



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7785  
Fax: (03) 9654 6672

Mr Joe Bullock  
Branch Secretary  
Shop, Distributive and Allied Employees' Association  
Western Australian Branch  
5th Floor, 25 Barrack Street  
PERTH WA 6000

Dear Mr Bullock,

**Re: Financial Documents for year ended 30 June 2004 - FR2004/269**  
**Schedule 1B of the *Workplace Relations Act 1996* (the RAO Schedule)**

Receipt is acknowledged of the financial documents of the Western Australian Branch of the Shop, Distributive and Allied Employees' Association for financial year ended 30 June 2004. The documents were lodged in the Industrial Registry on 21 December 2004. I apologise for the delay in this response.

The documents have been filed.

I direct your attention to the following comments concerning the reports and the financial reporting obligations under the RAO Schedule of the *Workplace Relations Act 1996*. Please note that these matters are generally advised for assistance in the future preparation of financial reports.

**Auditor's Report**

**Approved Auditor**

The Auditor's Report has been signed in the company's name rather than that of an individual auditor/"a person" and secondly there is no indication whether the auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in RAO Regulation 4 (underlining added).

***4 Meaning of approved auditor***

*For the definition of **approved auditor** in section 6 of the RAO Schedule, an approved auditor means:*

*(a) a person who:*

*(i) is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants; and*

*(ii) holds a current Public Practice Certificate; or*

*(b) in relation to a reporting unit that has been issued with a certificate under subsection 270 (1) of the RAO Schedule, a person who is:*

*(i) a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants; and*

*(ii) approved by the Industrial Registrar.*

In all likelihood the Auditor is such a person with the requisite qualifications however the Industrial Registry believes this should be evident to members in the published financial reports and thus should be explicit in the Auditor's Report.

I recommend you draw this comment to the attention of your Auditor.

**General Purpose Financial Report (GPFR)****Notes to Accounts**

The accounts must contain a notice drawing the attention of the members to provisions of the RAO Schedule that prescribed information is available to them on request. Subsection 272(5) of the RAO Schedule requires the GPFR to set out subsections 272(1), (2), and (3). Would you please ensure that those subsections rather than the former, and now repealed, provisions of the *Workplace Relations Act 1996* are copied into the GPFR in future financial reports of the organisation.

**Committee of Management Statement**

Please note that under the Registrar's Reporting Guideline 18(d) for the purposes of RAO section 253, this Statement need only be signed by a designated officer.

**Operating Report****Membership of Committee of Management**

While I note the Operating Report cites names of persons who have been members of the committee of management during the reporting period, it is not clear whether all persons cited (except one) held office on the committee of management for all or part of the year. RAO Regulation 159(c) requires information regarding the period during the reporting period each committee member held office to be stated.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03-8661 7785 (Monday - Thursday inclusive).

Yours sincerely

Sylvia van Riet  
Statutory Services Branch

17 May 2005

**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  
Email: sda@q-net.net.au  
ABN 49 055 257 014

**BRANCH SECRETARY  
JOE BULLOCK**

*rec'd 21/12/04  
fb*

*FR 2004/269*

16 December 2004

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

Dear Sir

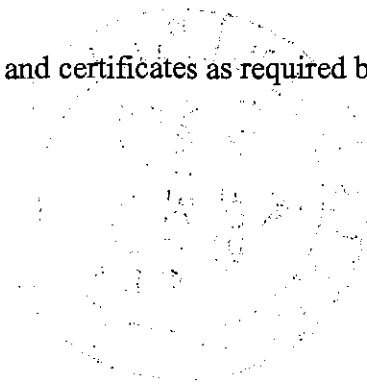
**RE: Financial Documents – 30 June 2004  
Shop, Distributive and Allied Employees' Association Western Australian Branch**

Please find attached a copy of the Operating Report, General Purpose Financial Report and Auditor's Report in relation to the Shop Distributive and Allied Employees' Association Western Australian Branch for the year ended 30 June 2004.

The above mentioned documents contain the appropriate information and certificates as required by legislation and are submitted for filing.

Yours faithfully,

*Joe Bullock*  
**JOE BULLOCK.  
BRANCH SECRETARY.**



Enc

**Designated Officer's Certificate**  
S268 of Schedule 1B Workplace Relations Act 1996

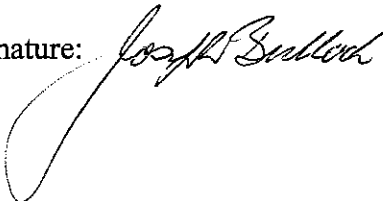
I, Joseph Bullock being the Branch Secretary of the Shop Distributive and Allied Employees' Association Western Australian Branch certify:

That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and

That the full report, was provided to members on 3 December 2004; and

That the full report was presented to a meeting of the committee of management of the reporting unit on 20 October 2004 and again on 15 December 2004; in accordance with section 266 of the RAO Schedule.

