



**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

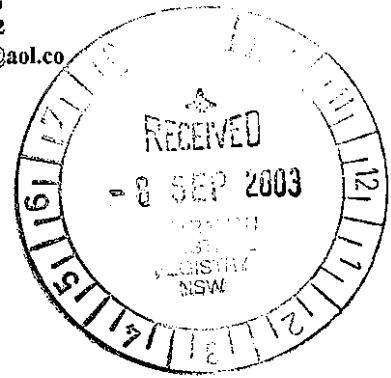


# THE MUSICIANS' UNION OF AUSTRALIA

## 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  
Level 8, Terrace Towers  
80 Williams Street  
Sydney  
NSW 2011

### Re: 2002 Financial Returns

Dear Ms. Penna,

The financial statements for the year ending 30 June 2002 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 2002 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 2002 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 30/6/02 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**

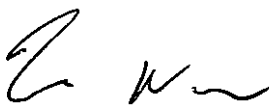
**STATEMENT BY PRINCIPAL ACCOUNTING OFFICER**

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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 2002 the number of members of the Branch was 612
  
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.

  
.....  
Terry Noone (Secretary)

**MUSICIANS' UNION OF AUSTRALIA  
MELBOURNE BRANCH**

**CERTIFICATE BY THE BRANCH COMMITTEE OF MANAGEMENT  
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2002**

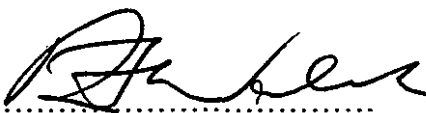
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In accordance with Section 273(2) of the Workplace Relations Act 1996, the Branch Committee of Management of the Musicians' Union of Australia - Melbourne Branch state that -

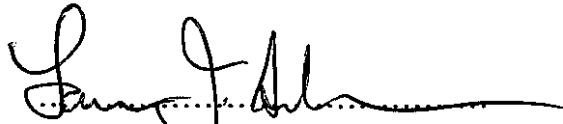
1. In the opinion of the members of the Branch Committee of Management -
  - (a) the accompanying Statement of Financial Position is drawn up so as to show a true and fair view of the financial affairs of the Branch as at 30th June 2002;
  - (b) the accompanying Statement of Financial Performance is drawn up so as to show a true and fair view of the results of the Branch for the financial year ended 30th June 2002;
  - (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 2002 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 .....  BRANCH PRESIDENT.

Full Name ..... REGINALD FRANCIS WALSH.

Signature .....  BRANCH

Full Name ..... GAVIN ANDERSON. TREASURER

## 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 2002.

Our Auditor's Report dated 10<sup>th</sup> 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.



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DAVID JAMES EDDY  
Registered Company Auditor

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

Dated 10<sup>th</sup> day of *June* 2003

**MUSICIANS' UNION OF AUSTRALIA  
MELBOURNE BRANCH**

**INDEPENDENT AUDITOR'S REPORT**

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**Scope**

We have audited the accompanying accounts of the Musicians' Union of Australia - Melbourne Branch for the year ended 30th June 2002 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 2002 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 2002, 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 10<sup>th</sup> day of June, 2003.

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

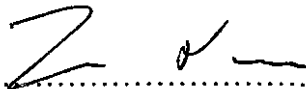
**EDDY PARTNERS,**  
Certified Practising Accountants.  
  
**David James Eddy, CPA.**  
Registered Company Auditor.

**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 25<sup>th</sup> 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 2002**

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 2002

	2002	2001
	\$	\$
<b>ACCUMULATED MEMBERS' FUNDS</b>		
Accumulated Funds/(Deficiency)	(465,863)	(440,066)
Capital Profits Reserve	1,452,411	1,452,411
	<u>986,548</u>	<u>1,012,345</u>
Represented By:		
<b>ASSETS</b>		
Current Assets	1,023,531	1,050,822
Non Current Assets	7,779	8,472
<b>TOTAL ASSETS</b>	<u>1,031,310</u>	<u>1,059,294</u>
<b>LESS LIABILITIES</b>		
Current Liabilities	39,607	43,256
Non Current Liabilities	5,155	3,693
<b>TOTAL LIABILITIES</b>	<u>44,762</u>	<u>46,949</u>
<b>NET ASSETS</b>	<u>986,548</u>	<u>1,012,345</u>

MUSICIANS' UNION OF AUSTRALIA  
MELBOURNE BRANCH

STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30TH JUNE 2002

	2002	2001
	\$	\$
<b>INCOME</b>		
Contributions and Entrance Fees	43,590	46,493
Other Income	46,335	68,496
<b>Total Income</b>	<u>89,925</u>	<u>114,989</u>
Less Expenditure	115,722	152,353
<b>Surplus/(Deficit) for Year</b>	<u>(25,797)</u>	<u>(37,364)</u>
Accumulated Funds/(Deficiency) - Beginning of Year	(440,066)	(402,702)
Accumulated Funds/(Deficiency) as at 30th June 2002	<u>(465,863)</u>	<u>(440,066)</u>

