



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Terry Noone
Branch Secretary
The Musicians' Union of Australia
Melbourne Branch
22B Burwood Highway
BURWOOD VIC 3125

Dear Mr Noone

**Re: Lodgement of Financial Statements and Accounts for the Musicians' Union of Australia,
Melbourne Branch for the year ending 30 June 2001 (FR2001/714) and the year ending
30 June 2002 (FR2002/624)**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 8 September 2003.

The documents have been filed.

Thank you for your attention to this matter.

Yours sincerely,

Belinda Penna

Belinda Penna
for Deputy Industrial Registrar

9 September 2003



THE MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH

22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.co



3/9/03

Ms. Belinda Penna
Australian Industrial Registry
Level8, Terrace Towers
80 Williams Street
Sydney
NSW 2011

Re: 2001 Financial Returns 2001

Dear Ms. Penna,

The financial statements for the year ending 30 June 2001 were presented to a meeting of the Committee of Management of the Musicians' Union of Australia (Melbourne Branch) on 19 May 2003. At that meeting the following motions were passed:

"That the Financial statements for the year ended 30 June 2001 having been presented to the Committee of Management of the Melbourne Branch, are approved as a true and accurate record of the Branch's finances and furthermore, proper records have been kept."

"That the Secretary be instructed to supply the financial reports of the Branch for the year ending 30 June 2001 to the members in summary form as required by Section 279(2) of the Workplace Relations Act 1996."

Copies of the Summary Financial Statement and Signed Auditors Certificate were distributed to the membership of the Branch by mail on 24 June 2003. The audited accounts were adopted by a meeting of the Committee of Management on 25 August 2003.

Please find enclosed the following documents for the financial year ending 30/6/01 as required by the Workplace Relations Act:

1. Statement by Principal Accounting Officer
2. Certificate by the Branch Committee of Management
3. Auditor's certificate
4. Independent Auditor's report
5. Certificate in accordance with section 280(1)(a) and(b) of the Act
6. Summary of the Financial Statements of the Musicians' Union of Australia (Melbourne Branch)
7. Financial statements of the Musicians' Union of Australia (Melbourne Branch)

If you have any further questions relating to the lodging of these documents please contact me.

Yours sincerely,

Terry Noone
Secretary
Musicians' Union of Australia
(Melbourne Branch)

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

In accordance with Section 273(2) of the Workplace Relations Act 1996, I, Terry Noone, being the principal accounting officer of the Musicians' Union of Australia - Melbourne Branch and responsible for keeping the accounting records of the Branch -

1. certify that as at 30th June 2001 the number of members of the Branch was 603

2. state that, in my opinion, -
 - (i) the accounts show a true and fair view of the financial affairs of the Branch as at the end of the financial year;
 - (ii) a record has been kept of all monies paid by, or collected from, members of the Branch, and all monies so paid or collected have been credited to the bank account or accounts to which those monies are to be credited in accordance with the Rules of the Branch;
 - (iii) before any expenditure was incurred by the Branch, approval for the incurring of the expenditure was obtained in accordance with the Rules of the Branch;
 - (iv) no payment out of a fund referred to in subparagraph 107(b)(xiii) or (xv) of the Regulations was made for a purpose other than the purpose for which the fund was operated;
 - (v) any loans or other financial benefits granted to persons holding office in the Branch were authorised in accordance with the rules of the Branch; and
 - (vi) the Register of Members of the Branch was maintained in accordance with Act.

Signed at *Burwood*, this the *19th* day of *May* 2003.

