



FAIR WORK  
COMMISSION

20 February 2013

Ms Jessica Walsh  
Secretary  
Victorian Branch  
United Voice  
PO Box 327  
NORTH MELBOURNE VIC 3051

Dear Ms Walsh

**Re: Lodgement of Financial Accounts and Statements – United Voice - Victorian Branch –  
for year ending 30 June 2012 (FR2012/246)**

I refer to the above financial statements and accounts lodged with Fair Work Australia (now known as the Fair Work Commission - 'the Commission') on 20 December 2012.

I have examined the report closely as well as previous reports and correspondence from the Commission. I have identified the following matter of detail which should be kept in mind when preparing and lodging future reports, to more correctly reflect the *Fair Work (Registered Organisations) Act 2009* ('the RO Act').

**Meaning of 'Results of principal activities'**

Sub-section 254 (2)(a) requires an operating report to include, in its review of the reporting unit's principal activities, the results of those activities. The operating report lodged has comprehensively described the principal activities under the heading "*Principal Activities of the Victorian Branch*" and has described, under the heading "*Operating Result*", results in terms of a surplus of \$605,982 for the year ended 30th June 2012.

The Commission's advice is that the results of the principal activities are more correctly to be understood as results which may be said to follow directly from those activities, rather than financial results derived from the financial activities and transactions comprehensively described in the financial statements themselves.

The extent of detail that describing results in the sense intended by subsection 254(2)(a) might include is not prescribed. It would be sufficient to include a brief mention/description of non-financial results the organization considers relevant and appropriate in the context of an operating report.

The documents have been filed. There is no further action required in respect of this return. If you wish to discuss any aspect of the financial reporting requirements, please do not hesitate to contact Mr Stephen Kellett on (02) 6723 7237.

Yours sincerely,

Michael Moutevelis  
Assistant Adviser  
Regulatory Compliance Branch



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20 December, 2012

Ms Bernadette O'Neill  
Fair Work Australia  
80 William Street  
EAST SYDNEY NSW 2011

Dear Ms O'Neill

**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 2012. 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 29 August. 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, 2012 and was adopted. Also enclosed is a copy of the Branch Secretary's certificate dated 12

December, 2012.

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 2012**

**CERTIFICATE BY SECRETARY OR PRESCRIBED OFFICER**

I, **Jessica Walsh**, being the Secretary of the United Voice - Victorian Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in section 268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on 30 day of November 2012; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on the 12<sup>th</sup> day of December 2012 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

**Signed**

  
\_\_\_\_\_

**Date:**

12 December, 2012

**UNITED VOICE  
VICTORIAN BRANCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2012**

**Registered Address:**

117-131 CAPEL STREET  
NORTH MELBOURNE, VICTORIA, 3051

**Tel:** (03) 9235 7777

**Fax:** (03) 9235 7770

**Secretary:**

Jessica Walsh

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Income Statement  
Statement of Financial Position  
Statement of Changes in Equity  
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Notes to the Financial Statements  
Operating Report  
Committee of Management Statement  
Independent Auditor's Report

**UNITED VOICE  
VICTORIAN BRANCH**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2012**

	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
<b><u>INCOME</u></b>		
Membership Contributions	7,209,856	6,974,490
Interest Received	1,177,949	1,408,130
Rent Received:		
- Capel Street	154,171	150,548
- Tootgarook	26,336	26,845
- Torquay	31,134	29,638
- Lakes Entrance	27,136	31,381
- Drummond Street	23,402	55,639
Salary Continuance Insurance Claims Received	-	21,971
Sundry Income	54,051	123,743
<i>Total Income</i>	8,704,035	8,822,385
<b><u>LESS EXPENDITURE</u></b>		
Accountancy Fees	5,250	5,250
Advertising	10,897	7,138
Affiliations - Australian Labor Party	72,788	74,147
Affiliations & Levies - VTHC & Others	89,263	103,442
Audit Fees	17,000	17,400
Awards & Publications	15,052	16,314
Bank Charges	70,287	64,600
Caretaker Expenses	10,030	11,033
Cleaning	63,559	63,974
Campaign Costs	133,048	184,926
Commission Paid	57,745	70,382
Computer Expenses	60,606	75,385
Consultancy Expenses	11,211	17,977
Delegates Fees & Expenses	39,777	24,882
Depreciation - Buildings	95,896	96,047
Depreciation - Motor Vehicles	14,937	19,342
Depreciation - Furniture & Equipment	85,811	88,729
Donations	636	5,393
Education & Training Expenses	16,403	18,063
Electricity	98,332	84,094
Entertainment & Function Expenses	11,362	26,497
Fringe Benefits Tax - Officers	1,279	418
Fringe Benefits Tax - Staff	8,799	15,978
General Expenses	70,945	39,704
Insurance	31,066	29,088
Legal Costs	131,207	54,723
Loss on Disposal of Non-Current Assets	303	878
Lost Time	402	5,383
Magazine & Communication Expenses	13,008	58,776

