephen

I somehow missed this sheet from the last scanned transmission.

Regards

Peter Davidson

Secretary & Treasurer

MUA Hobart branch

PO Box 579 Moonah tasmania 7009

CONFIDENTIALITY NOTICE AND DISCLAIMER

The information in this transmission may be confidential and/or protected by legal professional privilege, and is intended only for the person or persons to whom it is addressed. If you are not such a person, you are warned that any disclosure, copying or dissemination of the information is unauthorised. If you have received the transmission in error, please immediately contact this office by telephone, fax or email, to inform us of the error and to enable arrangements to be made for the destruction of the transmission, or its return at our cost. No liability is accepted for any unauthorised use of the information contained in this transmission.

SUPPLEMENTARY STATEMENT FOR THE INDEPENDENT AUDIT REPORT OF
THE MUSICIAN UNION OF AUSTRALIA LAUNCESTON BRANCH

Notes to the General Purpose Financial Reports:

1. There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable. The Branch is not reliant on the agreed financial support of another reporting unit.
2. The Branch does not have an agreement to provide financial support to another reporting unit to ensure its ability to continue as a going concern.
3. The Branch has not acquired an asset or liability as a result of an amalgamation, restructure, or alternative reporting unit determination or revocation.
4. The Branch has not acquired assets or liabilities as part of a business combination.
5. The Branch has not received revenue from the particular prescribed revenue as listed under RG 15.
6. The Branch has not paid out particular prescribed expenses under RG 17.
7. The Branch does not have a receivable or payable amount owing to another reporting unit within the Union.
8. The Branch does not have any liabilities under RG 21.
9.

Cash	2013	2014
	\$	\$
CBA – general a/c	2535	1728
CBA – No. 2 a/c	815	815
CBA – Term Deposit	27000	28067
10. The Branch has not received a cash inflow from another reporting unit or made a cash flow to another reporting unit.
11. None of the officers or the Branch are trustees of superannuation entities or directors of any company that is a trustee of a superannuation scheme and non of the officers are directors of any company.



Bettina Fairbairn
CPA No. 1406193, ASIC Auditor No. 100107579
27 – 29 Brisbane Street,
Launceston, Tas. 7250

Stephen Kellett
Statutory Services Branch
Fair Work Australia
Level 8, 80 William St
East Sydney NSW 2011

Musicians' Union of Australia
Hobart Branch
P O Box 579
MOONAH Tas 7009

Dear Sir

**Certificate of Secretary
S268 of Schedule 1B Workplace Relations Act 1996**

I, Peter Davidson being the Secretary/Treasurer of the Musicians' Union of Australia – Hobart, certify that:-

- the documents lodged herewith for the financial year ended 30 June 2014, 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 (copy attached) was posted to our members on 5 December 2014, directing them to the copy of the full report.
- That the full report was presented to a general meeting of members of the reporting unit on 3 December 2014, and again on 17 December 2014, in accordance with section 266 of the RAO Schedule.

Yours faithfully,

Peter Davidson
Secretary/Treasurer
Musicians' Union of Australia – Hobart Branch


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TASSIE NOTES DECEMBER
2014



5 December 2014

THE MUSICIANS' UNION
OF AUSTRALIA
HOBART BRANCH

Dear Members,

The Hobart Branch Financial Reports and Statements for 2013/2014 are now available for viewing on the Federal Musicians Union website at:-

www.musicians.asn.au/union/tas/hobartaudits.html

<http://www.musicians.asn.au/union/tas/hobart2013-2014.pdf>

If needed, hard copies are available by contacting the Secretary.

Branch Elections for the Committee are being conducted by the Australian Electoral Office Tas. State Office.

To be eligible to nominate or vote you must be financial by 1 January 2015.

VALE:

The Hobart Branch Committee and members were saddened to hear of the deaths of Long Service Honorary Members, Andrew Szabo and Peter Richman.

To the families and friends of Andrew and Peter we extend our sincere condolences.

Just a reminder of changes that are happening to the frequency range used by wireless audio equipment. From 1 January 2015, the 694-820 Mhz range will be used for 4G mobile broadband services.

This means that wireless microphones and other audio devices can no longer operate in this frequency range.

