



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/383-[052V-QLDS]

Mr. David Smith
Secretary
Australian Municipal, Administrative, Clerical and
Services Union-Queensland Services Branch
PO Box 3347
SOUTH BRISBANE QLD 4101

Dear Mr. Smith

**Re: Australian Municipal, Administrative, Clerical and Services Union
Queensland Services Branch
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, 2002.

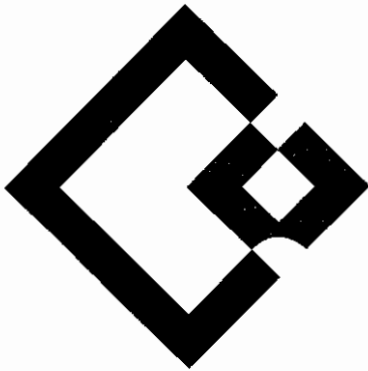
The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial 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 do not hesitate to contact me on (03) 8661 7787 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

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
14 July, 2002



A•S•U

**Australian
Services
Union**

ABN 86 351 665 653

**Queensland
Services Branch**

Ground Floor
32 Peel Street
South Brisbane
QLD 4101

PO Box 3347
South Brisbane
QLD 4101

Tel: (07) 3844 5300
Fax: (07) 3846 5046

Branch Secretary:
David Smith

6th December, 2002



The Deputy Industrial Registrar
Australian Industrial Relations Commission
PO Box 5795, Central Plaza
BRISBANE QLD 4001

Dear Registrar,

**RE: AUDITED STATEMENTS OF ACCOUNTS:
FINANCIAL YEAR ENDED 30 JUNE 2002**

Please find enclosed copy of the required documentation in respect of the accounts and audit in respect of registered organisations – s.279 of the Act.

- Audited Statement of Accounts for the year ended 30 June 2002.
- Copy of Minutes of the Branch Executive Committee meeting of 29th November, 2002 adopting the Financial Statements for the year ended 30 June, 2002.
- Newsletter circulated to members
- Branch Secretary's Certificate certifying that the documents filed with the Australian Industrial Registry are true and faithful copies of the documents presented to the Branch Executive Committee on 29th November, 2002.

Trusting the enclosed documentation satisfactorily meets the requirements of the ASU Queensland Services Branch in pursuance of the Act.

Yours faithfully

**DAVID SMITH
BRANCH SECRETARY**

enc.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION

QUEENSLAND SERVICES BRANCH

BRANCH SECRETARY'S CERTIFICATE

I, David Charles Smith, being the Secretary of the Queensland Services Branch, Australian Municipal, Administrative, Clerical and Services Union, certify that the documents filed with the Deputy Industrial Registrar, Queensland Registry, Australian Industrial Relations Commission, are true and faithful copies of the documents that were presented to the Branch Executive Committee on 29th November, 2002.

BRISBANE, 6th December, 2002

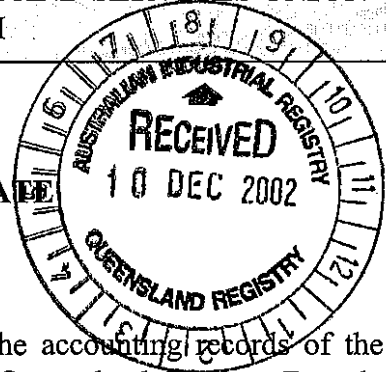


DAVID SMITH
BRANCH SECRETARY

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

ACCOUNTING OFFICER'S CERTIFICATE




I, David Charles Smith, being the officer responsible for keeping the accounting records of the Australian Municipal, Administrative, Clerical and Services Union, Queensland Services Branch, certify that as at 30th June 2002 the number of members of the Branch was 12,211.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June 2002;
- (ii) a record has been kept of all monies paid by, or collected from members, and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the Rules of the Union;
- (iii) before any expenditure was incurred, approval of the expenditure was obtained in accordance with the Rules of the Union;
- (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) no loans or other financial benefits other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the Register of Members of the Branch was maintained in accordance with the Act; and
- (vii) the attached financial statements have been prepared in accordance with Australian Accounting Standards and other mandatory professional reporting requirements in the preparation of these financial statements.

