



Australian Government

Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Joseph Bullock
Branch Secretary
Shop, Distributive and Allied Employees Association
Western Australian Branch
Level 5, 25 Barrack Street
PERTH WA 6000

Dear Mr Bullock,

Re: Financial Documents for year ended 30 June 2005 - FR2005/239

Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I acknowledge receipt of the financial reports of the Western Australia Branch of the Shop, Distributive and Allied Employees Association for the year ended 30 June 2005. The documents were lodged in the Registry on 23 December 2005.

This is the second lodgment by the organisation of its audited financial reports under s268 of the *Registration and Accountability of Organisations (RAO) Schedule*.

The documents have been filed.

The following comments may assist you when you next prepare financial reports. No further action is required regarding these issues with respect to the lodged documents.

Presentation of documents to meeting

It is noted that the documents were presented to a Committee of Management rather than a general meeting of members. This may not be fully in accord with the RAO Schedule.

Under the RAO Schedule the standard obligation is for the full financial report to be presented to a general meeting of members within 6½ months of the end of the financial year. The documents may only be presented directly to a Committee of Management meeting where the rules of the organisation (or branch) contain a provision that allows up to 5% of members to call a general meeting to be held to consider the report - see s266(3).

It would appear that the rules of the organisation do not currently contain a provision to this effect. While Rule 19(c) of the WA Branch Rules is broadly in accord with the requirements of s266 I note that it refers to a 'request in writing from one hundred financial members'. The Registrar has formed the view that s266 should not be interpreted as being limited to financial members. Therefore, if the branch wishes to present its financial documents for year ending 30 June 2006 and later financial years to a Committee meeting (rather than a general meeting) it will be necessary for the branch to amend its rules accordingly.

If you have any queries regarding the above please contact me on (03) 8661 7799.

Yours faithfully,

Andrew Schultz
Statutory Services Branch

6 January 2006

**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

22nd December 2005

Rec'd 23/12/05
The Registrar
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

FR 2005/239

Dear Sir

RE: Financial Documents – 30 June 2005
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 2005.

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 10th October 2005; and

That the full report was presented to a meeting of the committee of management of the reporting unit on 21st September 2005 and again on 14th December 2005; in accordance with section 266 of the RAO Schedule.

Signature: 

Date: 

Operating Report of THE SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES'
ASSOCIATION, WESTERN AUSTRALIAN BRANCH
(2004/2005 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 2004/2005 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 65 Certified Agreements which involved the SDA. During the 2004/2005 financial year 20 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 4-5% 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 40 ongoing files being processed during each week of the 2004/2005 financial year.
- e) During the 2004/2005 financial year several matters were forwarded to the Office of Equal Opportunities and were dealt with by that office. 15 Training courses were conducted during the 2004/2005 financial year.
- f) There have been no significant changes in the activities of the SDA during the 2004/2005 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

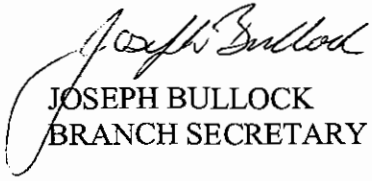
Mark Bishop	Branch President
Mary Cope-Proctor	Branch Vice President
Joseph Bullock	Branch Secretary
Martin Pritchard	Branch Assistant Secretary
Kate Doust	Branch Treasurer
Rae Breen	Branch Member
Tony Hoh	Branch Member
Kylie Boyle	Branch Member
Rosemary Landwehr	Branch Member
Tamara Hopkins	Branch Member
Kelly Raven	Branch Member
Jean Wainwright	Branch Member
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 30/06/2005 is 20,714
- 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


JOSEPH BULLOCK
BRANCH SECRETARY

20th Sept '05

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

Western Australian Branch

Financial Report
for the financial year ended 30 June 2005

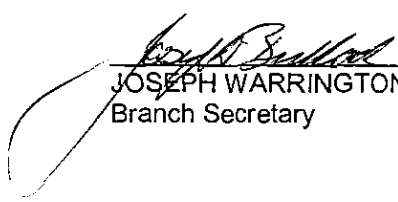
Contents

	Page No.
1. Committee of Management Statement	1
2. Independent Audit Report	2-3
3. Statement of Financial Position	4
4. Statement of Financial Performance	5
5. Statement of Cash Flows	6
6. Notes to and forming part of the financial statements	7

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 21 September 2005, 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 2005 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 Workplace Relations (Registration and Accountability of Organisations) Regulations ("RAO Regulations") and the Registration and Accountability of Organisations Schedule ("RAO Schedule"); 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: *21 September 2005*
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 comprises the statement of financial position, statement of financial performance, accompanying notes to the financial statements 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 2005.

