



**AUSTRALIAN INDUSTRIAL REGISTRY**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

**Ref: FR2003/349-[182V]**

Mr Padraig Crumlin  
National Secretary  
The Maritime Union of Australia  
Level 2, 365 Sussex Street  
SYDNEY NSW 2000

Dear Mr Crumlin

**Re: The Maritime Union of Australia - Financial  
Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2003.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on (02) 8374 6618 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Belinda Penna  
E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

15 July, 2003



**AUSTRALIAN INDUSTRIAL REGISTRY**

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

**Ref: FR2003/349 -[182V]**

Mr Padraig Crumlin  
National Secretary  
The Maritime Union of Australia  
Level 2, 365 Sussex Street  
SYDNEY NSW 2000

Dear Mr Crumlin

**Re: The Maritime Union of Australia  
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

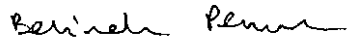
Therefore, I request your written advice *by 5 May 2004* as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)

5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (02) 8374 6618. In reply please quote: **FR2003/349**.

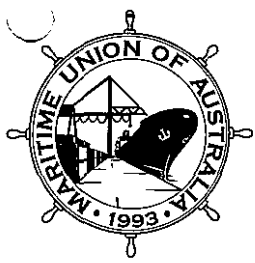
Yours sincerely



Belinda Penna

E-mail: [belinda.penna@air.gov.au](mailto:belinda.penna@air.gov.au)

14 April, 2004



# THE MARITIME UNION OF AUSTRALIA

## NATIONAL OFFICE

**P. Crumlin**  
*National Secretary*

**J. Tannock**  
*Deputy National Secretary*

**M. Doleman**  
**R. Newlyn**  
*Assistant National Secretaries*

12<sup>TH</sup> July 2004

Mr Barry Jenkins  
Deputy Industrial Registrar  
Australian Industrial Relations Commission  
Terrace Towers  
Level 8  
80 William Street  
EAST SYDNEY NSW 2011

Attention: Ms Belinda Penna

Dear Sir

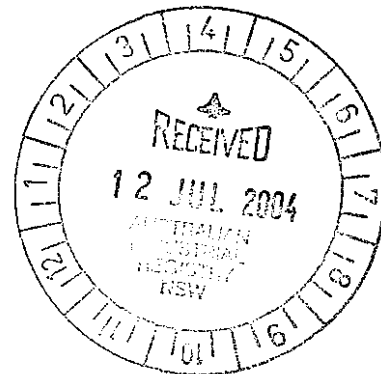
**RE: The Maritime Union of Australia Report  
Accounts and Statements for Year Ending 30 June 2003**

Enclosed herewith are the full set of financial reports as prescribed in S280 (1) (a) of the Workplace Relations Act, 1996

As the National Secretary, I hereby certify that in accordance with S280 (1) (b) of the Workplace Relations Act 1996 that the enclosed documents lodged are copies of the documents presented to the meeting of National Council 22-26 September 2003.

Yours faithfully

**PADRAIG CRUMLIN**  
NATIONAL SECRETARY



# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2003

	Notes	CONSOLIDATED		CHIEF ENTITY	
		2003	2002	2003	2002
		\$	\$	\$	\$
<b>CLASSIFICATION OF EXPENSES BY NATURE</b>					
Revenue from ordinary activities		6,781,187.01	9,669,866.25	6,774,625.38	9,665,951.81
Employee Benefits expense		(4,283,181.41)	(3,752,153.19)	(4,283,181.41)	(3,752,153.19)
Depreciation and amortisation expenses		(520,399.75)	(462,088.40)	(520,399.75)	(462,088.40)
Other expenses from ordinary activities		<u>(2,426,179.97)</u>	<u>(3,681,004.28)</u>	<u>(2,424,953.02)</u>	<u>(3,677,381.79)</u>
<b>Surplus/(Deficit) from ordinary activities before income tax</b>		(448,574.12)	1,774,620.38	(453,908.80)	1,774,328.43
Income tax expense relating to ordinary activities	1(d)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net surplus/(deficit) from ordinary activities after income tax attributable to members of the union</b>		<u>(448,574.12)</u>	<u>1,774,620.38</u>	<u>(453,908.80)</u>	<u>1,774,328.43</u>
<b>TOTAL CHANGES IN MEMBERS' FUNDS</b>		<u>(448,574.12)</u>	<u>1,774,620.38</u>	<u>(453,908.80)</u>	<u>1,774,328.43</u>

The accompanying notes form part of these accounts

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2003

	Notes	CONSOLIDATED		CHIEF ENTITY	
		2003 \$	2002 \$	2003 \$	2002 \$
<b>CURRENT ASSETS</b>					
Cash	3	734,418.27	453,491.09	721,064.90	445,472.40
Receivables	4	593,726.08	910,432.15	608,417.08	925,123.15
Other	5	<u>5,276.14</u>	<u>0.00</u>	<u>5,276.14</u>	<u>0.00</u>
<b>TOTAL CURRENT ASSETS</b>		<u>1,333,420.49</u>	<u>1,363,923.24</u>	<u>1,334,758.12</u>	<u>1,370,595.55</u>
<b>NON-CURRENT ASSETS</b>					
Investments	6	5,476,085.06	6,010,959.82	5,476,075.06	6,010,949.82
Property, Plant and Equipment	7	18,661,370.94	19,162,202.19	18,661,370.94	19,162,202.19
Intangibles		<u>980.00</u>	<u>980.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>24,138,436.00</u>	<u>25,174,142.01</u>	<u>24,137,446.00</u>	<u>25,173,152.01</u>
<b>TOTAL ASSETS</b>		<u>25,471,856.49</u>	<u>26,538,065.25</u>	<u>25,472,204.12</u>	<u>26,543,747.56</u>
<b>CURRENT LIABILITIES</b>					
Creditors and Borrowings	8	282,009.94	332,474.32	282,009.94	332,474.32
Provisions	9	<u>2,167,832.96</u>	<u>2,752,863.32</u>	<u>2,167,832.96</u>	<u>2,752,863.32</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,449,842.90</u>	<u>3,085,337.64</u>	<u>2,449,842.90</u>	<u>3,085,337.64</u>
<b>NON-CURRENT LIABILITIES</b>					
Provisions	9	<u>950,468.74</u>	<u>932,608.64</u>	<u>950,468.74</u>	<u>932,608.64</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>950,468.74</u>	<u>932,608.64</u>	<u>950,468.74</u>	<u>932,608.64</u>
<b>TOTAL LIABILITIES</b>		<u>3,400,311.64</u>	<u>4,017,946.28</u>	<u>3,400,311.64</u>	<u>4,017,946.28</u>
<b>NET ASSETS</b>		<u>22,071,544.85</u>	<u>22,520,118.97</u>	<u>22,071,892.48</u>	<u>22,525,801.28</u>
<b>MEMBERS' FUNDS</b>					
Retained Surplus	2	<u>22,071,544.85</u>	<u>22,520,118.97</u>	<u>22,071,892.48</u>	<u>22,525,801.28</u>
<b>TOTAL MEMBERS' FUNDS</b>		<u>22,071,544.85</u>	<u>22,520,118.97</u>	<u>22,071,892.48</u>	<u>22,525,801.28</u>