Date: 30 August 2002
Brisbane

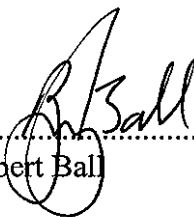

.....
D C Smith

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Robert Ball and Brian Sullivan, being two members of the Branch Executive Committee of the Australian Municipal, Administrative, Clerical and Services Union, Queensland Services Branch, on behalf of the Committee and in accordance with a resolution passed by the Committee state that:

- (i) in the opinion of the Branch Executive Committee, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30th June 2002;
- (ii) in the opinion of the Branch Executive Committee, meetings of the Executive were held during the year ended 30th June 2002, in accordance with the Rules of the Union;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Sub-section 274(2) of the Workplace Relations Act 1996 or copies of those records or documents, or copies of the Rules of the organisation), have not been furnished or made available, to members in accordance with the requirements to the Workplace Regulations Act 1996, or the Rules of the Union;
- (iv) in relation to the report prepared in accordance with Section 276 of the Act by the Auditor of the Union in respect of the year ended 30th June 2001 and in relation to the financial accounts prepared in accordance with Section 273(1) of the Act to which that report relates, the Union has complied with Sub -sections 279(1) ,(6) and (7) of the Act.


.....
Robert Ball


.....
Brian Sullivan

Date: ~~30~~ August 2002
Brisbane

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**SURPLUS AND DEFICIT APPROPRIATION
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
Operating Surplus/(Deficit)	2	123063	86645
Accumulated General Fund Balance at the beginning of the financial year		<u>367045</u>	<u>284400</u>
		490108	371045
Aggregate amounts transferred from/(to) Reserves:			
- Motor Vehicle Replacement Reserve		(2000)	(4000)
- Equipment Reserve		-	-
- Computer Reserve		<u>-</u>	<u>-</u>
Accumulated General Fund Balance at the end of the financial year		<u>\$488108</u>	<u>\$367045</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

BALANCE SHEET AS AT 30 JUNE 2002

	Note	2002 \$	2001 \$
ACCUMULATED FUNDS			
Reserves	3	191000	189000
General Fund		<u>488108</u>	<u>367045</u>
		<u>\$679108</u>	<u>\$556045</u>
Represented By:			
CURRENT ASSETS			
Cash on Hand		1020	1020
Cash at Bank	4	636764	568458
Debtors	5	<u>41940</u>	<u>42200</u>
		<u>679724</u>	<u>611678</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	6	729718	754600
Security Deposit		<u>198</u>	<u>198</u>
		<u>729916</u>	<u>754798</u>
TOTAL ASSETS		<u>1409640</u>	<u>1366476</u>
CURRENT LIABILITIES			
Accounts Payable	7	22449	32839
Bank Overdraft		144583	133302
Provisions	8	<u>520850</u>	<u>538458</u>
		<u>687882</u>	<u>704599</u>
NON-CURRENT LIABILITIES			
Provisions	8	42650	30832
Loan - ASU National Office		-	<u>75000</u>
		<u>42650</u>	<u>105832</u>
TOTAL LIABILITIES		<u>730532</u>	<u>810431</u>
NET ASSETS		<u>\$ 679108</u>	<u>\$ 556045</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		3236750	3265346
Other income		179566	1852
Payments to suppliers and employees		(3227921)	(3267792)
Interest received		<u>35058</u>	<u>35960</u>
Net Cash Provided by (used in) Operating Activities	9(b)	<u>223453</u>	<u>35366</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of Property, Plant & Equipment		66623	22273
Payments for Property, Plant & Equipment		<u>(158051)</u>	<u>(49630)</u>
Net Cash Provided by (used in) Investing Activities		<u>(91428)</u>	<u>(27357)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of borrowings		<u>(75000)</u>	-
Net Cash Provided by (used in) Financing Activities		<u>(75000)</u>	-
Net increase (decrease) in cash held		57025	8009
Cash at beginning of year		<u>436176</u>	<u>428167</u>
Cash at end of year	9(a)	<u>\$493201</u>	<u>\$ 436176</u>

The accompany notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are a general purpose financial report and have been prepared in accordance with generally accepted accounting principals and the requirements of the Workplace Relations Act 1996, using the accruals basis of accounting, except as noted in (d) below.

Australian Accounting Standards and other mandatory professional reporting requirements, as issued by the joint professional accounting bodies, have been adopted where applicable.

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

(a) Income Tax

No provision for income tax is necessary, as "Trade Unions" are exempt from income tax in accordance with the Income Tax Assessment Act.

(b) Non-Current Assets

Non-Current Assets are included at cost, branch executive valuation, or independent valuation. All assets, excluding freehold land are depreciated on a straight line basis over their respective useful lives to the Union.

