



FAIR WORK
AUSTRALIA

30 January 2012

Ms Louise Tarrant
National Secretary,
United Voice
~~Locked Bag 9~~
HAYMARKET NSW 1240



Dear Ms Tarrant

**Lodgment of Financial Statements and Accounts – United Voice, Tasmanian Branch - for
year ended 30 June 2011 (FR2011/2573)**

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 22 December 2011.

The documents have been filed.

Yours sincerely,

Stephen Kellett
Organisations, Research and Advice Branch
Fair Work Australia



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21 December, 2011

Mr David Vale
Fair Work Australia
80 William Street
EAST SYDNEY NSW 2011



Dear Mr Vale

RE: TASMANIAN BRANCH FINANCIAL REPORTS

I am writing to lodge the financial reports for the United Voice Tasmanian Branch for the period ended 31 October, 2010. Enclosed is the full Financial Report including:

- The Branch Executive Statement signed by the Branch Secretary
- The Operating Report signed by the Branch Secretary
- The Independent Audit Report signed by the Auditors
- The accounts including the notes to and forming part of the accounts.

The financial reports were sent to the Branch Executive on 17 September, 2011. The Executive resolved:

- That the operating report be approved and signed
- To endorse the Branch Executive Statement
- That the Branch Secretary be authorised to sign the Branch Executive Statement
- That the financial reports be distributed to members by publication on the United Voice website and advertising that link in November edition of Union News.

Subsequently the financial report including the General Purpose Financial Report, the Auditors statements and the operating report were supplied to members through publication on the United Voice website. Members also received a copy of Union News which contained an advertisement advising members how to view the reports on the website.

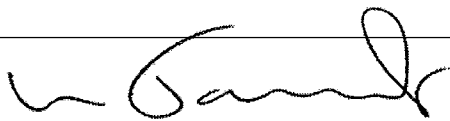
A full report was provided to the Committee of Management on 12 December, 2011 and was adopted. Also enclosed is a copy of the Branch Secretary's certificate dated 21

December, 2011.

On the 31 October, 2010 the Tasmanian Branch ceased to be a separate reporting unit with all finances for the period 1 November, 2010 to 30 June, 2011 included in the United Voice National Council report.

On the basis of the above and the enclosed documentation it would seem that the United Voice Tasmanian Branch has complied with the audit and reporting requirements of the Fair Work Australia Act 2009.

Yours faithfully



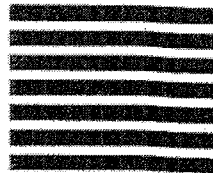
LOUISE TARRANT
NATIONAL SECRETARY



**UNITED VOICE
TASMANIA BRANCH**

Financial Statements

For the four months
ended 31 October 2010



Wise Lord & Ferguson



advice to advantage
Chartered Accountants



LIQUOR HOSPITALITY & MISCELLANEOUS UNION

TASMANIAN BRANCH

OPERATING REPORT – JULY 2010 TO OCTOBER, 2010

On the 1 November, 2010 the Tasmanian Branch of the Liquor Hospitality and Miscellaneous Union transferred their financial management to the National Council of the Union. The Branch has maintained its organisational structure but now operates under the ABN of the United Voice National Council.

Principle Activities of the Branch

The principal activity of the Liquor Hospitality & Miscellaneous Union, Tasmanian Branch, remains that of a Trade Union.

The activity centres on the organising of members and new members, bargaining, negotiating on behalf of those members for improved working conditions and representing those members in work related grievances and or other individual matters.

The Branch has also been involved in lobbying and negotiating with different levels of government around issues of importance to LHMU members.

Resignation of membership

As per section 174 of the Fair Work (Registered Organisations) Act 2009 a member of the union may resign from membership by written notice or, as provided in the LHMU Rules, by electronic message to the Branch to which the member is attached. A notice of resignation from membership takes effect:-

- (i) On the day on which the notice is received by the union; or
- (ii) On the day specified on the notice

Whichever is the later; or in any other case:

- (i) At the end of 2 weeks after the notice is received by the union; or
- (ii) On the day specified in the notice;

Whichever is later.

Membership of the Branch

There were 2,982 members of the Branch as at 31 October, 2010.

