



FAIR WORK  
AUSTRALIA

4 February 2010

Mr. P. Slape  
National Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Ground Floor  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Email: [pslape@asu.asn.au](mailto:pslape@asu.asn.au)

Dear Mr Slape

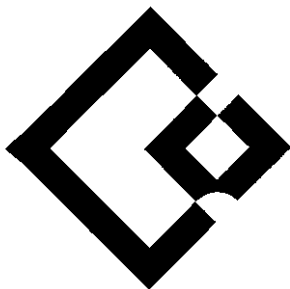
**Re: Financial Report of the Australian Municipal, Administrative, Clerical and Services Union - for financial year ended 30 June 2009 (FR2009/10107)**

Thank you for forwarding further information in relation to the financial report of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2009: this has been placed with the documents previously lodged.

The financial report has now been filed.

Yours sincerely

Larry Powell  
Tribunal Services and Organisations



**A•S•U**

File/Our Ref: 14.1 PKS:MP  
32.2  
Your Ref:  
Please quote in reply

Monday, January 18, 2010

The Industrial Registrar  
Fair Work Australia  
GPO Box 1994  
MELBOURNE VIC 3001

**Australian  
Services  
Union**

**National Office  
Melbourne**  
Ground Floor  
116 Queensberry St  
Carlton South VIC 3053

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**National Secretary**  
Paul Slape

**Assistant National Secretaries**  
Greg McLean – Sydney  
Linda White

**Sydney Office**  
Level 8  
321 Pitt Street  
Sydney NSW 2000

Tel: (02) 9283 9280  
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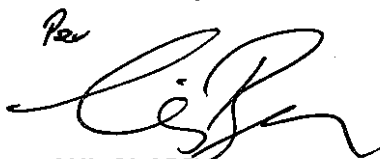
Dear Sir/Madam,

**Re: Australian Municipal, Administrative, Clerical and Services Union  
• Financial Statement**

In accordance with Section 268 of Schedule 1 of the *Workplace Relations Act 1996 (Schedule 1)*, and as discussed with Mr Iain Stewart today, please find attached the amended Certificate of Secretary for the year ending June 30, 2009.

If you require further information, please do not hesitate to contact me.

Yours faithfully,

*Per*  


**PAUL SLAPE**  
National Secretary

Encl.

CC: Mr Iain Stewart, [iain.stewart@fwa.gov.au](mailto:iain.stewart@fwa.gov.au)  
Matthew Gibbon  
Craig Burgess

Tel: +61 3 9342 1401  
Mobile: 0418 996 360  
E-mail: [pslape@asu.asn.au](mailto:pslape@asu.asn.au)

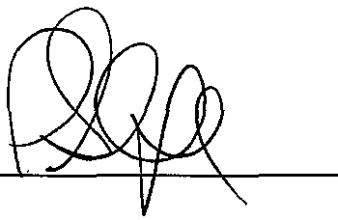
**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION**  
**(AUSTRALIAN SERVICES UNION)**  
**NATIONAL EXECUTIVE**

**CERTIFICATE OF SECRETARY**

I, Paul Slape being the National Secretary of the Australian Municipal Administrative Clerical & Services Union (Australian Services Union) – National Executive, certify:

- that the documents lodged herewith are copies of the full report, referred to in section 268 of the RAO Schedule; and
- that the full report was provided to members on 3<sup>rd</sup> day of December 2009; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 10<sup>TH</sup> day of December 2009 in accordance with section 266 of the RAO Schedule.

Signature: \_\_\_\_\_



Date: \_\_\_\_\_

20<sup>TH</sup> January 2010



FAIR WORK  
AUSTRALIA

6 January 2010

Mr. P. Slape  
National Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Ground Floor  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr. Slape,

**Re: Financial Report of the Australian Municipal, Administrative, Clerical and Services Union - for financial year ended 30 June 2009 (FR2009/10107)**

Receipt is acknowledged of the financial report of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2009. The documents were lodged in this office on 30 December 2009.

I direct your attention to the following comment concerning the above report and the financial reporting obligations under Schedule 1 of the Workplace Relations Act 1996 [now Fair Work (Registered Organisations) Act 2009]. Please note that the financial report will not be filed until the requested information has been lodged in this office.

**1. Financial Report**

A reporting unit is required by sections 265 and 266 of Schedule 1 to supply to its members and present to a relevant meeting a copy of the auditor's report, general purpose financial report and operating report (the full report).

I note that the full report was lodged under the certificate of the National Secretary stating that the full report was provided to members on 1 December 2009 and presented to the Committee of Management meeting on 10 December 2009.

It would appear that the "full report" has not been provided to members in accordance with section 265 as the auditor's report is dated 3 December 2009 whereas the financial documents were supplied to members on 1 December 2009. If the date on the auditor's report is correct, it would appear that the auditor's report supplied to members was unsigned and undated.

Under these circumstances, this office cannot file the reports. Moreover, if the dates on the documents are accurate, I advise the reporting unit will be required to provide the signed and dated auditor's report to its members and lodge a further designated officer's certificate attesting to such.

**2. Loans, Grants and Donations**

I also acknowledge receipt of a statement in accordance with subsection 237(1) of Schedule 1 in relation to the financial documents of the organisation for year ended 30 June 2009.

