



FAIR WORK  
COMMISSION

21 August 2015

Mr Terry Noone  
Federal Secretary  
Musicians' Union of Australia  
10 Black Street  
MONT ALBERT VIC 3157

Sent by email: [musiciansua@gmail.com](mailto:musiciansua@gmail.com)

Dear Mr Noone

**RE: Lodgement of Financial accounts and statements - Musicians' Union of Australia, Newcastle and Coalfields Branch - for year ending 31 December 2002 (FR2002/786)**

I acknowledge receipt of the financial report of the Musicians' Union of Australia, Newcastle and Coalfields Branch, for the year ending 31 December 2002. The documents were lodged with the Fair Work Commission on 19 August 2015 and the report has been filed.

Yours sincerely,

A handwritten signature in black ink that reads 'Stephen Kellett'.

Stephen Kellett  
Senior Adviser  
Regulatory Compliance Branch

**Musicians Union of Australia  
Newcastle & Coalfields Branch  
ABN 50 549 144 534**

**Financial Statements  
For the year ended 31 December 2002**

**Ascensio Accountants**

Suite 12, 116-120 Melbourne Street  
NORTH ADELAIDE SA 5006

Phone: 08 8267 4800 Fax: 08 8239 0728

Email: [nat@ascensio.com.au](mailto:nat@ascensio.com.au)

# Musicians Union Of Australia Newcastle & Coalfields Branch ABN 50 549 144 534

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**STATEMENT BY PRINCIPAL ACCOUNTING OFFICER**

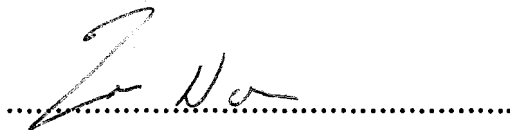
**For the year ended 31 December 2002**

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In accordance with Section 273(2) of the Workplace Relations Act 1996, I, Terry Noone, Federal Secretary of the Musicians' Union of Australia and, in the absence of a Branch Committee, being the principal accounting officer for the Newcastle and Coalfields Branch and responsible for keeping the accounting records of the Branch-

1. certify that as at 31 December 2002 the number of members of the Branch was 141
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 2002 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 the Act.

signed at Mont Albert VIC 3127, this 17<sup>th</sup> day of August 2015



.....

**Terry Noone (Federal Secretary)**

**CERTIFICATE OF THE BRANCH COMMITTEE OF MANAGEMENT**  
**For the year ended 31 December 2002**

In accordance with Section 273(2) of the Workplace Relations Act 1996, the Federal Executive of the Musicians' Union of Australia, acting in the absence of a Newcastle and Coalfields Branch Committee of Management, state that-

1. In the opinion of the Federal Executive-

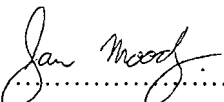
- (a) the accompanying Statement of Financial Position is drawn up so as to show a true and fair view of the financial affairs of the Branch as at 31 December 2002;
- (b) the accompanying Statement of Financial Performance is drawn up so as to show a true and fair view of the results of the Branch for the year ended 31 December 2002;
- (c) meetings of the Branch Committee of Management were held in accordance with the Rules of the Branch until their resignations and subsequent meetings of the Federal Executive were held in accordance with the Rules of the Union.

2. To the knowledge of any member of the Federal Executive of the Musicians' Union of Australia, acting in the absence of a Newcastle and Coalfields Branch Committee of Management, there have been no instances during the year ended 31 December 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.

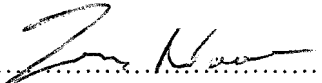
3. the Branch has not complied with Section 279 of the Workplace Relations Act 1996 in relation to the accounts, statements and auditors report, of the Musicians' Union of Australia - Newcastle and Coalfields Branch prepared in accordance with section 273(1) and 276 of the Act, in respect of the year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

Signed by two members of the Federal Executive of the Musicians' Union of Australia, acting in the absence of a Newcastle and Coalfields Branch Committee of Management, in accordance with a resolution of the Federal Executive.

Date: 17 August 2015 .....

Signature ..... 

Full name ..... Sam Moody

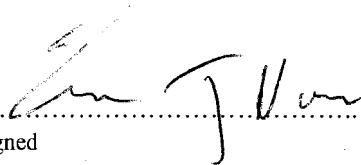
Signature ..... 

Full name ..... TERRY NOONE

**Musicians Union of Australia Newcastle & Coalfields Branch ABN 50 549 144 534**

CERTIFICATE IN ACCORDANCE WITH SECTION 287 (1) (a) AND (b)  
OF THE WORKPLACE RELATIONS ACT 1996

I certify that the attached Statements, Auditor's Report and Accounts of the Musicians' Union of Australia Newcastle & Coalfields Branch for the year ended 31 December 2002 are a true copy of all documents laid before the Federal Executive of the Musician's Union of Australia on the 18th day of August 2015.