Employees of the Branch

As at the 31 October, 2010 the Branch employed 8 fulltime staff members, 4 part time staff members and 1 casual staff member. All of the staff were transferred to National Council employment on the 1 November, 2010.

Superannuation Trustees

No staff member was a representative on the Boards of the Superannuation funds.

Tasmanian Work Cover Board

Peter Tullgren is a industrial officer for the Branch and is a member of the Work Cover Board of Tasmania.

Committee of management

The Executive of the union is also the committee of management. The members of the committee of management, that being known as the Branch Executive were:

Merv Donaghy, elected June 2010

Wendy Hand, elected June 2010

Simon Hughes, elected June 2010

Beth Lockett, elected June 2010

Peta Brinsmead, elected June 2010

Shirley Kelly, elected June 2010

Robert Terry, elected June 2010

Carl Jones, elected June 2010

Monique Wickham, elected June 2010

Russell Armstrong, elected June 2010

Phil Taylor, elected June 2010

Signed:



Helen Gibbons, Branch Secretary

Date: 17.11.2011

LIQUOR HOSPITALITY & MISCELLANEOUS UNION – TASMANIAN BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On 7th November 2011, the Committee of Management of LHMU Tasmanian Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the period ended 31 October, 2010:

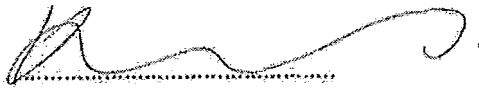
The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Australia (FWA);
- (c) The financial statements and notes give a fair view of the financial performance, financial position and cash flows of the Tasmanian Branch for the financial period to which they relate;
- (d) There are reasonable grounds to believe that the Tasmanian Branch will be able to pay its debts as and when they become due and payable;
- (e) During the financial period to which the GPFR relates and since that time:
 - (i) Meetings of the committee of management were held in accordance with the rules of the organization and the rules of the Tasmanian Branch; and

- (ii) The financial affairs of the Tasmanian Branch have been managed in accordance with the rules of the organization and the rules of the Tasmanian Branch; and
 - (iii) The financial records of the Tasmanian Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) The financial records of the Tasmanian Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
 - (v) No information has been sought in any request of a member of the Tasmanian Branch or the general manager of FWA under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) No order for inspection of the financial records has been made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
-

(f) During the financial period ended 31 October, 2010 the Tasmanian Branch did not participate in any recovery of wages activity.

For the Committee of Management



Helen Gibbons

**UNITED VOICE
TASMANIAN BRANCH**

STATEMENT OF COMPREHENSIVE INCOME

FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

	Notes	31 October 2010	30 June 2010
REVENUES FROM ORDINARY ACTIVITIES	3	494,818	1,521,464
Depreciation Expense		(15,963)	(53,523)
Leasing Charges		(4,876)	(19,288)
Salaries & Employee Benefits Expense	4	(307,487)	(1,042,615)
General Office Expense	4	(74,195)	(232,187)
Sustentation fees		(43,336)	(124,176)
SURPLUS / (DEFICIT) FOR THE PERIOD		48,961	49,675
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		48,961	49,675

The accompanying notes form part of these financial statements.

**UNITED VOICE
TASMANIAN BRANCH**

BALANCE SHEET

AS AT 31 OCTOBER 2010

	Notes	31 October 2010	30 June 2010
<u>CURRENT ASSETS</u>			
Cash At Bank	10(a)	267,024	228,115
Trade Debtors	5	5,300	-
Sundry Debtors		1,581	7,330
Other Assets	6	11,097	26,679
GST/PAYG Receivable (Payable)		(35,615)	(6,155)
TOTAL CURRENT ASSETS		249,387	255,969
<u>NON-CURRENT ASSETS</u>			
Property, Plant & Equipment	7	511,593	527,556
TOTAL NON-CURRENT ASSETS		511,593	527,556
TOTAL ASSETS		760,980	783,525
<u>CURRENT LIABILITIES</u>			
Trade and Sundry Creditors	8	75,834	119,995
Motor Vehicle Finance Liability	9	84,147	71,852
Provision for Long Service Leave		74,315	80,109
Provision for Annual Leave		75,664	82,101
TOTAL CURRENT LIABILITIES		309,960	354,057
<u>NON CURRENT LIABILITIES</u>			
Motor Vehicle Finance Liability	9	11,871	39,280
TOTAL NON-CURRENT LIABILITIES		11,871	39,280
TOTAL LIABILITIES		321,831	393,337
NET ASSETS		439,149	390,188
<u>EQUITY</u>			
Unappropriated Funds		406,884	357,923
Asset Revaluation Reserve		32,265	32,265
TOTAL EQUITY		439,149	390,188

The accompanying notes form part of these financial statements.

