



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

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Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0401  
Email: melbourne@air.gov.au

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](mailto: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](mailto: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  
Email: [sdawa@sdawa.asn.au](mailto:sdawa@sdawa.asn.au)  
ABN 49 055 257 014

**BRANCH SECRETARY**  
JOE BULLOCK

28 November 2007

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

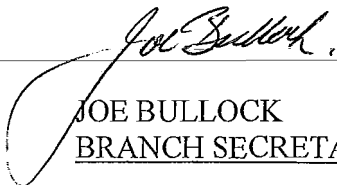
Dear Sir,

**RE: Financial Documents – 30 June 2007**  
**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 2007.

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

Yours faithfully,

  
JOE BULLOCK  
BRANCH SECRETARY

Enc.

Designated Officer's Certificate

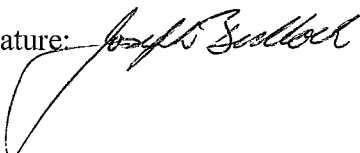
(s268 of Schedule 1 of the Workplace Relations Act 1996)

I, Joseph Bullock, being 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;

That the full report was provided to members on 25<sup>th</sup> October 2007;

That the full report was presented to a meeting of the Committee of Management of the reporting unit on 26<sup>th</sup> September 2007 and to a General Meeting of members on 27<sup>th</sup> November 2007.

Signature: 

Date: *28<sup>th</sup> November 2007*

Operating Report of THE SHOP, DISTRIBUTIVE AND ALLIED EMPLOYEES'  
ASSOCIATION, WESTERN AUSTRALIAN BRANCH  
(2006 / 2007 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 2006 / 2007 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 62 Union Collective Agreements which involved the SDA. During the 2006 / 2007 financial year 25 were negotiated or renegotiated and lodged for approval with the Office of the Employment Advocate (recently renamed the Workplace Authority). All of these Agreements were subsequently approved. Union Collective Agreements provide an opportunity to improve the wages and industrial interests of members and provide additional flexibility for employers.

In addition to using Union Collective 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 month was referred to the AIRC to be dealt with by conciliation and/or arbitration.
- c) 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.

- d) The SDA also handles matters involving work related injuries and has had an average of 40 ongoing files at any one time during the 2006 / 2007 financial year.
- e) 18 Training courses were conducted during the 2006 / 2007 financial year.
- f) There have been no significant changes in the activities of the SDA during the 2006 / 2007 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 1 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.

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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 1<sup>st</sup> July 2006 to 30<sup>th</sup> June 2007 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
Jean Wainwright	Committee Member
Carmel de Jussing	Branch National Council Delegate
Mark Bishop	Branch National Council Delegate
Joseph Bullock	Branch National Council Delegate
Georgina Caldwell	Branch National Council Delegate
Martin Pritchard	Branch National Council Delegate

6. Other

- The report is signed and dated
- The number of members of the SDA WA Branch at 30/06/2007 is 20,274
- 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 (4) are details of superannuation trustees
- At point (5) are details of membership of the Committee of Management

SIGNED

A handwritten signature in cursive script, appearing to read 'Joseph Bullock', written in black ink.

DATED 24/10/07.

JOSEPH BULLOCK  
BRANCH SECRETARY

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

**Western Australian Branch**

Financial Report  
for the financial year ended 30 June 2007

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

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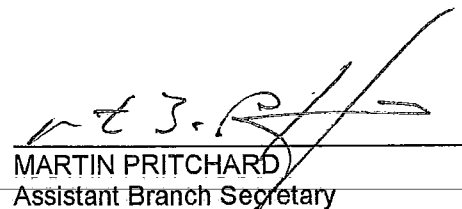
# The Shop, Distributive and Allied Employees' Association Western Australian Branch

## 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 24<sup>th</sup> October 2007, that in the opinion of the Committee:

- 1) The financial statements and notes comply with the Australian Accounting Standards;
- 2) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- 3) The financial statements 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 2007 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 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
  - v) 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

*24/10/07*  
Date: 24<sup>th</sup> October 2007  
Perth, WA

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

We have audited the accompanying financial report of The Shop, Distributive and Allied Employees' Association (Western Australian Branch) ("the Branch"), which comprises the balance sheet as at 30 June 2007, and the income statement, statement of changes in equity and statement of cashflows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the committee of management statement.

### *Committee of Management's Responsibility for the Financial Report*

The committee of management of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1(b), the committee of management also state that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

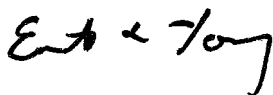
### *Independence*

In conducting our audit we have met the independence requirements of the Australian professional accounting bodies.

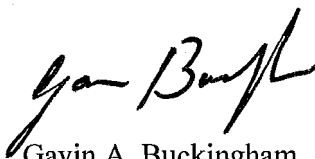
*Auditor's Opinion*

In our opinion

1. the financial report presents fairly, in all material respects, the financial position of The Shop, Distributive and Allied Employees' Association (Western Australian Branch) as at 30 June 2007, ~~and of its financial performance and cash flows for the year then ended in accordance with~~ Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996.
2. the financial report also complies with International Financial Reporting Standards as disclosed in Note 1(b).



