



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

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8681 7777  
Fax: (03) 8655 0401

Ms Julie Bignell  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Central and Southern Queensland Branch  
29 Amelia Street  
FORTITUDE VALLEY QLD 4006

Dear Ms Bignell

**RE: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial Reports for year ended 30 June 2004 - FR2004/419**

I acknowledge receipt of the financial reports of the Australian Municipal, Administrative, Clerical and Services Union - Central and Southern Queensland Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 6 January 2004.

The documents are now filed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dimitra Doukas'.

Dimitra Doukas  
Statutory Services Branch

10 January 2004

Our Ref: BR FINANCE JB/CB

6 January 2005

Ms Dimitra Doukas  
Statutory Services Branch  
Australian Government  
Australian Industrial Registry  
GPO Box 1994S,  
Melbourne VIC 3001

Dear Ms Doukas,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial Reports for year ended 30 June 2004 – FR2004/419**

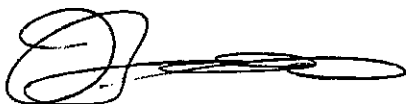
I acknowledge receipt of your letter dated 21 December 2004 and apologise for the incomplete lodgement of the return.

As requested in your letter, this letter includes the information required under the Secretary's Certificate as stipulated under the Workplace Relation Act 1996 (the Act):

1. Please find attached a full set of the following documents as required by the RAO Schedule under the Act.
  - (a) Statement of Financial Performance
  - (b) Statement of Financial Position
  - (c) Statement of Cash Flows
  - (d) Notes to the Financial Statements
  - (e) Certificate by the Committee of Management (Signed and Dated)
  - (f) Audit Report (Signed and Dated)
  - (g) General Purpose Financial Report (Operating Report)
  
2. I confirm that the documents lodged are true copies of the auditor's report, accounts and statements which were presented to the Branch Council meeting held on 27 November 2004.

Accordingly, I trust the information provided should now allow for the documents to be filed. If you require any further information, please do not hesitate to contact me on (Ph) 3252 8666.

Yours faithfully,



**JULIE BIGNELL  
BRANCH SECRETARY**

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**Page**

- 1. Statement of Financial Performance**
- 2. Statement of Financial Position**
- 3. Statement of Cash Flows**
- 4. Notes to the Financial Statements**
- 13. Certificate by the Committee of Management**
- 14. Audit Report**

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH

STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2004

	Notes	2004 \$	2003 \$
Revenues from ordinary activities	2	2 149 167	1 989 627
Employee expenses	3	(1 351 111)	(1 216 836)
Depreciation and amortisation expenses	3	(61 592)	(54 988)
Borrowing cost expenses	3	-	(194)
Other expenses from ordinary activities	3	(683 848)	(823 299)
Profit from ordinary activities before income tax expense		<u>52 616</u>	<u>(105 690)</u>
Income tax expense relating to ordinary activities	1(f)	<u>-</u>	<u>-</u>
Net profit/(loss) from ordinary activities after income tax expense attributable to the union		<u>52 616</u>	<u>(105 690)</u>
Total changes in equity of the union	11	<u>56 216</u>	<u>(105 690)</u>

The accompanying notes should be read in conjunction with these financial statements.

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 30 JUNE 2004**

	Notes	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash assets	5	466 823	415 726
Receivables	6	32 308	69 617
Other	7	<u>25 188</u>	<u>5 235</u>
<b>TOTAL CURRENT ASSETS</b>		<u>524 319</u>	<u>490 578</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant & Equipment	8	<u>835 329</u>	<u>578 987</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>835 329</u>	<u>578 987</u>
<b>TOTAL ASSETS</b>		<u>1 359 648</u>	<u>1 069 565</u>
<b>CURRENT LIABILITIES</b>			
Payables	9	318 733	326 535
Provisions	10	<u>121 548</u>	<u>146 292</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>440 281</u>	<u>472 827</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	10	<u>64 455</u>	<u>64 192</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>64 455</u>	<u>64 192</u>
<b>TOTAL LIABILITIES</b>		<u>504 736</u>	<u>537 019</u>
<b>NET ASSETS</b>		<u>854 912</u>	<u>532 546</u>
<b>EQUITY</b>			
Retained profits	11	585 162	532 546
Asset Revaluation Reserve	12	<u>269 750</u>	<u>-</u>
<b>TOTAL EQUITY</b>		<u>854 912</u>	<u>532 546</u>

The accompanying notes should be read in conjunction with these financial statements.

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2004**

	Notes	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members and others		2 167 102	1 942 801
Interest received		19 375	15 676
Payments to suppliers and employees		(2 086 325)	(2 011 321)
Interest paid		(871)	(194)
		<hr/>	<hr/>
Net cash provided by operating activities	15(b)	99 281	(53 038)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment		(48 184)	(70 445)
		<hr/>	<hr/>
Net cash used in investing activities		(48 184)	(70 445)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		-	(12 602)
		<hr/>	<hr/>
Net cash used in financing activities		-	(12 602)
Net increase/(decrease) in cash held		51 097	(136 085)
Cash at the beginning of the period		415 726	551 811
		<hr/>	<hr/>
Cash at the end of the period	15(a)	466 823	415 726
		<hr/>	<hr/>

The accompanying notes should be read in conjunction with these financial statements.

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

The financial report covers the Australian Services union and Southern Queensland Clerical and Administrative Branch as an individual entity. The Australian Services Union Central and Southern Queensland Clerical and Administrative Branch is a union operating in Queensland under the Workplace Relations Act 1996.

The financial report has been prepared on an accruals basis and is based on historical costs and does 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.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**(a) Property, Plant and Equipment**

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation or amortisation.

**Plant and Equipment**

Plant and equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the committee of management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flow, which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of all fixed assets are depreciated on a straight line basis over the useful lives of the assets to the union commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Con't)**

The depreciation rates used for each class of depreciable asset are:

Class of Asset	Depreciation Rate
Buildings	2.5%
Furniture & Equipment	20%
Computer Equipment	40%
Fixtures and Fittings	10%

**(b) Operating Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company are classified as finance leases. Finance leases are capitalised recording an asset and liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the economic entity will obtain ownership of the asset or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**(c) Employee Benefits**

Provision is made for the company'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 sick 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 the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

**(d) Cash**

For the purposes of the statement of cash flows, cash includes cash on hand, at banks and on deposit.

**(e) Revenue**

Revenue from the rendering of a service is recognised upon delivery of the service to the members.



**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Con't)**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial asset.

All revenue is stated net of the amount of Goods and Services Tax (GST).

**(f) Income Tax**

Income of unions is exempt from income tax due to the provisions of Section 50-15 of the Income Tax Assessment Act 1997 (as amended).

**(g) Comparative Figures**

Where necessary, comparative figures have been adjusted to conform with the changes in the presentation in the current year.