**UNITED VOICE
TASMANIAN BRANCH**

CASH FLOW STATEMENT

FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

	Notes	31 October 2010	30 June 2010
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
Receipts from Trading		518,180	1,617,456
Interest Received		2,272	7,281
Payments to Suppliers & Employees		(469,367)	(1,454,195)
Goods & Services Tax paid		599	(93,137)
Net Cash Provided by / (Used in) Operating Activities	10(b)	51,684	77,405
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Proceeds from Sale of Fixed Assets		7,215	8,000
Acquisition of Property, Plant and Equipment		-	(545)
Net Cash Provided by / (Used in) Investing Activities		7,215	7,455
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Finance Lease Payments		(19,990)	(71,365)
Net Cash Used in Financing Activities		(19,990)	(71,365)
Net Increase/(Decrease) in Cash Held		38,909	13,495
Cash at the Beginning of the Year		228,115	214,620
<u>CASH AT THE END OF THE YEAR</u>	10(a)	267,024	228,115

The accompanying notes form part of these financial statements.

**UNITED VOICE
TASMANIAN BRANCH**

STATEMENT OF CHANGES IN EQUITY

FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

	UNAPPROPRIATED FUNDS	ASSET REVALUATION RESERVE	TOTAL EQUITY
AT 1 JULY 2009	308,248	32,265	340,513
Surplus / (Deficit) for the year	49,675	-	49,675
AT 30 JUNE 2010	357,923	32,265	390,188
Surplus / (Deficit) for the four months	48,961	-	48,961
AT 31 OCTOBER 2010	406,884	32,265	439,149

**UNITED VOICE
TASMANIAN BRANCH**

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

1. ACCOUNTING METHODS

Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with the requirements of the Corporations Act 2001 Australian Accounting Standards.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non current assets. Cost is based on fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

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').

(a) Cash and cash equivalents

Cash on hand and in banks and short term deposits are stated at nominal value.

For the purpose of the Cash Flow Statement, cash includes cash on hand and in banks, money market investments readily convertible to cash within 2 working days, net of outstanding bank overdrafts.

(b) Receivables

Trade receivables are recognised and carried at original invoice amount less a provision for any uncollectible debts. An estimate of doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off as incurred.

(c) Property, Plant and Equipment

Freehold land and buildings are measured on a fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Plant and equipment is measured on a cost basis. The carrying amount is reviewed annually to ensure that it is not in excess of the recoverable amount for these assets.

Assets are depreciated on a straight line basis over their useful economic life.

**UNITED VOICE
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010**

Depreciation rates are;

	October 2010	June 2010
Leased vehicles	20-22.5%	20-22.5%
Property plant and equipment	10-33%	10-33%
Leasehold improvements	10-25%	10-25%

(d) Leases

Finance Leases, which transfer to the Union substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the inception of the lease at the fair value of the leased property.

Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly against income.

(e) Payables

Liabilities for trade creditors and other amounts are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Union.

(f) Interest bearing liabilities

Finance lease liability is determined in accordance with AASB 117 "Leases".

(g) Income recognition

Income is recognised to the extent that it is probable that the economic benefits will flow to the Union and the income can be reliably measured. The following specific recognition criteria must also be met before income is recognised:

Member contributions

Control of the right to receive the membership contributions.

Interest

Control of the right to receive the interest payment.

**UNITED VOICE
TASMANIAN BRANCH**

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

(h) Taxes

The provision for income tax is not necessary as "Trade Unions" are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except:

- Where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Balance Sheet.

Cash flows are included in the Cash Flow Statement on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority are classified as operating cash flows.