The accompanying notes form part of these accounts

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2003

	Notes	CONSOLIDATED		CHIEF ENTITY	
		2003	2002	2003	2002
		\$	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from members		6,365,596.12	5,848,118.16	6,374,146.12	5,834,477.10
Rent received		727,432.61	794,950.30	727,432.61	794,950.30
Interest received		17,264.05	15,919.59	17,152.42	15,755.15
Income from managed funds		358,723.28	247,576.52	358,723.28	247,576.52
Increase/(decrease) in value of managed funds		(375,588.16)	(473,165.81)	(375,588.16)	(473,165.81)
Payments to suppliers and employees		(7,244,831.75)	(7,043,465.23)	(7,258,604.80)	(7,024,842.74)
Fringe benefits tax paid		<u>(72,440.41)</u>	<u>(53,764.24)</u>	<u>(72,440.41)</u>	<u>(53,764.24)</u>
<b>Net cash (used in)/provided by operating activities</b>	13(b)	<u>(223,844.26)</u>	<u>(663,830.71)</u>	<u>(229,178.94)</u>	<u>(659,013.72)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
(Increase)/reduction in loans to officials		(113,068.50)	(140,480.20)	(113,068.60)	(140,480.20)
Net proceeds/(payment) for purchase of property, plant & equipment		<u>(30,103.32)</u>	<u>(234,943.88)</u>	<u>(30,103.32)</u>	<u>(234,943.88)</u>
<b>Net cash provided by/(used in) investing activities</b>		<u>(143,171.82)</u>	<u>(375,424.08)</u>	<u>(143,171.92)</u>	<u>(375,424.08)</u>
<b>Net increase/(decrease) in cash held</b>		(367,016.08)	(1,039,254.79)	(372,350.86)	(1,034,437.80)
<b>Cash at the beginning of the financial year</b>		<u>6,263,530.74</u>	<u>7,302,785.53</u>	<u>6,255,502.05</u>	<u>7,289,939.85</u>
<b>Cash at the end of the financial year</b>	13(a)	<u>5,896,514.66</u>	<u>6,263,530.74</u>	<u>5,883,151.19</u>	<u>6,255,502.05</u>

The accompanying notes form part of these accounts

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2003

### NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

- a. The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards and Division 11 of the Workplace Relations Act, 1996.

AAS 4: Depreciation  
AAS 5: Materiality  
AAS 8: Events Occurring After Reporting Date

No other Australian Accounting Standards, Urgent Issues Group Consensus View or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

- b. The financial statements have been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

- c. The accounting policies have been consistently applied, unless otherwise stated.

d. **Income Tax**

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under SS 50-15 of the Income Tax Assessment Act 1997

e. **Basis of Accounting**

The accounts have been prepared on the accruals basis.

f. **Information to be provided to Members or the Industrial Registrar**

In accordance with the requirements of the Workplace Relations Act, 1996 the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 of the Act, which read as follows:

"(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

(2) An organisation shall, on application made under Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such a time, as prescribed.

(3) A Registrar may only make application under Sub-Section (1) at the request of a member of the organisation concerned and the Registrar shall provide to a member information received because of an application made at the request of a member."

g. **Consolidation**

The consolidated accounts comprise the accounts of the Maritime Union of Australia, being the Chief Entity, and its controlled entity. The controlled entity is MUA HTS Pty Ltd and surplus/deficit of the controlled entity is included in the consolidated income and expenditure from the date control was obtained. Transactions and balances between the controlled entity and the economic entity have been eliminated in full. MUA HTS Pty Ltd is wholly owned by the Maritime Union of Australia and is incorporated in NSW.

	CONSOLIDATED		CHIEF ENTITY	
	2003	2002	2003	2002
	\$	\$	\$	\$

### NOTE 2 RETAINED SURPLUS

Retained surplus at the beginning of the Financial Year	22,520,118.97	20,745,498.59	22,525,801.28	20,751,472.85
Net surplus/(deficit) from ordinary activities after income tax attributable to members of the union	<u>(448,574.12)</u>	<u>1,774,620.38</u>	<u>(453,908.80)</u>	<u>1,774,328.43</u>
<b>RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR</b>	<u><b>22,071,544.85</b></u>	<u><b>22,520,118.97</b></u>	<u><b>22,071,892.48</b></u>	<u><b>22,525,801.28</b></u>

The accompanying notes form part of these accounts



# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2003

	CONSOLIDATED		CHIEF ENTITY	
	2003	2002	2003	2002
	\$	\$	\$	\$
<b>NOTE 3 CASH</b>				
Cash at bank	414,523.72	285,315.03	401,170.35	277,296.34
Cash on hand	1,010.00	1,010.00	1,010.00	1,010.00
Deposits at call	<u>318,884.55</u>	<u>167,166.06</u>	<u>318,884.55</u>	<u>167,166.06</u>
	<u>734,418.27</u>	<u>453,491.09</u>	<u>721,064.90</u>	<u>445,472.40</u>
<b>NOTE 4 RECEIVABLES</b>				
Accrued contributions	436,311.10	470,753.14	436,311.10	470,753.14
Sundry debtors	<u>157,414.98</u>	<u>439,679.01</u>	<u>172,105.98</u>	<u>454,370.01</u>
	<u>593,726.08</u>	<u>910,432.15</u>	<u>608,417.08</u>	<u>925,123.15</u>
<b>NOTE 5 OTHER ASSETS</b>				
Prepayments	<u>5,276.14</u>	<u>0.00</u>	<u>5,276.14</u>	<u>0.00</u>
<b>NOTE 6 INVESTMENTS</b>				
Managed funds at market value	4,893,502.47	5,545,439.65	4,893,502.47	5,545,439.65
Government & other securities at cost	268,593.82	264,600.00	268,583.82	264,590.00
Loans to officials	<u>313,988.77</u>	<u>200,920.17</u>	<u>313,988.77</u>	<u>200,920.17</u>
	<u>5,476,085.06</u>	<u>6,010,959.82</u>	<u>5,476,075.06</u>	<u>6,010,949.82</u>

### Managed funds at market value

Managed funds are disclosed in the financial accounts at 30 June 2003 at market value. The revaluation increment/(decrement) of (\$375,588.16) [2002: (\$473,165.81)] has been credited/(charged) to the Income & Expenditure Statement pursuant to Regulation 107(a)(xxvii) and the Workplace Relations Act, 1996 which is a departure from the requirements of the Australian Accounting Standard AAS10. The statutory requirement must be observed where there is a conflict between statute and accounting standards.

