



FAIR WORK
AUSTRALIA

16 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, Victorian Branch - for
year ended 30 June 2011 (FR2011/2561)**

Thank you for lodging the Amended Secretary's Certificate which was received by Fair Work Australia on 16 January 2012.

The certificate has been added to the documents already lodged and the documents have been filed.

Yours sincerely,

Stephen Kellett
Organisations, Research and Advice
Fair Work Australia



United Voice National Office
303 Cleveland St, Redfern, NSW 2016
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16 January, 2011

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



Dear Mr Vale

RE: VICTORIAN BRANCH FINANCIAL REPORTS – CERTIFICATE FROM BRANCH SECRETARY

In response to your advice the Victorian Branch Secretary has amended the s.268 Certificate to reflect the date that the second resolution was passed by her Branch Executive.

On the basis of the above and the enclosed documentation we believe that the United Voice Victorian Branch has complied with the audit and reporting requirements of the Fair Work Australia Act 2009.

Yours faithfully

LOUISE TARRANT
NATIONAL SECRETARY

UNITED VOICE
VICTORIAN BRANCH


FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2011

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I, Jess Walsh, being the Branch Secretary of the United Voice, Victorian 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 14th December, 2011 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signed



Date

16/11/2012



FAIR WORK
AUSTRALIA

30 December 2011

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



Dear Ms Tarrant

Lodgment of Financial Statements and Accounts – United Voice, Victorian Branch - for year ended 30 June 2011 (FR2011/2561)

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 14 December 2011.

Before filing the documents I seek your clarification regarding the following.

The Secretary's Certificate stated that the full report was presented to a meeting of the committee of management on 20 December 2011. However it was signed 6 days earlier, on 14 December 2011.

To the extent that the Certificate purports to certify an event as having taken place at a point in time when it has not in fact taken place, it is void. The reference to 20 December may be a clerical error. Either way, I would ask that a fresh Secretary's certificate be prepared and signed, post-event, certifying either the corrected date for presentation or the meeting of 20 December again. Upon receipt, the amended Secretary's certificate will be filed along with the other documents.

Yours sincerely,

Stephen Kellett
Organisations, Research and Advice
Fair Work Australia



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14 December, 2011

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



Dear Mr Vale

RE: VICTORIAN BRANCH FINANCIAL REPORTS

I am writing to lodge the financial reports for the United Voice Victorian Branch for the year ended 30 June 2011. 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 31 August, 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 7 December, 2011 and was adopted. Also enclosed is a copy of the Branch Secretary's certificate dated 14 December,

2011.

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

Yours faithfully

A handwritten signature in black ink, appearing to read 'Louise Tarrant', written in a cursive style.

LOUISE TARRANT
NATIONAL SECRETARY

UNITED VOICE

Victorian Branch

FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2011

CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER

I, Jess Walsh, being the Branch Secretary of the United Voice, Victorian 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 20th December, 2011 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signed

Jess Walsh

Date:

14/12/2011

UNITED VOICE
VICTORIAN BRANCH

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2011

Registered Address:

117-131 CAPEL STREET
NORTH MELBOURNE, VICTORIA, 3051

Tel: (03) 9235 7777
Fax: (03) 9235 7770

Secretary:

Jessica Walsh

Contents:

Income Statement
Balance Sheet
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements
Operating Report
Committee of Management Statement
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UNITED VOICE
VICTORIAN BRANCH

OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2011

In accordance with Section 254 of the Fair Work (Registered Organisations) Act 2009, this Operating Report has been prepared to detail the activities of the United Voice, Victorian Branch, for the financial year ended 30th June 2011, the results of those activities and any significant changes in the nature of those activities during the year.

1. Principal Activities of the Victorian Branch

The principal activities of the Victorian Branch of United Voice, during the past year fell into the following categories:

- Implementation of the decisions of the Branch Executive and Branch Council.
- Implementation of the union's organising agenda, including strategic industry or site organising projects.
- Industrial support including representation of individual member, site and industry grievances, disputes and/or industrial matters, advice on legal and legislative matters and specific advice and support on Occupational Health and Safety and WorkCover matters and the training of Officials and Members on industrial matters, including dispute resolution.
- The administration of federal awards operating in the State of Victoria, the variation of awards following major test cases (such as living wage) and making applications to vary federal awards.
- Communications to members through member magazines, member newsletters and specific media releases and targeted publications.
- Administration of membership system to maintain member records including a history of payments made by individual members.
- Participation in broader union campaigns at times auspiced through Victorian Trades Hall Council.

