



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7817
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Mr G Williams
Branch Secretary
Shop, Distributive and Allied Employees Association
Newcastle and Northern Branch
17 Williams Street
HAMILTON NSW 2303

Dear Mr Williams,

**Re: Shop, Distributive and Allied Employees Association -
Newcastle and Northern Branch**

Financial documents for year ended 30 June 2003 (FR2003/485)

Thank you for the financial documents of Newcastle and Northern Branch of the Shop, Distributive and Allied Employees Association for the year ended 30 June 2003. The documents were lodged in this office on 3 February 2004.

The documents have been examined and filed accordingly.

Yours sincerely,

Robert Pfeiffer
Statutory Services Branch

27 February 2004

ABN 36 153 379 383

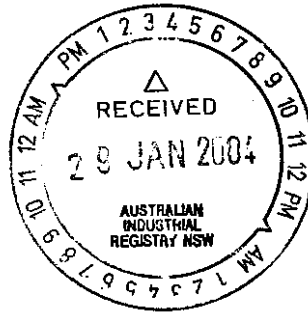
Shop, Distributive & Allied Employees' Association



NEWCASTLE & NORTHERN BRANCH, 17 WILLIAM STREET, HAMILTON NSW 2303
TELEPHONE: (02) 4961 4694 FAX: (02) 4962 2598

Postal Address: P.O. Box 118, Hamilton NSW 2303
Web Site: www.sdan.org.au Email: secretary@sdan.org.au

27 January 2004



Industrial Registrar
NSW District Registry
Level 8
Terrace Towers
80 Williams Street
EAST SYDNEY NSW 2011

Dear Sir

Please find enclosed copies of the Certificates, Reports, Accounts and Statements of the Newcastle and Northern Branch for the period ending 30 June 2003, together with a Statutory Declaration certifying that the above mentioned Certificates, Reports, Accounts and Statements are copies of the documents that were presented to the meeting of Branch Council held on Monday 19 January 2004 and a Statutory Declaration regarding the register of members.

May we be advised of your receipt please.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Geoffrey J Williams', with a long horizontal flourish extending to the right.

Geoffrey J Williams
BRANCH SECRETARY

Encl

WORKPLACE RELATIONS ACT, 1996 – SCHEDULE 1B

IN THE MATTER OF:

the Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch.

AND IN THE MATTER OF:

Information to be filed with the Industrial Registrar under Section 279 of the Act.

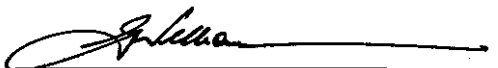
STATUTORY DECLARATION

I, GEOFFREY JOHN WILLIAMS of 17 William Street Hamilton, in the State of New South Wales, do solemnly and sincerely declare as follows:

- 1 I am the Branch Secretary-Treasurer of the Newcastle and Northern Branch of the Shop, Distributive and Allied Employees' Association, an organisation of employees duly registered under the Workplace Relations Act, 1996.
- 2 I certify that the attached copies of the Certificates, Auditors report and Financial Statements of the Newcastle and Northern Branch for the period ended 30 June 2003 are copies of the documents that were presented to the meeting of Branch Council held on Monday 19 January 2004.

And I make this solemn declaration by virtue of the Statutory Declarations Act 1959, and subject to the penalties provided by that Act for the making of false statements in statutory declarations, conscientiously believing the statements contained in this declaration to be true in every particular.

Declared at Hamilton NSW
the twenty seventh day of January 2004.



Geoffrey J Williams

Before me, _____



Justice of the Peace

**SHOP DISTRIBUTIVE AND ALLIED
EMPLOYEES' ASSOCIATION NEWCASTLE
AND NORTHERN BRANCH**

FINANCIAL STATEMENTS AND REPORTS

FOR THE YEAR ENDED 30 JUNE 2003

**SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION
NEWCASTLE AND NORTHERN BRANCH**

PAGE

1. Accounting Officer's Certificate
2. Certificate of Branch Council
3. Auditors' Report
4. Statement of Receipts and Payments for the Year Ended 30 June 2003
4. Statement of Assets and Liabilities as at 30 June 2003
5. Notes to the Financial Statements for the Year Ended 30 June 2003

**SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION
NEWCASTLE AND NORTHERN BRANCH**

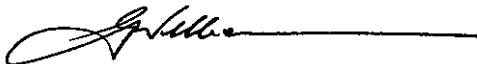
ACCOUNTING OFFICER'S CERTIFICATE*

I, Geoffrey John Williams, being the Officer responsible for keeping the accounting records of the Newcastle and Northern Branch of the Association, certify that as at 30 June 2003 the number of members of the Branch was 8,724.

In my opinion:

- (i) The attached financial statements show a true and fair view of the financial affairs of the Branch as at 30 June 2003.
- (ii) A record has been kept of all moneys paid by or collected from members of the Branch and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited in accordance with the rules of the Association.
- (iii) Before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the rules of the Association.
- (iv) No payments were made out of funds or accounts operated by the Branch in respect of compulsory levies raised by the Branch or voluntary contributions collected from members of the Branch or other funds, the operation of which is required by the rules of the Association for a purpose other than the purpose for which the fund was operated.
- (v) No loans or other financial benefits other than remuneration in respect of their full time employment with the Branch were made to persons holding office in the Branch.
- (vi) The register of members of the Branch was maintained in accordance with the Workplace Relations Act 1996.