(c) Investments

Investments are brought to account at their current realisable value.

Interest income on investments is brought to account in the income and expenditure account when earned.

(d) Membership Contributions

In accordance with Section 272(3) of the Workplace Relations Act 1996, membership contributions have been accounted for on a cash receipts basis.

(e) Employee Benefits

Provision is made in respect of the Union's liability for annual leave and long service leave at balance date. Applicable on-costs have been included in the provision for employee benefits.

The Union has no legal obligation to provide any additional benefits to employees on retirement.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION QUEENSLAND SERVICES BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002
(Continued)**

	2002	2001
	\$	\$

NOTE 2 – PROFIT FROM ORDINARY ACTIVITIES

Significant Revenues and Expenses

The following significant revenue and expense items are relevant in explaining the financial performance:

Repatriation of Surplus Superannuation Funds	\$ <u>178817</u>	\$ <u> -</u>
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NOTE 3 - RESERVES

Motor Vehicles	140000	138000
Computers	25000	25000
Office Furniture & Equipment	<u>26000</u>	<u>26000</u>
	<u>\$191000</u>	<u>\$189000</u>

NOTE 4 - CASH AT BANK

Stewards Cash Management Account	4902	5294
Investment Accounts	<u>631862</u>	<u>563164</u>
	<u>\$636764</u>	<u>\$568458</u>

NOTE 5 - DEBTORS

Trade Debtors	\$ <u>41940</u>	\$ <u>42200</u>
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**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 30 JUNE 2002**

(Continued)

	2002	2001
	\$	\$
NOTE 6 - PROPERTY, PLANT & EQUIPMENT		
Buildings 32 Peel St South Brisbane (¼ interest)		
- independent valuation 1998	280037	280037
Less accumulated depreciation	<u>28004</u>	<u>21003</u>
	<u>252033</u>	<u>259034</u>
Land 32 Peel St South Brisbane (¼ interest)		
- independent valuation 1998	<u>137463</u>	<u>137463</u>
Computers – cost / officer valuation	67662	133746
Less accumulated depreciation	<u>56159</u>	<u>107766</u>
	<u>11503</u>	<u>25980</u>
Office Furniture & Equipment – cost / officer valuation	155035	159026
Less accumulated depreciation	<u>112042</u>	<u>105366</u>
	<u>42993</u>	<u>53660</u>
Motor Vehicles - cost / officer valuation	470357	479965
Less accumulated depreciation	<u>189881</u>	<u>206752</u>
	<u>280476</u>	<u>273213</u>
Library - at written down value	<u>5250</u>	<u>5250</u>
	<u>\$729718</u>	<u>\$754600</u>

- (a) In June 1998 the land and buildings at 32 Peel Street, South Brisbane, were valued by Mr T B Nugent of Richardson & Wrench Valuers. The Union has since passed a resolution to have the property revalued every four years to coincide with Branch elections. The next scheduled election will be in April 2003.
- (b) Computers, office furniture and equipment and motor vehicles were valued at 30 June 2002 and 30 June 2001 using a combination of cost and officer valuations.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION QUEENSLAND SERVICES BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002
 (Continued)

	2002	2001
	\$	\$
NOTE 7 - ACCOUNTS PAYABLE		
Payable to ASU Social Club	2211	1426
Sundry Creditors and Accrued Charges	20238	31413
Payable to Queensland Services, Industrial Union of Employees	-	-
	<u>\$22449</u>	<u>\$ 32839</u>

NOTE 8 - PROVISIONS

CURRENT		
Annual Leave	260000	320000
Long Service Leave	<u>260850</u>	<u>218458</u>
	<u>\$520850</u>	<u>\$538458</u>
NON-CURRENT		
Long Service Leave	\$ <u>42650</u>	\$ <u>30832</u>
Total Employee Provisions	<u>\$563500</u>	<u>\$569290</u>

NOTE 9 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

For the purposes of this statement of cash flows, cash includes cash on hand and in banks. 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 on hand	1020	1020
Cash at bank	636764	568458
Bank overdraft	(144583)	(133302)
	<u>\$493201</u>	<u>\$436176</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

(Continued)