**(h) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

**NOTE 2: REVENUE**

	2004	2003
	\$	\$
<b>Operating Activities</b>		
Member Subscriptions	2 036 383	1 922 557
Other Revenue	93 409	51 394
	2 129 792	1 973 951
<b>Non-operating Activities</b>		
Interest	19 375	15 676
<b>Total Revenue</b>	2 149 167	1 989 627

**NOTE 3: PROFIT FROM ORDINARY ACTIVITIES**

Profit from ordinary activities before income tax expense has been determined after:

**a. Expenses:**

Audit Fees	1 000	11 500
Borrowing Costs	-	194
Depreciation of property, plant and equipment	61 592	54 988
Branch council/ conference expenses	8 514	-

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004

**NOTE 3: PROFIT FROM ORDINARY ACTIVITIES (Con't)**

	2004	2003
	\$	\$
Rental expense on operating leases	45 629	63 347
Employee expenses	1 351 111	1 216 836
Affiliation Fees	56 378	64 342
Sustentation – ASU National	165 457	169 053
Commission – Fee collection	43 813	33 125
Branch Journal	11 502	37 215
Legal expenses	12 538	15 489
Motor Vehicle expenses	54 323	49 360
Telephone	72 061	79 055
General and Administrative expense	<u>212 633</u>	<u>300 813</u>
 Total Expenses	 <u>2 096 551</u>	 <u>2 095 317</u>

**NOTE 4: NOTICE REQUIRED UNDER SECTION 272 OF THE WORKPLACE RELATIONS ACT 1996**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub Section (1), (2) and (3) of section 272 which reads as follows: -

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit.
- (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)

**NOTE 5: CASH ASSETS**

Cash on hand	1 000	1 250
Cash at bank	<u>465 823</u>	<u>414 476</u>
	<u>466 823</u>	<u>415 726</u>

**NOTE 6: RECEIVABLES**

Trade Debtors – ASU National	810	-
Trade Debtors - Other	8 081	40 201
Provision for doubtful debts	(590)	(590)
Subscriptions receivable	42 485	48 484
Provision for doubtful debts	<u>(18 478)</u>	<u>(18 478)</u>
	<u>32 308</u>	<u>69 617</u>

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004

	2004	2003
	\$	\$
<b>NOTE 7: OTHER</b>		
<b>CURRENT</b>		
Prepayments	<u>25 188</u>	<u>5 235</u>
<b>NOTE 8: PROPERTY, PLANT AND EQUIPMENT</b>		
Strata Title – Building Floor at Committee Of Management valuation	624 750	-
Strata Title – Building Floor at cost	-	400 000
Accumulated depreciation	-	(35 000)
	<u>624 750</u>	<u>365 000</u>
Refurbishment – Furniture and fittings at cost	219 832	219 832
Accumulated depreciation	(95 688)	(73 705)
	<u>124 144</u>	<u>146 127</u>
Furniture and fittings – at Committee Of Management valuation	33 976	33 976
At cost	3 534	-
Accumulated depreciation	(25 474)	(19 032)
	<u>12 036</u>	<u>14 944</u>
Office Equipment	113 475	101 627
Accumulated depreciation	(102 614)	(94 068)
	<u>10 861</u>	<u>7 559</u>
Motor Vehicles	78 630	56 671
Accumulated amortisation	(15 092)	(11 314)
	<u>63 538</u>	<u>45 357</u>
<b>Total Property Plant and Equipment</b>	<u>835 329</u>	<u>578 987</u>

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004

**NOTE 8: PROPERTY, PLANT AND EQUIPMENT (Con't)**

**a. Movements in carrying amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and end of the current financial period.

Class	Balance beginning of period	Revaluations/ Additions	Disposals	Depreciation Expense	Balance end of period
Building	365 000	269 750	-	(10 000)	624 750
Refurbishment	146 127	-	-	(21 983)	124 144
Furniture and fittings	14 944	3 534	-	(6 442)	12 036
Office equipment	7 559	11 848	-	(8 546)	10 861
Motor vehicles	45 357	55 623	(22 821)	(14 621)	63 538
<b>Total</b>	<b>579 987</b>	<b>340 755</b>	<b>(22 821)</b>	<b>(61 592)</b>	<b>835 329</b>

**NOTE 9: PAYABLES**

	2004	2003
	\$	\$
<b>CURRENT</b>		
Trade creditors – ASU National	46 072	-
Trade creditors and accruals- other	213 247	293 289
Legal Fees Payable	2 255	7 861
Revenue received in advance	57 159	25 385
	<u>318 733</u>	<u>326 535</u>

**NOTE 10: PROVISIONS**

**CURRENT**

Provision for Annual Leave - Officers	27 649	32 920
Provision for Annual Leave - Employees	93 899	113 372
	<u>121 548</u>	<u>146 292</u>

**NON-CURRENT**

Provision for long service leave – Officers	32 545	25 838
Provision for long service leave – Employees	31 910	38 354
	<u>64 455</u>	<u>64 192</u>

**TOTAL PROVISIONS**

	<u>186 003</u>	<u>210 484</u>
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**NOTE 11: RETAINED PROFITS**

Retained profits at the beginning of the period	532 546	638 236
Net profit/(loss) attributable to the union	52 616	(105 690)
Retained profits at the end of the period	<u>585 162</u>	<u>532 546</u>

**NOTE 12: ASSET REVALUATION RESERVE**

Revaluation of strata title Building Floor – 30/06/04	<u>269 750</u>	<u>-</u>
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AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004

	2004	2003
	\$	\$
<b>NOTE 13: LEASING COMMITMENTS</b>		
<b>Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for, but not capitalised in the financial statements		
<b>Payable</b>		
- Not later than one year	58 176	68 322
- Later than one year but not later than five years	59 866	107 073
	118 042	175 395

**NOTE 14: REMUNERATION OF THE COMMITTEE OF MANAGEMENT**

**(a) Remuneration**

Income received by members of the committee of management was received in their capacity as staff members of the Union.

Income received by members of the committee of management

- For year to 30 June	129 080	183 814
	129 080	183 814

Number of members of the committee of management was within the following bands:

\$10 000 – 20 000	-	-
\$40 000 – 49 999	-	1
\$60 000 – 69 999	2	1
\$70 000 – 79 999	-	1
\$100 000 – 109 999	-	-
\$120 000 – 129 000	-	-

**NOTE 15: CASH FLOW INFORMATION**

**(a) Reconciliation of cash**

Cash on hand	1 000	1 250
Cash at bank	465 823	414 476
	466 823	415 726

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004

NOTE 15: CASH FLOW INFORMATION (Con't)

	2004	2003
	\$	\$
<b>(b) Reconciliation of net cash provided by operating activities to profit from ordinary activities after income tax</b>		
Profit/(loss) from ordinary activities after income tax	52 616	(105 690)
<b>Non Cash Flows in Operating Surplus/(deficit)</b>		
Depreciation	61 592	54 988
<b>Changes in Assets and Liabilities</b>		
(Increase)/Decrease in receivables	37 309	(31 150)
(Increase)/Decrease in other current assets	(19 953)	5 948
Increase/(Decrease) in provisions	(24 481)	33 515
Increase/(Decrease) in payables	(7 802)	(10 649)
Net cash provided by (used in) operating activities	99 281	(53 038)

**(c) Non-cash financing and Investing Activities**

There were no non-cash financing or investing activities during the period.