The contents of your statement have been noted.

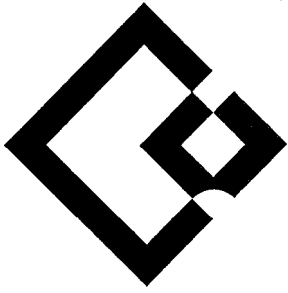
The statement had been placed on a file which is not available to the public.

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at [larry.powell@fwa.gov.au](mailto:larry.powell@fwa.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'L. Powell', with a large, stylized initial 'L'.

Larry Powell  
Tribunal Services and Organisations



**A•S•U**

File/Our Ref: 14.1 PKS:MP  
32.2  
Your Ref:  
Please quote in reply

Thursday, December 17, 2009

The Industrial Registrar  
Fair Work Australia  
GPO Box 1994  
MELBOURNE VIC 3001

**Australian  
Services  
Union**

**National Office  
Melbourne**  
Ground Floor  
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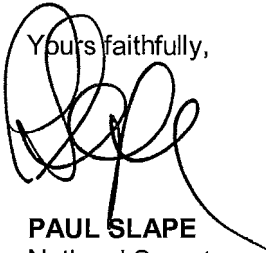
**Sydney Office**  
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Tel: (02) 9283 9280  
Fax: (02) 9283 9270  
E-mail: [asunats@syd.asu.asn.au](mailto:asunats@syd.asu.asn.au)

Dear Sir/Madam,

**Re: Australian Municipal, Administrative, Clerical and Services Union  
• Financial Statement**

In accordance with Section 268 of Schedule 1 of the *Workplace Relations Act 1996 (Schedule 1)*, attached are the financial statements of the Australian Municipal, Administrative, Clerical and Services Union for the year ending June 30, 2009, together with my certificate as the National Secretary and statement of donations.

Yours faithfully,  
  
**PAUL SLAPE**  
National Secretary

Encl.

CC: Matthew Gibbon  
Craig Burgess

Tel: +61 3 9342 1401  
Mobile: 0418 996 360  
E-mail: [pslape@asu.asn.au](mailto:pslape@asu.asn.au)

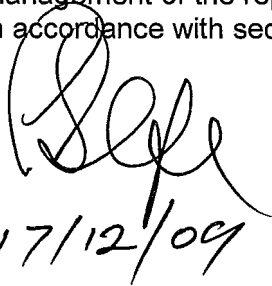
**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION**  
**(AUSTRALIAN SERVICES UNION)**  
**NATIONAL EXECUTIVE**

**CERTIFICATE OF SECRETARY**

I, Paul Slape being the National Secretary of the Australian Municipal Administrative Clerical & Services Union (Australian Services Union) – National Executive certify:

- that the documents lodged herewith are copies of the full report, referred to in section 268 of the RAO Schedule; and
- that the full report was provided to members on <sup>1<sup>ST</sup></sup> day of ~~DECEMBER~~ 2009; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on <sup>10<sup>TH</sup></sup> day of ~~DECEMBER~~ 2009 in accordance with section 266 of the RAO schedule.

**Signature:**



**Date:**

17/12/09

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE  
ABN 28 519 971 998**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2009**



**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE  
ABN 28 519 971 998**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2009**

National Office:

Ground Floor  
116-124 Queensberry Street  
Carlton South, Vic. 3053  
Tel (03) 9342-1400  
Fax (03) 9342-1499

National Secretary: Paul Slape

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(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30TH JUNE 2009**

	Note	2009 \$	2008 \$
<b>INCOME</b>			
Capitation Income	2	2,445,998	2,479,818
Investment Income	3	132,493	(59,629)
Rental Income	4	60,797	61,083
Reimbursements Received	5	46,492	36,028
Sale of Promotional Goods		51,993	30,262
Sponsorship Income		45,087	-
Other Income		3,329	27
<b>Total Income</b>		<b>2,786,189</b>	<b>2,547,589</b>
<b>LESS EXPENDITURE</b>			
Accounting & Audit		32,366	35,288
Affiliation Fees		396,226	376,264
Bank Charges		2,607	3,655
Computer Expenses		53,267	53,449
Depreciation	6	61,569	56,012
Donations		9,429	10,869
Electricity & Gas		9,648	9,617
Loss on Disposal of Equipment		382	-
Insurance		10,251	11,925
Interest Expense		3,281	44,559
Legal Costs		37,878	31,267
Meeting and Conference Expenses		123,232	101,047
Motor Vehicle Expenses	7	64,429	59,837
Northern Territory Expenses		6,000	6,000
Occupancy Expenses		10,300	11,430
Office Expenses		9,080	10,724
Postage & Despatch		16,757	15,234
Printing & Stationery		43,651	37,387
Projects - Special		116,872	288,652
Property Expenses		51,030	66,730
Publicity & Promotional Goods		72,642	50,843
Rent - Sydney Office		29,750	29,750
Repairs & Maintenance		1,719	4,067
Resources/Library		33,847	32,042
Salaries, Wages & On-Costs	8	1,707,404	1,455,914
Staff Training		4,339	5,777
Telephone & Teleconferencing		55,229	61,304
Travelling Expenses		116,442	103,109
<b>Total Expenditure</b>		<b>3,079,627</b>	<b>2,972,752</b>
<b>SURPLUS FOR THE YEAR</b>		<b>(293,438)</b>	<b>(425,163)</b>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30TH JUNE 2009**