X *Zw*
.....
Terry Noone (Secretary)

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**CERTIFICATE BY THE BRANCH COMMITTEE OF MANAGEMENT
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2001**

In accordance with Section 273(2) of the Workplace Relations Act 1996, the Branch Committee of Management of the Musicians' Union of Australia - Melbourne Branch state that -

1. In the opinion of the members of the Branch Committee of Management -
 - (a) the accompanying Statement of Financial Position is drawn up so as to show a true and fair view of the financial affairs of the Branch as at 30th June 2001;
 - (b) the accompanying Statement of Financial Performance is drawn up so as to show a true and fair view of the results of the Branch for the financial year ended 30th June 2001;
 - (c) meetings of the Branch Committee of Management were held in accordance with the Rules of the Branch;
2. To the knowledge of any member of the Branch Committee of Management, there have been no instances during the financial year ended 30th June 2001 where records of the Branch or other documents (not being documents containing information made available to a member of the Union under Sub-section 274(2) of the Workplace Relations Act 1996) or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished or made available, to members of the Branch in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto or the Rules of the Branch, as the case may be.
3. The Branch has not complied with Section 279 of the Workplace Relations Act 1996 in relation to the accounts, statements and auditors report, of the Musicians' Union of Australia - Melbourne Branch prepared in accordance with Section 273(1) and 276 of the Act, in respect of the financial year immediately preceding the financial year to which the accounts relate.

Signed by two members of the Branch Committee of Management in accordance with a resolution of the Branch Committee of Management of the Musicians' Union of Australia - Melbourne Branch.

Date: 19/5/03

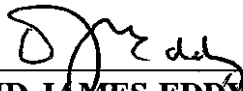
Signature *X [Signature]* BRANCH
PRESIDENT
Full Name *REGINALD FRANCIS WATSON*

Signature *X [Signature]* (Branch
Treasurer)
Full Name *ERNEST J. ANDERSON*

AUDITOR'S CERTIFICATE

We certify that the above Summary is a fair and accurate summary of the Report, Accounts and Statements of the Musicians' Union of Australia - Melbourne Branch for the year ended 30th June 2001.

Our Auditor's Report dated 10th day of *June*, 2003 on the Accounts did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



DAVID JAMES EDDY
Registered Company Auditor

EDDY PARTNERS
Suite 5, 6th Floor
20 Collins Street
MELBOURNE VIC 3000

Dated 10th day of *June* 2003

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

INDEPENDENT AUDITOR'S REPORT

Scope

We have audited the accompanying accounts of the Musicians' Union of Australia - Melbourne Branch for the year ended 30th June 2001 comprising Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements. The Union's Committee of Management is responsible for the preparation and presentation of the accounts and the information they contain. We have performed an independent audit of these accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with statutory requirements so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

Audit Opinion

In our opinion -

- (a) satisfactory accounting records were maintained in respect of the year ended 30th June 2001 detailing the sources and nature of the income of the Union (including income from members) and the nature and purpose of expenditure; and
- (b) the accounts are properly drawn up so as to give a true and fair view of the financial position of the Union as at 30th June 2001, and the income and expenditure, and cash flows and deficit of the Union for the year ended on that date, and are in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

All information and explanations required of officers and employees of the Union were provided for the purpose of our audit.

Signed at Melbourne, this 10th day of *June*, 2003.

Eddy Partners
6th Floor, Coates Building
20 Collins Street
MELBOURNE, VIC., 3000
Tel: (03) 9654-5944
Fax: (03) 9654-6908

EDDY PARTNERS,
Certified Practising Accountants.

David James Eddy, CPA.
Registered Company Auditor.

MUSICIANS' UNION OF AUSTRALIA

MELBOURNE BRANCH

CERTIFICATE IN ACCORDANCE WITH SECTION 280 (1) (a) AND (b)
OF THE WORKPLACE RELATIONS ACT 1996

I certify that the attached Statements, Auditor's Report and Accounts are a true copy of all documents laid before the Branch Committee of Management held on the 25th day of August, 2003.


.....
Branch Secretary

Date 3/9/03.....

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**SUMMARY OF THE FINANCIAL STATEMENTS OF THE MUSICIANS'
UNION OF AUSTRALIA - MELBOURNE BRANCH FOR THE YEAR ENDED
30TH JUNE 2001**

The Financial Statements of the Union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and the following Summary is provided for Members in accordance with Section 279 (2) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members who request same.

