



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 8374 6615
Fax: (02) 9380 6990

Mr Glenn Price
Secretary, Launceston Branch
Musicians' Union of Australia
PO Box 320
KINGS MEADOWS,
LAUNCESTON TAS 7249

Dear Mr Price

**Re: Lodgment of Financial statements for year ending 30 June 2002
(FR2002/587)**

Thank you for your letter dated 4 November 2002 providing the information requested in relation to the above financial statements.

The documents have now been filed.

Yours sincerely

Stephen Kellett
Statutory Services Branch

6 November 2002

FR 2002 | 587

The Musicians Union of Australia

(LAUNCESTON BRANCH)

P.O. Box 320,
Kings Meadows
Launceston, Tas. 7249



Mobile: [REDACTED]
Fax: (03) 6344 8355
Email: [REDACTED]

17th September 2002

Australian Industrial Registry,
G.P.O. Box 1232M,
Hobart,
Tas 7001.

Dear Sir,

Please find enclosed Financial Reports for year ending 30th June 2002 presented to the annual general meeting of the Musicians Union Of Australia held on 26th september 2002.

Yours Sincerely,

A handwritten signature in cursive script, appearing to read 'Glenn Price'.

Glenn Price (Branch Secretary)

**MUSICIANS UNION OF AUSTRALIA
LAUNCESTON BRANCH
PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2002**

<u>GENERAL FUND</u>	2002	2001
<u>RECEIPTS</u>		
Membership Contributions & Entrance Fees	4,297	3,918
Federal Office Contributions & Entrance Fees	643	549
Interest	1	1
TOTAL RECEIPTS	<u>4,941</u>	<u>4,468</u>
<u>PAYMENTS</u>		
Sustenance Fees	459	410
Salaries & Allowances Officials	614	1,312
Audit Fees	313	275
Other Administrative Fees	2,409	3,372
Collection Expenses	0	53
Bank Charges	34	25
Travel & Conferences	0	410
Awards	0	50
TOTAL EXPENSES	<u>3,829</u>	<u>5,907</u>
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	<u><u>1,112</u></u>	<u><u>(1,439)</u></u>

**MUSICIANS UNION OF AUSTRALIA
LAUNCESTON BRANCH
BALANCE SHEET AS AT 30TH JUNE 2002**

	2002	2001
<u>MEMBERS' FUNDS</u>		
Opening Balance	1,380	2,819
Operating Surplus/(Deficit) for the year	1,112	(1,439)
Closing Balance	<u>2,492</u>	<u>1,380</u>
<u>REPRESENTED BY:</u>		
CURRENT ASSETS		
Cash at Bank	<u>902</u>	<u>(10)</u>
	902	(10)
NON CURRENT ASSETS		
Fixed Assets Office Equipment	<u>1,590</u>	<u>1,590</u>
	1,590	1,590
CURRENT LIABILITIES		
Creditors	<u>0</u>	<u>200</u>
	0	200
NET ASSETS	<u>2,492</u>	<u>1,380</u>

MUSICIANS UNION OF AUSTRALIA

LAUNCESTON BRANCH

ACCOUNTING METHODS

In accordance with generally accepted accounting principals for Trade Unions, 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 accounting standards jointly issued by the Australian professional accounting bodies, with the exception of AASB 1021 Depreciation of Non Current Assets.

Information to be provided to members or Registrar in accordance with the requirements of the Industrial Relations Act (1988). The attention of members is drawn to the provisions of subsections (1), (3) and (20) of section 274 which reads as follows:

- (i) a member of an organisation or a Registrar may apply to the organisation for specified information in relation to the organisation;
- (ii) an organisation shall, on application made under subsection (i) by a member of the organisation or a Registrar, make the specified information available to the member in such a manner and within such a time as prescribed;
- (iii) a Registrar may only make application under the subsection at the request of a member of the organisation concerned and the Registrar shall provide to a member information received because of an application made at the request of a member.

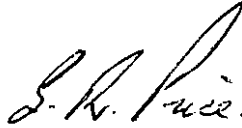
(iv)	2002	2001
FIXED ASSETS REAL PROPERTY	\$1,590	\$1,590
Less: Amount Written Off	\$nil	\$nil
(v) CURRENT LIABILITIES	\$nil	\$nil

ACCOUNTING OFFICERS CERTIFICATE

I Glenn Price being the officer responsible for keeping the Accounting Records of the Musicians Union Of Australia (Launceston Branch) certify that as at 30th June 2002 the number of members was 104.