The accompanying notes form part of these financial statements.

**UNITED VOICE  
VICTORIAN BRANCH**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2012**

	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
Meetings, Conferences & Travelling Expenses	41,462	34,045
Motor Vehicle Expenses	54,359	44,526
Payroll Tax	238,055	225,148
Postage & Couriers	41,304	58,003
Printing & Stationery	65,060	97,256
Provision for Accrued Annual Leave	67,584	36,184
Provision for Long Service Leave	64,851	5,363
Rates & Taxes	137,959	131,351
Repairs & Maintenance	75,816	137,914
Salaries & Allowances - Elected Officers	316,678	300,648
Salaries & Allowances - Staff	4,154,462	3,916,005
Staff Amenities	15,355	14,360
Superannuation Contributions - Officers	52,291	49,677
Superannuation Contributions - Staff	518,158	476,657
Sustentation Fees	915,648	869,191
Telephone	61,601	65,924
Workcover Expenses	40,511	28,855
<i>Total Expenditure</i>	8,098,053	7,771,070
<b>SURPLUS/(DEFICIT) FOR YEAR</b>	605,982	1,051,315
Accumulated Funds - Beginning of Year	21,435,259	20,383,944
<b><u>ACCUMULATED FUNDS AT 30TH JUNE 2012</u></b>	22,041,241	21,435,259

The accompanying notes form part of these financial statements.

**UNITED VOICE  
VICTORIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2012**

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
<b><u>MEMBERS' FUNDS</u></b>		
Accumulated Funds	22,041,241	21,435,259
<i>represented by:</i>		
<b><u>CURRENT ASSETS</u></b>		
Petty Cash on Hand	1,150	1,150
Deposits	225	225
Cash at Bank - General Account	88,902	29,222
Cash at Bank - Trace Account	86,251	3,176
Sundry Debtors	57,344	28,446
Debtor - United Voice Federal Office	5,750	29,543
United Voice Clothing on Hand	20,931	4,667
Interest Receivable	185,570	94,432
Prepayments	19,891	21,013
<i>Total Current Assets</i>	466,014	211,874
<b><u>FIXED ASSETS</u></b>		
Land & Buildings	4,745,316	4,745,316
Less: Accumulated Depreciation	2,456,356	2,360,460
	2,288,960	2,384,856
Motor Vehicles	153,041	155,130
Less: Accumulated Depreciation	101,663	88,511
	51,378	66,619
Furniture & Equipment	3,719,829	3,754,736
Less: Accumulated Depreciation	3,115,032	3,126,892
	604,797	627,844
<i>Total Fixed Assets</i>	2,945,135	3,079,319
<b><u>INVESTMENTS</u></b>		
Bank Bills, Deposits & Notes	19,636,040	18,821,936
Loan - Western Australia Branch	582,052	666,012
Shares in Unlisted Companies	302	302
<i>Total Investments</i>	20,218,394	19,488,250
<b>TOTAL ASSETS</b>	<b>23,629,543</b>	<b>22,779,443</b>

The accompanying notes form part of these financial statements.



