



The Seamen's Union of Australasia, Queensland Branch, Union of Employees

ABN 93 047 659 794

Bob Carnegie - Branch Secretary | **Jason Miners** - Deputy Branch Secretary
Paul Gallagher - Assistant Branch Secretary

Annual Financial Disclosure Statement for financial year ended 30 June 2016

Industrial Relations Act 1999

s 557P ACCOUNTS for the financial year ended 30 June 2016

The Seamen's Union of Australasia, Queensland Branch, Union of Employees (SUA) has no accounts (i.e. income or expenditure nor assets and liabilities). The SUA is fully funded by the federally registered organisation Maritime Union of Australia (MUA), should any activity arise.

s 557Q REMUNERATION AND BENEFITS FOR HIGHEST PAID OFFICERS

Name of Officer	Remuneration paid to the Officer in the year \$	Any non-cash benefit, including the value of the benefit given to the officer by the organisation, other than remuneration	Any amount paid to the officer in their capacity as a Board member (excludes travel & accommodation to attend board meeting)
	Nil	Nil	Nil
	Nil	Nil	Nil
	Nil	Nil	Nil

In accordance with the rules of the SUA, the Officers of the Maritime Union of Australia Queensland Branch, shall be the officers of the SUA. The MUA pays for all its expenses including remuneration of its officers. Accordingly, the SUA does not have anything to report on this matter.

s 557R FINANCIAL REGISTERS

For each register, the organisation is required to keep under division 2A of Part 12 of Chapter 12 of the Act, the address of the website on which the register is published under s557F.

As the SUA does not have any activity no financial registers as required by Division 2A of Part 12 of Chapter 12 of the Act are kept. The MUA keeps its own separate financial register, these financial registers are published in www.mua.org.au.

s 557S SPENDING FOR POLITICAL PURPOSES

Nature of Spending	Political object to which spending relates	\$ Amount of spending
Nil		

As the SUA does not have any activity, no political spending occurred during the financial year.

s 557T POLITICAL PARTY AFFILIATION FEES

Name of Affiliated Political Party	\$ Amount of Fees
Nil	

As the SUA does not have any affiliation with any political party, hence, no political affiliation fees have been paid during the financial year.

s 557U FINANCIAL POLICIES

Name of Policy	Description of the Policy	Date the Policy was Implemented	Date the Policy was last reviewed
Purchasing, Procurement and Expenditure	Relates to policies on asset procurement process and delegation registers for expense approvals and reporting including petty cash.	2000	2015
Credit Cards	Relates to policies on issuance, usage and reporting of credit cards	2000	2015
Assets and Expenses	Relates to all motor vehicles, electronic devices, internet, travel and accommodation policies.	2000	2015
Hospitality and Gifts	Relates to all hospitality in the form of free or discounted accommodation, meals, or entertainment, including tickets to events; any loans, gifts or money; and any other material benefit.	2000	2015

The SUA's financial policies as described above are that of the MUA. These policies are published on www.mua.org.au.

s 557V OFFICERS' FINANCIAL MANAGEMENT TRAINING

Officer's Name	Description of the officer's role in the organisation	Date the officer most recently completed the training required under s 553B(2)

Signed:



Robert Carnegie



Jason Miners

Date: 23 January 2017

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SEAMEN'S UNION OF AUSTRALASIA,
QUEENSLAND BRANCH, UNION OF EMPLOYEES**

Report on the Annual Financial Disclosure Statement

We have audited the accompanying Annual Financial Disclosure Statement of The Seamen's Union of Australasia, Queensland Branch, Union of Employees (the Union) for the period from 1 July 2015 to 30 June 2016.

Respective Responsibilities

The committee of management is responsible for the Union's compliance on the Annual Financial Disclosure Statement requirement with the *Industrial Relations Act 1999 (Qld) (the Act)*. Our responsibility is to express a conclusion on compliance with the Annual Financial Disclosure Statement Requirement, in all material respects.

