



Australian Government

Australian Industrial Registry

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Melbourne, VIC 3000
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Joe Bullock
Branch Secretary
Shop, Distributive and Allied Employees' Association
Western Australia Branch
PO Box Y3436
ST GEORGES TERRACE EAST WA 6832

By email: sdawa@sdawa.asn.au

Dear Mr. Bullock

**Re: Schedule 1, Workplace Relations Act 1996
Financial Report for years ended 30 June 2006 [FR2006/398] and 30 June 2007
[FR2007/382]**

I acknowledge receipt of the financial reports for the above organisation for the reporting periods ending 30 June 2006 and 30 June 2007. These documents were lodged with the Industrial Registry on 19 January 2007 and 3 December 2007 respectively.

Both financial reports have been filed.

The reports are available on a website maintained by the Industrial Registry at <http://www.e-airc.gov.au/006Nwa>.

If you have any queries please contact me by telephone on (03) 8661 7921 or by e-mail at tom.tran@air.gov.au.

Yours sincerely,

A handwritten signature in cursive script that reads 'Thomas Tran'.

Thomas Tran
Statutory Services Branch

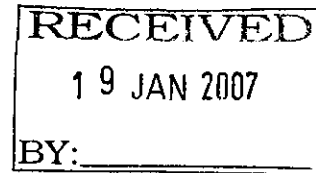
9 January 2008

**THE SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES'
ASSOCIATION, WESTERN AUSTRALIA 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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BRANCH SECRETARY
JOE BULLOCK

18th December 2006

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

Dear Sir

RE: Financial Documents – 30 June 2006
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 2006.

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

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Joe Bullock'. The signature is written in a cursive, flowing style with a large loop at the end of the 's'.

JOE BULLOCK
BRANCH SECRETARY

Enc

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

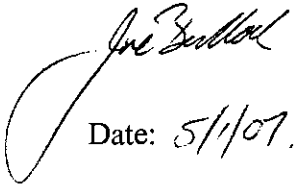
I, Joseph Bullock being the Branch Secretary of the Shop, Distributive and Allied Employees' Association, Western Australian Branch certify:

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 2006; and

That the full report was presented to a meeting of the Committee of Management of the reporting unit on 14th September 2006 and again on 18 December 2006

Signature:


Date: 5/1/07.

Operating Report of THE SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES'
ASSOCIATION, WESTERN AUSTRALIAN BRANCH
(2005 2006 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 2005 2006 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 2005 2006 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.

- c) During the financial year the Howard government introduced "Workchoice". This involved significant amendment to the Workplace Relations Act and its subsidiary legislation. The new legislation requires the union to negotiate, or assist in the negotiation as an agent, the following types of collective agreements:-

- Employee collective agreements;
- Union collective agreements;
- Union greenfields agreements;
- Employer greenfields agreements; and
- Multiple business agreements.

As at 30th June 2006 the SDA was involved in 68 pre-reform certified agreements and 1 collective agreement

- d) The result of these activities have been general increases in wages, allowances and conditions of about 3-5% per annum depending on the industry and employer.

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

- e) The SDA also handles matters involving work related injuries and has an average of 40 ongoing files being processed during each week of the 2005/2006 financial year.

- f) During the 2005 2006 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 2005 2006 financial year.
- g) There have been no significant changes in the activities of the SDA during the 2005 2006 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 – The following persons held office through the entire period 1st July 2005 to 30th June 2006 unless otherwise indicated.

Mary Cope-Proctor	Branch President
Georgina Caldwell	Branch Vice President
Joseph Bullock	Branch Secretary
Martin Pritchard	Branch Assistant Secretary
Kate Doust	Branch Treasurer
Rae Breen	Committee Member
Tony Hoh	Committee Member
Kylie Boyle	Committee Member
Rosemary Landwehr	Committee Member
Tamara Hopkins	Committee Member
Jean Wainwright	Committee Member
Carmel de Jussing	Branch National Council Delegate
Mark Bishop	Branch National Council Delegate

Joseph Bullock
Georgina Caldwell
Martin Pritchard


Branch National Council Delegate
Branch National Council Delegate
Branch National Council Delegate

6. Other

- The report is signed and dated
- The number of members of the SDA WA Branch at 30/06/2006 is 20,623
- 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

14/9/06

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

Western Australian Branch

Financial Report
for the financial year ended 30 June 2006

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

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The 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 14 September 2006, 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 2006 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: 14th Sept 06,
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 balance sheet, income statement, statement of cash flows, statement of changes in equity, 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 2006.

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 2006, 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.