Signature:



Date:

17/12/04

Operating Report of THE SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES'  
ASSOCIATION, WESTERN AUSTRALIAN BRANCH  
(2003/2004 Financial Year)

1. Review of units principal:

- Activities during the financial year
  - Results of those activities
  - Significant changes in the nature of the activities
- a) During 2003/2004 the branch has watched over and protected the interests of members, maintained reasonable hours of labour and fair wage rates and settled industrial disputes by negotiation, conciliation and arbitration.

There are approximately 58 Certified Agreements which involved the SDA. During the 2003/2004 financial year 14 were negotiated or renegotiated and certified by AIRC or were in the process of being certified. Certified Agreements provide an opportunity to improve the wages and industrial interests of members and provide additional flexibility for employers.

In addition to using certified agreements as a vehicle for furthering the interests for members the safety nets of awards underpinning certified agreements has also been updated in accordance with national wage decisions and for the process of modernization.

- b) Where industrial matters cannot be resolved through negotiation it may be necessary for them to be referred to the AIRC for conciliation and/or arbitration. In this respect approximately one matter per week was referred to the AIRC to be dealt with by conciliation and/or arbitration. The bulk of the referrals referred to claims of unfair dismissals and also involved interpretations of certified agreements and awards.
- c) The result of these activities have been general increases in certified agreement wages, allowances and conditions of about 3-5% per annum depending on the industry and employer. There have also been considerable improvements in the flexibility of working arrangements that has benefited many members particularly female members who may have to combine work with family responsibilities.

Matters referred to the AIRC have been largely resolved to members satisfaction.

- d) The SDA also handles matters involving work related injuries and has an average of 35 ongoing files being processed during each week of the 2003/2004 financial year.
- e) During the 2003/2004 financial year 3 matters were forwarded to the Office of Equal Opportunities and were dealt with by that office. 14 Training courses were conducted during the 2003/2004 financial year.
- f) There have been no significant changes in the activities of the SDA during the 2003/2004 financial year.

2. Details of significant changes in units financial affairs

There have been no significant changes in the Branch's financial affairs.

3. Detail of the right of members to resign under S174

Members of the SDA are entitled to resign pursuant to schedule 1B clause 174 Registration and Accountability of Organizations. The SDA strictly adheres to the resignation from membership provisions, contained therein. Those rights include:

- Resignation by notice in writing.
- Resignation takes effect on the day it is received or the day specified in the notice or at the end of a two week period, whichever is applicable.

4. Details of any officer or member of the reporting unit who is:

- a) A trustee of a superannuation entity or an exempt public sector superannuation scheme: or
- b) A director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme: and

Where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organization.

The Secretary of the Branch is an alternate director of the Retail Employees Superannuation Trust but this is not a requirement of the fund.

5. Details of membership of the Committee of Management

Mark Bishop	Branch President
Mary Cope-Proctor	Branch Vice President
Joseph Bullock	Branch Secretary
Martin Pritchard	Branch Assistant Secretary
Kate Doust	Branch Treasurer
Rae Breen	Branch Member
Tony Hoh	Branch Member
Kylie Boyle	Branch Member
Rosemary Landwehr	Branch Member
Tamara Hopkins	Branch Member
Kelly Raven	Branch Member
Jean Wainwright	Branch Member
Traci Sacco	Branch Member (Retired August 2003)
Georgina Caldwell	Branch Delegate to National Council
Carmel de Jussing	Branch Delegate to National Council

6. Other

- The report is signed and dated
- The number of members of the SDA WA Branch at 30/06/2004 is 20,580
- The Branch employs no employees
- At point (1) the report contains a review of principal activities
- At point (2) are details of significant change of activities that being nil
- At point (3) are details of superannuation trustees
- At point (5) are details of membership of the Committee of Management

SIGNED

DATED 19/11/04.