Yours sincerely

Peter Davidson
Branch Hon Secretary and Treasurer

Shop 11, 113 - 115 Main Road, Moonah, TAS. 7009

PO Box 579 Moonah, TAS 7009

t: (03) 6228 6142

Mobile:-

e: hobart.secretary@musicians.asn.au &

**MUSICIANS' UNION OF
AUSTRALIA
HOBART BRANCH**

Financial Statements

2013/2014

**B Fairbairn
29 Brisbane Street
LAUNCESTON TAS 7250
Tel: 03 63317699
Email: [REDACTED]**

**THE MUSICIANS/ UNION OF AUSTRALIA
HOBART BRANCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014**

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8	Statement of Changes in Equity
9	Notes to and Forming Part of the Accounts

MUSICIANS' UNION OF AUSTRALIA – HOBART BRANCH

OPERATING REPORT

This Operating Report covers the activities of the Musicians' Union of Australia – Hobart Branch, for the financial year ended 30 June 2014 the results of those activities and any significant changes in the nature or those activities during the year.

Principal Activities of the Branch

The principal activities of the Hobart 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's grievances, advice on legal and legislative matters.

The administration of Federal and State Awards.

Communication to members via newsletters and to the broader community.

The Branch has consulted with the Tasmanian, State and Federal Unions in the development of policy with regard to working musicians.

The activities described above, have generally achieved their objectives.

There were no significant changes to the reporting unit's principal activities during the year.

1. 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).

Membership of the Branch

There were 57 members of the Branch as at 30 June 2014.

Employees of the Hobart Branch

As at the 30 June 2014 the Branch employed nil employees.

Musicians Union of Australia

Hobart Branch

Ph: 62286142

Fax: 62286142

Mob: [REDACTED]

Email: [REDACTED]

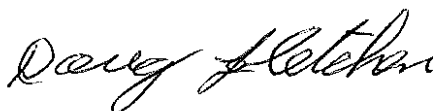
Committee of Management Statement

On 3 December 2014, the Committee of Management of the Musicians' Union of Australia – Hobart Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Musicians' of Australia – Hobart Branch for the financial year ended 30 June 2014

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) (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 Musicians' Union of Australia – Hobart Branch 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 Musicians' Union of Australia; and
 - (ii) The financial affairs of the Musicians' Union of Australia – Hobart Branch have been managed in accordance with the rules of the organisation; and
 - (iii) The financial affairs of the Musicians' Union of Australia – Hobart Branch have been kept and maintained in accordance with 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 Musicians' Union of Australia, Hobart Branch or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or 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 Fletcher
Vice President
Musicians' Union of Australia – Hobart Branch



03/DEC/2014

.....

Hobart Branch Committee of Management

The following persons were members of the Branch Committee of Management, during the year ended 30 June 2014

President	Michael Kinsella
Vice President	Chris Norris
Vice President	Doug Fletcher
Treasurer	Peter Davidson
Secretary	Peter Davidson

Committee Members	Gerald Andrews
	Tony Gregs
	Phil Lawler
	Michael Fortescue
	Michael Johnston
	David Burgess
	Denis Shelverton

Trustees	Geoff McCann
	Tony Gregs
	John Young

All persons listed held their position for the entire year.

No members of the reporting unit are superannuation entity trustees or directors.



.....
Peter Davidson, Branch Secretary/Treasurer

..... 3/12/14

Musicians Union of Australia

Hobart Branch

Ph: 62286142

Fax: 62286142

Mob: [REDACTED]

Email: [REDACTED]

STATEMENT OF THE ACCOUNTING OFFICER FOR THE YEAR ENDED 30 JUNE 2014

I, Peter Davidson, being the officer responsible for keeping the accounting records of the Musicians' Union of Australia, Hobart Branch, certify that as at 30 June 2014, the number of members of the organisation was 57.

In my opinion:-

The accompanying Accounts are drawn up so as to give a true and fair view of the financial affairs of the organisation as at 30 June 2014.

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.

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.

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.

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.

The register of members of the branch was maintained in accordance with the Act.

The Accounts have been prepared in accordance with applicable Australian Accounting Standards.