Certificates required to be given under the Act by the Principal Accounting Officer and the Committee of Management have been completed in accordance with the provisions of the Act and contain no qualifications except for the following in relation to the Certificate by the Branch Committee of Management:-

"The Branch has not complied with Section 279 of the Workplace Relations Act 1996 in relation to the accounts, statements and auditors report, of the Musicians' Union of Australia - Melbourne Branch prepared in accordance with Section 273(1) and 276 of the Act, in respect of the financial year immediately preceding the financial year to which the accounts relate."

In accordance with the requirements of the Workplace Relations Act 1996, the attention of Members is drawn to the provisions of sub sections (1), (2) and (3) of Section 274 which read as follows:-

- (1) A member of an Organisation, or a Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under sub section (1) by a Member of the Organisation, or a Registrar, make the specified information available to the Member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub section (1) 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 the Member.

MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2001

	2001 \$	2000 \$
ACCUMULATED MEMBERS' FUNDS		
Accumulated Funds/(Deficiency)	(440,066)	(402,702)
Capital Profits Reserve	1,452,411	1,452,411
	<u>1,012,345</u>	<u>1,049,709</u>
Represented By:		
ASSETS		
Current Assets	1,050,822	1,082,549
Non Current Assets	8,472	6,062
TOTAL ASSETS	<u>1,059,294</u>	<u>1,088,611</u>
LESS LIABILITIES		
Current Liabilities	43,256	36,331
Non Current Liabilities	3,693	2,571
TOTAL LIABILITIES	<u>46,949</u>	<u>38,902</u>
NET ASSETS	<u>1,012,345</u>	<u>1,049,709</u>

MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2001

	2001 \$	2000 \$
INCOME		
Contributions and Entrance Fees	46,493	57,182
Profit on Sale of Non Current Asset	-	241,378
Other Income	68,496	62,279
Total Income	<u>114,989</u>	<u>360,839</u>
Less Expenditure	152,353	185,376
Surplus/(Deficit) for Year	<u>(37,364)</u>	<u>175,463</u>
Accumulated Funds/(Deficiency) - Beginning of Year	(402,702)	(1,221,389)
	<u>(440,066)</u>	<u>(1,045,926)</u>
Transfer from Asset Revaluation Reserve on Sale of Building	-	643,224
Accumulated Funds/(Deficiency) as at 30th June 2001	<u>(440,066)</u>	<u>(402,702)</u>

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2001**

Registered Address:

22B BURWOOD HIGHWAY,
BURWOOD, VICTORIA, 3125

Tel: (03) 9889 8066
Fax: (03) 9889 8342

Secretary:

Terry Noone

Contents:

Statement of Financial Performance
Statement of Financial Position
Statement of Cash Flows
Notes to the Financial Statements



**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2001**

	2001 \$	2000 \$
<u>INCOME</u>		
Doubtful Debt Recoveries	-	15,000
Profit on Sale of Non-current Assets	-	241,378
Membership Dues & Entrance Fees	46,493	57,182
Rent	-	37,773
Interest Received	57,854	8,506
Donations Received	-	1,000
Salaries & Oncosts Recovered	10,642	-
<i>Total Income</i>	114,989	360,839
<u>LESS EXPENDITURE</u>		
Accountancy & Audit	3,750	2,750
Affiliation Fees - Australian Labor Party	38	35
Attendance Fees	-	30
Bank Charges	1,939	1,334
Cleaning	1,211	2,180
Computer Expenses	1,014	1,352
Debt Collection	1,478	50
Depreciation	2,009	8,447
Fines & Penalties	155	230
Federal Conference/Exec Expenses	1,732	2,397
Fringe Benefits Tax	1,296	1,227
Insurance	1,480	2,808
Interest Paid	21	-
Legal Costs	7,817	21,964
Light & Power	3,451	12,402
Loss on Sale of Non-current Assets	804	-
Meeting Expenses	-	603
Motor Vehicle & Travelling Expenses	9,578	8,904
Newsletter Costs	-	3,240
Postage	1,653	3,443
Printing & Stationery	1,143	1,481
Provision for Accrued Annual Leave	1,362	(963)
Provision for Long Service Leave	(4,204)	24
Publications & Subscriptions	350	312
Rates & Taxes	174	7,880
Relocation Costs	6,921	-
Rent	8,404	-
Repairs & Maintenance	2,252	11,025
Salaries & Allowances - Officials	49,369	39,895
Salaries & Allowances - Others	27,546	34,958
Security Expenses	315	915
Staff Amenities	329	189
Sundry Expenses	1,040	548
Superannuation Contributions	5,211	5,286
Sustentation Fees	4,645	5,764
Telephone	6,393	3,759