2. Operating Result

The operating result of the Branch for the year ended 30th June 2011 was a surplus of \$1,051,315. No provision for tax was necessary as the Branch is considered exempt.

UNITED VOICE
VICTORIAN BRANCH

OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2011 (CONTINUED)

3. Significant Changes

There was no significant change in the financial affairs of the Branch during the year.

4. Rights of Members

All members of the Union have the right to resign from the Union in accordance with Rule 10 of the Union Rules, (and Section 174 of the Fair Work (Registered Organisations) Act 2009); namely, by providing written notice addressed and delivered to the Secretary of the Branch, including via email.

5. Superannuation Office-holders

The following officers and/or members of the Branch are directors of companies that are trustees of superannuation funds which require one or more of their directors to be a member representative -

<u>Officer / Member:</u>	<u>Trustee Company:</u>	<u>Name of Entity / Scheme:</u>	<u>Position:</u>
Brian Daley	HOSTPLUS Pty Ltd	HOSTPLUS	Director
Brian Daley	AustralianSuper Pty Ltd	AustralianSuper	Director

6. Other Prescribed Information

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Regulations 2009 -

- (a) the number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the Fair Work (Registered Organisations) Act 2009 and who are taken to be members of the Branch under sec. 244 of the Fair Work (Registered Organisations) Act 2009 was 16,134;
- (b) the number of persons who were at the end of the financial year employees of the Branch including both full-time and part-time employees measured on a full-time equivalent basis was 65.29;

UNITED VOICE
VICTORIAN BRANCH

OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2011 (CONTINUED)

6. Other Prescribed Information

- (c) the names of those who have been members of the Committee of Management of the Branch at any time during the financial year and the periods for which he or she held office were -


Name:	Period:
Jessica Walsh	1/7/10 - 30/6/11
Ben Redford	1/7/10 - 30/6/11
Stephen McGhie	1/7/10 - 30/6/11
Margarita Murray-Stark	1/7/10 - 30/6/11
Brendan Murphy	1/7/10 - 30/6/11
Jane Farrell	1/7/10 - 1/7/10
Dominic Fountain	1/7/10 - 1/7/10
Peter Casey	1/7/10 - 1/7/10
Bronwen Jefferson	1/7/10 - 1/7/10
Greg Frederickson	1/7/10 - 1/7/10
George Koutoumanos	1/7/10 - 1/7/10
Kath Wilson	1/7/10 - 1/7/10
Marie Angrilli	1/7/10 - 30/6/11
Cynthia Andrews	1/7/10 - 30/6/11
Steve Dimovski	1/7/10 - 30/6/11
Peter Dowling	1/7/10 - 30/6/11
Tracy King	1/7/10 - 30/6/11
Bindi Miles	1/7/10 - 30/6/11
Patrick Mullen	1/7/10 - 30/6/11
Jeanette Shepherd	1/7/10 - 30/6/11
Paul Thornell	1/7/10 - 30/6/11

7. Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management -

Date:

 31 August 2011
Branch Secretary

UNITED VOICE
VICTORIAN BRANCH

COMMITTEE OF MANAGEMENT'S STATEMENT

On 31st August 2011, the Committee of Management of the United Voice – Victorian Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the year ended 30th June 2011:

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 reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation, including the rules of the branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or the general manager of FWA made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or general manager of FWA; and
 - (vi) no orders have been made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009 during the period.
- (f) in relation to recovery of wages activity:
 - (i) there has been no such activity undertaken by the reporting unit.

For Committee of Management:
Title of Office Held:

Jessica Walsh
Secretary

Signature:



Dated:

31 August 2011

UNITED VOICE
VICTORIAN BRANCH

INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2011

	Year Ended 30/6/11 \$	Year Ended 30/6/10 \$
INCOME		
Membership Contributions	6,974,490	6,967,794
Interest Received	1,408,130	947,614
Rent Received:		
- Capel Street	150,548	142,545
- Tootgarook	26,845	26,279
- Torquay	29,638	30,419
- Lakes Entrance	31,381	26,205
- Drummond Street	55,639	47,896
Profit on Disposal of Non-Current Assets	-	6,346
Salary Continuance Insurance Claims Received	21,971	61,133
Sundry Income	123,743	78,599
Total Income	8,822,385	8,334,830
LESS EXPENDITURE		
Accountancy Fees	5,250	5,750
Advertising	7,138	5,563
Affiliations - Australian Labor Party	74,147	75,909
Affiliations & Levies - VTHC & Others	103,442	79,780
Audit Fees	17,400	16,500
Attendance Fees	-	1,485
Awards & Publications	16,314	16,855
Bank Charges	64,600	71,278
Caretaker Expenses	11,033	10,628
Cleaning	63,974	59,944
Campaign Costs	184,926	47,947
Commission Paid	70,382	77,784
Computer Expenses	75,385	50,935
Consultancy Expenses	17,977	37,286
Delegates Fees & Expenses	24,882	29,855
Depreciation - Buildings	96,047	96,201
Depreciation - Motor Vehicles	19,342	25,821
Depreciation - Furniture & Equipment	88,729	93,367
Donations	5,393	1,617
Education & Training Expenses	18,063	9,374
Electricity	84,094	77,754
Entertainment & Function Expenses	26,497	7,385
Fringe Benefits Tax - Officers	418	2,782
Fringe Benefits Tax - Staff	15,978	12,585
General Expenses	39,704	22,318
Insurance	29,088	27,032
Legal Costs	54,723	37,425
Loss on Disposal of Non-Current Assets	878	7,772

The accompanying notes form part of these financial statements.

UNITED VOICE
VICTORIAN BRANCH

INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2011

	Year Ended 30/6/11 \$	Year Ended 30/6/10 \$
Lost Time	5,383	3,346
Magazine & Communication Expenses	58,776	47,807
Meetings, Conferences & Travelling Expenses	34,045	35,289
Motor Vehicle Expenses	44,526	46,195
Payroll Tax	225,148	194,761
Postage & Couriers	58,003	31,078
Printing & Stationery	97,256	68,101
Provision for Accrued Annual Leave	36,184	24,081
Provision for Long Service Leave	5,363	11,240
Rates & Taxes	131,351	122,860
Repairs & Maintenance	137,914	57,267
Salaries & Allowances - Elected Officers	300,648	378,016
Salaries & Allowances - Staff	3,916,005	3,178,602
Staff Amenities	14,360	13,053
Superannuation Contributions - Officers	49,677	58,670
Superannuation Contributions - Staff	476,657	409,889
Sustentation Fees	869,191	936,560
Telephone	65,924	65,367
Workcover Expenses	28,855	60,786
<i>Total Expenditure</i>	<u>7,771,070</u>	<u>6,751,900</u>
SURPLUS/(DEFICIT) FOR YEAR	1,051,315	1,582,930
Accumulated Funds - Beginning of Year	<u>20,383,945</u>	<u>18,801,015</u>
<u>ACCUMULATED FUNDS AT 30TH JUNE 2011</u>	<u>21,435,260</u>	<u>20,383,945</u>

The accompanying notes form part of these financial statements.

UNITED VOICE
VICTORIAN BRANCH

BALANCE SHEET
AS AT 30TH JUNE 2011

	2011 \$	2010 \$
<u>MEMBERS' FUNDS</u>		
Accumulated Funds	21,435,260	20,383,945
<i>represented by:</i>		
<u>CURRENT ASSETS</u>		
Petty Cash on Hand	1,150	542
Deposits	225	225
Cash at Bank - General Account	29,223	90,821
Cash at Bank - Trust Account	3,176	7,509
Sundry Debtors	28,446	19,423
Debtor - United Voice Federal Office	29,543	7,132
United Voice Clothing on Hand	4,667	2,613
Interest Receivable	94,432	308,142
Prepayments	21,013	56,145
<i>Total Current Assets</i>	211,875	492,552
<u>FIXED ASSETS</u>		
Land & Buildings	4,745,316	4,745,316
Less: Accumulated Depreciation	2,360,460	2,264,413
	2,384,856	2,480,903
Motor Vehicles	155,130	155,130
Less: Accumulated Depreciation	88,511	69,170
	66,619	85,960
Furniture & Equipment	3,754,736	3,737,217
Less: Accumulated Depreciation	3,126,892	3,059,324
	627,844	677,893
<i>Total Fixed Assets</i>	3,079,319	3,244,756
<u>INVESTMENTS</u>		
Bank Bills, Deposits & Notes	18,821,936	16,984,589
Loan - Western Australia Branch	666,012	1,103,800
Shares in Unlisted Companies	302	302
<i>Total Investments</i>	19,488,250	18,088,691
TOTAL ASSETS	22,779,444	21,825,999

The accompanying notes form part of these financial statements.