	2002	2001
	\$	\$
NOTE 9 - CASH FLOW INFORMATION (Continued)		
(b) Reconciliation of Cash Flow from Operations with Operating Surplus/(Deficit)		
Operating surplus/(deficit)	123063	86645
Non-cash flows in operating surplus/(deficit):		
Depreciation	114352	116589
(Gain) / Loss on sale of non-current assets	1958	2275
Doubtful debts expense	-	-
Changes in Assets and Liabilities:		
(Increase) / Decrease in accounts receivable	260	(18216)
Increase / (Decrease) in accounts payable	(10390)	(11397)
Increase / (Decrease) in provisions	<u>(5790)</u>	<u>(140530)</u>
Net cash provided by (used in) operating activities	<u>\$ 223453</u>	<u>\$ 35366</u>

At 30 June 2002 and 30 June 2001 the union did not have any credit stand-by arrangements or credit facilities with a financial institution. The bank overdraft included in the balance sheet is, essentially, a cash book overdraft only.

NOTE 10- OFFICE BEARERS

Persons holding the position of office bearer at any time during the year:

Robert Ball	William Batten	Malcolm Case
Lynette Henson	Rodney Iszlaub	Verena Mette
Edwin Michel	Henrietta Moran	Marianne Ryan
David Smith	Brian Sullivan	Wendy Turner

Aggregate remuneration received or receivable by office bearers during the year ended 30 June 2002 was \$68887 (2001 - \$269940). Not all office bearers received remuneration during the year. Honorariums were received by some office bearers whilst one full-time elected office bearer received remuneration in the form of a salary.

Aggregate of amounts paid to a superannuation plan in conjunction with the retirement of office bearers during the year ended 30 June 2002 was \$11682 (2001 - \$22008). This superannuation benefit is only paid in respect of the full-time elected office bearer.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002**

(Continued)

NOTE 11 – LEASING COMMITMENTS

Non-cancellable operating leases contracted but not capitalised in the accounts.

	2002	2001
	\$	\$
Payable		
- Not later than 1 year	11556	-
- Later than 1 year but not later than 2 years	-	-
- Later than 2 years but not later than 5 years	<u>-</u>	<u>-</u>
Minimum Lease Payments	<u>\$11556</u>	<u>\$-</u>

NOTE 12 - RELATED PARTY INFORMATION

During the year the following transactions took place with related parties:

A percentage of the contributions received from members are forwarded on to the National Office. The amount paid to the National Office during the year ended 30 June 2002 was \$252000 (2001 - \$223650).

The National Office has a 50% ownership of the premises of the Queensland Branch for which the Queensland Branch makes a monthly rental payment. Total rent paid during the year ended 30 June 2002 was \$41160 (2001 - \$41160).

During the year ended 30 June 2002 and 30 June 2001, the National Office had provided funding of \$75000. Interest repayments during the year amounted to \$3720 (2001 - \$5284). The principal was fully repaid by 30 June 2002.

NOTE 13 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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 274, which reads 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 time as is prescribed.
- (3) A Registrar may only make an 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 the member.

NOTE 14 - SEGMENT REPORTING

The Union operates within the trade union movement solely in Queensland.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2002**

	2002	2001
	\$	\$
INCOME		
Members' Subscriptions	3236750	3265346
Repatriation of Surplus Superannuation	178817	-
Interest Received	35058	35960
Gain / (Loss) on the sale of Fixed Assets	(1958)	(2275)
Sundry Income	<u>749</u>	<u>1852</u>
	<u>3449416</u>	<u>3300883</u>
EXPENDITURE		
Affiliation & Other Fees	67295	65073
Accounting and Audit Fees	4613	1119
Bank Charges	13523	11933
Branch Executive Committee of Management	105218	111764
Capitation Fees	252000	223650
Cleaning	14148	14541
Collection Expenses	-	-
Depreciation	114352	116589
Donations	2930	3320
Electricity	9988	8779
Honoraria	10075	10300
Insurance	17069	17858
Legal & Industrial Expenses	64665	82581
Library	7934	18752
Loan Repayment Building (Interest)	3720	5284
Maintenance Equipment, Building, etc.	20380	23487
Maintenance and Repairs Computer	25608	18464
Motor Vehicle Expenses	87099	83169
Office Supplies and Contingencies	54823	46511
Payroll Tax and FBT	118629	120227