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2001**

	2001 \$	2000 \$
Workcover	1,677	907
<i>Total Expenditure</i>	152,353	185,376
SURPLUS/(DEFICIT) FOR YEAR	(37,364)	175,463
Accumulated Surplus/(Deficiency) - Beginning of Year	(402,702)	(1,221,389)
	(440,066)	(1,045,926)
<u>TRANSFERS TO/FROM RESERVES</u>		
Transfer from Asset Revaluation Reserve on Sale of Building	-	643,224
	-	(643,224)
<u>ACCUMULATED FUNDS/(DEFICIENCY) AS AT 30TH JUNE 2001</u>	(440,066)	(402,702)

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2001**

	NOTE	2001 \$	2000 \$
<u>ACCUMULATED MEMBERS' FUNDS</u>			
Capital Profits Reserve		\$1,452,411	\$1,452,411
Accumulated Funds/(Deficiency)		(\$440,066)	(\$402,702)
		<u>\$1,012,345</u>	<u>\$1,049,709</u>
Represented by:			
<u>CURRENT ASSETS</u>			
Cash on Hand		\$101	\$196
Cash at Bank - Administration Account		\$16,267	\$84,061
Cash at Bank - Employment Account		\$1,303	\$1,298
Cash at Bank - Money Market Call Account		-	\$906,308
Commercial Bill		\$955,429	-
Term Deposit - Endeavour Credit Union		\$25,463	\$52,784
Sundry Debtors		\$1,108	\$15,994
Loan - Federal Office		\$44,769	-
Loan - Newcastle Branch		-	\$15,000
Interest Receivable	4	\$4,544	\$4,171
Prepayments		\$1,838	\$2,737
<i>Total Current Assets</i>		<u>\$1,050,822</u>	<u>\$1,082,549</u>
<u>FIXED ASSETS</u>			
Motor Vehicles		\$21,449	\$32,450
Less: Accumulated Depreciation		\$15,727	\$30,433
		<u>\$5,722</u>	<u>\$2,017</u>
Furniture & Fittings		\$110,037	\$110,037
Less: Accumulated Depreciation		\$107,287	\$105,992
		<u>\$2,750</u>	<u>\$4,045</u>
<i>Total Fixed Assets</i>		<u>\$8,472</u>	<u>\$6,062</u>
TOTAL ASSETS		<u>\$1,059,294</u>	<u>\$1,088,611</u>
<u>CURRENT LIABILITIES</u>			
Sundry Creditors		\$30,727	\$24,013
Input Tax Credits		(\$3,322)	(\$158)
GST Payable		\$7,751	\$417
Provision for Accrued Annual Leave		\$6,797	\$5,435
Provision for Long Service Leave		-	\$5,326
Funds held in Trust		\$1,303	\$1,298
<i>Total Current Liabilities</i>		<u>\$43,256</u>	<u>\$36,331</u>

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2001**

	2001	2000
	\$	\$
<u>NON-CURRENT LIABILITIES</u>		
Provision for Long Service Leave	\$3,693	\$2,571
<i>Total Non-Current Liabilities</i>	<u>\$3,693</u>	<u>\$2,571</u>
TOTAL LIABILITIES	\$46,949	\$38,902
<u>NET ASSETS</u>	<u>\$1,012,345</u>	<u>\$1,049,709</u>