**UNITED VOICE  
VICTORIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2012**

	2012 \$	2011 \$
<b><u>CURRENT LIABILITIES</u></b>		
Bond Monies Held	5,500	3,750
Creditor - United Voice Federal Office	255,658	247,658
Sundry Creditors	431,383	331,263
Legal Fees Payable	4,899	-
Other Creditors	2	2
Input Tax Credits	(41,882)	(39,459)
GST Payable	4,765	5,428
Provision for Accrued Annual Leave - Officers	48,642	41,692
Provision for Accrued Annual Leave - Staff	412,924	352,290
Provision for Long Service Leave - Officers	90,906	79,527
Provision for Long Service Leave - Staff	284,925	262,502
	<hr/>	<hr/>
<i>Total Current Liabilities</i>	1,497,722	1,284,653
<b><u>NON-CURRENT LIABILITIES</u></b>		
Provision for Long Service Leave - Staff	90,580	59,531
	<hr/>	<hr/>
<i>Total Non-Current Liabilities</i>	90,580	59,531
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	1,588,302	1,344,184
	<hr/>	<hr/>
<b><u>NET ASSETS</u></b>	22,041,241	21,435,259
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The accompanying notes form part of these financial statements.

**UNITED VOICE  
VICTORIAN BRANCH**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2012**

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	Retained Profits \$	Total \$
<b>Balance at 1 July 2010</b>	20,383,944	20,383,944
Surplus/(Deficit) for year	1,051,315	1,051,315
	<hr/>	<hr/>
<b>Balance at 30 June 2011</b>	<b>21,435,259</b>	<b>21,435,259</b>
	<hr/>	<hr/>
<b>Balance at 1 July 2011</b>	21,435,259	21,435,259
Surplus/(Deficit) for year	605,982	605,982
	<hr/>	<hr/>
<b>Balance at 30 June 2012</b>	<b>22,041,241</b>	<b>22,041,241</b>
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*The accompanying notes form part of these financial statements.*

**UNITED VOICE  
VICTORIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2012**

	NOTE	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
<b>CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>7</b>		
<b>Receipts:</b>			
Membership Dues		7,203,744	6,979,171
Interest Received		1,086,811	1,621,840
Other Income		66,207	137,464
Rent Received		258,950	291,988
GST Collected		135,232	121,076
		<u>8,750,944</u>	<u>9,151,539</u>
<b>Payments:</b>			
Salaries, Superannuation, Annual Leave & Long Service Leave		(4,994,902)	(4,776,276)
Sustentation Fees		(911,376)	(894,701)
Other Expenditure		(1,784,809)	(1,959,691)
GST Paid		(127,434)	(147,078)
<b>Net Cash Provided By/(Used In) Operating Activities</b>		<u>932,423</u>	<u>1,373,793</u>
<b>CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES</b>			
Purchase of Plant & Equipment, Furniture & Fittings		(61,274)	(39,558)
(Purchase of)/Proceeds from Bank Bills, Deposits & Notes		(814,104)	(1,837,347)
(Payment of)/Proceeds from Western Australian Branch Loan		83,960	437,788
Proceeds from Security Bond		1,750	-
<b>Net Cash Provided By/(Used In) Non-Operating Activities</b>		<u>(789,668)</u>	<u>(1,439,117)</u>
<b>Net Increase/(Decrease) in Cash Held</b>		<b>142,755</b>	<b>(65,324)</b>
<b>Add: Cash Held at 1<sup>st</sup> July 2011</b>		<b>33,548</b>	<b>98,872</b>
<b>CASH HELD AS AT 30<sup>TH</sup> JUNE 2012</b>		<u><u>176,303</u></u>	<u><u>33,548</u></u>
<b>REPRESENTED BY:</b>			
Petty Cash on Hand		1,150	1,150
Cash at Bank – General Account		88,902	29,222
Cash at Bank – Trace Account		86,251	3,176
		<u><u>176,303</u></u>	<u><u>33,548</u></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 30<sup>TH</sup> JUNE 2012**

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**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 30<sup>TH</sup> JUNE 2012 (CONTINUED)**

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**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 30<sup>TH</sup> JUNE 2012 (CONTINUED)