### Loans to officials

There are three loans outstanding to officials at 30 June 2003 amounting to \$313,988.77 [2002: 200,920.17]. The loans are secured by mortgage over residential property and are made on normal commercial terms and conditions.

The total interest received on loans to officials for the year was \$7,072.24 [2002: \$8,595.42].

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2003

	CONSOLIDATED		CHIEF ENTITY	
	2003	2002	2003	2002
	\$	\$	\$	\$
<b>NOTE 7    PROPERTY, PLANT AND EQUIPMENT</b>				
Land and Buildings (at market value 30.06.2002) plus refurbishments (at cost)	17,647,550.79	17,750,140.79	17,647,550.79	17,750,140.79
Less Accumulated depreciation	<u>(215,053.19)</u>	<u>0.00</u>	<u>(215,053.19)</u>	<u>0.00</u>
	<u>17,432,497.60</u>	<u>17,750,140.79</u>	<u>17,432,497.60</u>	<u>17,750,140.79</u>
Plant & Equipment, at cost	695,114.48	690,062.38	695,114.48	690,062.38
Less Accumulated depreciation	<u>(356,097.89)</u>	<u>(310,816.11)</u>	<u>(356,097.89)</u>	<u>(310,816.11)</u>
	<u>339,016.59</u>	<u>379,246.27</u>	<u>339,016.59</u>	<u>379,246.27</u>
Office Equipment, at cost	642,542.51	593,236.34	642,542.51	593,236.34
Less Accumulated depreciation	<u>(410,069.97)</u>	<u>(340,376.16)</u>	<u>(410,069.97)</u>	<u>(340,376.16)</u>
	<u>232,472.54</u>	<u>252,860.18</u>	<u>232,472.54</u>	<u>252,860.18</u>
Office Furniture, at cost	470,549.90	480,239.57	470,549.90	480,239.57
Less Accumulated depreciation	<u>(263,318.17)</u>	<u>(242,493.56)</u>	<u>(263,318.17)</u>	<u>(242,493.56)</u>
	<u>207,231.73</u>	<u>237,746.01</u>	<u>207,231.73</u>	<u>237,746.01</u>
Motor Vehicles, at cost	705,075.52	648,604.03	705,075.52	648,604.03
Less Accumulated depreciation	<u>(254,923.04)</u>	<u>(106,395.09)</u>	<u>(254,923.04)</u>	<u>(106,395.09)</u>
	<u>450,152.48</u>	<u>542,208.94</u>	<u>450,152.48</u>	<u>542,208.94</u>
Total Property, Plant & Equipment	<u>18,661,370.94</u>	<u>19,162,202.19</u>	<u>18,661,370.94</u>	<u>19,162,202.19</u>

**a.    Property**

The Union's land and buildings were revalued to their recoverable amounts at 30 June 2002 by Mr K.R. Gentle FAPI, Mr M.W. Evans AAPI, Mr Gavin Chapman AAPI, and Mr Bill Linkson AAPI, MBA, Registered Valuers. Buildings are depreciated on a straight line basis over their estimated potential service period.

**b.    Revaluation of non-current assets**

Land and buildings are periodically revalued. Independent assessments are obtained of the fair market values of land and buildings on existing use and such assessments are used as a guide when revaluations are made. Revaluation increments and decrements are credited or charged to the Income and Expenditure Statement, pursuant to Regulation 107(a)(xxvii) and the Workplace Relations Act, 1996 which is a departure from the requirements in the Australian Auditing Standard AAS10. The statutory requirement must, however, be observed where there is a conflict between statute and accounting standards.

Building improvements since the date of revaluation are booked at cost.

**c.    Plant and equipment**

Plant and equipment are brought to account at cost, less any accumulated depreciation. The carrying amount of property, plant and equipment is reviewed annually by officials to ensure assets are not in excess of their recoverable amount.

**d.    Depreciation of non-current assets**

Depreciation of non-current assets is calculated on the reducing balance basis.

The accompanying notes form part of these accounts

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2003

	CONSOLIDATED		CHIEF ENTITY	
	2003	2002	2003	2002
	\$	\$	\$	\$
<b>NOTE 8 CREDITORS &amp; BORROWINGS</b>				
Sundry Creditors	<u>282,009.94</u>	<u>332,474.32</u>	<u>282,009.94</u>	<u>332,474.32</u>
<b>NOTE 9 PROVISIONS</b>				
<b>Current</b>				
Provision for Employee Entitlements	1,803,193.15	1,680,087.12	1,803,193.15	1,680,087.12
Provision for Early Retirement	0.00	73,422.61	0.00	73,422.61
Provision for Seafarers' employment database development	0.00	12,609.10	0.00	12,609.10
Provision for Port funeral funds	62,350.00	64,450.00	62,350.00	64,450.00
Provision for the defence of the Union	0.00	48,763.36	0.00	48,763.36
Provision for buildings and renovations	87,478.98	249,622.94	87,478.98	249,622.94
Provision for MUSE database	102,463.98	274,608.40	102,463.98	274,608.40
Provision for Election	15,258.41	100,000.00	15,258.41	100,000.00
Provision for Strata Plan	69,488.44	24,717.35	69,488.44	24,717.35
Provision for International Conference	0.00	200,000.00	0.00	200,000.00
Provision for Work Cover (Grant)	<u>27,600.00</u>	<u>24,582.44</u>	<u>27,600.00</u>	<u>24,582.44</u>
	<u>2,167,832.96</u>	<u>2,752,863.32</u>	<u>2,167,832.96</u>	<u>2,752,863.32</u>
<b>Non-current</b>				
Provision for Employee Entitlements	<u>950,468.74</u>	<u>932,608.64</u>	<u>950,468.74</u>	<u>932,608.64</u>

### Employee entitlements

Provision for employee entitlements in the form of Long Service Leave, Sick and Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment. Accruals for Long Service Leave for officials have been made on an Industry basis.