**(d) Facilities**

The union has no credit stand-by or financing facilities in place.

NOTE 16: SEGMENT REPORTING

The entity operates as a Union for administrative and clerical services employees within Central and Southern Queensland.

NOTE 17: UNION DETAILS

The principal place of business of the union is:

Australian Services Union  
Central and Southern Queensland  
Clerical and Administrative Branch

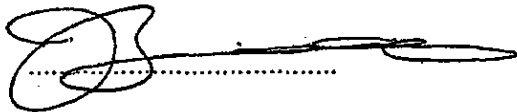
29 Amelia Street  
Fortitude Valley QLD 4006

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH

CERTIFICATE OF COMMITTEE OF MANAGEMENT  
FOR THE YEAR ENDED 30 JUNE 2004

We, being two members of Australian Services Union Central and Southern Queensland Clerical and Administrative Branch, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

- (A) The Financial Statements and Notes comply with Australian Accounting Standards;
- (B) The Financial Statements and Notes comply with the reporting guidelines of the Industrial Registrar;
- (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 its debts as and when they become due and payable; and
- (E) During the financial year ended 30 June 2004 and since the end of that year:
  - (i) Meetings of the committee of management were held in accordance with the rules of the Branch; and
  - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
  - (iii) The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and
  - (iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
  - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the schedule 1B of the Workplace Relations Act 1996.



JULIE BIGNELL



MICHAEL BENTLEY

10 DECEMBER, 2004

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH

INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED 30 JUNE 2004

To the members of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch

**Scope**

We have audited the financial accounts of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch for the year ended 30 June 2004 as set out on pages 2 to 13. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch, which is consistent with our understanding of its financial position and the results of its operations.

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

**Audit Opinion**

We have received all the information and explanations we required for the purposes of our audit.

In our opinion:

- (i) There were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Union (including income from members) and the nature and purposes of expenditure; and
- (ii) The attached accounts and statement, including the Certificates of the Committee of Management, are prepared in accordance with Section 253 of the Workplace Relations Act, 1996. The accounts set out on page 2 to 13 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:



AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH


INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED 30 JUNE 2004

(continued)

- (a) The financial position of the Union as at 30 June, 2004 and;
- (b) The Financial Performance the Union for the year ended on that date; and

are in accordance with Statements of Accounting Concepts and applicable Accounting Standards.

  
MORRIS & BATZLOFF  
Chartered Accountants

  
Norman J Hoare  
Registered Company Auditor

9 September 2004

# GENERAL PURPOSE FINANCIAL REPORT

## PART A OPERATING REPORT

The Operating Report is produced in compliance with the RAO Schedule of the Workplace Relations Act 1996, and must contain the following:

- a) principal activities
- b) significant financial changes
- c) information regarding the right to resign under section 174 of the Workplace Relations Act
- d) details of any officer or member who is a trustee, or director of a company which is a trustee, of a superannuation entity or exempt public sector fund
- e) any other relevant information
- f) prescribed information.

### PRINCIPAL ACTIVITIES

This year's ASU Branch Plan shares the theme "Building our Future" with our annual Delegates Conference.

This focus is an important one: over the past twelve months ASU member have begun to consolidate many of the significant gains we have made in previous years. Yet consolidation is not enough if we are to continue improving wages and conditions and play a role in defending our communities against declining public services. Our goals need a clear focus on the future: what we want to achieve and how we propose to get there. In this context, the 2004 Branch Plan aims to provide a focus for action over the year ahead.

Both the plan and the Delegates Conference share the theme "Building our Future" in recognition of the vital role Delegates play in our union. As a union, we could not hope to build any future for our members without Delegates providing essential workplace leadership every day. This Branch Plan provides important information about the issues and priorities for the coming 12 months, and is designed to assist Delegates perform this leadership role more effectively.

Last year's Branch Plan restated a vision for our union originally determined at the Delegates Conference in 2002: *ASU members work to improve their lives through industrial, political and social activism.*

As we look to the future, this vision becomes more important and relevant than ever. We continue to face a hostile federal government and many hostile employers. Too many state governments are providing insufficient funds to essential public services, whilst the

federal government continues to dismantle many of the services that have traditionally provided a basis for our social security, such as public hospitals, Medicare and public education.

The coming 12 months will be challenging – but history has shown that together we can overcome! Now is not the time to be timid, instead we must focus on building our future and working for fairer workplaces and communities.

The past 12 months have seen many success stories as members and Delegates have worked tirelessly to improve wages and conditions.

This activism led to the recruitment of 1188 new ASU members (slightly down from 2002's 1369 members), and 215 new Delegates (up from 2002's 180 new Delegates). The union office also provided formal training to 426 activists.

### **ASU Bargaining**

ASU members have fought many campaigns with great success in 2003. These victories occurred in workplaces large and small, from the Tweed to Rockhampton.

A major new agreement was struck at Brisbane City Council, with new rights to paid maternity leave (14 weeks from 1 July 2006), an increase in casual loading from 19% to 23%, and commitments to address workload issues and no forced redundancies.

Similarly, call centre members at the Australian Communications Exchange won a 12% pay increase over 3 years, Healthy Lifestyle Training twice a year, increased access to union training and increased allowances for overnight shifts. Bargaining at ACE was marked by very high levels of activism, with members and Delegates spending a great deal of time laying the foundation for their successful campaign.

And the ASU has continued to grow in Private Hospitals, with successful bargaining campaigns undertaken at St Vincent's Toowoomba, Mt Olivett, Uniting Healthcare and Greenslopes Private Hospital. These campaigns were characterised by significant density growth and membership participation.

Meanwhile, comprehensive legislative changes to the university sector further delayed the completion of bargaining at the University of Queensland, Queensland University of Technology, Griffith University, University of Southern Queensland and Central Queensland University. The completion of the so-called "Nelson Reforms" – which will considerably increase the financial burden borne by students – should now allow these agreements to be concluded shortly.

Of course, scores of other ASU workplaces – big and small – bargained just as hard and won improved wages and conditions through their activism and commitment. In workplaces from Golden Circle to Mrs Crockett's Kitchen to KR Darling Downs, ASU members won their won bargaining victories in a diverse range of industries.

Over the coming 12 months, the ASU will use enterprise bargaining to ensure fair wages and conditions for union members, with a renewed emphasis on organising in new and emerging industries.

The union office has also completed a comprehensive review of the available resources for collective bargaining, and will launch a model agreement and a series of model clauses later this year. This resource will prove particularly effective over the coming 12 months, with a higher than average proportion of smaller workplaces expected to engage in bargaining.

