



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2003/491-[006N-WA]

Mr J Bullock
Secretary
Shop, Distributive and Allied Employees Association-Western Australian Branch
PO Box Y3436
PERTH WA 6832

Dear Mr Bullock

**Re: Shop, Distributive and Allied Employees Association-Western Australian Branch -
Financial Reporting Obligations 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 year ended 30 June 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June, 2003 has 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 note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (03) 8661 7817 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Rob Pfeiffer
E-mail: robert.pfeiffer@air.gov.au
21 August 2003

**SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES'
ASSOCIATION, WESTERN AUSTRALIAN BRANCH**

An organisation registered in accordance with Industrial Relations Act 1988



Registered Office: 5th Floor, 25 Barrack Street, Perth WA 6000
Postal Address: P.O. Box Y3436 St Georges Terrace East Perth WA 6832
Phone: (08) 9221 4321
Facsimile: (08) 9221 2774
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ABN 49 055 257 014

**BRANCH SECRETARY
JOE BULLOCK**

FR 2003/491

:CF
Ref: G:SDA: Financial:Corr:2003:
SDA Branch Report Year Ended 2003 to Federal Commission

6th January 2004

Rec'd 12/1/04
8/


The Registrar
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Sir

**RE: Financial Documents - Shop, Distributive and Allied Employees'
Association (W.A. Branch) - Year Ended 30th June 2003**

Please find attached for filing a copy of the above documents and appropriate certificates as required.

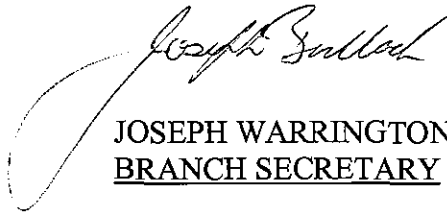
Yours faithfully,


**JOE BULLOCK.
BRANCH SECRETARY.**

Enc.

1. **COMMITTEE OF MANAGEMENT CERTIFICATE**

We, the undersigned, Joseph Warrington Bullock and Martin Pritchard being two members of the Committee of Management of the Western Australian Branch of the Shop, Distributive and Allied Employees' Association hereby certify that the Western Australian Branch of the Shop, Distributive and Allied Employees' Association complied with the requirements of S.279 of the Act in respect of the financial year ended 2003.



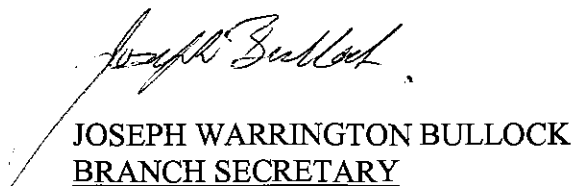
JOSEPH WARRINGTON BULLOCK
BRANCH SECRETARY



MARTIN PRITCHARD
ASSISTANT BRANCH SECRETARY

2. **SECRETARY'S CERTIFICATE**

I, the undersigned, Joseph Warrington Bullock certify that the attached accounts were presented to the Committee of Management of the Western Australian Branch of the Shop, Distributive and Allied Employees' Association on the 19th November 2003. I further certify that the attached documents are copies of the auditors report, accounts and statement presented to the meeting in accordance with Section 279. Additionally, the documents were published in the Christmas 2003 Journal available for all members of the above named Branch. I also certify the attached accounts were again presented to the Committee of Management of the Western Australian Branch of the Shop, Distributive and Allied Employees' Association on the 10th December 2003.



JOSEPH WARRINGTON BULLOCK
BRANCH SECRETARY

**Shop, Distributive and Allied Employees'
Association**

Western Australian Branch

Special Purpose Financial Report
for the financial year ended 30 June 2003

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Shop, Distributive and Allied Employees' Association Western Australian Branch

Committee of Management's Certificate

We, Joseph Warrington Bullock and Martin Pritchard, being two members of the Committee of Management of the Shop, Distributive and Allied Employees' Association, Western Australian Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached accounts present fairly the financial affairs of the branch as at 30 June 2003;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2003, in accordance with the rules of the organisation;
- (iii) to the knowledge of any members of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Section 274 of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the organisation have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto, or the rules of the organisation; and
- (iv) the branch has complied with Sub-Section 279(1) of the Act in relation to the financial statements in respect of the year ended 30 June 2002 and the auditors' report thereon.


JOSEPH WARRINGTON BULLOCK
Branch Secretary


MARTIN PRITCHARD
Assistant Branch Secretary

Date: 21/1/03
Perth, WA

**Shop, Distributive and Allied Employees' Association
Western Australian Branch**

Accounting Officer's Certificate

I, Joseph Warrington Bullock, being the officer responsible for keeping the accounting records of the Shop, Distributive and Allied Employees' Association, Western Australian Branch, certify that as at 30 June 2003 the number of members of the Branch was 24,312.

In my opinion:

- (i) the attached accounts 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 monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated. Furthermore, no special fund has been in operation and no payments from any such fund have been made;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation; and
- (vi) the register of members of the Branch was maintained in accordance with the Act.



JOSEPH WARRINGTON BULLOCK
Branch Secretary

Date
Perth, WA

Independent audit report to members of The Shop, Distributive and Allied Employees' Association (Western Australian Branch)

Scope

The financial report and committee of managements' responsibility

The financial report is a special purpose financial report and comprises the statement of financial position, statement of financial performance, accompanying notes to the financial statements, the accounting officer's certificate and the committee of management's certificate for the Shop, Distributive and Allied Employees' Association (Western Australian Branch) ("the Branch"), for the year ended 30 June 2003.