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5. FIXED ASSETS

Land & Buildings

	<u>30/6/12</u>		<u>30/6/11</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	2,089,915	3,801,169	2,008,543
50 Wilkinson St., Tootgarook	97,902	68,606	97,902	66,571
Lot 1, 60 Myer St., Lakes Entrance	265,412	97,454	265,412	93,001
22 Pride St., Torquay	118,756	66,566	118,756	64,383
62 Drummond St., Carlton	462,077	133,815	462,077	127,962
	<u>4,745,316</u>	<u>2,456,356</u>	<u>4,745,316</u>	<u>2,360,460</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 30<sup>TH</sup> JUNE 2012 (CONTINUED)**

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

	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
<b>Operating Surplus/(Deficit) for Year</b>	<b>605,982</b>	<b>1,051,315</b>
<b>Add Back: Non Cash Flow Items:</b>		
Depreciation - Buildings	95,896	96,047
Depreciation - Motor Vehicles	14,937	19,342
Depreciation - Furniture & Equipment	85,811	88,729
Provision for Long Service Leave	64,851	5,363
Provision for Accrued Annual Leave	67,584	36,184
Loss on Disposal of Non-Current Assets	303	878
	<u>935,364</u>	<u>1,297,858</u>
<b>Change in Assets &amp; Liabilities:</b>		
(Increase)/Decrease in Sundry Debtors	(28,898)	(9,023)
(Increase)/Decrease in Debtor - United Voice Federal Office	23,793	(22,411)
(Increase)/Decrease in United Voice Clothing on Hand	(16,264)	(2,054)
(Increase)/Decrease in Interest Receivable	(91,138)	213,710
(Increase)/Decrease in Prepayments	1,122	35,132
(Increase)/Decrease in Input Tax Credits	(2,423)	(10,686)
Increase/(Decrease) in Sundry Creditors And Accruals	98,631	(77,368)
Increase/(Decrease) in Creditor - United Voice Federal Office	8,000	(42,845)
Increase/(Decrease) in Legal Fees Payable	4,899	(-)
Increase/(Decrease) in Unexpended Grant Monies	(-)	(9,620)
Increase/(Decrease) in GST Payable	(663)	1,100
<b>Net Cash Provided By/(Used In) Operating Activities</b>	<u><u>932,423</u></u>	<u><u>1,373,793</u></u>

**UNITED VOICE  
VICTORIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2012 (CONTINUED)**

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**8. RELATED PARTY DISCLOSURES**

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

Marie Angrilli	-	Branch President	
Stephen McGhie	-	Deputy President	
Jessica Walsh	-	Branch Secretary	
Ben Redford	-	Assistant Secretary	
Margarita Murray-Stark	-	Executive Member	
Brendan Murphy	-	"	(Resigned 1/12/2011)
Cynthia Andrews	-	"	(Resigned 1/12/2011)
Steve Dimovski	-	"	(Resigned 1/12/2011)
Peter Dowling	-	"	
Tracy King	-	"	
Bindi Miles	-	"	(Resigned 30/1/2012)
Patrick Mullen	-	"	
Jeanette Shepherd	-	"	
Paul Thornell	-	"	(Resigned 4/7/2011)
Victor Barrientos	-	"	(Elected 27/1/2012)
Manny Tomazos	-	"	(Elected 27/1/2012)
Anthony Hayman	-	"	(Elected 27/1/2012)
Ian Lake	-	"	(Elected 27/1/2012)

- (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.



**UNITED VOICE  
VICTORIAN BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2012**

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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 30<sup>th</sup> June 2012, 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 30<sup>th</sup> June 2012 was a surplus of \$605,982. No provision for tax was necessary as the Branch is considered exempt.