Our audit has been conducted in accordance with applicable Standards on Assurance Engagements (*ASAE 3100 Compliance Engagements*) to provide reasonable assurance that the Union has complied with the requirements of the Act in relation to the Annual Financial Disclosure Statement. Our procedures, includes understanding the Union, the requirements of the Act and verifying the information contained in the Annual Financial Disclosure Statement. These procedures have been undertaken to form a conclusion as to whether the Union has complied in all material respects, with the Annual Financial Disclosure Statement requirement of the Act for the period from 1 July 2015 to 30 June 2016.

Use of Report

This compliance audit report has been prepared for the members of The Seamen's Union of Australasia, Queensland Branch, Union of Employees and the Queensland Industrial Relations Commission, in accordance with the Annual Financial Disclosure Statement requirement of the *Industrial Relations Act 2009 (the Act)*. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Union and the Queensland Industrial Relations Commission, or for any purpose other than that for which it was prepared.

Conclusion

In our opinion,

- (a) keeping of accounting records is not applicable as the Union has advised that the Union has no accounts;
- (b) preparation of financial report that give a true and fair view is not applicable as the Union has no accounts;
- (c) preparation of financial report under the Act is not applicable as the Union has no accounts;
- (d) the annual financial disclosure statement for the year ended 30 June 2016 was prepared under the act;
- (e) there are no financial policies as required under Section 553A(1) of the *Industrial Relations Act 1999* as the Union has no accounts;
- (f) disclosure of a deficiency, failure or shortcoming (an accounting deficiency) for matters mentioned in (a) to (e) is not applicable as the Union has no accounts; and
- (g) all the information and explanations that officers or employees of the Union were required to provide were provided.

ESV Accounting and Business Advisors

Tim Valtwies
Partner

Dated this day of January 2017



The Seamen's Union of Australasia, Queensland Branch, Union of Employees

ABN 93 047 659 794

Bob Carnegie - Branch Secretary | **Jason Miners** - Deputy Branch Secretary
Paul Gallagher - Assistant Branch Secretary

CERTIFICATE IN RELATION TO DOCUMENTS

I hereby certify that the foregoing document, being the Annual Financial Disclosure Statement and notes in relation to the financial year ended 30 June 2016, are copies of the documents presented to the Management Committee Meeting of the Seamen's Union of Australia for 2016.

Signed:

A handwritten signature in cursive script, appearing to read 'R. Carnegie', is written over a horizontal line.

Robert Carnegie - Branch Secretary

Dated this 23 day of January 2017



The Seamen's Union of Australasia, Queensland Branch, Union of Employees

ABN 93 047 659 794

Bob Carnegie - Branch Secretary | **Jason Miners** - Deputy Branch Secretary
Paul Gallagher - Assistant Branch Secretary

STATEMENT BY ACCOUNTING OFFICER

I, Robert Carnegie, being the Accounting Officer responsible for keeping the accounting records for Seamen's Union of Australia (the "Union") certify that as at 30 June 2016, the Union has no accounts (i.e. income or expenditure nor assets and liabilities). The Union did not have any activities or operations for the period from 1 July 2015 to 30 June 2016.

I also certify that as at 30 June 2016, the Union has no members (2014: Nil), and that the Union's register of members was maintained in accordance with the *Industrial Relations Act 1999*(Qld).

A handwritten signature in black ink, appearing to read 'R. Carnegie', is written over a horizontal line.

Robert Carnegie

Dated this 23 day of January 2017



The Seamen's Union of Australasia, Queensland Branch, Union of Employees

ABN 93 047 659 794

Bob Carnegie - Branch Secretary | **Jason Miners** - Deputy Branch Secretary
Paul Gallagher - Assistant Branch Secretary

STATEMENT BY MEMBERS OF EXECUTIVE COMMITTEE

The Executive Committee of Seamen's Union of Australia (the "Union") has determined that the Union is not a reporting entity and that this Annual Financial Disclosure Statement:

1. Give a true and fair view of the Union's activities for the period from 1 July 2015 to 30 June 2016;
2. The meetings of the Committee during the year were held in accordance with the Union rules;
3. During the financial year, there have been no instances where Union's records or rules or copies of them, have not been furnished or made available to members in accordance with the *Industrial Relations Act 1999* (Qld), or the Union rules;

The Union did not have any activities or operations for the period from 1 July 2015 to 30 June 2016, therefore the Seamen's Union of Australia has no accounts (i.e. income or expenditure nor assets and liabilities).