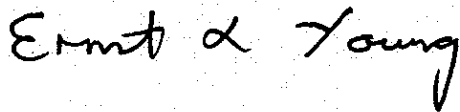
Independence

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

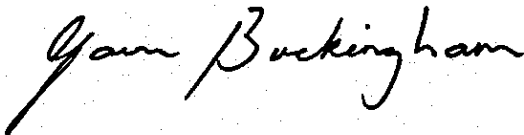
Audit opinion

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 2006, and its financial performance and its cash flows for the year then ended.

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



Ernst & Young



Gavin A. Buckingham

A member of The Institute of Chartered Accountants in Australia and current Public Practice Certificate holder

Perth

22 September 2006

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

**Balance Sheet
As at 30 June 2006**

	Note	2006 \$	2005 \$
CURRENT ASSETS			
Cash and cash equivalents	5 (a)	22,220	24,179
TOTAL CURRENT ASSETS		22,220	24,179
TOTAL ASSETS		22,220	24,179
CURRENT LIABILITIES			
Provision for audit fee		1,500	1,000
TOTAL CURRENT LIABILITIES		1,500	1,000
TOTAL LIABILITIES		1,500	1,000
NET ASSETS		20,720	23,179
ACCUMULATED FUNDS			
Balance at 1 July		23,179	24,133
Deficit for the year		(2,459)	(954)
TOTAL ACCUMULATED FUNDS		20,720	23,179

The accompanying notes form an integral part of these financial statements

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

**Income Statement
For the Year Ended 30 June 2006**

	Note	2006 \$	2005 \$
REVENUE FROM CONTINUING OPERATION			
Fees - The Shop, Distributive and Allied Employees' Association of Western Australia.		506,027	529,982
Interest Income		-	185
		506,027	530,167
EXPENDITURE			
Affiliation Dues	3	368,651	359,050
International Fund	3	110,595	107,715
Levies	3	26,781	63,217
Bank Charges		30	139
Audit and Other Fees		2,429	1,000
		508,486	531,121
DEFICIT FOR THE YEAR		(2,459)	(954)

The accompanying notes form an integral part of these financial statements

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

**Statement of Cash Flows
For the Year Ended 30 June 2006**

	Note	2006 \$ Inflows (Outflows)	2005 \$ Inflows (Outflows)
CASH FLOWS FROM OPERATING ACTIVITIES			
Contributions and other revenue received		506,027	529,982
Payments for operations and to employees		(507,986)	(530,121)
Interest received		-	185
		<hr/>	<hr/>
NET CASH (UTILISED) / PROVIDED BY OPERATING ACTIVITIES	5(b)	(1,959)	46
		<hr/>	<hr/>
NET (DECREASE) / INCREASE IN CASH HELD		(1,959)	46
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR		24,179	24,133
		<hr/>	<hr/>
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	5(a)	22,220	24,179
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form an integral part of these financial statements

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

**Statement of Changes in Equity
for the Year Ended 30 June 2006**

	\$
Funds as at 1 July 2004	24,133
Deficit for the year	(954)
Funds as at 30 June 2005	<hr/> 23,179
Deficit for the year	(2,459)
Funds as at 30 June 2006	<hr/> <hr/> 20,720

The accompanying notes form an integral part of these financial statements.

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

Notes to and forming part of the financial statements For the year ended 30 June 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This general purpose financial report has been prepared for distribution to members of the Branch to satisfy the Committee of Managements reporting responsibilities imposed by the Workplace Relations Act 1996. The accounts have been prepared on an accrual basis of accounting and in accordance with the disclosure requirements specified by all applicable Accounting Standards and UIG Consensus Views.

(b) Statement of compliance

The financial report complies with Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRS ensures that the financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS).

This is the first financial report based on AIFRS, however, no restatement of comparative for the year ended 30 June 2005 was needed.

Certain Australian Accounting Standards and UIG interpretations have recently been issued or amended but are not yet effective and have not been adopted by the group for the annual reporting period ended 30 June 2006:

AASB Amendment	Affected Standard (s)	Nature of change to accounting policy	Application date of standard	Application date for Entity
2004-3	AASB 1 <i>First-time adoption of AIFRS</i> AASB 101 <i>Presentation of Financial Statements</i> AASB 124 <i>Related Party Disclosures</i>	No change to accounting policy required. Therefore no impact.	1 January 2006	1 July 2006
2005-1	AASB 139 <i>Financial Instruments: Recognition and Measurement</i>	No change to accounting policy required. Therefore no impact	1 January 2006	1 July 2006
2005-4	AASB 139 <i>Financial Instruments: Recognition and Measurement</i> , AASB 132 <i>Financial Instruments: Disclosure and Presentation</i> , AASB 1 <i>First-time adoption of AIFRS</i> , AASB 1023 <i>General insurance Contracts</i> and AASB 1038 <i>Life Insurance Contracts</i>	No change to accounting policy required. Therefore no impact	1 January 2006	1 July 2006
2005-5	AASB 1 <i>First-time adoption of AIFRS</i> and AASB 139 <i>Financial Instruments: Recognition and Measurement</i>	No change to accounting policy required. Therefore no impact	1 January 2006	1 July 2006