IN MY OPINION;

- (i) the attached accounts show a true and fair view of the financial affairs of the union as at 30th June 2002.
- (ii) A record has been kept of all monies paid or collected from members and all monies paid or collected have been credited in accordance with the rules of the Union.
- (iii) Before any expenditure was incurred by the Union approval was obtained in accordance with the rules of the Union.
- (iv) With regard to the funds of the Union received by the compulsory levies or voluntary contributions from members or funds other than those for which the fund is operated.
- (v) No loans or other financial benefit other than remuneration in respect of their part time employment with the Union were made to persons holding office in the Union.
- (vi) The Registrar of members of the Union was maintained in accordance with the act.



.....
23rd July 2002

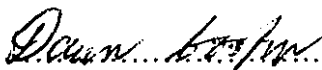
COMMITTEE OF MANagements CERTIFICATE

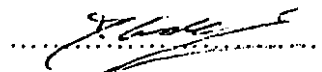
We ..Dawn..Cooper.. and ..Don..Gadd..... Being two members of the Committee of management of the Musicians Union Of Australia (Launceston Branch), do state on behalf of the committee and in accordance with a resolution passed by the committee that ;

- (i) in the opinion of the committee of management meetings were held during the year ended 30th June 2002.
- (ii) in the opinion of the committee of management the attached accounts show a true and fair view of the financial affairs of the union as at 30th June 2001.
- (iii) To the knowledge of any member of the committee there have been no circumstances where records of the union or other documents not being documents containing information made available under sub section (274) (ii) of the Industrial Relations Act 1988 or copies of these records or documents or to copies of the rules of the union have not been furnished or made available to members in accordance with the Industrial relations act 1988, the regulations thereto or the rules of the union.
- (iv) The union has complied with sub section 279(i) and (vi) of the act in respect of the year ended 30th June 2001 and the auditors thereon.

Dawn Cooper

Don Gadd

.....

.....

2nd August 2002

AUDITORS REPORT
MUSICIANS UNION OF AUSTRALIA
LAUNCESTON BRANCH

We have audited the Financial Statements, being a special purpose financial report comprising the Profit & Loss Statement, Balance Sheet and notes to and forming part of the accounts of the Musicians Union of Australia – Launceston Branch for the year ended 30th June 2002. The committee is responsible for the financial statements and has determined that the accounting policies used are appropriate to meet the needs of the members. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

We disclaim any assumption of responsibility for the reliance on this report or on the financial statements to which it relates to any person other than the members or for any purpose other than that for which it was prepared.

Our audit has been conducted in Accordance with Australian Auditing Standards. Our 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 whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in note 1 to the financial statements. These policies do not require the application of all Australian Accounting Standards and other mandatory professional reporting requirements.

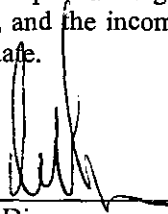
The audit opinion expressed in this report has been formed on the above basis.

Qualification

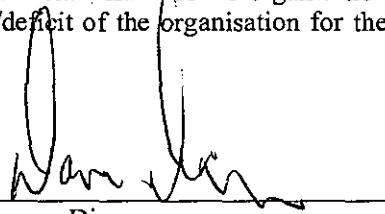
As is common for organisations of this type, it is not practicable for the Association to maintain an effective system of internal control over memberships and other fund raising activities until their initial entry in the accounting records. Accordingly, the audit in relation to income was limited to amounts recorded.

Qualified Audit Opinion.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the limitation discussed in the qualification paragraph not existed there were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purposes of expenditure, and the attached accounts and statements, prepared under the historical cost convention, and in accordance with section 273 of the Industrial Relations Act 1988, as amended, are properly drawn up so as to give a fair and true view of the financial affairs of the organisation as at 30th June 2002, and the income and expenditure, and surplus/deficit of the organisation for the year ended on that date.



Peter Dixon
Registered Auditor
Launceston
Date: 12-8-02



Davern Dixon



AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION

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

Mr Glenn Price
Branch Secretary
Musicians Union of Australia
Launceston Branch
PO Box 320
Kingsmeadows TAS 7249

COPY

Dear Mr Price

**Re: Financial Return for the Musicians Union of Australia, Launceston Branch
for the year ending 30 June 2002 (FR2002/587)**

Receipt is acknowledged of the above financial documents, lodged in the Registry on 18 September 2002 by a letter dated 17 September 2002.

A review of these documents indicates that the following matters require further details before this return can be filed:

Secretary's Certificate

- Please provide the date of supply of the financial accounts to members for the above financial return. Your covering letter/Secretary's Certificate does not indicate the date on which the documents were provided to all members. As a result I am unable to ascertain whether the correct sequence of events, as required by s279(6)(a) of the *Workplace Relations Act 1996* ('the Act') took place. The sequence would be met if members were supplied with a copy of the summary at least 7 clear days before the 'second meeting' on 26 September 2002.
- Would you please confirm that the financial documents were presented to the Annual General Meeting of the Musicians Union of Australia held on 26 September 2002, and that the documents lodged are a copy of those presented. I note that the Registry received the above documents on 18 September 2002. The Registry requires confirmation that the presentation of documents did occur and that those documents were the same as those lodged in the Registry on 18 September 2002.