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2001**

	NOTE	2001 \$	2000 \$
CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	3		
Receipts:			
Membership Fees		46,493	57,182
Rent Received		15,674	25,299
Interest Received		57,486	4,661
GST Collected		3,116	417
Other Receipts		-	1,000
		<u>122,769</u>	<u>88,559</u>
Payments:			
Salaries		(66,401)	(73,745)
Superannuation		(3,909)	(6,192)
Sustentation		-	(7,546)
GST Paid		(2,259)	(158)
Other Payments		(69,878)	(95,119)
		<u>(19,678)</u>	<u>(94,201)</u>
Net Cash Provided By/(Used In) Operating Activities		(19,678)	(94,201)
CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES			
Receipts:			
Proceeds from Sale of Non-Current Assets		-	981,431
Proceeds from Newcastle Branch Loan		15,000	-
Payments:			
Purchase of Fixed Assets		(5,223)	-
Loan to Federal Office		(36,183)	-
		<u>(26,406)</u>	<u>981,431</u>
Net Cash Provided By/(Used In) Non-Operating Activities		(26,406)	981,431
Net Increase/(Decrease) In Cash Held		(46,084)	887,230
Add: Cash Held 1st July 2000		1,044,647	157,417
CASH HELD 30TH JUNE 2001		998,563	1,044,647

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2001**

	NOTE	2001 \$	2000 \$
REPRESENTED BY:			
Cash on Hand		101	196
Cash at Bank - Administration Account		16,267	84,061
Cash at Bank - Employment Account		1,303	1,298
Cash at Bank - Money Market Call Account		-	906,308
Term Deposit		25,463	52,784
Commercial Bill		955,429	-
		<u>998,563</u>	<u>1,044,647</u>

MUSICASH

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2001**

1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with Australian Accounting Standards including the disclosure requirements of the Workplace Relations Act 1996.

The following is a summary of significant accounting policies adopted by the Union in the preparation of the accounts which, unless otherwise stated, have been consistently applied:-

(a) Basis of Accounting

The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of fixed assets.

With the exception of membership contributions, all income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

Membership subscriptions are brought to account on the cash basis of accounting as and when received as permitted by Section 272 of the Workplace Relations Act 1996.

(b) Provisions for Accrued Annual Leave and Long Service Leave

Provision has been made in the accounts 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 and salaries, annual and long service leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at their expected present value of the estimated future cash outflows to be made for those entitlements.

(c) Income Tax

No provision has been made in the accounts for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997 (formerly Section 23(f) of the Income Tax Assessment Act 1936).

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2001 (CONT'D)**

(d) Fixed Assets

Fixed assets are stated in the accounts at historical cost less, where applicable, any accumulated depreciation.

Fixed assets, other than Freehold Land, are depreciated on a diminishing value basis over the period of their estimated effective lives.

(e) Goods & Services Tax

Goods and Services Tax ("GST") collected by the Branch is brought to account as a liability with refundable input credits in respect of GST paid reducing that liability. Accordingly, all items of income and expenditure brought to account in the financial statements is after the deduction of any applicable GST.

(f) Comparatives

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with changes in presentation in the current year.

2. WORKPLACE RELATIONS ACT 1996

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which read as follows -

- (1) A member of an organisation, or a registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation, or a registrar, make the specified information available to the member or registrar in such manner and within such time as is prescribed.
- (3) A registrar may only make an application under sub-section (1) 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 the member.