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.

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 2005, 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.

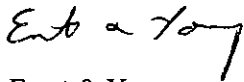
Independence

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

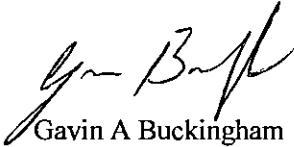
Audit opinion

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 2005, and its financial performance and its cash flows for the year then ended.

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



Ernst & Young



Gavin A Buckingham

Partner

21 September 2005

A member of The Institute of Chartered Accountants in Australia and current Public Practice Certificate Holder, Perth

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

**Statement of Financial Position
at 30 June 2005**

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash assets		24,179	24,133
TOTAL CURRENT ASSETS		<u>24,179</u>	<u>24,133</u>
TOTAL ASSETS			
		<u>24,179</u>	<u>24,133</u>
CURRENT LIABILITIES			
Provision for audit fee		1,000	-
TOTAL CURRENT LIABILITIES		<u>1,000</u>	<u>-</u>
TOTAL LIABILITIES			
		<u>1,000</u>	<u>-</u>
NET ASSETS			
		<u>23,179</u>	<u>24,133</u>
ACCUMULATED FUNDS			
Balance at 1 July		24,133	24,860
Deficit for the year		(954)	(727)
TOTAL ACCUMULATED FUNDS		<u>23,179</u>	<u>24,133</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 2005**

	Note	2005 \$	2004 \$
REVENUE			
Fees - The Shop, Distributive and Allied Employees' Association of Western Australia.		529,982	380,553
Interest Income		185	476
		530,167	381,029
EXPENSES			
Affiliation Dues	4	359,050	292,734
International Fund	4	107,715	87,816
Levies	4	63,217	-
Bank Charges		139	274
Audit and Other Fees		1,000	932
		531,121	381,756
DEFICIT FOR THE PERIOD		(954)	(727)

The accompanying notes form an integral part of these financial statements

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

**Statement of Cashflows
for the Year Ended 30 June 2005**

	Note	2005 \$ Inflows (Outflows)	2004 \$ Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
Contributions and other revenue received		529,982	380,553
Payments for operations and to employees		(530,121)	(531,756)
Interest received		185	476
	7	<hr/>	<hr/>
NET CASH (UTILISED) / PROVIDED BY OPERATING ACTIVITIES		46	(150,727)
		<hr/>	<hr/>
NET INCREASE / (DECREASE) IN CASH HELD		46	(150,727)
		<hr/>	<hr/>
CASH AT THE BEGINNING OF THE FINANCIAL YEAR		24,133	174,860
		<hr/>	<hr/>
CASH AT THE END OF THE FINANCIAL YEAR		24,179	24,133
		<hr/>	<hr/>

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 2005**

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 a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

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

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.

6. REMUNERATION OF COMMITTEE OF MANAGEMENT

The following persons held office through the entire period 1st July 2004 to 30th June 2005 unless otherwise indicated.

Mark Bishop
Mary Cope-Proctor
Joseph Bullock
Martin Pritchard
Kate Doust
Rae Breen
Tony Hoh
Kylie Boyle
Rosemary Landwehr
Kelly Raven
Jean Wainwright
Georgina Caldwell
Carmel de Jussing

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 (2004:Nil).

7. RECONCILIATION OF NET CASH (UTILISED) / PROVIDED BY OPERATING ACTIVITIES

	2005	2004
	\$	\$
(Deficit) for the period	(954)	(727)
Changes in assets and liabilities:		
Increase / (Decrease) in liabilities	1,000	(150,000)
Net cash / (utilised) provided by operating activities	<u>46</u>	<u>(150,727)</u>

8. IMPACT OF ADOPTING AASB EQUIVALENT TO IASB STANDARDS

The Shop Distributive and Allied Employees' Association, Western Australian Branch is in the process of transitioning its accounting policies and financial reporting from current Australian Accounting Standards ("AGAAP") to Australian equivalents of International Financial Reporting Standards ("AIFRS"). The adoption of AIFRS will be first reflected in the Branch's financial statements for the year ending 30 June 2006. The Branch has allocated internal resources and engaged experts to perform diagnostics and conduct impact assessments. Based on the diagnostic performed, there would be no material adjustments arising from differences between AGAAP and AIFRS that would be required to be made to equity at the date of transition, being 1 July 2004 or equity and net profit as at and for the year ended 30 June 2005.

The actual effects of the transition to AIFRS may differ from that disclosed due to:

- a) on going work being undertaken by the Branch
- b) potential amendments to AIFRS's and integrations thereof being issued by the standards-setters and IFRIC, and
- c) emerging and accepted practice in the integration and application of AIFRS and UIG interpretations.