	Note	2009 \$	2008 \$
Accumulated Funds - Beginning of Year		3,586,347	4,011,510
Transfers from Reserves	9	-	-
<b>ACCUMULATED FUNDS 30TH JUNE 2009</b>		<u>3,292,909</u>	<u>3,586,347</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2009**

	Note	2009 \$	2008 \$
<b>CURRENT ASSETS</b>			
Cash assets	11	638,528	129,122
Receivables	12	476,496	1,003,072
Investments	13	1,169,835	748,847
Other assets	14	63,201	46,800
<b>TOTAL CURRENT ASSETS</b>		<b>2,348,060</b>	<b>1,927,841</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	12	137,357	167,144
Investments	13	544,167	1,052,236
Property, plant and equipment	15	1,493,278	1,457,781
<b>TOTAL NON-CURRENT ASSETS</b>		<b>2,174,802</b>	<b>2,677,161</b>
<b>TOTAL ASSETS</b>		<b>4,522,862</b>	<b>4,605,002</b>
<b>CURRENT LIABILITIES</b>			
Payables	16	461,187	239,030
Other liabilities	17	47,495	108,220
Provisions	18	645,983	606,448
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,154,665</b>	<b>953,698</b>
<b>NON-CURRENT LIABILITIES</b>			
Other liabilities	17	9,182	-
Provisions	18	17,279	16,130
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>26,461</b>	<b>16,130</b>
<b>TOTAL LIABILITIES</b>		<b>1,181,126</b>	<b>969,828</b>
<b>NET ASSETS</b>		<b>3,341,736</b>	<b>3,635,174</b>
<b>MEMBERS FUNDS</b>			
Reserves	9	48,827	48,827
Accumulated Funds	10	3,292,909	3,586,347
<b>TOTAL EQUITY</b>		<b>3,341,736</b>	<b>3,635,174</b>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<u>\$</u>	<u>\$</u>
<b>Cash Flows From Operating Activities</b>		
Operating Receipts less Payments	454,103	(660,963)
	<u>454,103</u>	<u>(660,963)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>454,103</u>	<u>(660,963)</u>
<b>Cash Flows from Investing Activities</b>		
Payment for Plant & Equipment	(75,649)	(41,926)
Investment in Managed Funds	(516,772)	(73,600)
Proceeds from Redemption of Units in Managed Funds	1,055,487	600,000
	<u>1,055,487</u>	<u>600,000</u>
<b>Net cash provided by (used in) investing activities</b>	<u>463,066</u>	<u>484,474</u>
<b>Cash Flows From Financing Activities</b>		
Proceeds from Branch Loans	29,787	94,328
Repayment of Loans	-	(664,766)
Branches Repaid	(8,661)	(5,000)
Hire Purchase Liability Repaid	(7,901)	-
	<u>29,787</u>	<u>(675,438)</u>
<b>Net cash provided by (used in) financing activities</b>	<u>13,225</u>	<u>(575,438)</u>
Net increase (decrease) in cash held	930,394	(751,927)
Cash Held 1st July 2008	877,969	1,629,896
	<u>877,969</u>	<u>1,629,896</u>
<b>Cash Held 30th June 2009</b>	<u>1,808,363</u>	<u>877,969</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	Note	2009	2008
		\$	\$
<b>Notes to the Statement of Cash Flows</b>			
<b>Reconciliation of Cash</b>			
Cash at the end of financial period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Cash on Hand		1,854	2,128
Cash at Bank - General Account		569,813	73,948
Cash at Bank - Cash Management A/c		9,220	6,286
Cash at Bank - National Airlines A/c		41,249	33,308
Cash at Bank - Sydney General A/c		680	679
Cash at Bank - Retail A/c		15,712	12,773
CBA Deposit - Leave Entitlements		664,693	626,715
Members Equity Savings Account		479,422	98,058
Term Deposit - Stabilisation Fund		25,720	24,074
		1,808,363	877,969
<b>Reconciliation of Net Cash provided by Operating Activities to the Surplus/(Deficit) for the Year</b>			
Operating Surplus/(Deficit) for Year		(293,438)	(425,163)
<b>Add Non-Cash Items:</b>			
Loss on Disposal of Non-Current Assets		382	-
Investment Market Value Increase		(30,642)	194,426
Depreciation & Amortisation		73,734	64,347
Accrued Leave		40,683	23,422
<b>Changes in Assets and Liabilities:</b>			
Decrease (Increase) in Debtors		526,576	120,451
Decrease (Increase) in Prepayments		(21,801)	277,831
Increase (Decrease) in Payables		219,593	(991,350)
Increase (Decrease) in Unexpended Funds		(60,984)	75,073
		454,103	(660,963)

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

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**1 Statement of Significant Accounting Policies**

The accounts have been prepared in accordance with the Australian Accounting Standards and the Workplace Relations Act 1996. The following is a summary of significant accounting policies adopted by the Union in the preparation of the accounts which, unless otherwise stated, have been consistently applied:-

**(a) Basis of Accounting**

The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets.