For future reference the sequence contemplated by the Act is that:

- (1) prescribed statements - that is, both the Accounting Officer's Certificate and the Committee of Management Certificate - are prepared;
- (2) the Auditor signs his or her report;
- (3) the audited accounts, statements and report are supplied to the members - in full or in summary form according to the resolution of the Committee of Management - and at least seven days later;

COPY

(4) the audited accounts, statements and report are presented formally to a meeting of the Committee of Management (or general meeting of members).

The sequence of dates and meetings is important, because it goes to the heart of the objectives set out in sections 3(g) and 187A of the Act, namely, that organisations are accountable to their members, and that democratic control and member participation are encouraged.

The following matters are advised for assistance in the preparation of future documents; no further action is requested in respect of these matters in relation to the financial documents for the year ended 30 June 2002.

Auditor's qualification

I note that the auditor has included the following qualification in his report:

"As is common for organisations of this type, it is not practicable for the Association to maintain an effective system of internal control over memberships and other fund raising activities until their initial entry in the accounting records. Accordingly, the audit in relation to income was limited to amounts recorded."

An identical qualification is contained in the organisation's last financial return for the year ending 30 June 2001.

It seems to me that the qualification goes to the extent of the audit procedures followed and to the adequacy of the disclosures. Having in mind the requirements of subsection 280(2) of the *Workplace Relations Act 1996*, I am satisfied that the qualification of the auditor's report is not a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4) of the Act.

Committee of Management Certificate

The Committee of Management Certificate should contain a statement that the documents were certified correctly for the preceding year as required by Regulation 109(1)(iv) of the *Workplace Relations Regulations 1996*. An example you could use for next financial year is:

"the organisation has complied with sub-sections 279(1) and (6) of the Act in relation to the financial accounts in respect of the immediately preceding year and the auditor's report thereon." (see Attachment A)

References to the Industrial Relations Act 1988 rather than the Workplace Relations Act 1996

Last year the Registry's correspondence of 25 September 2001 (see Attachment B) noted that in various places the lodged documents for the year ending 30 June 2001 referred to the *Industrial Relations Act 1988*. This legislation has been replaced by *Workplace Relations Act 1996*. Reference to the incorrect legislation again appears in the documents for the financial year ending 30 June 2002.

COPY

To demonstrate compliance with the *Workplace Relations Act 1996*, I suggest that in future all documents include reference to the current legislation. To assist you in this regard, I have corrected those references on the attached copies of the financial documents lodged that are in error. (see Attachment C)

Please do not hesitate to contact me on (02) 8374 6506 if you have any queries regarding the above matters.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Robin Godfrey", enclosed within a hand-drawn oval.

Robin Godfrey
Deputy Industrial Registrar

28 October 2002

ATTACHMENT 'A' *example*

COMMITTEE OF MANAGEMENT CERTIFICATE

We, _____ and _____, being two members of the Committee of Management of the Australasian Meat Industry Employees' Union, Newcastle and Northern Regions Branch do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that :

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June [year];
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June [year] in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organization or other documents (not being documents containing information made available to a member of the organisation under sub-section 274(2) of the *Workplace Relations Act 1996*) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished or made available to members in accordance with the requirements of the *Workplace Relations Act 1996*, the Regulations thereto, or the rules of the organisation; and
- (iv) the organisation has complied with sub-sections 279(1) and (6) of the Act in relation to the financial accounts in respect of the immediately preceding year and the auditor's report thereon.

(signed)

(signed)

Dated ____/____/____



AUSTRALIAN INDUSTRIAL REGISTRY

1st Floor, Commonwealth Law Courts
39-41 Davey Street, Hobart, TAS 7000
GPO Box 1232M, Hobart, TAS 7001
Telephone: (03) 6214 0200
Fax: (03) 6214 0202

Mr Glenn Price
Branch Secretary
The Musicians Union of Australia
Launceston Branch
PO Box 320
KINGS MEADOWS TAS 7249

Dear Mr Price

Financial Returns for Year Ending 30 June 2001 - F No. 2001/442

Receipt is acknowledged of the financial documents of the Launceston Branch of the Musicians Union of Australia for the year ended 30 June 2001. The documents were lodged in the Tasmanian Registry on 19 September 2001.

The documents have been filed.

The following matter is advised for assistance in the preparation of future documents; no further action is requested in respect of the financial documents of the year ended 30 June 2001.