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2001 (CONT'D)**

**3. RECONCILIATION OF CASH INFLOW/(OUTFLOW) FROM OPERATING
ACTIVITIES WITH OPERATING SURPLUS/(DEFICIT) FOR YEAR**

	2001 \$	2000 \$
Operating Surplus/(Deficit) for Year	(37,364)	175,463
ADD: Back Non Cash Flow Items:		
Depreciation	2,009	8,447
Accrued Annual Leave & Long Service Leave	(2,842)	(939)
Profit on Sale of Non-Current Assets	-	(241,378)
Loss on Sale of Non-Current Assets	804	-
Doubtful Debt Recoveries	-	(15,000)
	<u>(37,393)</u>	<u>(73,407)</u>
Change in Assets & Liabilities:		
(Increase)/Decrease in Interest Receivable	(373)	(3,845)
(Increase)/Decrease in Sundry Debtors	14,886	(10,510)
(Increase)/Decrease in Prepayments	899	(221)
Increase/(Decrease) in Sundry Creditors & Accruals	6,714	4,304
Increase/(Decrease) in Funds Held in Trust	5	(10,781)
(Increase)/Decrease in Input Tax Credits	(3,164)	(158)
Increase/(Decrease) in GST Payable	7,334	417
(Increase)/Decrease in Loan - Federal Office	(8,586)	-
	<u> </u>	<u> </u>
Net Cash Provided By/(Used In) Operating Activities	<u>(19,678)</u>	<u>(94,201)</u>

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2001 (CONT'D)**

4. INTEREST RECEIVABLE

	2001	2000
	\$	\$
Loan - Newcastle Branch	-	4,000
Commercial Bill	3,348	-
Term Deposit - Endeavour Credit Union	66	171
Loan - Federal Office	1,130	-
	<u>4,544</u>	<u>4,171</u>

5. CONTINGENT LIABILITIES

The members of the Committee of Management are unaware of any other contingent liability, the effect of which may be material in relation to the financial statements.

6. EVENTS SUBSEQUENT TO BALANCE DATE

No event has arisen subsequent to balance date, the effect of which may be material in relation to the financial statements.

7. RELATED PARTY DISCLOSURES

- (i) The following persons have held office in the Union during the year ended 30th June 2001:

Terry Noone	-	Secretary	
Reg Walsh	-	President	
Paul Pergolese	-	Vice President	
Martin Zakharov	-	Vice President	
Gavan Anderson	-	Treasurer	
Keith Johnstone	-	Committee Member	
George Butrumlis	-	" "	(Ceased 27/3/01)
Ed Bates	-	" "	
Russell Chilcott	-	" "	(Ceased 27/3/01)
Alan Richards	-	" "	
Geoffrey Rule	-	" "	
Allana Young	-	" "	

**MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2001 (CONT'D)**

- (ii) The aggregate amount of remuneration paid to elected persons during the financial year is disclosed in the Statement of Income and Expenditure under Salaries & Allowances - Officials ie. \$49,369, and also Computer Expenses ie. \$725.

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of elected persons was \$3,901.

- (iii) There were no other transactions between the officers of the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

AUDITMUSICNOT



AUSTRALIAN INDUSTRIAL REGISTRY

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

**Ref: FR2001/714-[013N-MEL]
FR2002/624-[013N-MEL]
FR2003/327-[013N-MEL]**

Mr Terry Noone
Melbourne Branch Secretary
Musicians' Union of Australia
22B Burwood Highway
BURWOOD VIC 3125

Dear Mr Noone

**Re: Musicians' Union of Australia - Melbourne Branch - Outstanding Financial Documents
for the years ending 30 June 2001 and 30 June 2002 under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial years ended 30 June 2001 and 30 June 2002, and the recently ended financial year 30 June 2003.

There is as yet no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements for the years ended 30 June 2001 and 30 June 2002. Your last letter stated that the Melbourne Branch audits had been completed and that the Branch Committee of Management had approved them on 19 May 2003, and that a summary was being sent to the members before final approval by the branch.

I would appreciate your written advice by **31 July 2003** as to when this information is expected to be lodged in the Industrial Registry, or your advice as to any further problems which may be preventing the lodgement of the outstanding documents for 2001 and 2002.

Now that the financial year 30 June 2003 has also ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please do not hesitate to contact me on (02) 8374 6618 or Mr Stephen Kellett on (02) 8374 6509 if you wish to discuss the financial reporting requirements, or any aspect of this letter.