(i) Employee benefits

Provision is made for employee benefits accumulated as a result of employees rendering services up to the reporting date. These benefits include wages and salaries, annual leave and long service leave.

Liabilities arising in respect of wages and salaries and annual leave expected to be settled within twelve months of the reporting date are measured at their nominal amounts based on remuneration rates which are expected to be paid when the liability is settled.

The provision for long service leave has not been calculated in accordance with AASB 119 "Employee Benefits". Liabilities are recognised in accordance with Union policy and are measured at the nominal rate at reporting date. AASB 119 "Employee Benefits" was not applied due to the small number of staff members and the consequent impracticality of applying the discounting method. The method applied is consistent with prior years.

Employee benefits expenses and revenues arising in respect of the following categories:

- Wages and salaries, non monetary benefits, annual leave, long service leave, sick leave and other benefits; and
- Other types of employee benefits

Are recognised against profits on a net basis in their respective categories.

(j) Comparatives

Where, necessary, comparatives have been reclassified and repositioned for consistency with the current year disclosures.

**UNITED VOICE
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010**

2. INFORMATION TO BE PROVIDED TO MEMBERS OR GENERAL MANAGER

In accordance with the requirement of the Fair Work (Registered Organisations) Act 2009 the attention of members is drawn to the provisions of sub-sections (1),(2) and (4) of section 272 of that Act, which reads as follows:

- (1) A member of the reporting unit, or a general manager, 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 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.
- (4) A general manager may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the general manager must provide to a member information received because of an application made at the request of the member.

3. REVENUES

	31 October 2010	30 June 2010
Membership Contributions	414,335	1,262,895
Reimbursements from Federal Office	104	5,789
Sponsorship	13,000	30,067
Small Branch Reimbursement	53,333	200,000
Interest Received	3,117	7,281
Profit on Sale of Non Current Assets	7,215	1,503
Board Sitting Fees	3,714	13,929
TOTAL REVENUES	494,818	1,521,464

**UNITED VOICE
TASMANIAN BRANCH**

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE FOUR MONTHS 31 OCTOBER 2010

4. EXPENSES

	31 October 2010	30 June 2010
Salaries & Employee Benefits Expense		
Annual Leave Provision	(3,858)	(20,250)
Fringe Benefits Tax	6,733	25,676
Long Service Leave	2,233	33,897
Payroll Tax	22,871	61,277
Salaries & Allowances	245,404	808,595
Superannuation Contributions	28,928	101,702
Training & Development	8,526	24,024
Travelling & Accommodation Expense	1,650	7,694
	-----	-----
Total Salaries & Employee Benefits Expense	307,487	1,042,615
	-----	-----
General Office		
Advertising	90	2,910
Affiliation	8,831	7,039
Audit & Accountancy Fees	1,720	11,330
Bank Charges	3,060	11,331
Catering & Functions	4,271	11,671
Commissions Allowed	449	1,554
Information Technology Expenditure	1,128	17,915
Insurance	3,600	9,031
Publications & Subscriptions	2,403	23,444
Legal Costs	220	4,182
Electricity	1,847	5,172
Meeting Expenses	2,036	3,227
Motor Vehicles Expenses	11,862	26,086
Postage & Freight	1,890	7,909
Printing & Stationery	1,779	6,830
Miscellaneous	13,753	16,366
Rates & Taxes	3,295	12,743
Rent	3,971	7,855
Repairs & Maintenance	-	647
Telephone & Fax	7,990	28,200
Political Campaigning	-	16,745
	-----	-----
Total General Office Expense	74,195	232,187
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**UNITED VOICE
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010**

5. TRADE RECEIVABLES

	31 October 2010	30 June 2010
Trade Receivables 5(a)	5,300	-
	5,300	-

(a) Terms and Conditions

Terms and conditions relating to the above financial instruments

- (i) Trade debtors are non-interest bearing and generally on terms negotiated with the member sponsor. This can range between 14-180 days.

