



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

Level 35,  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7817  
Fax: (03) 9654 6672

Terry Moon  
Treasurer  
The Victorian Showmen's Guild  
PO Box 36  
ASCOT VALE VIC 3032

Dear Mr Moon,

**Re: Financial reports for year ended 30 June 2005 - FR2005/283  
Schedule 1B of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial reports of The Victorian Showmen's Guild for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 3 December 2005.

Having examined the financial reports, I direct your attention to the following comments concerning the lodged reports and the financial reporting obligations under the RAO Schedule. These matters are advised for assistance in the future preparation of financial reports, some of which were raised in our letter to you last year.

**Auditor's report**

It remains unclear whether Noel Bawden falls within the definition of 'approved auditor' as prescribed under regulation 4 of the RAO Regulations. An approved auditor is a person who is a member of CPA Australia, the National Institute of Chartered Accountants in Australia or the National Institute of Accountants and holds a current Public Practice Certificate. I am uncertain what the initials PNA represent as his title. It would be helpful if Mr Bawden's credentials were identified in his report to assist in this matter.

A copy of this letter has also been forwarded to Mr Bawden of Noel Bawden & Co.

**Operating Report**

If applicable, the operating report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation. If the organisation has no officers or members falling into this category, then the report should indicate 'not applicable' under the heading 'Trustees of Superannuation Entities' of the operating report.

I also note that the operating report was neither signed nor dated.

## **General Purpose Financial Report**

As pointed out last year, the Registrar's Reporting Guidelines (attached) requires a reporting unit to contain in its General Purpose Financial Report (GPFR) certain disclosures in order to satisfy the requirements of s253 of the RAO Schedule. It would seem that your GPFR does not provide any Notes to the Accounts as required by the guidelines.

Further, the GPFR must contain a notice drawing attention to provisions of the RAO Schedule that prescribed information is available to members on request. This requirement should set out, word for word, subsections 272(1), (2) and (3) of the RAO Schedule. Would you please ensure those subsections are included in the GPFR of the next financial report.

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7817 or by email : robert.pfeiffer@air.gov.au.

Yours sincerely,



Robert Pfeiffer  
Statutory Services Branch

24 March 2006

cc Noel Bawden & Co  
PO Box 1094  
IVANHOE VIC 3079



For The Outdoor Showman and all Kindred Forms of Amusement

# VICTORIAN SHOWMEN'S GUILD REG.

P.O. Box 36, Ascot Vale, Victoria, Australia 3032

Telephone: 03 9376 8544 Fax: 03 9376 0505

FR 2005/283 .

5 December 2005

*Read 3/12/05*

The Registrar  
Australian Industrial Registry  
G.P.O. Box 1994S  
Melbourne, 3001

Dear Sir,

**Designated Officer's Certificate**  
**s268 of Schedule 1B Workplace Relations Act 1996**

I **Terry Moon** being the **Treasurer** of **The Victorian Showmen's Guild**  
certify :

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 26<sup>th</sup> October 2005 ; and
- that the full report was presented to a general meeting of members of the reporting unit on 30<sup>th</sup> November 2005 in accordance with section 266 of the RAO Schedule.
- that the full report was endorsed at a Committee of Management meeting of the reporting unit on 22<sup>nd</sup> September 2005.

Yours truly,

Signature *T. Moon* Terry Moon / Treasurer

Date : 1/12/05.

**THE VICTORIAN SHOWMEN'S GUILD**

**AUDITED  
FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2005**

# THE VICTORIAN SHOWMEN'S GUILD

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**THE VICTORIAN SHOWMEN'S GUILD**  
**Profit & Loss Statement**  
**For The Year Ended 30<sup>th</sup> June 2005**

	<b>2005</b>	<b>2004</b>
	\$	\$
<hr/>		
<b>Income</b>		
T.O.S. – Subscriptions	12381.82	11452.73
T.O.S. – Advertising	33964.69	30478.27
T.O.S. – Donations	1454.55	1500.00
Members Dues	62827.27	64592.54
Interest Received	11333.58	9897.27
Income Other Events - Warrnambool	-	606.36
- Dandenong	977.27	3053.63
- Shepparton	-	180.90
Ground Transfers	264.54	238.60
Sundry Income	-	450.45
Ballarat Oil Spillage	-	1363.64
Ground Administration Fee	14919.81	17112.91
	<u>138123.53</u>	<u>140927.30</u>