### NOTE 10 RELATED PARTY INFORMATION

The names of officials who have held office during the financial year are:

Armstrong, M	<u>Garrett, J</u>	Summers, D
Boyle, J	<u>Higgins, J</u>	Tannock, J
<u>Buck, T</u>	Horgan, L	Wickham, M
Burford, A	Keane, G	
Carr, M	McCorriston, K	
<u>Chaffer, S</u>	Munday, T	
Coombs, R	Newlyn, J	
<u>Cottrill, M</u>	Newlyn, R	
Covell, L	Perry, D	
Crumlin, P	<u>Pritchard, W</u>	
Cushion, D	<u>Ridgeway, K</u>	
Doleman, M	<u>Robson, B</u>	
<u>Gaffney, G</u>	<u>Ryan, R</u>	

Note – the officials whose names are underlined have retired from office prior to or subsequent to 30 June 2003.

There were no material related party transactions with officials during the year other than normal remuneration and a loan to an official as detailed in Note 5 herein.

The accompanying notes form part of these accounts

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2003

	CONSOLIDATED		CHIEF ENTITY	
	2003	2002	2003	2002
	\$	\$	\$	\$
<b>NOTE 11 OFFICERS' REMUNERATION</b>				
The aggregate remuneration received by officers and relieving officers from the Union during the year was \$1,771,411.00 [2002: \$1,764,512.55].				
<b>NOTE 12 REMUNERATION OF AUDITORS</b>				
Amounts received by the auditors for auditing the accounts:				
Auditing the Accounts	38,001.75	35,117.88	37,801.75	33,106.03
Other Services	<u>3,518.56</u>	<u>8,742.35</u>	<u>3,518.56</u>	<u>8,742.35</u>
	<u>41,520.31</u>	<u>43,860.23</u>	<u>41,320.31</u>	<u>41,848.38</u>
<b>NOTE 13 STATEMENT OF CASH FLOWS</b>				
<b>a. Reconciliation of cash</b>				
For the purposes of the Statement of Cash Flows, cash includes cash on hand and in banks and investments in money market instruments.				
Cash at the end of the financial year, as shown in the Statement of Cash Flows, is reconciled to the related items in the Balance Sheet as follows:				
Cash at bank	414,523.72	285,315.03	401,170.35	277,296.34
Cash on hand	1,010.00	1,010.00	1,010.00	1,010.00
Deposits at call	318,884.55	167,166.06	318,884.55	167,166.06
Managed funds	4,893,502.47	5,545,439.65	4,893,502.47	5,545,439.65
Government and other securities	<u>268,593.82</u>	<u>264,600.00</u>	<u>268,583.82</u>	<u>264,590.00</u>
	<u>5,896,514.56</u>	<u>6,263,530.74</u>	<u>5,883,151.19</u>	<u>6,255,502.05</u>
<b>b.</b>				
Operating surplus/(deficit)	(448,574.12)	1,774,620.38	(453,908.80)	1,774,328.43
Loss/(profit) on disposal of fixed assets	10,534.82	(41,948.37)	10,534.82	(41,948.37)
Depreciation	520,399.75	462,088.40	520,399.75	462,088.40
Revaluation of Land & Buildings	0.00	(2,573,278.39)	0.00	(2,573,278.39)
Changes in assets and liabilities				
(Increase)/Decrease in receivables	267,264.03	(409,873.63)	282,264.03	(404,764.69)
(Increase)/Decrease in other assets	(5,276.14)	0.00	(5,276.14)	0.00
Increase/(Decrease) in creditors	(35,464.38)	59,943.72	(50,464.38)	59,943.72
Increase/(Decrease) in provisions	(567,170.26)	290,984.28	(567,170.26)	290,984.28
(Increase)/Decrease in accruals	<u>34,442.04</u>	<u>(226,367.10)</u>	<u>34,442.04</u>	<u>(226,367.10)</u>
<b>Net cash used in operating activities</b>	<u>(223,844.26)</u>	<u>(663,830.71)</u>	<u>(229,178.94)</u>	<u>(659,013.72)</u>
<b>NOTE 14 RENTAL INCOME</b>				
Rent is received from tenants of Union-owned buildings.				

The accompanying notes form part of these accounts

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## ITEMISED INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2003

	CONSOLIDATED		CHIEF ENTITY	
	2003	2002	2003	2002
	\$	\$	\$	\$
<b>OPERATING INCOME</b>				
Union Contributions	5,809,219.48	5,580,956.41	5,809,219.48	5,580,956.41
Fees, fines & other charges	3,840.93	2,720.55	3,840.93	2,720.55
Rent received	727,432.61	794,950.30	727,432.61	794,950.30
Commission	644.33	645.83	644.33	645.83
Levies	10,681.83	779,365.47	10,681.83	779,365.47
Donation	70,835.24	55,541.45	70,835.24	55,541.45
Profit on sale of non-current assets	3,165.77	41,948.37	3,165.77	41,948.37
Professional fees	6,450.00	18,750.00	0.00	0.00
Union sales	(2,128.61)	271.00	(2,128.61)	271.00
Surplus from Strata Fund	52,633.42	0.00	52,633.42	0.00
Sustenance refunded	3,750.00	30,690.00	3,750.00	30,690.00
Sundry income	<u>107,963.43</u>	<u>418.18</u>	<u>107,963.43</u>	<u>418.18</u>
Net Operating Income	<u>6,794,488.43</u> *	<u>7,306,257.56</u>	<u>6,788,038.43</u>	<u>7,287,507.56</u>
<b>COMPENSATION AND BENEFITS</b>				
Direct Salaries – Officials	1,776,901.03	1,764,512.55	1,776,901.03	1,764,512.55
Direct Salaries – Staff	1,498,187.62	1,325,400.56	1,498,187.62	1,325,400.56
Fringe Benefits Tax	72,440.41	53,746.24	72,440.41	53,746.24
Motor Vehicle Expenses	140,831.94	142,325.75	140,831.94	142,325.75
Payroll Tax	214,567.39	182,260.97	214,567.39	182,260.97
Staff Training	9,044.24	43,863.48	9,044.24	43,863.48
Superannuation	411,364.83	267,396.05	411,364.83	267,396.05
Temporary Staff	26,080.18	49,689.60	26,080.18	49,689.60
Workers Compensation Insurance	<u>38,451.73</u>	<u>39,472.88</u>	<u>38,451.73</u>	<u>39,472.88</u>
Total Compensation & Benefits	<u>4,187,869.37</u>	<u>3,868,668.08</u>	<u>4,187,869.37</u>	<u>3,868,668.08</u>
<b>GENERAL EXPENSES</b>				
Audit & Accountancy	41,520.31	43,860.23	41,320.31	41,848.38
Consultants	4,375.00	8,673.55	4,375.00	8,673.55
Depreciation	305,159.75	462,088.40	305,159.75	462,088.40
Donation	51,968.55	6,900.37	51,968.55	6,900.37
Insurance – General	5,772.05	5,953.73	4,745.07	5,052.73
Loss on Sale of Non-Current Asset	13,700.59	0.00	13,700.59	0.00
National Council Expenses	19,970.72	47,376.97	19,970.72	47,376.97
Office Expenses	22,659.89	22,232.24	22,659.89	22,232.24
Publications	15,000.00	13,636.36	15,000.00	13,636.36
Postage & Freight	30,304.05	32,890.43	30,304.05	32,890.43
Printing & Stationery	69,008.91	45,877.61	69,008.91	45,877.61
Repairs & Maintenance	20,272.48	22,918.86	20,272.48	22,918.86
Subscriptions, Newspapers, Periodicals	33,684.79	41,873.13	33,684.79	41,873.13
Sundry expenses	15,520.22	2,139.54	15,520.22	1,939.54
Union Elections	1,068.45	0.00	1,068.45	0.00
Replaceables	<u>15,896.38</u>	<u>11,090.40</u>	<u>15,896.38</u>	<u>11,090.40</u>
Total General Expenses	<u>665,882.11</u>	<u>584,289.42</u>	<u>664,655.16</u>	<u>581,176.57</u>
<b>OCCUPANCY EXPENSES</b>				
Cleaning	99,059.01	102,361.30	99,059.01	102,361.30
Building Depreciation	215,240.00	183,222.40	215,240.00	183,222.40
Security	24,678.30	25,276.52	24,678.30	25,276.52
Property Insurance	75,934.47	76,448.32	75,934.47	76,448.32
Property Rates	146,251.31	111,704.79	146,251.31	111,704.79
Rent	17,652.30	18,969.30	17,652.30	18,969.30
Repairs & Maintenance	0.00	97,816.45	0.00	97,816.45
Property Valuations	90.91	590.91	90.91	590.91