  
.....  
Signed

19/8/15  
.....  
Date

Terry Noone  
Federal Secretary  
Musicians' Union of Australia

**Musicians Union Of Australia Newcastle & Coalfields Branch ABN 50 549 144 534**  
**Detailed Balance Sheet as at 31 December 2002**

	Note	2002	2001
		\$	\$
<hr/>			
<b>Current Assets</b>			
<b>Cash Assets</b>			
Cash At Bank		19,488	23,162
Holiday Pay Account		60	60
Promotions Account		94	94
Legal Fund Account		311	311
Benevolent Fund Account		397	397
Petty Cash		2	2
Short-term Deposits		3,588	3,588
		<hr/>	<hr/>
		23,940	27,614
		<hr/>	<hr/>
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>			
Office Furniture & Equipment		19,749	19,749
Less: Accumulated depreciation		(19,513)	(19,433)
		<hr/>	<hr/>
		236	316
		<hr/>	<hr/>
<b>Total Non-Current Assets</b>		<b>236</b>	<b>316</b>
		<hr/>	<hr/>
<b>Total Assets</b>		<b>24,176</b>	<b>27,930</b>
		<hr/>	<hr/>

**Musicians Union Of Australia Newcastle & Coalfields Branch ABN 50 549 144 534**  
**Detailed Balance Sheet as at 31 December 2002**

	Note	2002 \$	2001 \$
<b>Current Liabilities</b>			
<b>Payables</b>			
<b>Unsecured:</b>			
Trade Creditors		152	425
		<u>152</u>	<u>425</u>
<b>Current Tax Liabilities</b>			
PAYG Withholding Payable		0	(89)
		<u>0</u>	<u>(89)</u>
<b>Total Current Liabilities</b>		<b><u>152</u></b>	<b><u>336</u></b>
<b>Net Assets</b>		<b><u>24,024</u></b>	<b><u>27,594</u></b>
<b>Members' Funds</b>			
Accumulated surplus (deficit)		24,024	27,594
<b>Total Members' Funds</b>		<b><u>24,024</u></b>	<b><u>27,594</u></b>



**Musicians Union of Australia Newcastle & Coalfields Branch ABN 50 549 144 534**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2002**

	2002	2001
	\$	\$
<b>Income</b>		
Interest received	153	220
Profit (Loss) on Sale of Assets	0	(48,650)
Membership Dues & Entrance Fees	0	5,650
Rental Income	0	6,287
Total income	153	(36,493)
<b>Expenses</b>		
Accounting	1,361	1,065
Agent's Fees	0	456
Attendance Fees	225	9,060
Audit fees	275	385
MUA Loan Write-off	0	(1,889)
Bank Fees And Charges	1	131
Depreciation	80	184
Executive Expenses Reimbursed	0	5,050
Insurance	0	121
Interest	0	4,000
Legal Fees	0	29,091
Light & Power	0	310
Postage	0	284
Printing & stationery	0	152
Rates & Taxes	0	770
Repairs & maintenance	0	420
Salaries & Allowances - Officials	0	65,000
Staff amenities	0	6
Storage & Removal	631	0
Sundry expenses	83	666
Superannuation - Officials	337	5,200
Telephone & Internet	230	908
Travel Expenses	500	22
Total expenses	3,723	121,392
<b>Profit (loss) from ordinary activities</b>	<b>(3,570)</b>	<b>(157,885)</b>
<b>Net profit (loss) attributable to the Branch</b>	<b>(3,570)</b>	<b>(157,885)</b>
<b>Total changes in equity of the Branch</b>	<b>(3,570)</b>	<b>(157,885)</b>

**Musicians Union of Australia Newcastle & Coalfields Branch ABN 50 549 144 534**  
**Income and Expenditure Statement**  
**For the year ended 31 December 2002**

	<b>2002</b>	<b>2001</b>
	<b>\$</b>	<b>\$</b>
Opening retained profits	27,594	185,479
Net profit (loss) attributable to the Branch	(3,570)	(157,885)
<b>Closing retained profits</b>	<b>24,024</b>	<b>27,594</b>