Dated at Hamilton this *25th* day of *August* 2003.



Geoffrey J Williams
Branch Secretary

* "Accounting Officer" means the officer of the organisation responsible for the keeping of the accounting records of the organisation.

**SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION
NEWCASTLE AND NORTHERN BRANCH**

CERTIFICATE OF BRANCH COUNCIL

We, Reginald M Coghlan and Geoffrey J Williams, being two members of the Branch Council of the Shop, Distributive and Allied Employees' Association, Newcastle and Northern Branch, do state on behalf of the Council and in accordance with a resolution passed by the Council, that:

- (i) in the opinion of the Branch Council, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2003;
- (ii) in the opinion of the Branch Council, meetings of the Council were held during the year ended 30 June 2003 in accordance with the rules of the Association;
- (iii) to the knowledge of any member of the Branch Council, there have been no instances, during the financial year to which the financial statements relate, where records of the Branch or other documents, (not being documents containing information made available to a member of the Branch 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 Association, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto or the rules of the Association;
- (iv) the Branch has complied with sub-section 279(1) and (6) of the Act in relation to the financial accounts and statements in respect of the immediately preceding financial year, and the auditors' report thereon.

Dated at Hamilton this *25th* day of *August* 2003.

Signed in accordance with a resolution passed by the Branch Council:


Reginald M Coghlan


Geoffrey J Williams



SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION
NEWCASTLE AND NORTHERN BRANCH

AUDITORS' REPORT TO THE MEMBERS

Scope

We have audited the financial statements of Shop, Distributive and Allied Employees' Association Newcastle and Northern Branch for the year ended 30 June 2003, consisting of the Statement of Receipts and Payments, Statement of Assets and Liabilities and accompanying notes set out on pages 4 to 5. The Branch's management are responsible for the financial statements. We have performed an audit of these financial statements in order to express an opinion on them to the members of the Branch.

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

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

Audit Opinion

In our opinion:

- (a) the Branch has kept satisfactory accounting records in relation to the year ended 30 June 2003, including:
 - (i) records of the sources and nature of the income of the Branch (including income from members); and
 - (ii) records of the nature and purposes of the expenditure of the Branch; and
- (b) the financial statements and other statements prepared under Section 273 of the Workplace Relations Act 1996 in relation to the year were properly drawn up so as to give a true and fair view of:
 - (i) the financial affairs of the Branch as at 30 June 2003; and
 - (ii) the income and expenditure and surplus of the Branch for the year ended 30 June 2003; and
- (c) all the information and explanations that, under Section 276(2) of the Act, officers or employees of the Branch were required to provide were provided.

KPMG

KPMG

John Campion
John A Campion
Partner

(Registered Company Auditor)

Newcastle, 10 December 2003.



**SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION
NEWCASTLE AND NORTHERN BRANCH**

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

	June 2003 \$	June 2002 \$
RECEIPTS		
Interest	1,020	890
Members' contributions	280,818	261,492
Sundry Income	-	60
TOTAL RECEIPTS	<u>281,838</u>	<u>262,442</u>
PAYMENTS		
Affiliation fees and levies	176,399	180,084
Management	26,823	42,741
Financial activity charges	-	56
My rewards/Presidential card	38,122	62,849
Conference and travel expenses	10,783	7,179
TOTAL PAYMENTS	<u>252,127</u>	<u>292,909</u>
Excess of Receipts over Payments/ (Payments over Receipts)	29,711	(30,467)
Balance at Beginning of year	<u>68,284</u>	<u>98,751</u>
BALANCE AT END OF YEAR	<u>97,955</u>	<u>68,284</u>

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 JUNE 2003**

EXCESS OF ASSETS OVER LIABILITIES

General Fund	<u>97,955</u>	<u>68,284</u>
REPRESENTED BY:		
Cash at Bank -		
Commonwealth Savings Bank, Hamilton	103,252	73,927
Goods and Services Tax payable	<u>(5,297)</u>	<u>(5,643)</u>
	<u>97,955</u>	<u>68,284</u>

**SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES' ASSOCIATION
NEWCASTLE AND NORTHERN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

1. Accounting Methods

The financial statements are prepared on the cash basis, except for the timing of GST payments or refunds from the Australian Taxation Office. The reason for using this method in lieu of the accrual basis of accounting is that the volume of transactions does not warrant the introduction of accrual accounting and the additional costs involved.

As the Branch adopts the cash method of accounting the financial statements are prepared under the historical cost convention and the following accounting standards are not required to be complied with:

AAS 15 Disclosure of Operating Revenue
AAS 28 Statement of Cash Flows

Additionally the Committee of Management is of the view that compliance with the following standards are not required by the users of the Branch's financial statements:

AAS 1 Statement of Financial Performance
AAS 16 Financial Reporting by Segments
AAS 22 Related Party Disclosures
AAS 33 Presentation and Disclosure of Financial Instruments
AAS 36 Statement of Financial Position
AAS 37 Financial Report Presentation and Disclosures

In particular:

- (a) The financial statements have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) No liability exists for income tax as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

2. Information To Be Provided To Members Or Registrar

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."