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## ITEMISED INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2003

	CONSOLIDATED		CHIEF ENTITY	
	2003	2002	2003	2002
	\$	\$	\$	\$
<b>OCCUPANCY EXPENSES (Cont'd)</b>				
Property Sales/Purchase Costs	7,428.09	24,749.77	7,428.09	24,749.77
Electricity	<u>81,624.38</u>	<u>81,455.34</u>	<u>81,624.38</u>	<u>81,455.34</u>
Total Occupancy Expenses	<u>667,958.77</u>	<u>722,595.10</u>	<u>667,958.77</u>	<u>722,595.10</u>
<b>INDUSTRIAL &amp; MEMBER SERVICES</b>				
Affiliation Fees & Levies	86,947.76	106,492.60	86,947.76	106,492.60
Arbitration & Award	488.26	568.95	488.26	568.95
Conferences – National	29,394.02	91,513.28	29,394.02	91,513.28
Conferences – International	147,185.29	219,801.67	147,185.29	219,801.67
Fares & Travel	229,238.12	230,321.22	229,238.12	230,321.22
Legal Expenses	287,626.01	575,126.58	287,626.01	575,126.58
Overseas Visitors Expenses	3,084.05	1,890.37	3,084.05	1,890.37
Stop work Meeting Expenses	6,454.48	11,433.87	6,454.48	11,433.87
Funeral Expenses	14,442.39	4,887.15	14,442.39	4,887.15
Member Training	99,254.55	16,680.31	99,254.55	16,680.31
Business Expenses	26,582.96	31,451.67	26,582.96	31,457.67
Union Publications	79,085.07	65,232.79	79,085.07	65,232.79
Shipping Campaign	<u>0.00</u>	<u>336,658.64</u>	<u>0.00</u>	<u>336,658.64</u>
Total Industrial & Member Services	<u>1,009,782.96</u>	<u>1,692,065.10</u>	<u>1,009,782.96</u>	<u>1,692,065.10</u>
<b>IT &amp; TELECOMMUNICATIONS EXPENSES</b>				
Computer Consumables	0.00	9,921.99	0.00	9,921.99
Computer Lease	0.00	20,134.15	0.00	20,134.15
Facsimile	9,338.06	15,278.40	9,338.06	15,278.40
Internet Access	0.00	19,520.62	0.00	19,520.62
IT Consultants	0.00	45,328.83	0.00	45,328.83
Modem Lines	2,519.79	5,806.80	2,519.79	5,806.80
Telephone – Home	33,938.47	37,688.31	33,938.47	37,688.31
Telephone – Office	80,631.42	94,646.29	80,631.42	94,138.91
Telephone – Mobile	98,765.92	106,381.76	98,765.92	106,381.76
Telephone – PABX & Video Conference	0.00	2,328.00	0.00	2,328.00
Computer System Repairs & Maintenance	<u>0.00</u>	<u>58,187.18</u>	<u>0.00</u>	<u>58,187.18</u>
Total IT & Telecommunications Expenses	<u>225,193.66</u>	<u>415,222.33</u>	<u>225,193.66</u>	<u>414,714.95</u>
Total Operating Expenses	<u>6,756,686.87</u>	<u>7,244,771.15</u>	<u>6,755,459.92</u>	<u>7,241,150.92</u>
NET OPERATING PROFIT	<u>37,801.56</u>	<u>23,417.53</u>	<u>32,578.51</u>	<u>8,287.76</u>
<b>NON-OPERATING INCOME/EXPENSES</b>				
Income from Managed Funds	358,723.28	247,576.52	358,723.28	247,576.52
(Decrease)/Increase in Market Value of Investments	(375,588.16)	(473,165.81)	(375,588.16)	(473,165.81)
Interest Received	17,264.05	15,919.59	17,152.42	15,755.15
Management Fees – MUA HTS Pty Limited	0.00	0.00	0.00	15,000.00
Revalue – Non-Current Assets	0.00	2,573,278.39	0.00	2,573,278.39
Investment Management Fees	12,554.83	13,600.48	12,554.83	13,600.48
Bank Charges	11,871.06	14,194.72	11,871.06	14,192.46
Provisions	0.00	300,000.00	0.00	300,000.00
Provisions – Employee Entitlements	<u>462,348.96</u>	<u>284,610.64</u>	<u>462,348.96</u>	<u>284,610.64</u>
Total Non-Operating Income/Expenses	<u>(486,375.68)</u>	<u>1,751,202.85</u>	<u>(486,487.31)</u>	<u>1,766,040.67</u>
NET INCOME (DEFICIT)	<u>(448,574.12)</u>	<u>1,774,620.38</u>	<u>(453,908.80)</u>	<u>1,774,328.43</u>

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## CERTIFICATE TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2003 GIVEN BY THE ACCOUNTING OFFICER

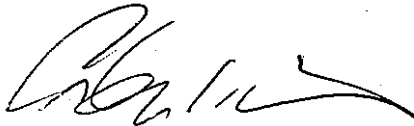
I, P. Crumlin, being the Officer of the Maritime Union of Australia responsible for the keeping of the accounting records of the organisation, certify that as at 30 June 2003, the number of members of the organisation was 9,588.