Yours sincerely

Belinda Penna
E-mail: belinda.penna@air.gov.au

17 July 2003



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/624 -[013N-MEL]

Mr Terry J Noone
Branch Secretary
Melbourne Branch
Musicians' Union of Australia
22B Burwood Highway
BURWOOD VIC 3125

Dear Mr Noone

**Re: Musicians' Union of Australia - Melbourne Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June 2001 or 30 June 2002.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by 30 April, 2003** as to when each of the following steps is expected to be completed:-

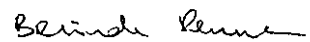
1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

I note your letter of 28 February 2003, in which you advised that the Audits had been completed and the documents were in the process of mail out to members and final approval by the

Committee of Management. As the documents have not yet been lodged I would appreciate a report on the progress to date.

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2002/624.**

Yours sincerely



Belinda Penna
E-mail: belinda.penna@air.gov.au

9 April, 2003



THE MUSICIANS' UNION OF AUSTRALIA

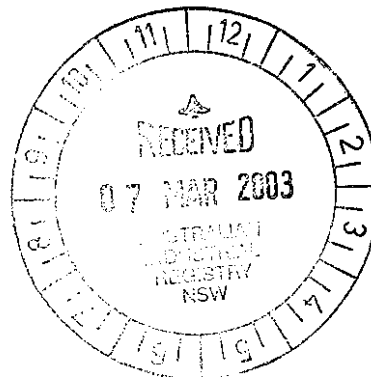
Federal Office

22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.com

28/2/03

Caroline Pryor
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street,
East Sydney,
NSW 2011



Dear Carolyn,

I am writing to inform you of the state of outstanding audits for the Musicians' Union of Australia.

The 2001 and 2002 audits for the Melbourne Branch have been completed and are now in the process of approval by Committee of Management, mailout to members and final approval by General Meeting or Meeting of Committee of Management. As you are aware, this process has certain minimum time constraints. As soon as this process has been completed the audits will be forwarded to the Registry.

The auditors for the Federal Office of the Musicians' Union of Australia are the same as those for the Melbourne Branch and now that the outstanding Branch audits have been addressed the auditors have commenced dealing with the Federal Office audits.

I have asked for an estimate of time of completion and have been informed by the auditors that they expect to have the first two outstanding years (1998 and 1999) completed by early May. I have discussed the Federal Office audits with the auditors and we have identified some potential difficulties with the 1998 audit. During that financial year the bookkeeper of the Federal Office died and was replaced by a new bookkeeper some time later. As I have indicated in previous correspondence, the assembling of documentation for this financial year has been long and difficult. The auditors time estimate assumes that no further complications arise.

If you need to discuss any of this please feel free to contact me.

Yours sincerely

Terry Noone
Federal Secretary
Musicians' Union of Australia



THE MUSICIANS' UNION OF AUSTRALIA

Federal Office

22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.com

28/2/03

FR 2001/714

Belinda Penna
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street,
East Sydney,
NSW 2011

Re: Outstanding Financial Documents – Melbourne Branch & Federal Office

Dear Belinda,

I am writing in response to your recent correspondence regarding the above matters.

Melbourne Branch

As indicated in my letter of 28 February 2003 the 2001 and 2002 audits have been completed. They were placed before the Committee of Management of the Branch on 24 March 2003. The Committee instructed me to ask the auditors a number of questions regarding allocation of various expenditure and income. The auditors informed me that the financial records were in accordance with Australian accounting standards but that if the Committee required re allocation of some transactions for the sake of clarity this was possible as long as the standards were adhered to. The auditors then prepared new financial reports in the form requested by the Committee and in accordance with Australian accounting standards.

These financial records were presented to the Committee and approved on 19 May 2003. The financial records in summary form will now be sent to the membership in accordance with the act and presented to a general meeting of the Branch for final approval or, in the event that the general meeting does not attract a quorum under the rules of the Union, final approval by the Branch Committee.