Signed at Hobart 3/12/14



Peter Davidson

Secretary/Treasurer – Musicians Union of Australia Hobart Branch

**MUSICIANS' UNION OF AUSTRALIA HOBART BRANCH
BALANCE SHEET AS AT 30 JUNE 2014**

	2013	2014
ACCUMULATED FUNDS		
Balance at 1 July 2013	89516	119,967
Add net surplus (loss) for 2013/14	<u>451</u>	<u>643</u>
	89967	120,610
Add Revaluation	30,000	
Balance as at 30 June 2014	<u>\$119967</u>	<u>\$120,610</u>
Represented by :_		
CURRENT ASSETS		
Commonwealth Bank of Australia – General A/c	3,185	1,728
Commonwealth Bank of Australia – No. 2 A/c	1,415	815
Commonwealth Bank of Australia – Term Deposit	27,000	28,067
	<u>31,600</u>	<u>30,610</u>
NON-CURRENT ASSETS		
Land & Buildings (at revaluation)	90,000	90,000
Net Assets at 30 June 2014	<u>\$119967</u>	<u>\$120,610</u>

MUSICIANS' UNION OF AUSTRALIA HOBART BRANCH

STATEMENT OF INCOME & EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2014

	2013	2014
INCOME	\$	\$
Interest	1,701	1,067
Membership	4,193	3,503
Rent, Federal Office storage	7,570	6,100
Other	6,195	1,986
TOTAL INCOME	\$19,659	\$12,656
OPERATING EXPENSES		
Administration expenses	18,108	11,413
Travelling	1,100	600
TOTAL OPERATING EXPENSES	\$19,208	\$12,013
SURPLUS (or DEFICIENCY) FOR YEAR	\$451	\$643

MUSICIANS' UNION OF AUSTRALIA HOBART BRANCH

SCHEDULE OF EXPENDITURE YEAR ENDED 30 JUNE 2014

	2013	2014
	\$	\$
Bank & Government Charges	175	66
Conference & Travel expenses	1100	600
Federal Sustentation	86	0
Freight & storage – Federal Records	500	0
Insurance	1,173	1,211
Meeting expenses	380	197
Miscellaneous Expenses	67	-(300)
Petty Cash	100	100
Postage	282	202
Printing, Stationery & Office Expenses	80	50
Rates, water & Land Tax	1,499	2,076
Power	1,451	1,623
Telephone/Fax	2,335	2,142
Office equipment	900	1,446
Shop expenses	2,180	1,449
Prizes & trophies	300	300
Term deposit transfer	0	0
Benevolent Fund	500	300
Gifts	1,000	0
Long Service Leave	4,000	0
Security	300	301
Audit fees	800	250
TOTAL OPERATING EXPENDITURE	<u>\$19,208</u>	<u>\$12,013</u>

MUSICIANS' UNION OF AUSTRALIA HOBART BRANCH

STATEMENT OF CASH FLOWS YEAR ENDED 30 JUNE 2014

	2013	2014
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
INFLOWS –		
Membership	4,193	3,503
Rent	7,570	6,100
Other	6195	1,986
Interest	1,701	1,067
OUTFLOWS –		
Payments to suppliers	(\$19,208)	(\$12,013)
NET INCREASE (DECREASE) IN CASH HELD	451	643

MUSICIANS UNION OF AUSTRALIA HOBART BRANCH

Statement of Changes in Equity

	Retained Profit/Loss	Total
Balance at 30/6/2013	96092	
Profit attributable to the members	<u>451</u>	96543
Balance at 30/6/2014	96543	
Profit attributable to the members	643	97186

MUSICIANS UNION OF AUSTRALIA – HOBART BRANCH

Notes to the Accounts

For the year ended 30 June 2014

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 Fair Work (Registered Organisation) Act 2009.

The financial report has been prepared in accordance with the following applicable Accounting Standards and Urgent Issues.

AASB 1031 Materiality

AASB110 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

Includes the Hobart Branch Office situated at 113 Main Road, Moonah Tasmania.

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. Subscription income is recognised on receipt as provided under section 252 of the Fair Work (Registered Organisations) Act 2009.

In accordance with the Australian Accounting Standards, subscriptions are reported on an accrual basis.

The opening credit balance of the subscription account at 1/7/2013 was (\$72.50).

Member subscriptions received during the year totalled \$3503.00.

The closing credit balance of the subscription account at 30/6/2014 was (\$320.00)

g) Going Concern Basis of Accounting

The financial report has been prepared on the basis that the Hobart Branch is a going concern, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

There have been no significant changes in the financial affairs of the reporting unit.

h) Auditor Payment

\$250 was paid to the union auditor in the 2013/2014 financial year.