In our opinion:

- (i) the accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year;
- (ii) a record has been kept of all monies paid by, or collected from, members of the organisation, and all monies so paid or collected have been credited in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) the balance of aggregate loans made to a person holding office in the organisation was \$313,988.77, no loans or financial benefits other than remuneration in respect of their full time employment with the organisation were made to any other persons holding office in the organisation;
- (vi) the register of members of the organisation was maintained in accordance with the Act.

Signed at SYDNEY this 25<sup>th</sup> day of September 2003

Accounting Officer



P. CRUMLIN

# THE MARITIME UNION OF AUSTRALIA – ANNUAL FINANCIAL REPORT

## STATEMENT OF THE NATIONAL COUNCIL FOR THE YEAR ENDED 30 JUNE 2003

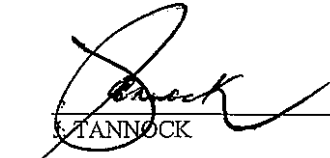
In accordance with the resolution of the National Council, we state that in the opinion of the Council:

- (i) the accompanying accounts are drawn up so as to give a true and fair view of the state of affairs of the organisation as at the end of the financial year;
- (ii) during the financial year to which the accompanying accounts relate, meetings of the National Council were, in the opinion of the Council, held in accordance with the rules of the organisation;
- (iii) to the knowledge and belief of all members of the National Council, during the financial year to which the accounts relate, there have been no instances where records of the organisation or other documents or copies of those records or other documents, have not been furnished, or made available to members of the organisation in accordance with sub-section 274 of the Workplace Relations Act, 1996, its regulations or the rules of the organisation, as the case may be;
- (iv) the organisation has, in relation to the Auditor's Report on the accounts and statements in respect of the immediately preceding financial year complied with Section 279 of the Workplace Relations Act, 1996.
- (v) with regard to funds of the organisation raised by the compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.

Signed at SYDNEY this 25<sup>th</sup> day of September 2003

National Councillors

  
M. DOLEMAN

  
E. TANNOCK



Level 3, 2 Bulletin Place  
Circular Quay, Sydney NSW 2000

Postal Address: GPO Box 4605  
Sydney NSW 2001 Australia

Telephone: 02 9247 2227  
Facsimile: 02 9247 8550

E-mail: mail@harveys.com.au  
Internet: www.harveys.com.au

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF THE MARITIME UNION OF AUSTRALIA**

**Scope**

We have audited the financial report of the Maritime Union of Australia for the financial year ended 30 June 2003. The financial report include the consolidated accounts of the economic entity comprising the Maritime Union of Australia and, MUA HTS Pty Ltd, an entity it controlled at year's end. The National Council (Committee of Management) is responsible for the preparation and presentation of the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance 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 the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act, 1996 so as to present a view which is consistent with our understanding of the union's and the economic entity's financial position and the results of its operations and its cash flows.

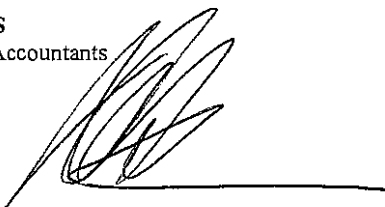
**Audit Opinion**

In our opinion:

- a. Proper books of account have been kept by the Maritime Union of Australia so far as appears from our examination of these books, including:-
  - (i) records and sources and nature of the income of the organisation (including income from members);
  - (ii) records of the nature and purpose of the expenditure of the organisation.
  
- b. To the best of our information and according to the explanations given to us, the accounts give the information required by s273 of the Workplace Relations Act, 1996 in the manner so required and give a true and fair view of:-
  - (i) the financial affairs of the Maritime Union of Australia as at the end of the financial year.
  - (ii) the Income and Expenditure and any surplus or deficit of the Maritime Union of Australia for the year ended 30 June 2003.
  
- c. We have where necessary, obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit, and
  
- d. The accounts have been prepared in accordance with Statements of Accounting Concepts and applicable Australian Accounting Standards.

Signed at Sydney *25th September*, 2003

**HARVEYS**  
Chartered Accountants



David P Robinson MCom BEc FCA FTIA



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

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

Mr P Crumlin  
National Secretary  
The Maritime Union of Australia  
National Office  
Level 2, 365 Sussex Street  
SYDNEY NSW 2000

Dear Mr Crumlin

**Re: Lodgement of the Financial Statements and Accounts for the Maritime Union of Australia for the year ending 30 June 2003 (FR2003/349)**

Receipt is acknowledged of the abovementioned financial statements and accounts, which were lodged in the Registry on 12 July 2004. Before the documents can be filed some further information is required.

Supply of Documents to Members

Please advise the date, and the method used, to supply the members with the financial documents, and also the date of the second meeting of the National Council or Annual General Meeting at which the documents were presented following supply to the members.

Donations and Loans

In the letter to your organisation of 10 December 2002, following lodgement of the financial statements for the year ending 30 June 2002, the Registry drew your attention to section 269 of the Act and the requirement to lodge a statement showing relevant particulars of any donation exceeding \$1,000 made by your organisation.

The itemised income and expenditure statement for the year ending 30 June 2003 shows an amount under general expenses of \$51,968.55 as a "donation". If any component of this figure included a donation exceeding \$1,000 your organisation must lodge a statement showing:

- the amount of each donation exceeding \$1,000
- the purpose for which each donation was made; and
- the name and address of the person to whom the donation was made

Where any donation exceeding \$1,000 was made to relieve a member of your organisation or a dependant of a member of your organisation from severe financial hardship, the name and address of that member or dependant need not be stated.

Note 6 to the financial statements lodged indicate there are loans outstanding to officials for the amount stated. The inclusion of this information in the financial statements however does not discharge your organisation's obligation to provide a statement under s269 showing:

- the amount of each loan exceeding \$1,000
- the purpose for which the loan was required
- the security given in relation to the loan;
- the name and address of the person to whom the loan was made; and
- the arrangements made for the repayment of the loan.

Where any loan exceeding \$1,000 was made to relieve a member of your organisation or a dependant of a member of your organisation from severe financial hardship, the name and address of that member or dependant and the arrangements made for the repayment of the loan need not be stated.

Any statement you provide with these particulars will only be available for inspection by a member of your organisation at the Registry. It will not be published on our website.