**MUSICIANS' UNION OF AUSTRALIA  
MELBOURNE BRANCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30TH JUNE 2002**

**Registered Address:**

22B BURWOOD HIGHWAY,  
BURWOOD, VICTORIA, 3125

**Tel:** (03) 9889 8066

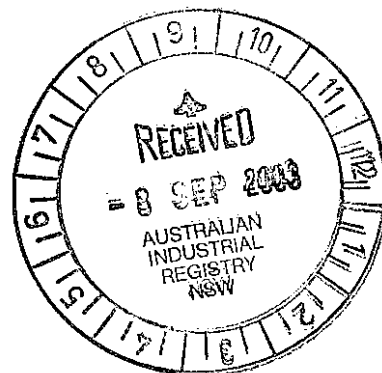
**Fax:** (03) 9889 8342

**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 2002**

	2002 \$	2001 \$
<b><u>INCOME</u></b>		
Membership Dues & Entrance Fees	43,590	46,493
Interest Received	45,824	57,854
Salaries & Oncosts Recovered	-	10,642
Sundry Income	511	-
<b>Total Income</b>	89,925	114,989
<b><u>LESS EXPENDITURE</u></b>		
Accountancy & Audit	5,654	3,750
Affiliation Fees - Australian Labor Party	41	38
Bank Charges	1,302	1,939
Cleaning	250	1,211
Computer Expenses	1,040	1,014
Debt Collection	795	1,478
Depreciation	2,293	2,009
Fines & Penalties	188	155
Federal Conference/Exec Expenses	621	1,732
Fringe Benefits Tax	1,820	1,296
Insurance	-	1,480
Interest Paid	522	21
Legal Costs	-	7,817
Light & Power	1,475	3,451
Loss on Sale of Non-current Assets	-	804
Meeting Expenses	50	-
Motor Vehicle & Travelling Expenses	7,113	9,578
Postage	2,035	1,653
Printing & Stationery	1,045	1,143
Provision for Accrued Annual Leave	531	1,362
Provision for Long Service Leave	1,463	(4,204)
Publications & Subscriptions	314	350
Rates & Taxes	1,129	174
Relocation Costs	-	6,921
Rent	10,125	8,404
Repairs & Maintenance	225	2,252
Salaries & Allowances - Officials	40,504	49,369
Salaries & Allowances - Others	17,413	27,546
Security Expenses	-	315
Staff Amenities	165	329
Staff Training	447	-
Sundry Expenses	413	1,040
Superannuation Contributions	4,570	5,211
Sustentation Fees	4,359	4,645
Telephone	6,339	6,393
Workcover	1,481	1,677
<b>Total Expenditure</b>	115,722	152,353
<b>SURPLUS/(DEFICIT) FOR YEAR</b>	(25,797)	(37,364)

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 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
Accumulated Surplus/(Deficiency) - Beginning of Year	(440,066)	(402,702)
<b><u>ACCUMULATED FUNDS/(DEFICIENCY) AS AT 30TH JUNE 2002</u></b>	<b><u>(465,863)</u></b>	<b><u>(440,066)</u></b>

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA  
MELBOURNE BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2002**

	NOTE	2002 \$	2001 \$
<b><u>ACCUMULATED MEMBERS' FUNDS</u></b>			
Capital Profits Reserve		\$1,452,411	\$1,452,411
Accumulated Funds/(Deficiency)		(\$465,863)	(\$440,066)
		<u>\$986,548</u>	<u>\$1,012,345</u>
Represented by:			
<b><u>CURRENT ASSETS</u></b>			
Cash on Hand		\$552	\$101
Cash at Bank - Administration Account		\$16,258	\$16,267
Cash at Bank - Employment Account		\$1,304	\$1,303
Commercial Bill		\$906,282	\$955,429
Term Deposit - Endeavour Credit Union		-	\$25,463
Sundry Debtors		\$1,643	\$1,108
Loan - Federal Office		\$69,836	\$44,769
Loan - Hobart Branch		\$19,355	-
Interest Receivable	4	\$7,420	\$4,544
Prepayments		\$881	\$1,838
<i>Total Current Assets</i>		<u>\$1,023,531</u>	<u>\$1,050,822</u>
<b><u>FIXED ASSETS</u></b>			
Motor Vehicles		\$21,449	\$21,449
Less: Accumulated Depreciation		\$17,015	\$15,727
		<u>\$4,434</u>	<u>\$5,722</u>
Furniture & Fittings		\$111,637	\$110,037
Less: Accumulated Depreciation		\$108,292	\$107,287
		<u>\$3,345</u>	<u>\$2,750</u>
<i>Total Fixed Assets</i>		<u>\$7,779</u>	<u>\$8,472</u>
<b>TOTAL ASSETS</b>		<u>\$1,031,310</u>	<u>\$1,059,294</u>
<b><u>CURRENT LIABILITIES</u></b>			
Sundry Creditors		\$26,900	\$30,727
Input Tax Credits		(\$2,614)	(\$3,322)
GST Payable		\$6,688	\$7,751
Provision for Accrued Annual Leave		\$7,329	\$6,797
Funds held in Trust		\$1,304	\$1,303
<i>Total Current Liabilities</i>		<u>\$39,607</u>	<u>\$43,256</u>

The accompanying notes form part of these financial statements.