**THE VICTORIAN SHOWMEN'S GUILD**  
**Profit & Loss Statement**  
**For The Year Ended 30<sup>th</sup> June 2005**

	2005	2004
	\$	\$
<b>Expenditure</b>		
Accounting Fees	1680.01	1983.99
Auditors Remuneration	1090.90	889.10
Bank Charges	1210.55	1154.58
Computer Expenses	326.36	921.82
Computer Programs/Equipment	-	384.63
Conventions & Meetings – Travel	19.00	143.63
Conventions & Meetings – AGM	545.45	369.09
Conventions & Meetings – Accommodation	2368.18	1336.36
Conventions & Meetings – Executive Meetings	410.84	658.83
Depreciation	1016.00	1129.00
Donations – VASA	500.00	500.00
Donations – Other	240.00	300.00
Floral Tributes	467.68	110.01
Expenses Other Events - Geelong	177.27	-
- Dandenong	2778.55	3308.34
- Lilydale	2017.83	-
- Mildura	1500.00	-
- Wangaratta	-	400.00
- Warrnambool	-	235.28
Insurance	2091.04	1945.18
Membership & fees – VECCI	768.09	617.00
Postage	621.30	902.45
Printing, Stationery & Office Supplies	1817.42	4590.91
Promotions	104.09	493.00
Rent & Occupancy Costs-VSG Office	9665.00	9819.85
Repairs & Maintenance	207.20	318.70
Remuneration Paid to Holders of Offices	42550.00	37850.00
Subscriptions & Magazines	524.57	607.87
Superannuation Contributions	3917.25	3627.00
Telephone	5426.82	3769.03
The Outdoor Showman – as per schedule	37061.68	35862.75
Trophy – No.1 Badge	-	573.81
Workcover	172.42	200.49
	<u>121275.50</u>	<u>115002.70</u>
<b>Operating Profit</b>	<b>16848.03</b>	<b>25924.60</b>
<b>Net Profit</b>	<b><u>\$ 16848.03</u></b>	<b><u>\$ 25924.60</u></b>

**THE VICTORIAN SHOWMEN'S GUILD**

**Balance Sheet  
As At 30<sup>th</sup> June 2005**

	2005 \$	2004 \$
<b>Current Assets</b>		
Cash	267300.38	255761.05
Receivables	45687.59	4560.00
Other	<u>2612.20</u>	<u>5018.09</u>
Total Current Assets	<u>315600.17</u>	<u>265339.14</u>
<b>Non Current Assets</b>		
Property, plant & equipment	9139.00	10155.00
Land and Building	<u>343803.73</u>	-
Total Non Current Assets	<u>352942.73</u>	<u>10155.00</u>
<b>Total Assets</b>	<b>668542.90</b>	<b>275494.14</b>
<b>Current Liabilities</b>		
Payables	4805.00	2068.00
Loan	<u>373463.73</u>	-
Total Current Liabilities	<u>378268.73</u>	<u>2068.00</u>
<b>Total Liabilities</b>	<b>378268.73</b>	<b>2068.00</b>
<b>Net Assets</b>	<b><u>290274.17</u></b>	<b><u>273426.14</u></b>
<b>Equity</b>		
Retained Profits	<u>290274.17</u>	<u>273426.14</u>
<b>Total Equity</b>	<b><u>290274.17</u></b>	<b><u>273426.14</u></b>



**THE VICTORIAN SHOWMEN'S GUILD**  
**For The Year Ended 30<sup>th</sup> June 2005**  
**Schedule No 1**  
**The Outdoor Showman**

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<b>Income</b>		
Subscriptions	12381.82	
Advertising	33964.69	
Donation	1454.55	47801.06
<b>Less Expenses</b>		
Printing	34116.36	
Postage	2945.32	<u>37061.68</u>
		10739.38
<b>Less Other Operating Expenses</b>		
Accounting Fees	336.01	
Audit Fees	218.18	
Bank Charges	408.34	
Computer Costs	130.55	
Insurance	397.30	
Rent & Occupancy Costs	966.50	
Telephone	1209.83	
Remuneration Paid to Holders Of Office	10253.39	
Superannuation	940.14	
Travel Expenses	19.00	14879.24
<b>Net Loss</b>		<u><b>\$4139.86</b></u>

### Committee Of Management Statement

On the *22/09/05* the Committee of Management of the Victorian Showmen's Guild passed the following resolution in relation to the general purpose financial report for the financial year ended 30<sup>th</sup> June 2005.