ASU Certified Agreements expiring in 2004 and first quarter 2005	
Employer	Date of Expiry
Tunstall	23/01/2004
Tip Top	24/01/2004
QNU Clerical Staff	20/02/2004
Hall Payne Solicitors	26/02/2004
CS Energy	10/03/2004
Apple Marketing	30/03/2004
Tarong Energy Corp	04/04/2004
George Weston Foods	30/04/2004
Mt Olivet	30/04/2004
Woolworths Qld Supermarkets	27/05/2004
HCA Private Hospitals - Administrative Staff	01/06/2004
Gold Coast Private Support	23/06/2004
Electrical Trades Union - Administrative Staff	30/06/2004
Haematology and Oncology Clinics	30/06/2004
Pauls Ltd - Brisbane	30/06/2004
Woolworths Qld Regional Offices, Distribution	30/06/2004
QANTAS	30/06/2004
Cerebral Palsy League	04/07/2004
Chubb Security - Moorooka Cash Room	18/08/2004
Stanwell Corporation	04/09/2004
Bundaberg Sugar Shared Services	05/09/2004
Holy Spirit Northside Private Hospital	30/09/2004
Holy Spirit Wickham Terrace	30/09/2004
Golden Casket	31/12/2004
St Andrew's Toowoomba	31/12/2004
Armaguard Qld Country	28/01/2004
Cheetham	08/02/2005
Armaguard Qld Metro Branch	13/02/2004
Ergon Energy	14/02/2005
Qld Country Bakeries	01/03/2005
TWU Administrative Staff	01/03/2005
Powerlink (Working at Powerlink)	03/03/2005
Walkers	26/03/2005

Sigma Energy Solutions	30/03/2005
Mayne Health - Belmont, Caboolture, Hillcrest	31/03/2005

### **Organising Works**

Our Branch participated in the Organising Works program in 2003, taking on two trainee Organisers, David Newman and Christina George.

The Organising Works Program aims to recruit people into unions and train them in the skills of organising and recruitment. The main role of the trainee is to work at a grass roots level organising workers into the union movement.

Our Branch's participation in the program concentrated on the following industries:

- Road Transport
- Small Workplaces
- Call Centres
- Youth
- Airlines
- Labour Hire

### **Recognition / Awards**

The ACTU recognised ASU Delegate Felicity Hogan as one of the country's leading union activists in December last year. Felicity was one of only two finalists in the ACTU's Delegate of the Year Award, and was recognised for her outstanding work as a Delegate in the Yellow Cabs Radio Room.

This award follows our success in 2002, where Melissa Webster was named ACTU Organiser of the Year.

*ASU News*, the Branch Journal, has again been recognised at the annual Queensland Council of Unions Labour Day Media Awards. *ASU News* was named best union journal at the ceremony last year, which followed our success in 2002 when the magazine was highly commended.

### **Major Campaign: You Have Rights**

The 2003 Delegates Conference committed the union to a major campaign around the theme "You Have Rights".

Over the past 12 months this campaign has provided a foundation for union organising in many different areas, and has included the production of new information and fact sheets, a new magazine for Union Delegates focused on organising ideas, new training for activists, and workplace level initiatives.

The campaign was launched because in the current economic climate – where power is being shifted further into the hands of employers – the fundamental rights we have won over many decades are under siege. Companies are coming to the bargaining table demanding that we roll back gains and the federal government is continuing their assault on the rights of workers. Indeed, there are no less than 12 Bills currently before the Commonwealth Senate which the Howard government hopes to make law. These Bills would substantially diminish the rights of working families.

In this context, our task over the year ahead is to defend our existing rights and win new workplace rights.

The “You Have Rights” campaign will continue to foster a culture where ASU members are informed, organised and active. Through information, training and education, and workplace activity, the campaign will create an environment where our members exercise, defend and campaign to expand their rights as workers and as citizens.

This campaign will incorporate a variety of specific issues throughout the year, including:

- Workplace health and safety;
- Balancing work and family responsibilities;
- Organising young workers;
- Expanding Delegate rights;
- Organising new and emerging industries, including call centres;
- Organising to defend public services – including education, health and Medicare; and
- Workplace surveillance.

### **Industrial Agenda: Building our Rights**

The “You Have Rights” campaign will be complimented by an industrial agenda aimed at extending workers’ rights across a number of fronts.

In 2004, this industrial agenda will focus on:

- Inserting Shift Work provisions in the *Clerical Employees Award – State*

The Award currently provides that all shift work should be agreed through the Branch Secretary. There is no safety net for workers employed in workplaces where the employer introduces shift work without the union. Anecdotal evidence suggests the absence of a shift agreement is becoming more common, driven in large measure by the proliferation of small workplaces.

A recent attempt by call centre Manchester Holdings to impose a shift work roster without the agreement of our union was defeated in the Industrial Relations Commission, but the case served to highlight the need to reform our principal Award to protect workers’ rights.

To achieve this goal, an application has now been made to insert shift work provisions in the Award and negotiations with employer groups are now underway.

▪ Amalgamation of Awards in the hospitality industry

There are currently four different Awards and one Industrial Agreement covering clerical and administrative workers in the hospitality industry. Each of these industrial instruments provides for different working conditions, yet overlap in terms of their workforce coverage.

An application will be made to consolidate these industrial instruments into one Award to eliminate the confusion and ensure a consistent set of employment rights for all workers in this industry.

▪ Classifications

Consideration is currently being given to an application to review the classification structure contained in the *Clerical Employees Award – State* to include rates of pay that recognise the attainment of qualifications (such as Certificates III and IV).

The current provisions enable employers to engage young employees on traineeships (with the associated reduced wage and government subsidy). Upon the completion of the qualification linked to the traineeship, the now qualified employees are being returned to junior rates of pay. In essence, a traineeship is the same as apprenticeship and it is ludicrous to suggest that a tradesperson be returned to an junior rates upon the attainment of trade status.

The issue of classifications has national implications and consideration must be given as to whether this issue should be addressed on a national or state basis.

▪ Casual conversion

Australia has experienced a staggering increase in casual employment, particularly over the past decade. ABS data shows the total employment of casual workers in Australia increased by 87.4% between August 1998 and 2002.

Research indicates that in comparison with permanent employees, casual workers:

- Have less job security;
- Are less likely to have set hours on a weekly, fortnightly or monthly basis;
- Have less say in start and finishing times;
- Work less hours per week;
- Are more likely to be on-call or stand-by;
- Are less likely to be covered by workers' compensation insurance;

- Have very low rates of union membership;
- Are less likely to receive training;
- Are more likely to be paid by a labour hire firm;
- Earn considerably less than permanent employees;
- Contain a large proportion of workers wanting more hours or set hours;
- Are likely to have no guarantee for the number of hours they work; and
- Are more likely to have variable earnings.

Since 2000, several unions have won improvements to the conditions of casual workers, including the ASU's South Australian / Northern Territory Branch which recently won rights for long-term casuals to convert to permanent employment.

This year, our Branch will campaign for casual workers covered by the *Clerical Employees Award – State* to have new rights to convert to permanent employment after 12 months of continuous service.