**UNITED VOICE  
VICTORIAN BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2012 (CONTINUED)**

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**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 16,205;
- (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 57.40;

UNITED VOICE  
VICTORIAN BRANCH

OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2012 (CONTINUED)

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**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 -

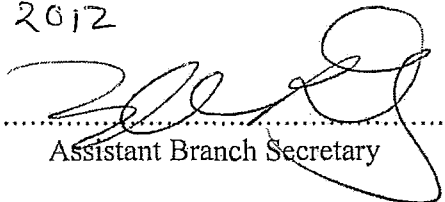
<b>Name:</b>	<b>Period:</b>
Jessica Walsh	1/7/11 - 30/6/12
Ben Redford	1/7/11 - 30/6/12
Stephen McGhie	1/7/11 - 30/6/12
Marie Angrilli	1/7/11 - 30/6/12
Margarita Murray-Stark	1/7/11 - 30/6/12
Brendan Murphy	1/7/11 - 1/12/11
Cynthia Andrews	1/7/11 - 1/12/11
Steve Dimovski	1/7/11 - 1/12/11
Peter Dowling	1/7/11 - 30/6/12
Tracy King	1/7/11 - 30/6/12
Bindi Miles	1/7/11 - 30/1/12
Patrick Mullen	1/7/11 - 30/6/12
Jeanette Shepherd	1/7/11 - 30/6/12
Paul Thornell	1/7/11 - 4/7/11
Victor Barrientos	27/1/12 - 30/6/12
Manny Tomazos	27/1/12 - 30/6/12
Anthony Hayman	27/1/12 - 30/6/12
Ian Lake	27/1/12 - 30/6/12

**7. Other Relevant Information**

Nil

Signed for and on behalf of the Committee of Management -

Date: 29 AUGUST 2012

  
.....  
Assistant Branch Secretary

**UNITED VOICE  
VICTORIAN BRANCH**

**COMMITTEE OF MANAGEMENT'S STATEMENT**

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On 29<sup>th</sup> August 2012, 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 30<sup>th</sup> June 2012:

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 the Fair Work (Registered Organisations) Regulations 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:**

**Ben Redford**

**Assistant Secretary**

**Signature:**

**Dated:**

29 AUGUST 2012

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

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We have audited the accompanying general purpose financial report of the United Voice - Victorian Branch for the year ended 30<sup>th</sup> June 2012 comprising Income Statement, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, Notes to the Financial Statements and Committee of Management Statement.

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

The Union's Committee of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the Committee determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**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 about 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 the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control 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 control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, 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.

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

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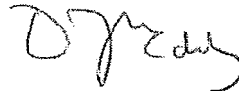
**Audit Opinion**

In our opinion the financial report presents fairly, in all material respects, the financial position as at 30 June 2012 and of its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009.

Signed at Melbourne, this 29<sup>th</sup> day of August, 2012.

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

**EDDY PARTNERS,**  
Certified Practising Accountants.

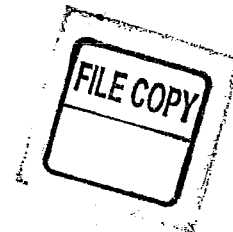


**David James Eddy, CPA**  
Registered Company Auditor.  
Holder of a Current Public Practice Certificate



16 July 2012

Ms Jess Walsh  
Secretary, Victorian Branch  
United Voice  
PO Box 327  
NORTH MELBOURNE VIC 3051



Dear Ms Walsh

**Lodgement of Financial Documents for year ended 30 June 2012 - Fair Work (Registered Organisations) Act 2009 ("the FW(RO) Act") - United Voice, Victorian Branch (FR2012/246)**

The financial year of the Victorian Branch of United Voice (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within the prescribed time period of 6 months and 14 days of the end of the financial year.

The FW(RO) Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

In addition, financial reporting fact sheets and sample documents can be found on the Fair Work Australia website. The information can be viewed at [FWA Registered Organisations Fact Sheets](#). This site also contains the General Manager's Reporting Guidelines which set out mandatory financial disclosures.

I draw your particular attention to section 237 of the FW(RO) Act which provides that where the reporting unit makes individual loans, grants or donations exceeding \$1,000, a separate statement containing prescribed particulars must be lodged within 90 days of the end of the financial year, i.e. by 30 September.

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 6723 7097 or by email at [stephen.kellett@fwa.gov.au](mailto:stephen.kellett@fwa.gov.au)

Yours sincerely,

Stephen Kellett  
Organisations, Research & Advice  
Fair Work Australia