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

Notes to and forming part of the financial statements
For the year ended 30 June 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Statement of compliance (continued)

AASB Amendment	Affected Standard (s)	Nature of change to accounting policy	Application date of standard	Application date for Entity
2005-10	AASB 132 <i>Financial Instruments: Disclosure and Presentation</i> , AASB 101 <i>Presentation of Financial Statements</i> , AASB 114 <i>Segment Reporting</i> , AASB 117 <i>Leases</i> , AASB 133 <i>Earnings per Share</i> , AASB 139 <i>Financial Instruments: Recognition and Measurement</i> , AASB 1 <i>First-time adoption of AIFRS</i> , AASB 4 <i>Insurance Contracts</i> , AASB 1023 <i>General insurance Contracts</i> and AASB 1038 <i>Life Insurance Contracts</i>	No change to accounting policy required. Therefore no impact	1 January 2007	1 July 2006
New Standard	AASB 7 <i>Financial Instruments: Disclosures</i>	No change to accounting policy required. Therefore no impact	1 January 2007	1 July 2006

The following amendments are not relevant or applicable to the entity and therefore have no impact.

AASB Amendment	Affected Standard (s)
2005-6	AASB 3 <i>Business Combinations</i>
2005-9	AASB 4 <i>Insurance Contracts</i> , AASB 1023 <i>General insurance Contracts</i> , AASB 139 <i>Financial Instruments: Recognition and Measurement</i> and AASB 132 <i>Financial Instruments: Disclosure and Presentation</i>
2006-1	AASB 121 <i>The Effects of Change in Foreign Currency Rates</i>
New Standard	AASB 119 <i>Employee Benefits</i>
	UIG 4 <i>Determining whether an Arrangement contains a Lease</i>
	UIG 5 <i>Rights to Interests in Decommissioning, Restoration and Environmental Rehabilitation Funds</i>
	UIG 6 <i>Liabilities Arising from Participating in a Specific Market - Waste Electrical and Electronic Equipment</i>
	UIG 7 <i>Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies</i>
	UIG 8 <i>Scope of AASB 2</i>
	UIG 9 <i>Reassessment of Embedded Derivatives</i>

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

Notes to and forming part of the financial statements For the year ended 30 June 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Income Tax

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

(d) Cash Flows Statement

For the purposes of the statement of cashflows, cash and cash equivalents includes cash on hand and in banks (excluding bank accounts specifically designated for particular purposes and disclosed as investments) net of outstanding bank overdrafts.

(e) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised

(i) Interest income

The Union has elected to apply the options available under AASB 1 of adopting AASB 132 and AASB 139 from 1 July 2005. Outlined below are the relevant accounting policies for interest income applicable for the years ending 30 June 2006 and 30 June 2005.

Accounting policies applicable for the year ending 30 June 2006

Revenue is recognised as interest accrues using effective interest rate method. This is a method of calculating the amortised cost of a financial assets and allocating interest income over the relevant period using the effective interest rate, which is the rate that exactly discount the future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Accounting policies applicable for the year ending 30 June 2005

Revenue is recognised when the Union's right to receive payment is established.

2. 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).

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

Notes to and forming part of the financial statements For the year ended 30 June 2006

3. 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.

4. SEGMENT INFORMATION

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

5. NOTES TO THE STATEMENT OF CASH FLOWS

a) Reconciliation of cash

	2006 \$	2005 \$
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 financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		
Cash	22,220	24,179

b) Reconciliation of operating result to net cash flows (utilised)/provided operating activities

	2006 \$	2005 \$
Deficit for the year	(2,459)	(954)
Adjustment for non-cash income and expense items:		
Increase in liabilities	500	1,000
Net cash (utilised)/provided by operating activities	(1,959)	46

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

**Notes to and forming part of the financial statements
For the year ended 30 June 2006**

6. REMUNERATION OF COMMITTEE OF MANAGEMENT

The following persons held office through the entire period 1st July 2005 to 30th June 2006 unless otherwise indicated.

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

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 (2005:nil).