▪ Pay Equity

In 2001, the Queensland Government released a landmark report, *Worth Valuing: A Report of the Pay Equity Inquiry*, which found that:

- Pay inequity exists in Queensland (although the size of the gap is difficult to ascertain and seems to vary according to the measurement tool used);
- The high representation of women in casual employment has impacted on the gap;
- The argument put by the majority of employers that women "self select" to be in casual employment is difficult to support given the problems associated with casual employment;
- The gender pay gap is exacerbated for casual employees because of the compounding effect of limited, or no access to training in awards with competency based classification structures;
- Enterprise bargaining has not addressed pay inequity and has in some cases furthered or created inequities;
- Whilst the poor bargaining position of women, occupational segregation and the introduction of enterprise bargaining can go some of the way to explaining the existence of the gap, it is clear that the undervaluation of the work performed by women is the most significant contributing factor which can be addressed by the wage fixing processes of the Commission.

This year, the ASU will continue our work to redress the pay equity experienced by too many women workers.

The union office has already begun to examine the work performed by women members in a number of industries with a view ensuring their work is appropriately valued.



- Exemption Rate

Consideration is being given to an application to amend the *Clerical Employees Award – State* to remove the ability of employers to use sales commission as wages for the purpose of the partial exemption rate under the Award.

The partial exemption is subject to the employee not suffering a disadvantage compared to the award.

As it currently stands, employees paid more than the top rate under the Award (\$644.50 per week) are exempted from all provisions of the Award except leave provisions, superannuation, union encouragement, grievance procedures and redundancy.

There is an argument as to whether commission can be included as wages and some employers are currently taking advantage of this uncertainty.

There is also the possibility of a flow-on from such an application. The issue of treating commission as wages has implications for whether an employer is complying with the award for the minimum rate of pay.

## **Training and Development**

Education and training is the foundation of union strength because it helps build confidence in our capacity to change things.

In recent years our union's commitment to education has expanded. Our training and development initiatives have become deeper and broader, and primary responsibility for the delivery and coordination of training and education resides with an elected official, Assistant Branch Secretary Mary-Anne O'Neill.

At the same time, our Branch emphasises the role of "members as educators", whereby members themselves are involved in educating and training their colleagues, both informally and formally. In the past three years, we have also launched a series of programs targeting specific training needs:

### **Delegate Secondment Program**

The ASU established a Delegate Secondment Program in 2001 to provide new pathways for Delegates to expand their union training and development.

The program allows Delegates and activists to work full -time on paid organising campaigns, and provides participants with an opportunity to broaden their organising experiences whilst expanding the union's capacities.

Recent participants in the program have come from Queensland Health, Queensland University of Technology and Brisbane City Council.

In 2004 the Delegates Secondment Program will continue to play a major role in our education and training program.

### **Staff Development Program**

The continued growth of our union requires that our Organisers are highly skilled in developing activists and member driven campaigns.

Our Branch is one of the few unions in the country to provide regularly planned training for industrial staff, and this will continue with monthly training in 2004.

The Organiser Development Program will emphasise:

- Organising framework education;
- Strategic questioning and effective planning;
- Using health and safety to organise; and
- Developing members and Delegates.

Similarly, the union office has now introduced regular planned training to non-industrial staff, which will continue throughout the year. Topics covered have included handling simple industrial inquiries and assisting in current campaigns.

### **Education and renewal**

#### **Training and Education Program - Key Dates 2004**

##### **January**

21 State Airlines Division Council Meeting

##### **February**

18 Private Health Workshop - Gold Coast

19 Introductory Delegates course

24 UQ Delegates Workshop

26 McCafferty's Toowoomba EB and Negotiating

##### **March**

2 Griffith Delegates Workshop

3 SADC Training

4 Grievance Handling and Negotiating

12 Toowong Private Hospital Delegates

16 QANTAS Delegates Training

18 Transport and Private Industries: Know Your Contract of Employment - Individual Contracts and Collective Agreements

19 QHealth Delegates Infection Control Contact Delegates

25 Delegates Conference

26 BCC Workshop

**April**

16 Nambour Training  
20 QUT Delegates Workshop  
21 Q Health Delegates - Recruitment and Handling Objections  
22 Introductory Delegates  
23 Toowoomba Delegates and Labour Day Preparation  
28 Airlines Industry Workshop  
29 Advanced Delegates

**May**

3 Labour Day  
6 Getting the Most from your ASU Membership - Private Sector  
12 Rockhampton Delegates Training  
20 OH&S Healthy workplaces  
21 Call Centre Conference  
27 QHealth Conference

**June**

3 Introductory Delegates  
12 Branch Council  
15 Qantas Delegates Training  
24 Making the most of your ASU membership

**August**

5 Introductory Delegates  
19 Intermediate Delegates

**September**

2 Grievance Handling and Negotiating  
4 Branch Council  
23 Higher Education Conference

**October**

7 Workplace Leaders workshop  
21 Know your Award, Agreement and Industrial Rights

**November**

4 Introductory Delegates  
18 Making the most of your ASU Membership  
19 Toowoomba Training and Christmas party  
25 QHealth Conference

**December**

10	Advanced Delegates Workshop
10	Delegates Christmas Party
11	Branch Council

## **Publications**

Our Branch has already introduced a new magazine targeted at Delegates and activists, *ASU Focus*, which includes numerous ideas for action and organising in every edition. This publication also incorporates *Bargaining Brief*, which includes the latest statistics and indicators on wages and the economy.

Over the coming months we will also relaunch regular industry bulletins in our key sectors, and continue to publish occasional *Briefing Notes* on important legislative and policy issues.

The next edition of *ASU News* will also be completely redesigned, with a sharper focus on exploring in greater depth the key issues facing working families today. This redesign will complete the review of our publications undertaken late last year.

*ASU News* will continue to include a *Small Workplaces Bulletin*, which provides a regular contact point for members in smaller worksites.

## **Website**

The ASU website continues to be a central component of our overall communications strategy.

The website now constitutes more than 500 pages, and is a valuable resource for members, Delegates and prospective members.

The relaunching of the site in mid-2003 provided a fresh look for users, but also included the introduction of a Content Management System for the first time. The use of a CMS has allowed non-technical users to regularly update the site, which has resulted in more information being available to members more quickly.

Over the coming 12 months the success of the new design will be evaluated, and the capacity of our current CMS to meet the Branch's future needs will also be assessed. This may result in changes to the site later in the year.

## **SIGNIFICANT FINANCIAL CHANGES**

There have been no significant changes in the finances of the union.

## SECTION 174

Provides for resignation from the union to be in accordance with the union's rules. Resignation rules are contained in both the Federal and State rules of the organization and are freely available to all members. All members all provided with the rules on an annual basis with their yearly membership card.

## MEMBERS AS TRUSTEES OF SUPER FUNDS

To the best of our knowledge, there are currently no members in this category.