The Branch's committee of management is responsible for preparing a financial report that presents fairly the financial position and performance of the Branch, and that complies with Accounting Standards in Australia, in accordance with the Workplace Relations Act 1996 and the Branch's constitution. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report. The committee of management has determined that the accounting policies used and described in Note 1 to the financial statements are consistent with the financial reporting requirements of the Workplace Relations Act 1996 and the Branch's constitution and are appropriate to meet the needs of the members. These policies do not require the application of all Accounting Standards and other mandatory financial reporting requirements in Australia. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to the members for the purpose of fulfilling the committee of managements' financial reporting requirements under the Workplace Relations Act 1996 and the Branch's constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Audit approach

We conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards, other mandatory financial reporting requirements in Australia, and the Branch's constitution, a view which is consistent with our understanding of the Branch's financial position at 30 June 2003, and of its performance as represented by the results of its operations for the year then ended.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee of management.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

We performed procedures to assess whether the substance of business transactions was accurately reflected in the financial report. These and our other procedures did not include consideration or judgement of the appropriateness or reasonableness of the business plans or strategies adopted by the committee of management of the Branch.

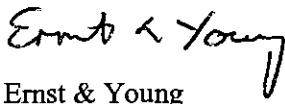
Independence

We are independent of the Branch, and have met the independence requirements of Australian professional ethical pronouncements.

Audit opinion

In our opinion:

- (a) The Branch has kept satisfactory accounting records for the year ended 30 June 2003, including:
 - (i) records of the sources and nature of the receipts of the Branch (including receipts from members); and
 - (ii) records of the nature and purposes of the payments of the Branch; and
- (b) The accounts and statement prepared under section 273 of the Workplace Relations Act 1996 in relation to the year ended 30 June 2003 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 receipts and payments, and any surplus or deficit, of the Branch for the year ended 30 June 2003; and
- (c) All the information and explanations that, under Section 276(2) of the Workplace Relations Act 1996 officers or employees of the Branch were required to provide, were provided.



Ernst & Young

Perth

21 November 2003

**Shop, Distributive and Allied Employees' Association
Western Australian Branch**

**Statement of Financial Position
at 30 June 2003**

	Note	2003 \$	2002 \$
CURRENT ASSETS			
Cash assets		174,860	25,431
GST receivables		-	-
TOTAL CURRENT ASSETS		<u>174,860</u>	<u>25,431</u>
TOTAL ASSETS		<u>174,860</u>	<u>25,431</u>
CURRENT LIABILITIES			
Payable to Shop, Distributive & Allied Employees Association of Western Australia	4	150,000	-
GST payables		-	291
TOTAL CURRENT LIABILITIES		<u>150,000</u>	<u>291</u>
TOTAL LIABILITIES		<u>150,000</u>	<u>291</u>
NET ASSETS		<u>24,860</u>	<u>25,140</u>
ACCUMULATED FUNDS			
Balance at 1 July		25,140	28,326
Deficit for the year		(280)	(3,186)
TOTAL ACCUMULATED FUNDS		<u>24,860</u>	<u>25,140</u>

The accompanying notes form an integral part of these financial statements

**Shop, Distributive and Allied Employees' Association
Western Australian Branch**

**Statement of Financial Performance
for the Year Ended 30 June 2003**

	Note	2003 \$	2002 \$
RECEIPTS			
Fees - The Shop, Distributive and Allied Employees' Association of Western Australia.		470,420	542,451
Interest Income		249	-
		470,669	542,451
PAYMENTS			
Affiliation Dues	4	361,861	382,465
International Fund	4	108,558	94,121
Bank Charges		157	109
Journal Production		-	40,047
Postage and Freight		-	17,320
Audit and Other Fees		373	11,575
		470,948	545,637
(DEFICIT)/SURPLUS OF RECEIPTS OVER PAYMENTS FOR THE PERIOD		(280)	(3,186)

The accompanying notes form an integral part of these financial statements

Shop, Distributive and Allied Employees' Association Western Australian Branch

Notes To and Forming Part of the Financial Statements for the Year Ended 30 June 2003

1. ACCOUNTING POLICIES

This special purpose financial report has been prepared for distribution to members of the Union to satisfy the Committee of Management's reporting responsibilities imposed by the Workplace Relations Act 1996.

The accounts have been prepared on a cash basis of accounting in compliance with Section 272(2) of the Workplace Relations Act 1996 and otherwise comply with applicable accounting standards.

2. INCOME TAX

Under Section 50-15 of the Income Tax Assessment Act 1997, the Branch is exempt from income tax.

3. INFORMATION TO BE PROVIDED TO MEMBERS OR A 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 reads 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.

4. RELATED PARTY TRANSACTIONS: AFFILIATION DUES, CONTRIBUTIONS AND BRANCH LEVIES

- (i) Affiliation dues, international fund contributions and branch levies are paid to the national office of the Shop, Distributive and Allied Employees' Association at rates determined by the national office. The contribution to the National Office General Fund was determined by the Branch. Affiliation dues were also paid to the ALP to enable members to have voting rights in the ALP. The ALP affiliation dues are based on membership and determined by the ALP.
- (ii) The amount payable to the Shop, Distributive and Allied Employees Association of WA, was received in March 2003, repaid on 31 October 2003 and was interest free.

5. SEGMENT INFORMATION

The Union operated in the trade union business in Western Australia.