**MUSICIANS' UNION OF AUSTRALIA  
MELBOURNE BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
<b><u>NON-CURRENT LIABILITIES</u></b>		
Provision for Long Service Leave	\$5,155	\$3,693
<i>Total Non-Current Liabilities</i>	<u>\$5,155</u>	<u>\$3,693</u>
<b>TOTAL LIABILITIES</b>	<b>\$44,762</b>	<b>\$46,949</b>
<b><u>NET ASSETS</u></b>	<u><b>\$986,548</b></u>	<u><b>\$1,012,345</b></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 2002**

	NOTE	2002 \$	2001 \$
<b>CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>3</b>		
<b>Receipts:</b>			
Membership Fees		43,590	46,493
Rent Received		-	15,674
Interest Received		42,949	57,486
GST Collected		(2,467)	3,116
Other Receipts		175	-
		<u>84,247</u>	<u>122,769</u>
<b>Payments:</b>			
Salaries		(62,614)	(66,401)
Superannuation		(5,428)	(3,909)
GST Paid		878	(2,259)
Other Payments		(43,094)	(69,878)
		<u>(111,264)</u>	<u>(142,447)</u>
<b>Net Cash Provided By/(Used In) Operating Activities</b>		<u>(26,011)</u>	<u>(19,678)</u>
<b>CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES</b>			
<b>Receipts:</b>			
Proceeds from Newcastle Branch Loan		-	15,000
Repayment of Loan to Federal Office		11,866	-
Repayment of Loan to Hobart Branch		645	-
		<u>12,511</u>	<u>15,000</u>
<b>Payments:</b>			
Purchase of Fixed Assets		(1,600)	(5,223)
Loan to Federal Office		(39,067)	(36,183)
Loan to Hobart Branch		(20,000)	-
		<u>(60,667)</u>	<u>(41,406)</u>
<b>Net Cash Provided By/(Used In) Non-Operating Activities</b>		<u>(48,156)</u>	<u>(26,406)</u>
<b>Net Increase/(Decrease) In Cash Held</b>		<u>(74,167)</u>	<u>(46,084)</u>
Add: Cash Held 1st July 2001		998,563	1,044,647
<b>CASH HELD 30TH JUNE 2002</b>		<u>924,396</u>	<u>998,563</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 2002**

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	NOTE	2002 \$	2001 \$
<b>REPRESENTED BY:</b>			
Cash on Hand		552	101
Cash at Bank - Administration Account		16,258	16,267
Cash at Bank - Employment Account		1,304	1,303
Term Deposit		-	25,463
Commercial Bill		906,282	955,429
		<u>924,396</u>	<u>998,563</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 2002**

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**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 2002 (CONT'D)**

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**(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 2002 (CONT'D)

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

	2002	2001
	\$	\$
Operating Surplus/(Deficit) for Year	(25,797)	(37,364)
<b>ADD: Back Non Cash Flow Items:</b>		
Depreciation	2,293	2,009
Accrued Annual Leave & Long Service Leave	1,994	(2,842)
Loss on Sale of Non-Current Assets	-	804
	<u>(21,510)</u>	<u>(37,393)</u>
<b>Change in Assets &amp; Liabilities:</b>		
(Increase)/Decrease in Interest Receivable	(2,876)	(373)
(Increase)/Decrease in Sundry Debtors	(535)	14,886
(Increase)/Decrease in Prepayments	957	899
Increase/(Decrease) in Sundry Creditors & Accruals	(3,827)	6,714
Increase/(Decrease) in Funds Held in Trust	1	5
(Increase)/Decrease in Input Tax Credits	708	(3,164)
Increase/(Decrease) in GST Payable	(1,063)	7,334
(Increase)/Decrease in Loan - Federal Office	2,134	(8,586)
	<u>                    </u>	<u>                    </u>
Net Cash Provided By/(Used In) Operating Activities	<u>(26,011)</u>	<u>(19,678)</u>

**MUSICIANS' UNION OF AUSTRALIA  
MELBOURNE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002 (CONT'D)**

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**4. INTEREST RECEIVABLE**

	2002	2001
	\$	\$
Commercial Bill	3,247	3,348
Term Deposit - Endeavour Credit Union	-	66
Loan - Federal Office	3,715	1,130
Loan - Hobart Branch	458	-
	<u>7,420</u>	<u>4,544</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 2002:

Terry Noone	-	Secretary
Reg Walsh	-	President
Paul Pergolese	-	Vice President
Martin Zakharov	-	Vice President
Gavan Anderson	-	Treasurer
Keith Johnstone	-	Committee Member
Ed Bates	-	" "
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 2002 (CONT'D)**

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- (ii) The aggregate amount of remuneration paid to elected persons during the financial year is disclosed in the Statement of Financial Performance under Salaries & Allowances - Officials ie. \$40,504, and also Computer Expenses ie. \$744.

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of elected persons was \$3,200.

- (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.

AUDIT\MUSICNOT



**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](mailto: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

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