## PRESCRIBED INFORMATION

a) The number of persons who were, at the end of the financial year to which the report relates, recorded in the register of members for the purposes of s230 of the RAO Schedule and who are taken to be members of the reporting unit under s244 of the RAO is 9232.

b) The number of persons who were at the end of the financial year to which the report relates, employees of the reporting unit, where the number of employees include both full-time and part-time employees measured on a full time equivalent basis is 23.

c) The name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position are set out below:

UNIONPOS	MEMNU	LASTNAME	FIRSTNAME	STARTDATE	ENDDATE	CurrentPosi
Branch Conference Delegate		Ryan	Sean	1/30/02		Yes
Branch Conference Delegate		Merritt	Graham	4/30/99		Yes
Branch Conference Delegate		Fisher	Amanda	4/10/03		Yes
Branch Executive Member		Bentley	Michael	4/30/97		Yes
Branch Conference Delegate		Robertson	Peter	4/10/03		Yes
Branch Conference Delegate		Royan	Christine	4/30/99		Yes
Branch Council Delegate		Starkey	Mark	4/30/99		Yes
Branch Executive Member		Waldron	Beverley	4/30/99		Yes
Branch Executive Member		McFarlane	Ruth	6/3/00		Yes
Branch Council Delegate		Collyer	Christine	4/30/99		Yes
Branch Conference Delegate		Cox	Elaine	4/30/99		Yes
Branch Conference Delegate		Bloomfield	Lenore	4/10/03		Yes
Branch Conference Delegate		Krauksts	Edwin	4/30/99		Yes
Branch Council Delegate		Wyeth	Graham	9/6/02		Yes
Branch Executive Member		Smith	Susan	4/30/99		Yes
Branch Council Delegate		Reed	Darlene	9/6/02		Yes
Branch Conference Delegate		Mayo	Susan	4/10/03		Yes
Branch Council Delegate		Zeckomske	Lynn	4/30/99		Yes
Branch Council Delegate		Comerford	Janelle	4/10/03		Yes
Branch Secretary		Bignell	Julie	4/30/99		Yes
Branch Conference Delegate		Paul	Tanya	4/30/99	8/19/03	No
Branch Council Delegate		Finn	Colleen	1/30/02		Yes
Branch Council Delegate		Quickenden	Karyn	3/7/01	12/15/03	No
Asst Branch Secretary		O'Neill	Mary-Anne	6/9/00		Yes
Branch Council Delegate		Hoolihan	Elizabeth-Ann	4/10/03		Yes

Branch Conference Delegate		Ridings	Sandra	4/10/03		Yes
Branch Conference Delegate		Moller	Michelle	4/10/03		Yes
Branch Council Delegate		Knight	Brenda	9/6/02		Yes
Branch Conference Delegate		Mowday	Robert	4/30/99		Yes
Branch Council Delegate		Darnell	Terry	2/10/04		Yes
Branch Executive Member		Strachotta	Tanya	3/1/02		Yes
Branch Conference Delegate		McLean	Susan	4/10/03		Yes
Branch Council Delegate		Hogan	Felicity	4/10/03		Yes
Branch Conference Delegate		Heterick	Julianne	4/9/03		Yes
Branch Council Delegate		Carlyon	Gerard	4/10/03		Yes
Branch Conference Delegate		Fulton	John	9/6/02		Yes
Branch Council Delegate		Reeves	Michele	6/29/04		Yes
Branch Conference Delegate		Keech	Peter	4/10/03		Yes
Branch Conference Delegate		Butler	Michelle	4/10/03		Yes
Branch Conference Delegate		McAlonan	Damien	4/10/03		Yes
Branch Executive Member		Heinemann	Terrence	1/1/03		Yes
Branch Executive Member		Mareroa	Steven	6/14/03		Yes
Branch Conference Delegate		Peters	Jenny	6/29/04		Yes
Branch Conference Delegate		Tucker	Rob	3/1/03	8/12/04	No

## **PART B**

# **COMMITTEE OF MANAGEMENT STATEMENT**

**Resolution:**

That pursuant to the requirements of the Committee of Management Statement (section 255) of the RAO Schedule of the WRA 1996:

(a) The total amount paid by the reporting unit during the financial year to employers as consideration for the employers making payroll deductions of membership subscriptions is \$31263.93;

(b) The total amount of legal costs and other expenses related to litigation or other legal matters paid by the reporting unit during the financial year is \$12538.26.



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

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0401

Ms Julie Bignell  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Central and Southern Queensland Branch  
29 Amelia Street  
FORTITUDE VALLEY QLD 4006

Dear Ms Bignell

**RE: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial Reports for year ended 30 June 2004 - FR2004/419**

I acknowledge receipt of the financial reports of the Australian Municipal, Administrative, Clerical and Services Union - Central and Southern Queensland Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 10 December 2004.

The documents can not be filed due to a defect in the reporting requirement and requires your urgent attention

**1. Secretary's Certificate**

Please note your Branch has not lodged a Secretary's Certificate, as required by s280(1)(b) of the *Workplace Relations Act 1996*. Financial documents lodged with the Registry are required by subsection 280(1) to be filed under cover of a certificate from the secretary - stating that the documents so lodged are copies of the auditor's report, accounts and statements which were presented to a meeting in accordance with section 279. I request that the certificate contain the date on which the meeting was held. This certification does not have to be in the form of a statutory declaration.

The Secretary's Certificate in respect of the documents already lodged with this office for the year ended 30 June 2004 should be forwarded as soon as practicable, please.

**2. Operating Report**

Please note that your Branch requires to lodge an operating report for the year ended 30 June 2004, as required by s254 of the RAO Schedule.

S254(1) of the RAO Schedule states:

**"As soon as practicable after the end of each financial year, the committee of management of a reporting unit must cause an operating report to be prepared in relation to the financial year."**

Please also note the requirements of the operating report are stated in s254(2) of the RAO Schedule. The documents under the new RAO Schedule would not be filed until an operating report is lodged.

**3. Auditor's Report**

The Auditor's Report has not been dated. This needs to be rectified accordingly.

Please do not hesitate to contact me on (03) 8661 7764 if you wish to discuss this letter.

Yours sincerely

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

Dimitra Doukas  
Statutory Services Branch

21 December 2004



**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2004**

	Notes	2004 \$	2003 \$
Revenues from ordinary activities	2	2 149 167	1 989 627
Employee expenses	3	(1 351 111)	(1 216 836)
Depreciation and amortisation expenses	3	(61 592)	(54 988)
Borrowing cost expenses	3	-	(194)
Other expenses from ordinary activities	3	(683 848)	(823 299)
Profit from ordinary activities before income tax expense		<u>52 616</u>	<u>(105 690)</u>
Income tax expense relating to ordinary activities	1(f)	<u>-</u>	<u>-</u>
Net profit/(loss) from ordinary activities after income tax expense attributable to the union		<u>52 616</u>	<u>(105 690)</u>
Total changes in equity of the union	11	<u>56 216</u>	<u>(105 690)</u>

The accompanying notes should be read in conjunction with these financial statements.