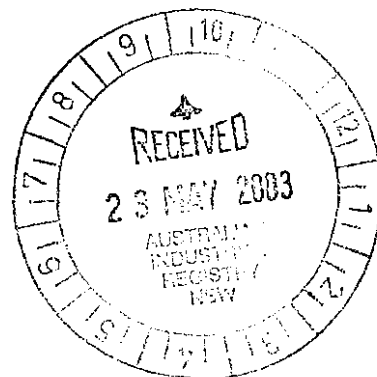
Federal Office

The auditors were unable to complete the 1998 and 1999 audits by the estimated date but have told me that they are confident that they will be completed soon. Most of the problems outlined in my previous correspondence appear to have been overcome.

If you need to discuss any of this please feel free to contact me.

Yours sincerely

Terry Noone
Federal Secretary
Musicians' Union of Australia





AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr Terry Noone
Branch Secretary, Melbourne Branch
Musicians' Union of Australia
22B Burwood Highway
BURWOOD VIC 3125

Dear Mr Noone

**Re: Lodgment of Financial Statements for Musicians' Union of Australia - Melbourne Branch
for the years ended 30 June 2001 (FR2001/714), 30 June 2002 (FR2002/624)**

Thank you for your letter dated 10 December 2002 advising the status of the above financial statements and report. I look forward to receiving the documents in due course.

Yours sincerely,

Robin Godfrey
Deputy Industrial Registrar

13 December 2002



THE MUSICIANS' UNION OF AUSTRALIA
MELBOURNE BRANCH

22B Burwood Highway
Burwood, VIC 3125

— Telephone: (03)9889 8066
Fax: (03)9889 8342
Email: musiciansua@aol.co

10/12/02

Mr. Robin Godfrey
Assistant Manager
Australian Industrial Registry
Level 8, Terrace Towers
80 Williams Street
Sydney
NSW. 2011

Dear Mr. Godfrey,

1. In reply to your letter of 30 October 2002.

The audited accounts of the Musicians' Union of Australia (Melbourne Branch) for the financial year ending 30 June 2000 were sent to all members by mail on 13 May 2002.

The audited accounts were subsequently passed at a meeting of the Branch Committee of Management on 29 September 2002.

2. In reply to your letter of 22 October 2002.

The accounts for the financial years ending 30 June 2001 and 30 June 2002 are in the hands of the auditors. We expect to have audited accounts shortly. When we receive these the appropriate steps will be promptly taken to comply with the requirements of the Workplace Relations Act.

If you have any further questions relating to the lodging of these documents please contact me.

Yours sincerely,

Terry Noone
Secretary
Musicians' Union of Australia
(Melbourne Branch)





AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2001/714 -[013N-MEL]

Mr. Terence Noone
Secretary Melbourne Branch
Musicians' Union of Australia
22B Burwood Highway
BURWOOD, VIC 3125

Dear Mr. Noone

**Re: Musicians' Union of Australia-Melbourne Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June 2001.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by 8 November, 2002* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2001/714.**

Yours sincerely

Belinda Penna

Belinda Penna
E-mail: belinda.penna@air.gov.au

22 October, 2002



AUSTRALIAN INDUSTRIAL REGISTRY

Level 8, Terrace Towers
80 William Street, East Sydney, NSW 2011
Telephone: (02) 9332 0666
Fax: (02) 9380 6990

Mr T J Noone
Branch Secretary, Melbourne Branch
The Musicians' Union of Australia
22B Burwood Highway
BURWOOD VIC 3125

COPY

Dear Mr Noone

Re: The Musicians' Union of Australia, Melbourne Branch - Outstanding Financial Documents - *Workplace Relations Act 1996*

I refer to our various previous letters in relation to the outstanding financial documents of the Melbourne Branch of the of Musicians' Union of Australia. There is still no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the years ended 30 June 2000 and 30 June 2001.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice *by Friday 3 May 2002* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273.
2. making of the audit report in compliance with section 276(4).
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3).
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*).
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified.

If you wish to discuss this matter, please contact (Mr) Robin Godfrey, the Assistant Manager of the NSW Registry on (02) 8374 6509.

Yours sincerely

BP

Belinda Penna
for Deputy Industrial Registrar

17 April 2002