Income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

**(b) Provisions for Accrued Annual Leave and Long Service Leave**

Provision for employee benefits in the form of Accrued Annual Leave and Accrued Long Service Leave has been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

**(c) Income Tax**

No provision has been made in the accounts for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997.

**(d) Property, Plant & Equipment**

Each class of property, plant and equipment is carried at historical cost less, where applicable any accumulated depreciation. With the exception of income-producing properties which are held for investment purposes, and freehold land, the following assets have been depreciated over their estimated effective lives at the following rates -

Buildings	2.5% Prime Cost
Office Furniture & Equipment	10% to 100% Prime Cost & Diminishing Value
Motor Vehicles	purchased pre 1/7/08 18.75% DV, post this date 25% DV

**(e) Unexpended Branch Funds**

Funds raised by levies collected from members are held in trust by the National Office and allocated to the selected activities and projects as provided for by their respective resolutions by the National Executive. As levies are collected by the National Office they are transferred to the respective provision account and held in trust for future allocation.

**(f) Interest Expense**

Interest expense brought to account in the Statement of Financial Performance includes the interest charges on the Hire Purchase Liability. Interest expense in the prior financial year pertains to National Executive's share of the commercial bill borrowing which was fully repaid in this prior financial year.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

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**(g) Leased Assets**

Leases of assets, where substantially all the risk and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to National Office are classified as finance leases and are brought to account as an asset of the National Office with a corresponding liability equal to the present value of the minimum lease payments, including any guaranteed residual values, with lease payments allocated between a reduction in lease liability and the lease interest for the period, and the asset amortised over its estimated effective life.

Lease payments for operating leases, where substantially all the risk and benefits remain with the lessor, are brought to account as an expense of National Office in the periods in which they are incurred.

**(h) Comparatives**

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current financial year information and other disclosures.

**(i) Goods & 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 assets or as part of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

**(j) Investments**

Except for units in managed funds which are measured at their year-end market value, all non-current investments are measured at historical cost less any required provision for diminution in value. The carrying amount of investments is reviewed annually by the National Executive to ensure that it is not in excess of the recoverable amount. The recoverable amount is assessed from the quoted redemption value at balance date. The expected net cash flows from investments have not been discounted to their present value in determining the recoverable amounts.

**(k) 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-sections (1), (2) and (3) of Section 272, which reads -

(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 to be made available to the person making the application.

(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).