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 30 JUNE 2004**

	Notes	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash assets	5	466 823	415 726
Receivables	6	32 308	69 617
Other	7	<u>25 188</u>	<u>5 235</u>
<b>TOTAL CURRENT ASSETS</b>		<u>524 319</u>	<u>490 578</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant & Equipment	8	<u>835 329</u>	<u>578 987</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>835 329</u>	<u>578 987</u>
<b>TOTAL ASSETS</b>		<u>1 359 648</u>	<u>1 069 565</u>
<b>CURRENT LIABILITIES</b>			
Payables	9	318 733	326 535
Provisions	10	<u>121 548</u>	<u>146 292</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>440 281</u>	<u>472 827</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	10	<u>64 455</u>	<u>64 192</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>64 455</u>	<u>64 192</u>
<b>TOTAL LIABILITIES</b>		<u>504 736</u>	<u>537 019</u>
<b>NET ASSETS</b>		<u>854 912</u>	<u>532 546</u>
<b>EQUITY</b>			
Retained profits	11	585 162	532 546
Asset Revaluation Reserve	12	<u>269 750</u>	<u>-</u>
<b>TOTAL EQUITY</b>		<u>854 912</u>	<u>532 546</u>

The accompanying notes should be read in conjunction with these financial statements.

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2004**

	Notes	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members and others		2 167 102	1 942 801
Interest received		19 375	15 676
Payments to suppliers and employees		(2 086 325)	(2 011 321)
Interest paid		(871)	(194)
Net cash provided by operating activities	15(b)	99 281	(53 038)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment		(48 184)	(70 445)
Net cash used in investing activities		(48 184)	(70 445)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		-	(12 602)
Net cash used in financing activities		-	(12 602)
Net increase/(decrease) in cash held		51 097	(136 085)
Cash at the beginning of the period		415 726	551 811
Cash at the end of the period	15(a)	466 823	415 726

The accompanying notes should be read in conjunction with these financial statements.

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

The financial report covers the Australian Services union and Southern Queensland Clerical and Administrative Branch as an individual entity. The Australian Services Union Central and Southern Queensland Clerical and Administrative Branch is a union operating in Queensland under the Workplace Relations Act 1996.

The financial report has been prepared on an accruals basis and is based on historical costs and does 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.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**(a) Property, Plant and Equipment**

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation or amortisation.

**Plant and Equipment**

Plant and equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the committee of management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flow, which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

**Depreciation**

The depreciable amount of all fixed assets are depreciated on a straight line basis over the useful lives of the assets to the union commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

AUSTRALIAN SERVICES UNION  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Con't)**

The depreciation rates used for each class of depreciable asset are:

Class of Asset	Depreciation Rate
Buildings	2.5%
Furniture & Equipment	20%
Computer Equipment	40%
Fixtures and Fittings	10%

**(b) Operating Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company are classified as finance leases. Finance leases are capitalised recording an asset and liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the economic entity will obtain ownership of the asset or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**(c) Employee Benefits**

Provision is made for the company'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 sick 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 the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

**(d) Cash**

For the purposes of the statement of cash flows, cash includes cash on hand, at banks and on deposit.

**(e) Revenue**

Revenue from the rendering of a service is recognised upon delivery of the service to the members.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Con't)**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial asset.

All revenue is stated net of the amount of Goods and Services Tax (GST).

**(f) Income Tax**

Income of unions is exempt from income tax due to the provisions of Section 50-15 of the Income Tax Assessment Act 1997 (as amended).

**(g) Comparative Figures**

Where necessary, comparative figures have been adjusted to conform with the changes in the presentation in the current year.

**(h) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

**NOTE 2: REVENUE**

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>
<b>Operating Activities</b>		
Member Subscriptions	2 036 383	1 922 557
Other Revenue	93 409	51 394
	2 129 792	1 973 951
<b>Non-operating Activities</b>		
Interest	19 375	15 676
	2 149 167	1 989 627

**NOTE 3: PROFIT FROM ORDINARY ACTIVITIES**

Profit from ordinary activities before income tax expense has been determined after:

a. Expenses:

Audit Fees	1 000	11 500
Borrowing Costs	-	194
Depreciation of property, plant and equipment	61 592	54 988
Branch council/ conference expenses	8 514	-

**AUSTRALIAN SERVICES UNION  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 3: PROFIT FROM ORDINARY ACTIVITIES (Con't)**

	2004 \$	2003 \$
Rental expense on operating leases	45 629	63 347
Employee expenses	1 351 111	1 216 836
Affiliation Fees	56 378	64 342
Sustentation – ASU National	165 457	169 053
Commission – Fee collection	43 813	33 125
Branch Journal	11 502	37 215
Legal expenses	12 538	15 489
Motor Vehicle expenses	54 323	49 360
Telephone	72 061	79 055
General and Administrative expense	<u>212 633</u>	<u>300 813</u>
 Total Expenses	 <u>2 096 551</u>	 <u>2 095 317</u>

**NOTE 4: NOTICE REQUIRED UNDER SECTION 272 OF THE WORKPLACE RELATIONS ACT 1996**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub Section (1), (2) and (3) of section 272 which reads as follows: -

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit.
- (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)

**NOTE 5: CASH ASSETS**

Cash on hand	1 000	1 250
Cash at bank	<u>465 823</u>	<u>414 476</u>
	<u>466 823</u>	<u>415 726</u>

**NOTE 6: RECEIVABLES**

Trade Debtors – ASU National	810	-
Trade Debtors - Other	8 081	40 201
Provision for doubtful debts	(590)	(590)
Subscriptions receivable	42 485	48 484
Provision for doubtful debts	<u>(18 478)</u>	<u>(18 478)</u>
	<u>32 308</u>	<u>69 617</u>

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

		2004	2003
		\$	\$
<b>NOTE 7:</b>	<b>OTHER</b>		
	<b>CURRENT</b>		
	Prepayments	25 188	5 235
<b>NOTE 8:</b>	<b>PROPERTY, PLANT AND EQUIPMENT</b>		
	Strata Title – Building Floor at Committee Of Management valuation	624 750	-
	Strata Title – Building Floor at cost	-	400 000
	Accumulated depreciation	-	(35 000)
		<u>624 750</u>	<u>365 000</u>
	Refurbishment – Furniture and fittings at cost	219 832	219 832
	Accumulated depreciation	(95 688)	(73 705)
		<u>124 144</u>	<u>146 127</u>
	Furniture and fittings – at Committee Of Management valuation	33 976	33 976
	At cost	3 534	-
	Accumulated depreciation	(25 474)	(19 032)
		<u>12 036</u>	<u>14 944</u>
	Office Equipment	113 475	101 627
	Accumulated depreciation	(102 614)	(94 068)
		<u>10 861</u>	<u>7 559</u>
	Motor Vehicles	78 630	56 671
	Accumulated amortisation	(15 092)	(11 314)
		<u>63 538</u>	<u>45 357</u>
	<b>Total Property Plant and Equipment</b>	<u><b>835 329</b></u>	<u><b>578 987</b></u>



**AUSTRALIAN SERVICES UNION  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 8: PROPERTY, PLANT AND EQUIPMENT (Con't)**

**a. Movements in carrying amounts**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and end of the current financial period.