UNITED VOICE
VICTORIAN BRANCH

BALANCE SHEET
AS AT 30TH JUNE 2011

	2011 \$	2010 \$
<u>CURRENT LIABILITIES</u>		
Bond Monies Held	3,750	3,750
Creditor - United Voice Federal Office	247,658	290,503
Sundry Creditors	331,263	408,627
Other Creditors	2	2
Unexpended Grant Monies	-	9,620
Input Tax Credits	(39,459)	(28,773)
GST Payable	5,428	4,328
Provision for Accrued Annual Leave - Officers	41,692	54,007
Provision for Accrued Annual Leave - Staff	352,290	303,792
Provision for Long Service Leave - Officers	79,527	118,966
Provision for Long Service Leave - Staff	262,502	221,714
<i>Total Current Liabilities</i>	<u>1,284,653</u>	<u>1,386,536</u>
<u>NON-CURRENT LIABILITIES</u>		
Provision for Long Service Leave - Staff	59,531	55,518
<i>Total Non-Current Liabilities</i>	<u>59,531</u>	<u>55,518</u>
TOTAL LIABILITIES	<u>1,344,184</u>	<u>1,442,054</u>
<u>NET ASSETS</u>	<u>21,435,260</u>	<u>20,383,945</u>

The accompanying notes form part of these financial statements.

UNITED VOICE
VICTORIAN BRANCH

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2011

	Retained Profits \$	Total \$
Balance at 1 July 2009	18,801,015	18,801,015
Surplus/(Deficit) for year	1,582,930	1,582,930
	<hr/>	<hr/>
Balance at 30 June 2010	20,383,945	20,383,945
	<hr/>	<hr/>
Balance at 1 July 2010	20,383,945	20,383,945
Surplus/(Deficit) for year	1,051,315	1,051,315
	<hr/>	<hr/>
Balance at 30 June 2011	21,435,260	21,435,260
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

UNITED VOICE
VICTORIAN BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	Year Ended 30/6/11 \$	Year Ended 30/6/10 \$
CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	7		
Receipts:			
Membership Dues		6,979,171	6,967,784
Interest Received		1,621,840	757,161
Other Income		137,464	156,591
Rent Received		291,988	273,344
GST Collected		121,076	156,501
		<u>9,151,539</u>	<u>8,311,381</u>
Payments:			
Salaries, Superannuation, Annual Leave & Long Service Leave		(4,776,276)	(4,054,372)
Sustentation Fees		(894,701)	(903,328)
Other Expenditure		(1,959,690)	(1,543,888)
GST Paid		(147,078)	(138,466)
Net Cash Provided By/(Used In) Operating Activities		<u>1,373,794</u>	<u>1,671,327</u>
CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES			
Purchase of Motor Vehicles		(-)	(31,253)
Purchase of Plant & Equipment, Furniture & Fittings		(39,558)	(23,035)
(Purchase of)/Proceeds from Bank Bills, Deposits & Notes		(1,837,347)	(3,178,670)
(Payment of)/Proceeds from Western Australian Branch Loan		437,788	153,633
Proceeds from Sale of Non-Current Assets		-	51,091
Net Cash Provided By/(Used In) Non-Operating Activities		<u>(1,439,117)</u>	<u>(3,028,234)</u>
Net Increase/(Decrease) in Cash Held		<u>(65,323)</u>	<u>(1,356,907)</u>
Add: Cash Held at 1 st July 2010		98,872	1,455,779
CASH HELD AS AT 30TH JUNE 2011		<u>33,549</u>	<u>98,872</u>
REPRESENTED BY:			
Petty Cash on Hand		1,150	542
Cash at Bank - General Account		29,223	90,821
Cash at Bank - Trace Account		3,176	7,509
		<u>33,549</u>	<u>98,872</u>

The accompanying notes form part of these financial statements.

UNITED VOICE
VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2011

1. STATEMENT OF ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards including the disclosure requirements of the Fair Work (Registered Organisations) Act 2009.

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

(a) Basis of Accounting

The financial report has been prepared on the basis of historical costs and does not take into account changing money values or, except where otherwise stated, current valuations of non-current assets.