The Committee of Management declares in relation to the general purpose financial report that in it's 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 Industrial Register.
- (c) The financial statements and notes give a true and 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 it's debts as and when they become due and payable.
- (e) During the financial year to which the general purpose financial report relates and since the end of the year.
  - (I) meeting's of the committee of management were held in accordance with the rules of the organisation including the rules of a 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 a branch concerned and:
  - (III) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and RAO Regulations and:
  - (IV) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee Management:

Title of Office Held:

Signature:

Date:

*PRESIDENT*  
*MAX LAURJE* *President*  
*Max Laurie*  
*22/09/05*

**THE VICTORIAN SHOWMEN'S GUILD**  
**Operating Report For The Year Ended 30<sup>th</sup> June 2005**

**Principal Activities**

The Principle Activities of the Guild during the reporting period were to provide industrial and organising services to the members consistent with the objects of the Guild and particular the object of protecting and improving the interests of members. s254(2)(a)

There were no significant changes in the nature of the Guild's principle activities during the reporting period. s254(2)(a)

**Financial Affairs**

The Guild used it's Accumulated Investments to purchase a Commercial Property to be used as it's office headquarters.

**Manner of Resignation**

Members may resign from the Guild in accordance with rule 10, which reads as follows s254(2)(c) rule 10.

- 10.1 A member may resign his membership of the Guild by giving 2 weeks notice in writing. The notice of resignation shall be addressed to the Secretary and shall be delivered to him.
- 10.2 A member may resign from membership of the Guild by written notice addressed and delivered to the Secretary. Such notice shall be taken to have been received by the Guild when delivered to the Secretary.
- 10.3 A notice of resignation that has been received by the Guild is not invalid because it was not addressed and delivered to the Secretary.
- 10.4 A resignation from membership of the Guild is valid even if it is not effected in accordance with sub rule 10.1 here of if the member is informed in writing by or on behalf of the Guild that the resignation has been accepted.
- 10.5 A notice of resignation from membership of the Guild takes effect:
  - 10.5.1 where the member ceases to be eligible to become a member of the guild.
    - 10.5.1.1 on the day on which the notice is received by the Guild; or
    - 10.5.1.2 on the day specified in the notice, which day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or
  - 10.5.2 in any other case:
    - 10.5.2.1 at the expiration of 2 weeks after the notice is received by the Guild; or
    - 10.5.2.2 on the day specified in the notice; whichever is later.
- 10.6 Any dues payable but not paid by a former member of the Guild, in relation to a period before the member's resignation from the Guild took effect, may be sued for and recovered in the name of the Guild, in a court of competent jurisdiction as debt due to the Guild.

**Number of members** RAO reg 159 (a)

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Guild was 255.

**Number of employees** RAO reg 159 (b)

The number of person's who were, at the end of the reporting period, employees of the Guild was 1 and employed on a four day basis.

**Members of the Committee of Management** RAO reg 159 (c)

The person's who held office as members of the Committee of Management of the Guild during the reporting period are:

PRESIDENT

Mr Max Laurie

VICE PRESIDENTS

Mr Anthony Laurie

Mr Clayton Taylor

Mr Brod Pavier

Mr George Magdziarz

Mr David Ribbons I

Mr Richard Miller

Mr Brady Phillips

Mr Robert Peters

Mr Brian Gilmore

Mr Elwin Leroy Bell II

COMMITTEE

Mr Dick Watkins

Mr Bob Brown Jnr

SECRETARY

Mrs Eileen Mc Clure

TREASURER

Mr Terry Moon

TRUSTEE

Mrs Marg Chant

**INDEPENDENT AUDIT REPORT**  
**TO THE MEMBERS OF**  
**THE VICTORIAN SHOWMEN'S GUILD**

**Scope**


We have audited the financial statements of the Guild being the Profit & Loss Account, Balance Sheet, Notes to and Forming Part of the Accounts and Statement by Directors for the year ended 30<sup>th</sup> June 2005. The Committee of Management are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Guild.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, 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 statements are presented fairly in accordance with Australian Accounting Standards and statutory requirements so as to present a view of the Association which is consistent with our understanding of its financial position and 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 the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.

  
.....  
Noel Bayden PNA  
DATED: 19/10/05