Class	Balance beginning of period	Revaluations/ Additions	Disposals	Depreciation Expense	Balance end of period
Building	365 000	269 750	-	(10 000)	624 750
Refurbishment	146 127	-	-	(21 983)	124 144
Furniture and fittings	14 944	3 534	-	(6 442)	12 036
Office equipment	7 559	11 848	-	(8 546)	10 861
Motor vehicles	45 357	55 623	(22 821)	(14 621)	63 538
<b>Total</b>	<b>579 987</b>	<b>340 755</b>	<b>(22 821)</b>	<b>(61 592)</b>	<b>835 329</b>

**NOTE 9: PAYABLES**

	<b>2004</b>	<b>2003</b>
	\$	\$
<b>CURRENT</b>		
Trade creditors – ASU National	46 072	-
Trade creditors and accruals- other	213 247	293 289
Legal Fees Payable	2 255	7 861
Revenue received in advance	57 159	25 385
	<u>318 733</u>	<u>326 535</u>

**NOTE 10: PROVISIONS**

**CURRENT**

Provision for Annual Leave - Officers	27 649	32 920
Provision for Annual Leave - Employees	93 899	113 372
	<u>121 548</u>	<u>146 292</u>

**NON-CURRENT**

Provision for long service leave – Officers	32 545	25 838
Provision for long service leave – Employees	31 910	38 354
	<u>64 455</u>	<u>64 192</u>

**TOTAL PROVISIONS**

	<u>186 003</u>	<u>210 484</u>
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**NOTE 11: RETAINED PROFITS**

Retained profits at the beginning of the period	532 546	638 236
Net profit/(loss) attributable to the union	52 616	(105 690)
Retained profits at the end of the period	<u>585 162</u>	<u>532 546</u>

**NOTE 12: ASSET REVALUATION RESERVE**

Revaluation of strata title Building Floor – 30/06/04	<u>269 750</u>	<u>-</u>
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**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

	<b>2004</b>	<b>2003</b>
	\$	\$
<b>NOTE 13: LEASING COMMITMENTS</b>		
<b>Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for, but not capitalised in the financial statements		
<b>Payable</b>		
- Not later than one year	58 176	68 322
- Later than one year but not later than five years	59 866	107 073
	<u>118 042</u>	<u>175 395</u>

**NOTE 14: REMUNERATION OF THE COMMITTEE OF MANAGEMENT**

**(a) Remuneration**

Income received by members of the committee of management was received in their capacity as staff members of the Union.

Income received by members of the committee of management

- For year to 30 June	129 080	183 814
	<u>129 080</u>	<u>183 814</u>

Number of members of the committee of management was within the following bands:

\$10 000 – 20 000	-	-
\$40 000 – 49 999	-	1
\$60 000 – 69 999	2	1
\$70 000 – 79 999	-	1
\$100 000 – 109 999	-	-
\$120 000 – 129 000	-	-

**NOTE 15: CASH FLOW INFORMATION**

**(a) Reconciliation of cash**

Cash on hand	1 000	1 250
Cash at bank	465 823	414 476
	<u>466 823</u>	<u>415 726</u>

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

**NOTE 15: CASH FLOW INFORMATION (Con't)**

	<b>2004</b>	<b>2003</b>
	\$	\$
<b>(b) Reconciliation of net cash provided by operating activities to profit from ordinary activities after income tax</b>		
Profit/(loss) from ordinary activities after income tax	52 616	(105 690)
<b>Non Cash Flows in Operating Surplus/(deficit)</b>		
Depreciation	61 592	54 988
<b>Changes in Assets and Liabilities</b>		
(Increase)/Decrease in receivables	37 309	(31 150)
(Increase)/Decrease in other current assets	(19 953)	5 948
Increase/(Decrease) in provisions	(24 481)	33 515
Increase/(Decrease) in payables	(7 802)	(10 649)
Net cash provided by (used in) operating activities	99 281	(53 038)

**(c) Non-cash financing and Investing Activities**

There were no non-cash financing or investing activities during the period.

**(d) Facilities**

The union has no credit stand-by or financing facilities in place.

**NOTE 16: SEGMENT REPORTING**

The entity operates as a Union for administrative and clerical services employees within Central and Southern Queensland.

**NOTE 17: UNION DETAILS**

The principal place of business of the union is:

Australian Services Union  
Central and Southern Queensland  
Clerical and Administrative Branch

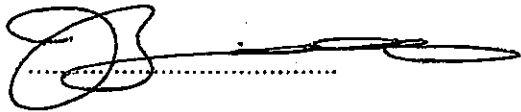
29 Amelia Street  
Fortitude Valley QLD 4006

AUSTRALIAN SERVICES UNION  
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CERTIFICATE OF COMMITTEE OF MANAGEMENT  
FOR THE YEAR ENDED 30 JUNE 2004

We, being two members of Australian Services Union Central and Southern Queensland Clerical and Administrative Branch, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

- (A) The Financial Statements and Notes comply with Australian Accounting Standards;
- (B) The Financial Statements and Notes comply with the reporting guidelines of the Industrial Registrar;
- (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 its debts as and when they become due and payable; and
- (E) During the financial year ended 30 June 2004 and since the end of that year:
  - (i) Meetings of the committee of management were held in accordance with the rules of the Branch; and
  - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
  - (iii) The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and
  - (iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
  - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the schedule 1B of the Workplace Relations Act 1996.



JULIE BIGNELL



MICHAEL BENTLEY

10 DECEMBER , 2004

**AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH**

**INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED 30 JUNE 2004**

To the members of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch

**Scope**

We have audited the financial accounts of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch for the year ended 30 June 2004 as set out on pages 2 to 13. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch, which is consistent with our understanding of its financial position and the results of its operations.

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

**Audit Opinion**

We have received all the information and explanations we required for the purposes of our audit.

In our opinion:

- (i) There were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Union (including income from members) and the nature and purposes of expenditure; and
- (ii) The attached accounts and statement, including the Certificates of the Committee of Management, are prepared in accordance with Section 253 of the Workplace Relations Act, 1996. The accounts set out on page 2 to 13 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:

AUSTRALIAN SERVICES UNION  
CENTRAL AND SOUTHERN QUEENSLAND  
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INDEPENDENT AUDIT REPORT  
FOR THE YEAR ENDED 30 JUNE 2004

(continued)

- (a) The financial position of the Union as at 30 June, 2004 and;
- (b) The Financial Performance the Union for the year ended on that date; and

are in accordance with Statements of Accounting Concepts and applicable Accounting Standards.

  
.....  
MORRIS & BATZLOFF  
Chartered Accountants

  
.....  
Norman J Hoare  
Registered Company Auditor

, 2004