I have enclosed the full text of s269 for your information. if you have any enquires please contact me on 02 8374 6666.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'PM', written over a horizontal line.

Peter McKerrow  
Assistant Manager, NSW Registry

20 July 2004

## 269 Organisations to notify particulars of loans, grants and donations

- (1) An organisation shall, as soon as practicable after the end of each financial year, lodge in the Industrial Registry a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.
- (2) A statement lodged in the Industrial Registry under subsection (1) shall be signed by an officer of the organisation.
- (3) A statement lodged in the Industrial Registry under subsection (1) may be inspected at any registry, during office hours, by a member of the organisation concerned.
- (4) The relevant particulars, in relation to a loan made by an organisation, are:
  - (a) the amount of the loan;
  - (b) the purpose for which the loan was required;
  - (c) the security given in relation to the loan; and
  - (d) except where the loan was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.
- (5) **The relevant particulars, in relation to a grant or donation made by an organisation, are:**
  - (a) the amount of the grant or donation;**
  - (b) the purpose for which the grant or donation was made; and**
  - (c) except where the grant or donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the grant or donation was made.**
- (6) Where an organisation is divided into branches:
  - (a) this section applies in relation to the organisation as if loans, grants or donations made by a branch of the organisation were not made by the organisation; and
  - (b) this section applies in relation to each of the branches as if the branch were itself an organisation.
- (7) For the purposes of the application of this section in accordance with subsection (6) in relation to a branch of an organisation, the members of the organisation constituting the branch shall be taken to be members of the branch.



# FACSIMILE

TO	Mr Bill Giddins - Industrial Officer		
Organisation	The Maritime Union of Australia		
Fax Number	(02) 9261 3481	Phone Number	(02) 9267 9134
FROM	Belinda Penna		
Email	belinda.penna@air.gov.au		
Location	Australian Industrial Registry		
Fax Number	02 9380 6990	Phone Number	02 8374 6618
No of Pages (including cover)	4	Date	23/09/2004
Please notify sender if not all pages were received.		Time	4:20 PM

Any information about individuals contained in this fax is **CONFIDENTIAL** and may **NOT** be used or disclosed further. If you are **NOT** the intended recipient, please contact the sender **IMMEDIATELY**.

## MESSAGE:

Dear Mr Giddins,

Attached is a copy of a letter dated 20 July 2004 from Mr Peter McKerrow of this office. Could you please advise when it is likely that the union will be able to reply to this letter, as the matter remains outstanding.

Regards,

Belinda Penna



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

Level 8, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990

Mr Padraig Crumlin  
National Secretary  
The Maritime Union of Australia  
National Office  
Level 2, 365 Sussex St  
SYDNEY NSW 2000

Dear Mr Crumlin

**Financial Statements and Accounts (FR2003/349) and Section 269 Statement - year ending 30 June 2003**

I refer to the Registry's letter of 20 July 2004, a further copy of which was sent to your office by fax on 23 September 2004. To date no reply has been received. In the absence of any response, it appears your organisation may not have complied with all its reporting obligations under the Workplace Relations Act 1996 for the year ending 30 June 2003.

Supply of Documents to Members

Your letter of 12 July 2004 stated that the enclosed documents were "copies of the documents presented to the meeting of National Council of 22 - 26 September 2003". The documents included the financial statements of the Maritime Union of Australia and:

- certificate of the accounting officer;
- certificate of the National Council; and
- report of the auditor

The two certificates and the auditor's report are each dated 25 September 2003.

The information so far provided is insufficient to enable the Registry to determine if the organisation has met all the requirements of the Act. These are summarised below.

Section 279(1) and (3) of the Workplace Relations Act provide that an organisation must provide its members with copies of the accounts and auditor's report within 56 days of the making of the auditor's report.

The accounts must then be presented to a general meeting of members or a meeting of the committee of management ("the second meeting") within 84 days of the auditor's report, provided at least 7 clear days elapse between the date the documents are supplied to members and the date of the second meeting - s279(6)(a)

Copies of the accounts and auditor's report must be lodged in the Registry within 14 days after the meeting at which they were presented - s279(6)(b)

The following information is sought:

- the date and method by which the organisation provided its members copies of the accounts and the auditor's report dated 25 September 2003
- the date of the general or committee of management meeting at which the copies provided to members were presented

Please provide this information by 28 January 2005.

## Donations and Loans

As set out in the Registry's letter of 20 July 2004, the organisation's income and expenditure statement discloses the amount of \$51,968.55 against the description "donation". Note 6 to the financial statements indicates there are "three loans" to officials outstanding amounting to \$313,988.77.

The Registry has reviewed the organisation's financial statements lodged for the financial years ending 30 June 1999, 2000, 2001 and 2002. Those statements indicate as follows:

<u>Financial Year</u>	<u>Donations (as shown in "General Expenses")</u>	<u>Loans (notes to accounts)</u>	<u>Section 269 Statement</u>
30 June 1999	\$12,100.00	\$117,765.44	Lodged 3 Dec 1999 with particulars of donations
30 June 2000	\$51,355.00	\$63,964.29	
30 June 2001	\$51,963.50	\$60,439.97	
30 June 2002	\$6,900.37	\$200,920.17	
30 June 2003	\$51,968.55	\$313,988.77	

Apart from the statement lodged in respect of donations made during the financial year ending 30 June 1999, there is no record of lodgement in the Industrial Registry of any statements under s269 in respect of any subsequent years.

Section 269(1) of the Act also provides that the statement showing the relevant particulars "shall be lodged as soon as practicable" after the end of an organisation's financial year. The Industrial Registrar may allow a longer period for an organisation to lodge the statement.

### *Financial Year ending 30 June 2004*

On 20 August 2004 I wrote to your organisation advising of the requirements of s237 of the Registration and Accountability of Organisations Schedule ("the RAO Schedule") to the Workplace Relations Act 1996. Section 237(1) is in similar terms to s269(1) but requires that the statement must be lodged "within 90 days after the end of each financial year". The Industrial Registrar may allow a longer period for an organisation to lodge the statement. Section 237(1) is by virtue of s305 of the RAO Schedule a civil penalty provision.

Where financial documents lodged in the Registry indicate on their face that an organisation may have made a donation or a loan exceeding \$1,000, the Registry will generally as a matter of courtesy draw the attention of the organisation to the requirement to provide a statement if the organisation has made a donation or loan of the relevant amount. However, an organisation remains obliged to lodge a statement with the relevant particulars whether or not the provisions are drawn to its attention.