  
JOSEPH BULLOCK  
BRANCH SECRETARY

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

**Western Australian Branch**

Financial Report  
for the financial year ended 30 June 2004

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

## Committee of Management Statement

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 declare on behalf of the Committee and in accordance with a resolution passed by the Committee on 20 October 2004, that in the opinion of the Committee:

- 1) The financial statement and notes comply with the Australian Accounting Standards;
- 2) The financial statement and notes comply with the reporting guidelines of the Industrial Registrar;
- 3) The financial statement and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- 4) There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- 5) During the year ended 30 June 2004 and since the end of that year;
  - i) Meetings of the Committee of Management were held in accordance with the rules of The Shop, Distributive and Allied Employees' Association including the rules of the Branch; and
  - ii) The financial affairs of the Branch have been managed in accordance with the rules of The Shop, Distributive and Allied Employees' Association including the rules of the Branch; and
  - iii) The financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - iv) The financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the Shop, Distributive and Allied Employees' Association; and
  - v) The information sought in any request of a member of the Branch or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - vi) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

  
JOSEPH WARRINGTON BULLOCK  
Branch Secretary

  
MARTIN PRITCHARD  
Assistant Branch Secretary

Date: 4/11/04  
Perth, WA

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

### **Scope**

#### *The financial report and committee of managements' responsibility*

The financial report 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 2004.

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 rules. 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.

#### *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 rules, a view which is consistent with our understanding of the Branch's financial position at 30 June 2004, 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.

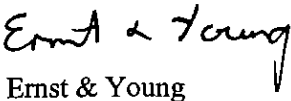
**Independence**

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

**Audit opinion**

In our opinion the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Workplace Relations Act, 1996 the financial position of the Shop, Distributive and Allied Employees' Association (Western Australian Branch) as at 30 June 2004, and its financial performance and its cash flows for the year then ended.

We have obtained all of the information and explanation required from the Shop, Distributive and Allied Employees' Association (Western Australian Branch).

  
Ernst & Young

Perth  
4 November 2004

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

**Statement of Financial Position  
at 30 June 2004**

	Note	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash assets		24,133	174,860
<b>TOTAL CURRENT ASSETS</b>		24,133	174,860
<b>TOTAL ASSETS</b>		24,133	174,860
<b>CURRENT LIABILITIES</b>			
Payable to Shop, Distributive & Allied Employees Association of Western Australia	4	-	150,000
<b>TOTAL CURRENT LIABILITIES</b>		-	150,000
<b>TOTAL LIABILITIES</b>		-	150,000
<b>NET ASSETS</b>		24,133	24,860
<b>ACCUMULATED FUNDS</b>			
Balance at 1 July		24,860	25,140
Deficit for the year		(727)	(280)
<b>TOTAL ACCUMULATED FUNDS</b>		24,133	24,860

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 2004**

	Note	2004 \$	2003 \$
<b>RECEIPTS</b>			
Fees - The Shop, Distributive and Allied Employees' Association of Western Australia.		380,553	470,420
Interest Income		476	249
		381,029	470,669
<b>PAYMENTS</b>			
Affiliation Dues	4	292,734	361,861
International Fund	4	87,816	108,558
Bank Charges		274	157
Audit and Other Fees		932	373
		381,756	470,949
<b>(DEFICIT)/SURPLUS OF RECEIPTS OVER PAYMENTS FOR THE PERIOD</b>		(727)	(280)

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 2004**

**1. ACCOUNTING POLICIES**

This general 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 an accrual basis of accounting.

**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 272, 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.

**5. SEGMENT INFORMATION**

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

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

## **6. REMUNERATION OF COMMITTEE OF MANAGEMENT**

The following persons held office through the entire period 1<sup>st</sup> July 2003 to 30<sup>th</sup> June, 2004 unless otherwise indicated.

Mark Bishop  
Martin Pritchard  
Joseph Bullock  
Kate Doust  
Tony Hon  
Rae Breen  
Mary Cope-Proctor  
Kylie Boyle  
Rosemary Landwehr  
Kelly Raven  
Tamara Hopkins  
Jean Wainwright  
Gina Caldwell  
Carmel de Jussing  
Traci Sacco (retired August 2003)

The total remuneration paid or payable, directly or indirectly, from the Branch and any other related party to all the members of the Committee of Management was nil.

## **7. IMPACT OF ADOPTING AASB EQUIVALENT TO IASB STANDARDS**

The Shop Distributive and Allied Employees' Association, Western Australian Branch has commenced transitioning its accounting policies and financial reporting from current Australian Standards to Australian equivalents of International Financial Reporting Standards (IFRS). The Branch has allocated internal resources and engaged expert consultants to perform diagnostics and conduct impact assessments to isolate key areas that will be impacted by the transition to IFRS. At this stage the Branch does not believe the adoption of IFRS will significantly impact on the financial report.