With the exception of membership contributions, all income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

Membership subscriptions are brought to account on the cash basis of accounting as and when received as permitted by Section 252(4) of the Fair Work (Registered Organisations) Act 2009.

(b) Employee Entitlements

Provision has been made in the financial report for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and long service leave which will be settled after one year have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at their expected present value of the estimated future cash outflows to be made for those entitlements.

(c) Income Tax

No provision has been made in the financial report for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997.

(d) Fixed Assets

Fixed assets are stated in the accounts at historical cost less, where applicable, any accumulated depreciation.

Fixed assets, other than freehold land, are depreciated on a straight line or diminishing value basis over the period of their estimated effective lives.

UNITED VOICE
VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2011 (CONTINUED)

2. UNION RULES

The rules of the Union provide that all property and assets are held in the name of the Union. This particularly applies to property acquired from Branch funds but which is registered in the name of the Union. Branch funds themselves form part of the property of the Union.

The Union's policy is for assets and property acquired from Branch Funds to be accounted for in the Financial Statements of the Branch from whose funds the assets were acquired.

Similarly, all income received by a Branch (whether in the form of entrance fees, contributions, fines, fees, levies, dues or penalties, or by way of investments and the like) is accounted for in the Financial Statements of that Branch even though such income is the property of the Union.

3. FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272, which reads -

- (1) A member of a reporting unit, or the General Manager of FWA, 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. CONTINGENT LIABILITIES

The members of the Committee of Management are unaware of any contingent liability, the effect of which may be material in relation to the financial reports.

UNITED VOICE
VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2011 (CONTINUED)

5. FIXED ASSETS

Land & Buildings

	<u>30/6/11</u>		<u>30/6/10</u>	
	<u>Cost</u>	<u>Provn for Depn</u>	<u>Cost</u>	<u>Provn for Depn</u>
117-131 Capel St., North Melbourne	3,801,169	2,008,543	3,801,169	1,927,171
50 Wilkinson St., Tootgarook	97,902	66,571	97,902	64,536
Lot 1, 60 Myer St., Lakes Entrance	265,412	93,001	265,412	88,548
22 Pride St., Torquay	118,756	64,383	118,756	62,199
62 Drummond St., Carlton	462,077	127,962	462,077	121,959
	<u>4,745,316</u>	<u>2,360,460</u>	<u>4,745,316</u>	<u>2,264,413</u>

6. EVENTS SUBSEQUENT TO BALANCE DATE

The Committee of Management is unaware of any events which have arisen subsequent to balance date, the effect of which may be material in relation to the financial report.

UNITED VOICE
VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2011 (CONTINUED)

7. RECONCILIATION OF CASH INFLOW/(OUTFLOW) FROM OPERATING
ACTIVITIES WITH OPERATING SURPLUS/(DEFICIT) FOR YEAR

	Year Ended 30/6/11 \$	Year Ended 30/6/10 \$
Operating Surplus/(Deficit) for Year	1,051,315	1,582,930
Add Back: Non Cash Flow Items:		
Depreciation - Buildings	96,047	96,201
Depreciation - Motor Vehicles	19,342	25,821
Depreciation - Furniture & Equipment	88,729	93,367
Provision for Long Service Leave	5,363	11,240
Provision for Accrued Annual Leave	36,184	24,081
Profit on Disposal of Non-Current Assets	(-)	(6,346)
Loss on Disposal of Non-Current Assets	878	7,772
	<u>1,297,858</u>	<u>1,835,066</u>
Change in Assets & Liabilities:		
(Increase)/Decrease in Sundry Debtors	(9,023)	11,208
(Increase)/Decrease in Debtor - United Voice Federal Office	(22,411)	9,323
(Increase)/Decrease in United Voice Clothing on Hand	(2,054)	1,433
(Increase)/Decrease in Interest Receivable	213,710	(190,453)
(Increase)/Decrease in Prepayments	35,132	8,492
(Increase)/Decrease in Input Tax Credits	(10,686)	4,423
Increase/(Decrease) in Sundry Creditors And Accruals	(77,367)	(25,447)
Increase/(Decrease) in Creditor - United Voice Federal Office	(42,845)	27,216
Increase/(Decrease) in Legal Fees Payable	(-)	(22,810)
Increase/(Decrease) in Unexpended Grant Monies	(9,620)	9,620
Increase/(Decrease) in GST Payable	1,100	3,256
Net Cash Provided By/(Used In) Operating Activities	<u>1,373,794</u>	<u>1,671,327</u>