Your organisation may wish to consider if any of the donations or loans referred to in its financial documents for the years in the table above exceeded \$1,000. If so, for each financial year and for each such donation or loan it must lodge a statement with the "relevant particulars". A copy of s269 of the Act and s237 of the RAO Schedule which set out those particulars are attached for your information.

Yours sincerely



Barry Jenkins  
Deputy Industrial Registrar

21 December 2004

269 Organisations to notify particulars of loans, grants and donations

- (1) An organisation shall, as soon as practicable after the end of each financial year, lodge in the Industrial Registry a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.
- (2) A statement lodged in the Industrial Registry under subsection (1) shall be signed by an officer of the organisation.
- (3) A statement lodged in the Industrial Registry under subsection (1) may be inspected at any registry, during office hours, by a member of the organisation concerned.
- (4) The relevant particulars, in relation to a **loan** made by an organisation, are:
  - (a) the amount of the loan;
  - (b) the purpose for which the loan was required;
  - (c) the security given in relation to the loan; and
  - (d) except where the loan was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.
- (5) The relevant particulars, in relation to a **grant or donation** made by an organisation, are:
  - (a) the amount of the grant or donation;
  - (b) the purpose for which the grant or donation was made; and
  - (c) except where the grant or donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship—the name and address of the person to whom the grant or donation was made.
- (6) Where an organisation is divided into branches:
  - (a) this section applies in relation to the organisation as if loans, grants or donations made by a branch of the organisation were not made by the organisation; and
  - (b) this section applies in relation to each of the branches as if the branch were itself an organisation.
- (7) For the purposes of the application of this section in accordance with subsection (6) in relation to a branch of an organisation, the members of the organisation constituting the branch shall be taken to be members of the branch.



### **237 Organisations to notify particulars of loans, grants and donations**

(1) An organisation must, within 90 days after the end of each financial year (or such longer period as the Registrar allows), lodge in the Industrial Registry a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.

Note: This subsection is a civil penalty provision (see section 305).

(2) A statement lodged in the Industrial Registry under subsection (1) must be signed by an officer of the organisation.

(3) An organisation must not, in a statement under subsection (1), make a statement if the person knows, or is reckless as to whether, the statement is false or misleading.

Note: This subsection is a civil penalty provision (see section 305).

(4) A statement lodged in the Industrial Registry under subsection (1) may be inspected at any registry, during office hours, by a member of the organisation concerned.

(5) The relevant particulars, in relation to a loan made by an organisation, are:

(a) the amount of the loan; and

(b) the purpose for which the loan was required; and

(c) the security given in relation to the loan; and

(d) except where the loan was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship-the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.

(6) The relevant particulars, in relation to a grant or donation made by an organisation, are:

(a) the amount of the grant or donation; and

(b) the purpose for which the grant or donation was made; and

(c) except where the grant or donation was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship-the name and address of the person to whom the grant or donation was made.

(7) Where an organisation is divided into branches:

(a) this section applies in relation to the organisation as if loans, grants or donations made by a branch of the organisation were not made by the organisation; and

(b) this section applies in relation to each of the branches as if the branch were itself an organisation.

(8) For the purposes of the application of this section in accordance with subsection (7) in relation to a branch of an organisation, the members of the organisation constituting the branch are taken to be members of the branch.



# The Maritime Union Of Australia

National Office

P. Crumlin  
National Secretary  
J. Tannock  
Deputy National Secretary

M. Doleman  
R. Newlyn  
Assistant National Secretaries

## FACSIMILE TRANSMISSION

TO:

*Australian Industrial Registry*

Fax No.

*(02) 9380 6990*

ATTENTION:

*Mr Peter McKerron.*

RE:

*Response to D.I.R. letter of 21/2/04*

FROM:

*Bill Giddins*

DATE:

*25/1/05.*

Pages to follow:

*ONE.*

*If you do not receive all pages, please telephone immediately.*

### COMMENTS:

*Peter,*

*Attached is first letter to D.I.R. Jenkins.  
The original will follow in the post.  
I will send the second letter containing the  
tables by fax & post on Thursday next.*

*Regards*

*Bill Giddins*



# The Maritime Union Of Australia

National Office

P. Crumlin  
*National Secretary*

J. Tannock  
*Deputy National Secretary*

M. Doleman  
R. Newlyn  
*Assistant National Secretaries*

Ref: WG04-100

25 January 2005

Mr B Jenkins  
Deputy Industrial Registrar  
Australian Industrial Relations Commission  
Level 8, Terrace Towers  
80 William Street  
East Sydney NSW 2011

**Re: Financial Statements and Accounts (FR 2003/349) &  
Section 269 Statement - Year Ending 30 June 2003**

I refer to the above mentioned matter and in particular your correspondence dated 21 December 2004 addressed to Mr Crumlin in that regard. We acknowledge receipt of earlier correspondence dealing with this issue and apologise for our failure to respond to date.

In relation to any failure to sufficiently particularize the information provided in financial returns, I provide the following advice which we hope will remedy any previous deficiency and validate our return thus:

- i) Copies of the Accounts and the Auditors Report were distributed by MUA Branch Offices on and from 10 October 2003. These accounts and the report were contained in a "Special Edition" Annual Financial Report of the Maritime Workers Journal. Members were advised of their availability and branches distributed the journal at worksites. Copies were kept and available at all Branch Offices as well as the National Office of the MUA.
- ii) The Annual General Meetings of the MUA were conducted in all ports where the MUA has membership over a two week period commencing Monday 27 October and concluding on or around Friday 7 November 2003. The AGM's included the adoption by general resolution of the Report which contained a thorough report on the financial affairs of the Union as contained in the "Special Edition" of the Maritime Workers Journal (Annual Financial Report).

I trust the aforementioned information provides the necessary detail to satisfy the requirements of Sections 279(1) and (3) and Section 279(6)(a) of the Workplace Relations Act 1996.

If I can be of further assistance in relation to this matter please contact me at your convenience.

Yours sincerely,

  
J Tannock  
Deputy National Secretary



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

Level 6, Terrace Towers  
80 William Street, East Sydney, NSW 2011  
Telephone: (02) 8374 6666  
Fax: (02) 9380 6990  
Email: sydney@air.gov.au

Mr J Tannock  
Deputy National Secretary  
The Maritime Union of Australia  
Level 2, 365-375 Sussex Street  
SYDNEY NSW 2000

Dear Mr Tannock

**Re: Financial Statements and Accounts - FR2003/349**

Thank you for your faxed letter dated 27 January 2005 advising the dates on which the financial documents were provided to members and the meetings at which they were then presented.

The Union's financial return has been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Peter McKerrow', written over a horizontal line.

Peter McKerrow  
for Deputy Industrial Registrar

3 March 2005