**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	2009	2008
	\$	\$
<b>2 Capitation Income</b>		
C&S Qld C&A Branch	174,914	180,093
Nth Qld C&A Branch	13,827	15,741
NSW & ACT Services Branch	307,462	327,187
Queensland Services Branch	311,304	309,492
SA & NT Branch	156,449	158,685
Tasmanian Branch	51,554	53,495
Tax Officers Branch	20,650	18,838
Victorian Private Sector Branch	129,091	129,181
Vic. Authorities & Services Branch	447,951	447,309
Western Australian Branch	116,742	130,081
NSW LGCAEAU Branch	716,054	709,716
	<hr/>	<hr/>
Total Capitation Income	2,445,998	2,479,818
	<hr/>	<hr/>
<b>3 Investment Income</b>		
Bank/Bill Interest Received	70,684	52,575
Interest - Tasmanian Branch Loan	5,388	8,622
Distributions Received	25,779	73,600
Increase in Unit Market Values	30,642	(194,426)
	<hr/>	<hr/>
Total Investment Income	132,493	(59,629)
	<hr/>	<hr/>
<b>4 Rental Income</b>		
Carlton Property	20,106	19,332
ACT Property	40,691	41,751
	<hr/>	<hr/>
Rental Income	60,797	61,083
	<hr/>	<hr/>
<b>5 Reimbursements Received</b>		
Carlton Property Reimbursement	36,861	35,299
NADC Salary Reimbursement	9,631	729
	<hr/>	<hr/>
Reimbursements Received	46,492	36,028
	<hr/>	<hr/>
<b>6 Depreciation Expense</b>		
Furniture & Equipment	31,600	25,970
Building	28,589	28,589
Library	1,380	1,453
	<hr/>	<hr/>
Total Depreciation	61,569	56,012
	<hr/>	<hr/>
<b>7 Motor Vehicle Expenses</b>		
Running Costs	23,017	18,034
Operating Lease Rentals	29,247	33,468
Depreciation/Amortisation Expense	12,165	8,335
	<hr/>	<hr/>
Total Motor Vehicle Expenses	64,429	59,837
	<hr/>	<hr/>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<u>\$</u>	<u>\$</u>
<b>8 Salaries, Wages &amp; On-Costs</b>		
<b>  Holders of Office:</b>		
Salaries, Allowances & Salary-Sacrifice Benefits	309,060	294,471
Employer Superannuation	42,374	40,757
<b>  Employees:</b>		
Salaries, Allowances & Salary-Sacrifice Benefits	929,513	863,478
Employer Superannuation	120,946	114,450
Redundancy Payments	72,143	-
<b>  Other Costs:</b>		
Temporary Staff, Reception, etc	84,807	24,831
FBT - Holders of Office	6,699	6,009
FBT - Employees	8,803	1,756
Payroll Tax	71,995	69,279
Workers Compensation	20,381	17,461
Leave Accrued	40,683	23,422
<b>Total Salaries, Wages &amp; On-Costs</b>	<u>1,707,404</u>	<u>1,455,914</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<u>\$</u>	<u>\$</u>
<b>9 Reserves</b>		
General Reserve	<u>48,827</u>	<u>48,827</u>
<b>General Reserve</b>		
Movements during the year:		
Opening Balance for the Year	48,827	-
Transfer from Reserves	-	48,827
	<u>48,827</u>	<u>48,827</u>
Closing balance	<u>48,827</u>	<u>48,827</u>
<b>10 Accumulated Funds</b>		
Accumulated Funds 1st July 2008	3,586,347	4,011,510
Surplus/(Deficit) for Year	(293,438)	(425,163)
	<u>3,292,909</u>	<u>3,586,347</u>
Accumulated Funds 30th June 2009	<u>3,292,909</u>	<u>3,586,347</u>
<b>11 Cash Assets</b>		
Cash on Hand	1,854	2,128
Cash at Bank - General Account	569,813	73,948
Cash at Bank - Cash Management A/c	9,220	6,286
Cash at Bank - National Airlines A/c	41,249	33,308
Cash at Bank - Sydney General A/c	680	679
Cash at Bank - Retail A/c	15,712	12,773
	<u>638,528</u>	<u>129,122</u>
<b>12 Receivables</b>		
<b>CURRENT</b>		
Debtors - Other	18,606	29,021
Debtors - Branches	414,990	931,151
Loan - Tasmanian Branch	42,900	42,900
	<u>476,496</u>	<u>1,003,072</u>
<b>NON-CURRENT</b>		
Other Loan - Tasmanian Branch	100,000	100,000
Loan - Tasmanian Branch	37,357	67,144
	<u>137,357</u>	<u>167,144</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<u>\$</u>	<u>\$</u>
<b>13 Investments</b>		
<b>CURRENT</b>		
CBA Deposit - Leave Entitlements	664,693	626,715
Members Equity Savings Account	479,422	98,058
Term Deposit - Stabilisation Fund	25,720	24,074
	<u>1,169,835</u>	<u>748,847</u>
<b>NON-CURRENT</b>		
Unlisted Shares & Units:-		
AFI Pte Ltd at Cost (60,000 Ord Shares of S\$1 FP)	41,334	41,334
ACTU Member Connect at Cost (67,308 \$1 Units Pd to \$0.40)	13,462	13,462
Managed Funds:-		
Units - Commonwealth Financial Services Managed Funds	-	997,440
Units - Challenger Investment Fund	489,371	-
	<u>544,167</u>	<u>1,052,236</u>
<b>14 Other Assets</b>		
<b>CURRENT</b>		
Prepayments	<u>63,201</u>	<u>46,800</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<u>\$</u>	<u>\$</u>
<b>15 Property, Plant and Equipment</b>		
<b>Land and Buildings</b>		
Land & Building at Cost	1,619,648	1,619,648
Less: Accumulated Depreciation	586,044	557,455
	<u>1,033,604</u>	<u>1,062,193</u>
Investment Property at Cost	282,751	282,751
	<u>282,751</u>	<u>282,751</u>
<b>Total Land and Buildings</b>	<u>1,316,355</u>	<u>1,344,944</u>
Motor Vehicles at Cost	46,334	21,642
Less: Accumulated Depreciation	15,691	8,926
	<u>30,643</u>	<u>12,716</u>
Furniture & Equipment at Cost	405,056	326,113
Less: Accumulated Depreciation	285,003	253,599
	<u>120,053</u>	<u>72,514</u>
Resource Library	56,610	56,610
Less: Accumulated Depreciation	30,383	29,003
	<u>26,227</u>	<u>27,607</u>
<b>Total Plant and Equipment</b>	<u>176,923</u>	<u>112,837</u>
<b>Total Property, Plant and Equipment</b>	<u>1,493,278</u>	<u>1,457,781</u>

**Land & Buildings - 116-124 Queensberry Street, Carlton South**

National Office has a one-third interest in office premises situated at 116-124 Queensberry St Carlton South which is stated in the accounts at historical cost, the Victorian Authorities & Services Branch having the remaining two-thirds interest. The property was independently valued at \$6,725,000 on the 21st May 2009 by WBP Property Group, and the current market value was based upon the Direct Comparison Approach and Income Approach. National Office's one-third interest is therefore \$2,241,667. National Office is responsible for insuring the building, the amount of cover on a replacement basis being \$6,175,000.