UNITED VOICE
VICTORIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2011 (CONTINUED)

8. RELATED PARTY DISCLOSURES

(i) The following persons have held office in the Union during the financial period:

Jane Farrell	-	Branch President	(Resigned 1/7/2010)
Marie Angrilli	-	Branch President	(Elected 1/7/2010)
Stephen McGhie	-	Deputy President	
Jessica Walsh	-	Branch Secretary	
Ben Redford	-	Assistant Secretary	
Dominic Fountain	-	Executive Member	(Resigned 1/7/2010)
Peter Casey	-	"	(Resigned 1/7/2010)
Bronwen Jefferson	-	"	(Resigned 1/7/2010)
Greg Frederickson	-	"	(Resigned 1/7/2010)
Margarita Murray-Stark	-	"	
George Koutoumanos	-	"	(Resigned 1/7/2010)
Brendan Murphy	-	"	
Kath Wilson	-	"	(Resigned 1/7/2010)
Cynthia Andrews	-	"	(Elected 1/7/2010)
Steve Dimovski	-	"	(Elected 1/7/2010)
Peter Dowling	-	"	(Elected 1/7/2010)
Tracy King	-	"	(Elected 1/7/2010)
Bindi Miles	-	"	(Elected 1/7/2010)
Patrick Mullen	-	"	(Elected 1/7/2010)
Jeanette Shepherd	-	"	(Elected 1/7/2010)
Paul Thornell	-	"	(Elected 1/7/2010)

(ii) The aggregate amount of remuneration paid to officers during the financial year is disclosed in the Income Statement under Salaries & Allowances - Elected Officers.

(iii) The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of officers is disclosed in the Income Statement under Superannuation - Officers.

(iii) There were no other transactions between the officers of 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.

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF UNITED VOICE - VICTORIAN BRANCH

Scope

We have audited the accompanying general purpose financial report of the United Voice - Victorian Branch for the year ended 30th June 2011 comprising Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Notes to the Financial Statements and Committee of Management Statement. The Union's Committee of Management is responsible for the preparation and presentation of the financial report and the information it contains. We have performed an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion -

- (a) the financial report is properly drawn up so as to present fairly the financial position of the Union as at 30th June 2011 and its performance for the year ended on that date; and
- (b) the financial report is in accordance with the provisions of the Fair Work (Registered Organisations) Act 2009 and Australian Accounting Standards.

Signed at Melbourne, this 31st day of August, 2011.

Eddy Partners
8th Floor,
501 Latrobe Street
MELBOURNE, VIC., 3000
Tel: (03) 9602 5177
Fax: (03) 9602 5766

EDDY PARTNERS,
Certified Practising Accountants.



David James Eddy, CPA
Registered Company Auditor.
Holder of a Current Public Practice Certificate



FAIR WORK
AUSTRALIA

19 July 2011

Ms Jane Farrell
President, Victorian Branch
United Voice
PO Box 327
NORTH MELBOURNE VIC 3051



Dear Ms Farrell,

**Re: Lodgement of Financial Statements and Accounts – Victorian Branch, United Voice –
for year ending 30 June 2011 (FR2011/2561)**

The financial year of the Victorian Branch ended on 30 June 2011. This is a courtesy letter to remind you of the obligation to prepare the reporting unit's financial documents and to lodge audited financial accounts and statements with Fair Work Australia within the prescribed time frame unless a 1 month extension is applied for and granted.

The documents you must lodge include:

(i) A *general purpose financial report*; (ii) A *Committee of Management statement* (iii) An *operating report*; (iv) An *auditor's report*; and (v) A *certificate* in accordance with section 268.

I draw your particular attention to

- (a) s237 which requires you to prepare and lodge *a separate statement* providing the prescribed particulars of any loan, grant or donation made during the year which exceeds \$1,000;
- (b) s265(5) which requires you to publish or otherwise *provide your members with completed/signed copies* of the audited accounts, report and statements before final presentation and lodgment; and
- (c) s266 which requires you to *present the completed documents to an eligible meeting(s)* (either of the members or of the committee of management).

Relevant references may be found at <http://www.fwa.gov.au/index.cfm?pagename=regorgsfrguidelines> and <http://www.fwa.gov.au/index.cfm?pagename=legislationfwroact>.

Yours sincerely,

Stephen Kellett

Statutory Services Branch

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East Sydney NSW 2011

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