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2002
(Continued)**

	2002	2001
	\$	\$
EXPENDITURE (Continued)		
Postage	45324	42525
Printing and Publications	95038	104087
Publicity	6409	7759
Refund Subscriptions (Rule 32)	7841	7035
Rent	49180	48007
Salaries - Holders of Office	68887	269940
- Employees	1591239	1394428
Scholarships and Bursaries	5700	5700
Staff Entitlements	(5790)	(140530)
Stewards Commission	-	524
Strike Assistance	1122	-
Sub-Division Expenses	400	-
Superannuation	228106	216557
Telephones	97827	110377
Travelling	96999	123396
Training	27746	32502
Union Shopper	7986	3731
Workers Health Centre	<u>8270</u>	<u>4799</u>
	<u>3326353</u>	<u>3214238</u>
OPERATING SURPLUS/(DEFICIT)	<u>\$ 123063</u>	<u>\$ 86645</u>

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
(QUEENSLAND SERVICES BRANCH)**

Scope

We have audited the financial statements for the year ended 30 June 2002 as set out on pages 3 to 14. The management of the branch is responsible for the preparation and presentation of the financial statements and the information contained therein. We have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the branch.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements 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 respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act 1996 so as to present a view of the branch which is consistent with our understanding of its financial position, the results of its operations and cash flows.

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

Qualification

As membership subscriptions are recorded in the accounting records on a cash receipts basis, we are not in a position to certify that all membership subscriptions have been receipted and entered into those records. Accordingly, our examination does not extend beyond the income recorded in the accounting records.

Qualified Audit Opinion

In our opinion, except for the effects on the financial statements of the matter referred to in the qualification paragraph:


- a) satisfactory accounting records have been kept by the branch so far as appears from our examination of these books, including:
 - i. records of the sources and nature of the income of the branch (including income from members); and
 - ii. records of the nature and purposes of the expenditure of the branch;

- b) the accounts and statements prepared under Section 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:
 - i. the financial affairs of the branch as at 30 June 2002; and
 - ii. the income and expenditure and any surplus or deficit of the branch for the year; and
- c) the financial statements have been prepared in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements.

Where necessary, we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

Brisbane

Dated: 18 ^{Sp. 18} August 2002

Bentleys MRI
Bentleys MRI
Chartered Accountants


R J Forbes
Partner

AUSTRALIAN SERVICES UNION

Minutes of Meeting of the Branch Executive Committee, Queensland Services Branch, Australian Services Union held in Room A, TLC Building, 16 Peel Street, South Brisbane on Friday, 29th November, 2002, commencing at 9:10am.

1. ATTENDANCE:

Mr R Ball	Branch President
Mr B Sullivan	Branch Treasurer
Mr B Batten	Vice President (Rail)
Mr M Case (9:20am)	Branch Deputy President and Vice President (Local Authorities)
Ms L Henson	Vice President (Local Authorities)
Mr R Iszlaub	Vice President (Energy)
Ms V Mette	Vice President (Youth)
Mr E (Ted) Michel	Vice President (Ports)
Ms H Moran	Vice President (Brisbane City Council)
Ms M Ryan	Vice President (Women)
Mr D Smith	Branch Secretary
Ms W Turner	Vice President (SACS)

Branch President, Mr R Ball, opened the meeting at 9:10am and welcomed everyone in attendance.

6.5 Audited Statement of Accounts – 2001/2002 Financial Year

It was moved Mr D Smith; seconded Mr B Sullivan that the Auditor's Report and Income & Expenditure Statements for the 2001/2002 financial year be adopted.

CARRIED

8.3 Close of Meeting

There being no further business, the meeting closed at 12:15 pm.

.....
R. Ball
Chairperson, March, 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
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Mr David Smith
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Queensland Services Branch
PO Box 3347
SOUTH BRISBANE QLD 4101

Dear Mr Smith

Re: Financial Documents for year ended 30 June 2002 - FR2002/383

Thank you for forwarding information in relation to section 269 of the *Workplace Relations Act 1996* for the financial documents of the Branch for the year ended 30 June 2002. The information has been noted and will be taken into account when the financial documents for year ended 30 June 2002 are lodged.

Yours sincerely

Sylvia van Riet
Statutory Services Branch

9 December 2002



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
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Mr David Smith
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Queensland Services Branch
PO Box 3347
SOUTH BRISBANE QLD 4101

Dear Mr Smith

Re: Financial Documents for year ended 30 June 2002 - FR2002/383

Receipt is acknowledged of the financial documents of the Queensland Services Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2002.

The documents have been filed.

Yours sincerely

Sylvia van Riet
Statutory Services Branch

16 December 2002