# Musicians Union Of Australia Newcastle & Coalfields Branch ABN 50 549 144 534

## Statement of Cash Flows

For the year ended 31 December 2002

	2002	2001
	\$	\$
<b>Cash Flow From Operating Activities</b>		
Receipts from customers		13,826
Payments to Suppliers and employees	(3,827)	(118,731)
Interest received	153	220
Interest and other costs of finance	0	(4,000)
Net cash provided by (used in) operating activities (note 2)	<u>(3,674)</u>	<u>(108,685)</u>
<b>Cash Flow From Investing Activities</b>		
<b>Payment for:</b>		
Payments for property, plant and equipment	0	190,806
<b>Proceeds from disposal of:</b>		
Proceeds from sale of property	<u>0</u>	<u>(48,650)</u>
Net cash provided by (used in) investing activities	<u>0</u>	<u>142,156</u>
<b>Cash Flow From Financing Activities</b>		
Repayment of borrowings	<u>0</u>	<u>(17,655)</u>
Net cash provided by (used in) financing activities	<u>0</u>	<u>(17,655)</u>
Net increase (decrease) in cash held	(3,674)	15,816
Cash at the beginning of the year	<u>27,614</u>	<u>11,798</u>
Cash at the end of the year (note 1)	<u>23,940</u>	<u>27,614</u>

**Musicians Union Of Australia Newcastle & Coalfields Branch ABN 50 549 144 534**  
**Statement of Cash Flows**  
**For the year ended 31 December 2002**

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**Note 1. Reconciliation Of Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	<b>2002</b>	<b>2001</b>
Cash At Bank	19,488	23,162
Holiday Pay Account	60	60
Promotions Account	94	94
Legal Fund Account	311	311
Benevolent Fund Account	397	397
Petty Cash	2	2
Short-term Deposits	3,588	3,588
	23,940	27,614

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

Operating profit after income tax	(3,570)	(157,885)
Depreciation	80	184
(Profit) / Loss on sale of property, plant and equipment	0	48,650
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
Increase (decrease) in trade creditors and accruals	(273)	425
Increase (decrease) in sundry provisions	89	(59)
<b>Net cash provided by (used in) operating activities</b>	<b>(3,674)</b>	<b>(108,685)</b>

# Musicians Union of Australia Newcastle & Coalfields Branch ABN 50 549 144 534

## Notes to the Financial Statements

For the year ended 31 December 2002

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### Note 1: Statement of Accounting Policies

The financial report has been prepared in accordance with Australian accounting Standards including the disclosure requirements of the Workplace Relations Act 1996.

With the exception of membership contributions, the financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

#### (a) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

#### (c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

#### (d) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised when it is received. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

#### (e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

#### (f) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

#### (g) Comparative figures

Where required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year.

# Musicians Union of Australia Newcastle & Coalfields Branch ABN 50 549 144 534

## Notes to the Financial Statements

For the year ended 31 December 2002

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### Note 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 subsection (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 subsection (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.

### Note 3: Auditors' Remuneration

Remuneration of the auditor of the company for:

	2002	2001
Auditing or reviewing the financial report	275	385
Other services	0	0
	<u>275</u>	<u>385</u>

### Note 4. Events Subsequent to Reporting Date

The Secretary and Committee of the Newcastle and Coalfields Branch resigned on 25 March 2002. In April 2002 the Federal Executive instructed the Federal Secretary to take over the affairs of the Branch until such time as a new Committee and Officers were elected. Efforts to revive the Branch failed and it was subsequently declared dissolved in 2006 by the Federal Council and Federal Executive under the rules of the MUA and its members transferred to the Sydney Branch.

The elected Secretary and Committee were the Committee of Management for the Branch until 25 March 2002. From the date of the motion instructing the Federal Secretary to take over the affairs of the Branch the Committee of Management was the Federal Executive.

Since the end of the 2002 year and subject to resolutions of Federal Council and Federal Executive and the Rules of the Musicians' Union of Australia, the assets of the Newcastle and Coalfields Branch became under the control of the Federal Council. These assets were subsequently distributed as follows:

#### 1. Cash At Bank

\$19,488 (as at 31/12/02)

The bulk of this amount was placed in Term Deposit in 2003. Both the Term Deposit and the amount remaining in the original bank account were placed in the Melbourne Branch account and recorded as "Funds Held in trust-Federal" (See: Melbourne Branch Financial Report 2005 Note 10). By that time interest had increased the total amount to \$20,253.10.