Ernst & Young



Gavin A. Buckingham

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

Perth

24 October 2007

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

**Balance Sheet  
As at 30 June 2007**

	Note	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5 (a)	22,528	22,220
GST Receivable		147	-
<b>TOTAL CURRENT ASSETS</b>		<u>22,675</u>	<u>22,220</u>
<b>TOTAL ASSETS</b>		<u>22,675</u>	<u>22,220</u>
<b>CURRENT LIABILITIES</b>			
Provision for audit fee		1,800	1,500
Accounts Payable		1,615	-
<b>TOTAL CURRENT LIABILITIES</b>		<u>3,415</u>	<u>1,500</u>
<b>TOTAL LIABILITIES</b>		<u>3,415</u>	<u>1,500</u>
<b>NET ASSETS</b>		<u>19,260</u>	<u>20,720</u>
<b>ACCUMULATED FUNDS</b>			
Balance at 1 July		20,720	23,179
Deficit for the year		(1,460)	(2,459)
<b>TOTAL ACCUMULATED FUNDS</b>		<u>19,260</u>	<u>20,720</u>

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 2007**

	Note	2007 \$	2006 \$
<b>REVENUE FROM CONTINUING OPERATION</b>			
Fees - The Shop, Distributive and Allied Employees' Association of Western Australia.		503,398	506,027
Interest Income		380	-
		503,778	506,027
<b>EXPENDITURE</b>			
Affiliation Dues	3	387,229	368,651
International Fund	3	116,169	110,595
Levies	3	-	26,781
Bank Charges		72	30
Audit and Other Fees		1,768	2,429
		505,238	508,486
<b>DEFICIT FOR THE YEAR</b>		(1,460)	(2,459)

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 2007**

		2007 \$	2006 \$
	Note	Inflows (Outflows)	Inflows (Outflows)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Contributions and other revenue received		503,398	506,027
Payments for operations and to employees		(503,470)	(507,986)
Interest received		380	-
<b>NET CASH PROVIDED / (UTILISED) BY OPERATING ACTIVITIES</b>	5(b)	308	(1,959)
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>		308	(1,959)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR</b>		22,220	24,179
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR</b>	5(a)	22,528	22,220

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 2007**

	\$
<b>Funds as at 1 July 2005</b>	23,179
Deficit for the year	(2,459)
<b>Funds as at 30 June 2006</b>	20,720
Deficit for the year	(1,460)
<b>Funds as at 30 June 2007</b>	19,260

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 2007

### 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 Interpretation.

#### (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).

Australian Accounting Standards and UIG interpretations that have recently been issued or amended but are not yet effective and have not been adopted for the annual reporting period ended 30 June 2007:

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



# 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 2007

## 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
2007-3	AASB 8: Operating Segments	No change to accounting policy required. Therefore no impact	1 January 2009	1 July 2009
2007-4	ED 151: Australian Additions to, and Deletions from, IFRSs	No change to accounting policy required. Therefore no impact	1 July 2007	1 July 2007
2007-7	AASB 1: First Time Adoption of Australian Equivalents to International Financial Reporting Standards AASB 2: Share Based Payments AASB 4: Insurance Contracts AASB 5: Non Current Assets held for Sale and Discontinued Operations AASB 107: Cash Flow Statements AASB 128: Investments in Associates	No change to accounting policy required. Therefore no impact	1 July 2007	1 July 2007

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

AASB Amendment	Affected Standard (s)
	AASB 7: Financial Instruments: Disclosures AASB 8: Operating Segments AASB 101: Presentation of Financial Statements AASB 123: Borrowing Costs AASB Interpretation 10: Interim Financial Reporting and Impairment AASB Interpretation 11: Group and Treasury Share Transactions AASB Interpretation 12: Service Concession Arrangements AASB Interpretation 129: Service Concession Arrangements: Disclosures IFRIC 13: Customer Loyalty Programs IFRIC 14: The Limit on a Defined Benefit Asset. Minimum funding requirements and their interaction

# 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 2007

### 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*

Revenue is recognised as interest accrues using the 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 discounts the future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

### 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).

### 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.

# 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 2007

## 5. NOTES TO THE STATEMENT OF CASH FLOWS

### a) Reconciliation of cash

	<b>2007</b>	<b>2006</b>
	\$	\$
<p>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:</p>		
Cash	22,528	22,220

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

	<b>2007</b>	<b>2006</b>
	\$	\$
Deficit for the year	(1,460)	(2,459)
Adjustment for non-cash income and expense items:		
Increase in assets	(147)	-
Increase in liabilities	1,915	500
Net cash provided / (utilised) by operating activities	308	(1,959)

# **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 2007**

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

The following persons held office through the entire period 1<sup>st</sup> July 2006 to 30<sup>th</sup> June 2007 unless otherwise indicated.

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Mark Bishop  
Mary Cope-Proctor  
Joseph Bullock  
Martin Pritchard  
Kate Doust  
Rae Breen  
Tony Hoh  
Kylie Boyle  
Rosemary Landwehr  
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 (2006:nil).