6. OTHER ASSETS

Prepayments	11,097	26,679
	11,097	26,679

UNITED VOICE
TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

7. PROPERTY, PLANT & EQUIPMENT

	31 October 2010	30 June 2010
Land and Buildings- At Valuation	400,000	400,000
	-----	-----
	400,000	400,000
	-----	-----
Plant & Equipment	200,659	200,659
Less: Accumulated Depreciation	(191,749)	(190,157)
	-----	-----
	8,910	10,502
	-----	-----
Motor Vehicles – Under Lease	223,524	245,203
Less: Accumulated Amortisation	(120,841)	(128,149)
	-----	-----
	102,683	117,054
	-----	-----
Leasehold Improvements	13,842	13,842
Less: Accumulated Amortisation	(13,842)	(13,842)
	-----	-----
	-	-
	-----	-----
TOTAL PROPERTY, PLANT & EQUIPMENT	511,593	527,556
	-----	-----

**UNITED VOICE
TASMANIAN BRANCH**

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

7. PROPERTY, PLANT & EQUIPMENT – (Continued)

	31 October 2010	30 June 2010
RECONCILIATIONS		
Plant & Equipment		
Opening Written Down Value	10,502	15,919
Add purchases	-	545
Less Depreciation	(1,592)	(5,962)
Less disposals	-	-
Closing Written Down Value	8,910	10,502
Motor Vehicles Under Lease		
Opening Written Down Value	117,054	171,112
Add purchases	-	-
Less disposals	-	(4,109)
Less Amortisation	(14,371)	(49,949)
Closing Written Down Value	102,683	117,054

**UNITED VOICE
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010**

8. TRADE CREDITORS

		31 October 2010	30 June 2010
Trade Creditors	8(a)	39,981	57,044
Sundry payables and Accrued Expenses	8(a)	35,853	19,281
Sustentation Fees	8(a)	-	43,670
Total Trade and Sundry Creditors		75,834	119,995

(a) Terms and Conditions

Terms and conditions relating to the above financial instruments

- (i) Trade creditors are non interest bearing and normally settled on 30 day terms.
- (ii) Sundry accruals are non interest bearing and are normally settled on 30 day terms.
- (iii) Sustentation fees are non interest bearing and are usually settled on 90 day terms.

9. LEASING COMMITMENTS

Payable - Not later than one year	90,300	77,500
- Later than one year and not later than five years	12,339	43,718
Minimum Lease Payments	102,639	121,218
Less Future Finance Charges	(6,621)	(10,086)
Total Lease Liability	96,018	111,132
Shown in accounts as:		
- current liability	84,147	71,852
- non-current liability	11,871	39,280
	96,018	111,132

UNITED VOICE
TASMANIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

10. NOTES TO THE CASH FLOW STATEMENT

	31 October 2010	30 June 2010
(a) <u>Reconciliation of Cash</u>		
For the purpose of the Cash Flow Statement, cash includes cash on hand and in banks net of any outstanding bank overdrafts. Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:-		
Joint Operating Account	105,188	67,802
Cash Account	6,559	7,460
Certificate of Deposit	155,027	152,853
Petty Cash	250	-
	-----	-----
	267,024	228,115
	=====	=====
(b) <u>Reconciliation of Net Cash Provided by (Used in) Operating Activities to Surplus after Tax:</u>		
Surplus / (Deficit)	48,961	49,675
Depreciation	15,963	53,523
Leasing Charges	4,876	19,288
Profit on Sale of Non- Current Assets	(7,215)	(1,503)
Increase/(Decrease) in Provisions	(12,231)	(54,868)
Increase/(Decrease) in Payables	(32,118)	(349)
(Increase)/Decrease in Receivables	16,031	8,947
(Increase)/Decrease in GST/PAYG Receivable	17,417	2,692
	-----	-----
Net Cash Provided by (Used in) Operating Activities	51,684	77,405
	=====	=====

**UNITED VOICE
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010**

11. REMUNERATION OF OFFICERS

The aggregate amount of remuneration paid to officers during the four months ended 31 October 2010 was \$31,298 (2009-10 financial year: \$96,545)

The aggregate amount paid during the four months ended 31 October 2010 to a superannuation plan in respect of the retirement of officers was \$3,312 (2009-10 financial year: \$11,301)

12. RELATED PARTY DISCLOSURES

The officers of United Voice, Tasmanian Branch during the financial year were:

President	Peta Brinsmead
Vice President	Robert William Terry
Vice President	Shirley Kelly
Secretary	Helen Gibbons
Executive Members	Simon Hughes
	Beth Lockett
	Monique Wickham
	Russell Armstrong
	Carl Jones
	Merv Donaghy
	Wendy Hand
	Phil Taylor

Details of loans to officers is Nil

There were no other transactions between the officers and the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**UNITED VOICE
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010**

13. AUDITORS REMUNERATION

	31 October 2010	30 June 2010
Amounts received or due and receivable by Wise Lord & Ferguson :		
- an audit or review of the financial report of the Union	5,000	7,280
- other services provided	-	-
	-----	-----
	5,000	7,280

14. DESCRIPTION OF OPERATIONS

The principal activities of the Union are to provide benefits to its members.

15. SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

During the year there were no significant changes in the state of affairs.

16. SIGNIFICANT EVENTS AFTER BALANCE DATE

There were no significant events after balance date.

17. MONIES RECEIVED FROM EMPLOYERS

There was no money received for underpayment of wages from employers this financial year.

18. REGISTERED OFFICE

165-167 Davey Street
HOBART
TASMANIA 7000

**UNITED VOICE
TASMANIAN BRANCH**

SUMMARY OF THE FINANCIAL STATEMENTS 30 JUNE 2011

INCOME STATEMENT

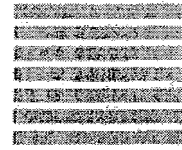
FOR THE FOUR MONTHS ENDED 31 OCTOBER 2010

	31 October 2010	30 June 2010
<u>Income</u>		
Membership contributions	414,335	1,262,895
Other income	80,483	258,569
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	494,818	1,521,464
Less Total Expenditure	(445,857)	(1,471,789)
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Operating Surplus (Deficit) for the period	48,961	49,675
	=====	=====

BALANCE SHEET

AS AT 31 OCTOBER 2010

	31 October 2010	30 June 2010
Current Assets	249,367	255,969
Non-current Assets	511,593	527,556
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TOTAL ASSETS	760,960	783,525
Less Total Liabilities	321,831	393,337
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NET ASSETS	439,149	390,188
	=====	=====
Accumulated Funds	439,149	390,188
	=====	=====



Wise Lord & Ferguson



advice to advantage
Chartered Accountants

Independent auditor's report to the members of United Voice Tasmania Branch

We have audited the accompanying financial report of United Voice Tasmania Branch (the Association), which comprises the balance sheet as at 31 October 2010, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the four months ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the committee of management's statement.

Committee of Management's Responsibility for the Financial Report

The Association's committee of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and with the *Fair Work (Registered Organisation) Act 2009*, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In Note 1, management also states, in accordance with Accounting Standard AASB 101 *Presentation of Financial Statements*, that the financial statements comply 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. Those 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 complied with the independence requirements of the Australian professional accounting bodies.




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Partners: Peter Beven, Harvey Gibson, Danny McCarthy, Douglas Thomson,
Joanne Doyle, Stuart Clutterbuck, Ian Wheeler, Dean Johnson, Marg Marshall
Managers: Alicia Lois, Melanie Richardson, Nick Carter, Paul Lyons, Simon Jones,
Shaun Evans, Trent Queen, Rachel Burns, Angela Parisi

Opinion

In our opinion:

- (a) the general purpose financial report is presented fairly in accordance the applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the *Fair Work (Registered Organisation) Act 2009*
- (b) the financial report also complies with *International Financial Reporting Standards* as disclosed in Note 1.


Wise Lord & Ferguson

H J GIBSON
PARTNER
WISE LORD & FERGUSON

Date: 18 October 2011

**UNITED VOICE
Tasmanian Branch**

FINANCIAL REPORTS FOR THE PERIOD ENDED 31 OCTOBER 2010

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I, Helen Gibbons, being the Branch Secretary of the United Voice, Tasmanian Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- That the full report was provided to members on 7 December, 2011 and
- That the full report was presented to a meeting of the committee of management of the reporting unit on 15th December, 2011 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signed



Date:

21 Dec 2011