This statement is made in accordance with a resolution of the Union's Executive Committee.

Signed:

A handwritten signature in black ink, appearing to read 'R. Carnegie', written over a horizontal line.

Robert Carnegie
Branch Secretary

A handwritten signature in black ink, appearing to read 'Jason Miners', written over a horizontal line.

Jason Miners
Deputy Branch Secretary

Dated this 23 day of January 2017



The Seamen's Union of Australasia, Queensland Branch, Union of Employees

ABN 93 047 659 794

Bob Carnegie - Branch Secretary | **Jason Miners** - Deputy Branch Secretary
Paul Gallagher - Assistant Branch Secretary

22 January 2017

Mr. Tim Valtwies

Partner
ESV Accounting and Business Advisors
Level 18, City Centre
55 Market Street
SYDNEY NSW 2000

Dear Mr. Valtwies,

This representation letter is provided in connection with your compliance audit of the annual financial disclosure statement of the Seamen's Union of Australia (the "union") for the year ended 30 June 2016, for the purpose of you expressing an opinion as to whether the report gives a true and fair view, in accordance with Section 520 of the *Industrial Relations Act 1999 (Qld)*.

We confirm that (to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves):

Annual Financial Disclosure Report

1. We have fulfilled our responsibilities as set out in the terms of audit engagement, that the preparation of the Annual Financial Disclosure Report (the "report") is in accordance with Section 520 of the *Industrial Relations Act 1999 Queensland (the "Act")*, in particular the report gives a true and fair view in accordance therewith.
2. The Union did not have any activities or operations for the period from 1 July 2015 to 30 June 2016.
3. The Union has no accounts (i.e. income or expenditure nor assets and liabilities). Keeping of accounting records and preparation of financial report in accordance with the act that give a true and fair view under is not applicable.
4. The Union is and will be fully funded by the federally registered organisation Maritime Union of Australia (MUA), should any activity arise.
5. In accordance with the rules of the Union, the Officers of the Maritime Union of Australia Queensland Branch (MUA), shall be the officers of the union.
6. The MUA pays for all its expenses including remuneration of its officers. Accordingly, the union does not pay any remuneration to its officers.
7. As the union does not have any activity, no financial registers as required by Division 2A of Part 12 of Chapter 12 of the Act are kept.
8. As the union does not have any activity, no political spending occurred during the financial year.
9. As the union does not have any affiliation with any political party, hence, no political affiliation fees have been paid during the financial year.
10. The union does not have financial policies as required by Section 553A(1) of the *Industrial Relations Act 1999* as the union has no accounts.

Information Provided

11. We have provided you with:

- access to all information of which we are aware is relevant to the preparation of the financial report such as records, documentation and other matters;
- additional information you have requested from us for the purpose of the audit; and
- unrestricted access to persons with the entity from whom you have determined it is necessary to obtain audit evidence.

12. No transactions have been recorded in the accounting records and are reflected in the financial report.

13. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

14. We have disclosed to you the results of our assessment of the risk the report may be materially misstated due to fraud.

15. There:

- (a) has been no fraud, error or non-compliance with laws and regulations involving management or employees who have a significant role in internal control;
- (b) has been no fraud, error or non-compliance with laws and regulations that could have a material effect on the financial report;
- (c) have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report and
- (d) have been no irregularities involving management or employees who have a significant role in the internal control structure.

16. There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.

Others

17. Disclosure of deficiency, failure or shortcoming (an accounting deficiency) for matters mentioned in Section 560 (a)-(e) is not applicable as the Union has no accounts.

We confirm that the above representations are made on the basis of adequate enquiries of management and staff (and where appropriate, inspection of evidence) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the report of the union taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully,



Robert Carnegie
Branch Secretary
23 January 2017