**Investment Property - Unit 6, 40 Brisbane Avenue, Barton, ACT**

National Office has a one-half share in office premises known as Unit 6, 40 Brisbane Avenue, Barton, ACT and is stated in the accounts at historical cost, the NSW LGCAEAU Branch having the other one-half share. The market value of the property was independently assessed at \$840,000 on 14th August 2008 by CB Richard Ellis, National Office's share being \$420,000. As the property is held for investment purposes for which National Office is entitled to one half of the rental income and one-half any capital growth, it is not depreciated. Insurance cover on the building is the responsibility of the body corporate.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<u>\$</u>	<u>\$</u>
<b>16 Payables</b>		
<b>CURRENT</b>		
Legal Fees Payable	17,330	2,802
Creditor - Branches	84,230	79,827
GST Payable	32,024	50,246
Other Sundry Creditors & Accruals	327,603	106,155
	<u>461,187</u>	<u>239,030</u>
<b>17 Other Liabilities</b>		
<b>CURRENT</b>		
Hire Purchase Liability - Computer Equipment	8,920	-
Loan - NSW LGCAEAU	-	8,661
Unexpended Branch Funds/Provisions	38,575	99,559
	<u>47,495</u>	<u>108,220</u>
<b>NON-CURRENT</b>		
Hire Purchase Liability - Computer Equipment	9,182	-
	<u>9,182</u>	<u>-</u>
Although there are no borrowings owed to the bank, the bank holds the following non-current assets, shown at carrying amount, as security:		
116-124 Queensberry St Carlton South (First Reg'd Mortgage)	1,033,604	1,062,193
	<u>1,033,604</u>	<u>1,062,193</u>
<b>18 Provisions</b>		
<b>CURRENT</b>		
Provision for Annual Leave - Holders of Office	74,464	73,208
Provision for Annual Leave - Employees	85,512	85,726
Provision for Long Service Leave - Holders of Office	194,518	179,631
Provision for Long Service Leave - Employees	291,489	267,883
	<u>645,983</u>	<u>606,448</u>
<b>NON-CURRENT</b>		
Provision for Long Service Leave - Employees	17,279	16,130
	<u>17,279</u>	<u>16,130</u>
Aggregate employee entitlement liability	<u>663,262</u>	<u>622,578</u>
Number of employees at year end	<u>15</u>	<u>17</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

	<b>2009</b>	<b>2008</b>
	<u>\$</u>	<u>\$</u>
<b>19 Capital and Leasing Commitments</b>		
<b>Finance Lease and Hire Purchase Commitments</b>		
Payable		
Not later than one year	10,641	-
Later than one year but not later than five years	9,754	-
	<u>20,395</u>	<u>-</u>
Less: Future Finance Charges	2,293	-
	<u>18,102</u>	<u>-</u>
<b>Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not capitalised in the financial statements		
Payable		
Not later than one year	72,112	82,216
Later than one year but not later than five years	47,081	77,835
	<u>119,193</u>	<u>160,051</u>

**20 Contingent Liabilities**

A contingent liability exists in relation to debts incurred by other branches of the Union for which National Executive may become liable under the rules of the organisation. A provision for such liabilities is not brought to account on the basis that each branch is able to pay its own debts from its own resources (including current income) as and when they become due and payable.

Apart from the above, the National Executive is not aware of any contingent liability at balance date, the effect of which would be material in relation to these financial statements.

**21 Events Subsequent to Reporting Date**

No event has arisen subsequent to balance date, the effect of which may be material in relation to the financial statements.

**22 Economic Dependence**

The principal source of income for National Office is capitation fees from its constituent branches and, accordingly, National Office is economically dependent on the ability of those branches to continue to service the needs of its members on industrial and workplace matters.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
SERVICES UNION (AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2009**

**2009**                      **2008**  
\$                                      \$

**23 Segment Reporting**

The principal activity of National Executive is to service and support the needs of its state-based branches and their respective members on a range of industrial and workplace matters, these activities may be geographically segregated as follows -

New South Wales	41.8%
Victoria	23.6%
Queensland	20.5%
South Australia & NT	6.4%
Western Australia	4.8%
Tasmania	2.1%
Other	0.8%
Total	100.0%

**24 Related Party Transactions**

**(a) Office-Holders & Branches**

The following persons held office in National Office for all or part of the financial year and, together with each branch of the organisation, are deemed to be a related party for financial reporting purposes:-

Henrietta Moran, Paul Slape, Linda White, Greg McLean, Julie Bignell, Mary-Anne O'Neill, Margaret Dale, Sally McManus, Michael Want, David Smith, Andrew Dennard, Katrine Hildyard, Jeff Lapidos, Peter Chaplin, Ingrid Stitt, Helga Svendsen, Paul Burlinson, Sean Kelly, Naomi Arrowsmith, Russell Atwood, Brian Parkinson, Jeanine Orzani, John Phillips, Jeff Williams, Ben Kruse, Wayne Wood, Meredith Hammat, David Leydon, Michael Flinn, Ruth McFarlane, Ian Steel and Steven Birney.

**(b) Office-Holder Transactions**

The aggregate amount of remuneration paid by National Office during the year to elected officers entitled to be remunerated under the Rules of the organisation was the amount as set out in Note 8 of these accounts.

There were no other transactions between National Office and officers during the year other than those related to their membership of or employment with their associated Branch and on terms no more favourable than those for which it would be reasonable to expect would have been adopted by the parties dealing at arms-length.

**(c) Branch Transactions**

The following transactions occurred during the year between National Office and its constituent branches:-

Revenue Account: Capitation fees, interest on loans, expense and other re-charges received from the branches - the amount of which is disclosed in the Statement of Financial Performance.

Capital Account: Interest and non-interest-bearing loans and/or advances to/from the branches - the amount of which is disclosed in the Statement of Financial Position.