Qualification

I note however that the auditor has included the following qualification in his report.

"Qualification

As is common for organisations of this type, it is not practicable for the Association to maintain an effective system of internal control over memberships and other fund raising activities until initial entry in the accounting records. Accordingly, the audit in relation to income was limited to amounts recorded."

It seems to me that the qualification goes to the extent of the audit procedures followed and not to the adequacy of the disclosures. Having in mind the requirements of subsection 280(2) of the *Workplace Relations Act 1996*, I am satisfied that the qualification of the auditor's report is not a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4) of the Act.

Provision of reg. 109(1)(b)(iv)

Regulation 109(1)(b)(iv) requires the committee of management to certify whether or not the branch had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period.

Paragraph (iv) of the committee of management certificate referred to the current year ended.

It should be noted that this part of the committee of management's certificate always refers back to the preceding year.

Attachment B

References to the *Industrial Relations Act 1988*

There are a number of references to the now repealed *Industrial Relations Act 1998* e.g. Committee of Management's certificate and the notes to accounts.

The documents should reflect the appropriate provisions of the *Workplace Relations Act 1996*.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on 6214 0211.

Yours sincerely,



Simon French
DEPUTY INDUSTRIAL REGISTRAR

25 September 2001

COMMITTEE OF MANagements CERTIFICATE

We ..Dawn ..Cooper.. and ..Don.. Gadd..... Being two members of the Committee of management of the Musicians Union Of Australia (Launceston Branch), do state on behalf of the committee and in accordance with a resolution passed by the committee that ;

- (i) in the opinion of the committee of management meetings were held during the year ended 30th June 2002.
- (ii) in the opinion of the committee of management the attached accounts show a true and fair view of the financial affairs of the union as at 30th June 2001.
- (iii) To the knowledge of any member of the committee there have been no circumstances where records of the union or other documents not being documents containing information made available under sub section (274) (ii) of the Industrial Relations Act-1988 or copies of these records or documents or to copies of the rules of the union have not been furnished or made available to members in accordance with the Industrial relations act 1988, the regulations thereto or the rules of the union.
- (iv) The union has complied with sub section 279(i) and (vi) of the act in respect of the year ended 30th June 2001 and the auditors thereon.

274(2) of
the Workplace
Relations Act 1996

Dawn Cooper

Dawn Cooper.....

Don Gadd

Don Gadd.....

2nd August 2002

MUSICIANS UNION OF AUSTRALIALAUNCESTON BRANCH**ACCOUNTING METHODS**

In accordance with generally accepted accounting principals for Trade Unions, 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 accounting standards jointly issued by the Australian professional accounting bodies, with the exception of AASB 1021 Depreciation of Non Current Assets.

Information to be provided to members or Registrar in accordance with the requirements of the Industrial Relations Act (1988). The attention of members is drawn to the provisions of subsections (1), (3) and (20) of section 274 which reads as follows:

Workplace
Relations
Act 1996

- (1), (2) and (3)
- (i) a member of an organisation or a Registrar may apply to the organisation for specified information in relation to the organisation;
 - (ii) an organisation shall, on application made under subsection (i) by a member of the organisation or a Registrar, make the specified information available to the member in such a manner and within such a time as prescribed;
 - (iii) a Registrar may only make application under the subsection at the request of a member of the organisation concerned and the Registrar shall provide to a member information received because of an application made at the request of a member.

(iv)	2002	2001
FIXED ASSETS REAL PROPERTY	\$1,590	\$1,590
Less: Amount Written Off	\$nil	\$nil
(v) CURRENT LIABILITIES	\$nil	\$nil

The Musicians Union of Australia

(LAUNCESTON BRANCH)

P.O. Box 320,
Kings Meadows
Launceston, Tas. 7249



Mobile: [REDACTED]
Fax: (03) 6344 8355
Email: [REDACTED]

4th November 2002

Australian Industrial relations commission,
80 William Street,
East Sydney,
N.S.W. 2011.

Dear Sir.

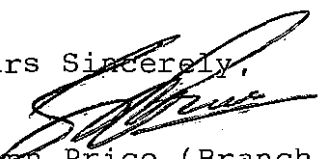
RE FINANCIAL RETURNS FOR THE MUSICIANS UNION OF AUSTRALIA
LAUNCESTON BRANCH 30th June 2002 (FR 2002/ 587

The date of supply to members of the Financial documents was 14th August 2002.

The financial returns were presented to the Annual general meeting on Monday 16th September 2002 and those documents that were lodged with the industrial Commission were the same ones presented to the meeting.

All the alterations have been noted and will be correct in future returns,

Yours Sincerely,


Glenn Price (Branch Secretary)