2. Notice required under Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provision of subsections (1), (2) and (3) of Section 272 of the Fair Work (Registered Organisations) Act 2009, which reads as follows:-

- (1) A member of the reporting unit, or the General Manager, may apply to the organisation for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

MUSICIANS' UNION OF AUSTRALIA HOBART BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2014**

1. For the purposes of the Statement of Cash Flows, Cash includes:
 - (i) Cash on hand,
 - (ii) Cash at bank and financial institutions

Reconciliation of Cash Flows used in operating with the Net Surplus (Deficiency) shown in the Statement of Income & Expenditure	2013	2014
	\$	\$
Net Surplus (Deficiency) as Statement of Income & Expenditure	451	643

The Statement of Cash Flows has been prepared in accordance
With AAS 26 "Statement of Cash Flows"

2. The activities of the Association are exempt from income tax.
3. Benevolent Fund:
During the year 2013/2014, \$300 in benefit payments were made.

The balance of the previous Secretary's accrued Long Service Leave as at 30 June 2007,
amounting to approx. \$100 is not included in the accounts.

MUA office is shared, for which rental is received.

MUA Federal office records are stored for which
the Hobart Branch receives an annual rental contribution

MUSICIANS' UNION OF AUSTRALIA HOBART BRANCH

To the members of the Musicians Union of Australia Hobart Branch

I have audited the general purpose financial report of Musicians Union of Australia Hobart Branch, which comprises the statement of financial position as at 30th June, 2011 and the statement of comprehensive income, statement of changes in accumulated funds (losses) and statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory notes and branch committee of management's statement for the year then ended.

03 6331 7699

03 6334 4600

930 995 011

Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation for the financial report in accordance with Australian Accounting Interpretations and the Fair Work (Registered Organisations) Act 2010. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on our audit. I have conducted the audit in accordance with Australian Auditing Standards. These Auditing Standards require compliance with relevant ethical requirements relating to audit engagements and performing the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used the reasonableness of accounting estimates made by the branch committee of management and branch secretary, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Auditor's Declaration

I am an approved auditor for the purposes of Fair Work (Registered Organisations) Act 2010 and I am a member of CPA and I hold a Public Practice Certificate.

Independence

In conducting the audit, I have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2010.

Auditor's Opinion

In my opinion the general purpose financial report of Musicians Union of Australia Hobart Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 Chapter 8 of the Fair Work (Registered Organisations) Act 2010.

I am also of the opinion that management's use of the going concern basis of accounting in the preparation of the financial statements was appropriate.


Bettina Fairbairn – Auditor

Dated at Launceston this 3rd Day of Dec 2014



25 November 2014

Mr Peter Davidson
Secretary, Hobart Branch
Musicians' Union of Australia

Sent by email: peterdavidson@netspace.net.au

Dear Mr Davidson

Re: Application for extension of time - s268 Fair Work (Registered Organisations) Act 2009 - Musicians' Union of Australia, Hobart Branch - for year ended 30 June 2014 (FR2014/233)

I refer to your email received 22 November 2014 requesting an extension of time in respect of the lodgement of the financial return of the Hobart Branch for the year ended 30 June 2014.

Under subsection 265(5) I may extend the period in which the meeting required by section 266 must be held or the period in which the financial report must be provided to members by no more than one month. The effect of a grant of extension of time will also be to extend the time by which the report must be lodged.

With an extension of time of up to the maximum period permitted, the latest date by which the report may be provided to the members will be 31 December 2014, and the latest date by which the report may be presented for the purposes of section 266 will be 31 January 2015.

Having regard to the circumstances and the correspondence provided, I grant an extension of time of one month.

Yours sincerely

Chris Enright
Delegate of the General Manager
Fair Work Commission

From: [Peter](#)
To: [KELLETT, Stephen](#)
Subject: Lodgement of financial report 2013/2014 - Musicians Union of Australia - Hobart Branch - Request for an extension of time
Date: Saturday, 22 November 2014 3:48:20 PM

Dear Mr Kellett

On behalf of the Hobart Branch Committee of Management and members, I request an extension of time for submission and lodgement of the financial report for the Financial year ended 30 June 2014.

As the auditor's report has only now been received, it will not be possible to finalise the operating report and provide the complete financial report to the committee and members in accordance with the RO Act by 30 November 2014.

Consequently, I request a 30 day extension of time.

Yours sincerely

Peter Davidson

Secretary/Treasurer

Musicians Union of Australia – Hobart Branch