No other transactions occurred during the year between National Office and its constituent branches.



**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2009**

---

In accordance with sec. 254 of the Workplace Relations Act 1996 ("the Act"), your Committee of Management report as follows:

**Principal Activities**

The principal activities of the National Executive of the Union during the reporting period were:

1. Administration of the Union in accordance with the National Rules of the Union, including meeting reporting requirements imposed by the Workplace Relations Act with respect to registered organisations, convening of meetings of the National Executive of the Union in accordance with its Rules and implementing decisions made by the National Executive.
2. In accordance with decisions of the National Executive, developing and implementing industry work plans developed by National and Branch officials to give effect to activities considered by Branches and their members to be important in protecting and advancing the interests of members employed in all of the Union's industry sectors.
3. Maintaining the national finances and assets of the Union in accordance with the Union's rules.
4. Assisting and co-ordinating membership organising and recruitment campaigns in conjunction with Branches.
5. Maintaining Federal Awards and national agreements which affect members in more than one Branch of the Union and, in particular, maintaining the safety net of award wages and conditions in Federal Awards as allowed under the Workplace Relations Act as amended from time to time and in accordance with National wage fixing principles established by the AIRC.
6. Negotiating national enterprise agreements applying to members in more than one Branch in major industries and co-ordinating similar activities undertaken by Branches as required.
7. Providing an industrial advocacy and representation service with regard to national industrial matters and relationships with major employers.
8. Acting as national spokesperson on behalf of the Union with regard to national issues and major national employer matters.
9. Providing advice and assistance to Branches of the Union with regard to industrial matters and disputes generally, industrial relations legislation, occupational health and safety, workers compensation, superannuation and other issues of national significance.
10. Managing national campaigns on behalf of the national union, Branches and members on particular issues and in particular industry sectors.
11. Developing and delivering training for Branch officials and employees as requested, and in particular in the reporting period with regard to the obligations with regard to the amendments to the Workplace Relations Act which took effect on 27<sup>th</sup> March 2006 including with regard to right of entry provisions of the current Act.

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2009 (CONTINUED)**

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**Principal Activities (continued)**

12. Maintaining the Union's national and international affiliations, for example to the ACTU and to international trade union federations. Attendance at meetings convened by the ACTU and at relevant international meetings.
13. Maintaining the Union's relationships with the national Government, political parties and other relevant industry and interest groups in accordance with the aims and objectives of the Union, its Branches and members.
14. Representation of the skills and training needs of members through participation in a wide range of Industry Skills Councils and in other bodies and forums with responsibility for vocational education and training.
15. Maintaining a national communications strategy including the collection and dissemination of information relevant to Branches including through the maintenance of the ASU National Net website and by other means.
16. Providing a national purchasing scheme for Branches with regard to telecommunications and other services as well as campaign and other materials through the ASU Shop.
17. Providing research and information services to Branches on request and in accordance with industry work plans.
18. Maintaining the special interest groups established by the National union and promoting and advancing their interests, e.g. women workers, gay and lesbian workers, as well as aboriginal members and young workers.
19. Operating special industry forums as determined by the Rules and decisions of the National Executive, e.g. National Airlines Division Council (NADC) as well as convening meetings of Branches, Branch Secretaries and other representative groups of officials in particular sectors, e.g. local government, energy, water, rail, SACS and private sector clerical.
20. Maintaining and amending the Union's national and Branch rules, as required, and objecting, where necessary and appropriate to changes to the Rules of other registered organisations in the interests of the Union and its members.

**Changes in principal activities**

There have been no changes in the principal activities of the National Executive of the Union over the reporting period other than those imposed by the terms of the Workplace Relations Act. The Union looks forward to the introduction of the Fair Work Act.

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2009 (CONTINUED)**

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**Operating Result**

The operating result of the organisation for the year ended 30<sup>th</sup> June 2009 was a deficit of \$293,438. No provision for tax was necessary as the organisation is considered exempt.

**Significant Changes**

There was no significant change in the financial affairs of the organisation during the year.

**Rights of Members**

All members have the right to resign from the Union in accordance with National Rule 32 – Resignation, of the Union Rules (and Section 174 of the Workplace Relations Act); namely, by providing written notice addressed and delivered to the Secretary of the Branch.

**Superannuation Office-holders**

The following officers and/or members of the organisation are directors of companies that are trustees of superannuation funds which require one or more of their directors to be a member of a registered organisation –

<u>Officer / Member:</u>	<u>Trustee Company:</u>	<u>Name of Entity / Scheme:</u>	<u>Position:</u>
Michael O'Sullivan	CARE Super Pty Ltd	CARE Super	Director
Kate Wood	CARE Super Pty Ltd	CARE Super	Director
Michael Want	CARE Super Pty Ltd	CARE Super	Director
Darrell Cochrane	Vision Super Pty Ltd	Vision Super	Director
Linda White	L.I.S. Pty Ltd	Legal Industry Superannuation Scheme	Director

**Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations (Registration & Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the registered organisation under sec. 244 of the RAO Schedule was 110,714 across eleven Branches;
- (b) the number of persons who were at the end of the financial year employees of the organisation including both full-time and part-time employees measured on a full-time equivalent basis was 14.01;