# Musicians Union of Australia Newcastle & Coalfields Branch ABN 50 549 144 534

## Notes to the Financial Statements

For the year ended 31 December 2002

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### 2. Various small bank accounts

These accounts were left until 22 June 2009 when the amounts were placed in the Melbourne Branch account and recorded as "Funds Held in trust-Federal". By that date bank fees had reduced the total value of these accounts to \$688.78. (See: Melbourne Branch Financial Report 2009, increase of \$689 to Liability "Funds held in trust-Federal"). The change in value for each account was:

	Value at 31/12/02	Value at 22/6/09
Holiday Pay Account	60	29.80
Promotions Account	94	64.39
Legal Fund Account	311	285.59
Benevolent Fund Account	397	309.00

### 3. Short-term Deposits

\$3,588 (as at 31/12/02)

When the records of the Newcastle and Coalfields Branch were handed over to the Federal Secretary there were no documents associated with this account. It was finally tracked down through the Branch's former accountants/auditors and the funds transferred to the Melbourne Branch on 9 May 2014. Being now Federal funds the amount was applied to the repayment of Federal Office subsidies previously advanced by the Melbourne Branch.

At the time of the transfer to Melbourne Branch interest had increased this amount to \$4831.89.

(See: Melbourne Branch Financial Report 2014 at note 8. This amount is included in "advances refunded")

### 4. Office Furniture & Equipment

All of this had been placed in a storage facility by the former Newcastle and Coalfields Branch Secretary and/or Committee around the time of their resignations. Storage costs were paid by the Federal Office from the date of the resignations. The furniture and equipment was kept in storage with the view that they might be useful if the Branch were re-established.

At the request of the Federal Secretary the Sydney Branch Secretary visited the storage facility in 2011 to inspect the furniture and equipment. The Sydney Branch Secretary reported that the items consisted principally, apart from records, of some old computers, old office furniture and a number of old chairs, he also reported that the items had suffered flood damage at some point during the storage period (the storage facility had informed the Federal Secretary of this at the time it occurred).

The Sydney Secretary concluded from his investigation that the furniture and equipment had zero resale value, this was subsequently confirmed by further investigation into resale values of second hand furniture and equipment by the Federal Secretary.

The records of the Branch held in the storage facility were delivered to the Federal Office and the remaining items were disposed of as rubbish.

**The financial effects of the above have not been brought to account in the accounts at 31 December 2002.**

**Musicians Union of Australia Newcastle & Coalfields Branch ABN 50 549 144 534**

**Notes to the Financial Statements**

**For the year ended 31 December 2002**

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**Note 5. Related Party Disclosures**

(i) The following persons have held office in the Union during the year ended 31 December 2002:

(a) from 1 January 2002 to 25 March 2005

(Newcastle & Coalfields Branch Committee of Management)

John Chaplin  
Alywin Vincer  
Colin Hanson  
Graham Maudsley  
Dannie Davidson  
Paula McGarrell  
Don Coates  
Leslie Dews  
Sally Wilson  
Paul Chaplin

(b) from 3 May 2002 to 31 December 2002

(Federal Executive acting in the absence of a Branch Committee of Management)

Terry Noone  
Richard Ruhle  
Sam Moody  
Bernice Claire Clark  
Denis Shelveton  
Glenn Price  
Gary Thompson



AUDITORS REPORT TO THE MEMBERS OF  
**MUSICIANS UNION OF AUSTRALIA - NEWCASTLE & COALFIELDS BRANCH**  
Year Ended 31 December 2002

**INDEPENDENT AUDIT REPORT**

To The members of the Musicians Union of Australia – Newcastle & Coalfields Branch

**SCOPE**

We have audited the financial accounts of the Musicians Union of Australia – Newcastle & Coalfields Branch for the year ended 31<sup>st</sup> December 2002 as set out in the following pages. The unions committee of Management and the Accounting Officer are responsible for arranging for the preparation and presentation of the financial accounts and the information contained therein. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our Audit has been conducted in accordance with Australian Audit Standards to provide reasonable assurance as to whether the financial accounts are free from material misstatement. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the 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 financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Musicians Union of Australia – Newcastle & Coalfields Branch which is consistent with our understanding of its financial position and the result of its operation

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

**OPINION**

We have received all the information and explanations required for the purposes of our audit.

In Our Opinion:

1. There were kept by the Union in respect of the year under review, satisfactory records detailing the sources and nature of income of the union (Including income from members) and the nature and purposes of expenditure, and
2. The attached accounts and statements including the certificates of the committee of Management and the Accounting Officer are prepared in accordance with the Workplace relations Act 1996. The accounts and certificates have been prepared from the accounting records of the Union and are properly drawn so as to give a true and fair view of:
  - (a) The financial affairs of the Union as at 31<sup>st</sup> December 2002.
  - (b) The income and expenditure and surplus of the Union for the year ended on the date

And in accordance with the Statements of Accounting Concepts and applicable Accounting Standards.

Signed on: 18<sup>th</sup> August, 2015



Natale Rugari - CPA, Registered Company Auditor