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2009 (CONTINUED)**

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**Other Prescribed Information (continued)**

- (c) the names of those who have been members of the Committee of Management of the organisation at any time during the financial year and the periods for which he or she held office were –

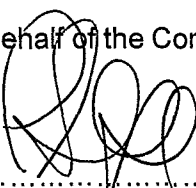
<b>Name:</b>	<b>Position:</b>	<b>Period:</b>
Henrietta Moran	National President	01/07/08 to 30/06/09
Paul Slape	National Secretary	01/07/08 to 30/06/09
Linda White	Assistant National Secretary	01/07/08 to 30/06/09
Greg McLean	Assistant National Secretary	01/07/08 to 30/06/09
Julie Bignell	National Vice President	01/07/08 to 30/06/09
Mary-Anne O'Neill	National Executive Representative	01/07/08 to 17/04/09
Margaret Dale	National Executive Representative	01/07/08 to 30/06/09
Sally McManus	National Executive Representative	01/07/08 to 30/06/09
Michael Want	National Executive Representative	01/07/08 to 11/02/09
David Smith	National Executive Representative	01/07/08 to 30/06/09
Andrew Dennard	National Executive Representative	01/07/08 to 02/05/09
Katrine Hildyard	National Executive Representative	01/07/08 to 30/06/09
Jeff Lapidos	National Executive Representative	01/07/08 to 30/06/09
Peter Chaplin	National Executive Representative	01/07/08 to 30/06/09
Ingrid Stitt	National Executive Representative	01/07/08 to 30/06/09
Helga Svendsen	National Executive Representative	01/07/08 to 10/03/09
Paul Burlinson	National Executive Representative	01/07/08 to 01/07/08
Sean Kelly	National Executive Representative	01/07/08 to 30/06/09
Naomi Arrowsmith	National Executive Representative	01/07/08 to 11/12/08
Russell Atwood	National Executive Representative	01/07/08 to 30/06/09
Brian Parkinson	National Executive Representative	01/07/08 to 30/06/09
Jeanine Orzani	National Executive Representative	01/07/08 to 30/06/09
John Phillips	National Executive Representative	01/07/08 to 30/06/09
Jeff Williams	National Executive Representative	01/07/08 to 30/06/09
Ben Kruse	National Executive Representative	01/07/08 to 30/06/09
Wayne Wood	National Executive Representative	01/07/08 to 30/06/09
Meredith Hammat	National Executive Representative	01/07/08 to 30/06/09
David Leydon	National Executive Representative	10/03/09 to 30/06/09
Michael Flinn	National Executive Representative	11/12/08 to 30/06/09
Ruth McFarlane	National Executive Representative	17/04/09 to 30/06/09
Ian Steel	National Executive Representative	02/05/09 to 30/06/09
Steven Birney	National Executive Representative	11/02/09 to 30/06/09

**Other Relevant Information**

Nil

Signed for and on behalf of the Committee of Management –

Date: 01/12/2009

  
.....  
**National Secretary**

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**COMMITTEE OF MANAGEMENT STATEMENT**

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On 1<sup>st</sup> December 2009 the Committee of Management of the Australian Municipal Administrative Clerical & Services Union (Australian Services Union) National Executive passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30<sup>th</sup> June 2009:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial 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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
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NATIONAL EXECUTIVE**

**COMMITTEE OF MANAGEMENT STATEMENT (CONTINUED)**

- (f) in relation to recovery of wages activity:
- (i) there has been no such activity undertaken by the reporting unit.

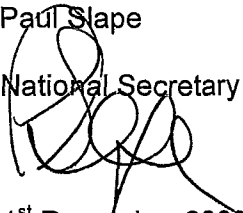
**For Committee of Management:**

Paul Slape

**Title of Office Held:**

National Secretary

**Signature:**



**Date:**

1<sup>st</sup> December 2009

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
NATIONAL EXECUTIVE**

**INDEPENDENT AUDITOR'S REPORT**

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**Scope**

We have audited the accompanying general purpose financial report of the Australian Municipal Administrative Clerical & Services Union (Australian Services Union) National Executive, for the year ended 30<sup>th</sup> June 2009 comprising Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements. The Union's National Executive is responsible for the preparation and presentation of the financial report and the information it contains. We have performed an independent audit of this financial report in order to express an opinion on it 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 report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and 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 report is presented fairly in accordance with statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by the results of its operations and cash flows.

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

**Audit Opinion**

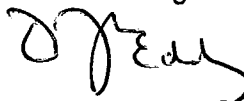
In our opinion –

- (a) the accounts are properly drawn up so as to present fairly the financial position of the Union as at 30<sup>th</sup> June 2009 and its performance for the year ended on that date; and
- (b) the accounts are in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

Signed at Melbourne, this 3<sup>rd</sup> day of December 2009.

**Eddy Partners**  
Level 8,  
501 LaTrobe Street  
MELBOURNE, VIC., 3000  
Tel: (03) 9602 5177  
Fax: (03) 9602 5766

**EDDY PARTNERS,**  
Certified Practising Accountants.



**David J Eddy**  
Registered Company Auditor  
Holder of a Current Public Practice Certificate