



20 May 2014

Mr David Smith
National Secretary
Australian Municipal and Clerical Services Union

Sent by email: dsmith@asu.asn.au

Dear Mr Smith,

Australian Municipal and Clerical Services Union - Financial Report for year ended 30 June 2013 - (FR2013/327)

I acknowledge receipt of your letter of today's date providing advice regarding the question of compliance with AASB 124 (17) in the financial report of the Australian Municipal and Clerical Services Union for the year ended 30 June 2013. Given the circumstances outlined in your advice, where the reporting processes had been largely completed before you received the FWC correspondence, I consider your letter addresses the matter.

Accordingly, the financial report has been filed. It has been filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged for 2013. The Fair Work Commission will confirm these matters have been addressed prior to filing next year's report.

Auditor's report: declaration regarding going concern

Paragraph 45 of the reporting guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate. This declaration was not included in the auditor's statements.

Disclosure of employee benefits expenses/provisions to office holders and other employees

The financial statements have disclosed separate salaries and superannuation expenses for office-holders and for other employees at Note 13, but they have not separately disclosed leave entitlements expenses, or other expenses categories by office-holder and other employee. The Reporting Guidelines require that all employee and officer expense benefits are reported separately (refer items 17(f) and 17(g)).¹

¹ RG17(f) prescribes 5 specific activity categories for holders of office; RG17(g) prescribes 5 specific activity categories for other employees.

The Reporting Guidelines also require either the statement of financial position or the notes to disclose any liability for employee benefits in respect of office holders and other employees (items 21(c) and 21 (d)).² Note 23 discloses employee benefits liabilities with respect to annual leave and long service leave separately for office-holders and for other employees, but does not disclose separate liabilities for other employment benefit provisions.

Disclosure of non-occurring Activities under Reporting Guidelines

Items 18 and 22 of the Reporting Guidelines state that if any activities identified in items 17 and 21 have not occurred in the reporting period, a statement to this effect (or a nil balance for each such activity³) must be included in the notes to the GPFR. Note 1(m)(viii) states that there were no redundancies for office-holders or other employees. The statement would have more correctly complied by referring to both separation and redundancy expenses and separation and redundancy liabilities.⁴

In future years please ensure that all prescribed categories of employee benefits expenses and provisions for office-holders and other employees are disclosed separately.

If you have any queries regarding this letter, I may be contacted on (02) 6746 3283 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely



Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

² RG21(c) prescribes 4 specific activity categories for holders of office; RG21(d) prescribes 4 specific activity categories for other employees.

³ cf. Note 8A on page 37/53 of model financial statements at

https://www.fwc.gov.au/documents/documents/organisations/reporting_guidelines/Model-financial-statements.pdf

⁴This is a question of transparent description. The Reporting Guidelines refer to “separation and redundancies”. The combining of the two as an expense and a liability category in RG17 and RG21 respectively means that the amount required to be disclosed will be a combined figure. Note that both are termination benefits but not every separation is a redundancy - cf. <http://www.fairwork.gov.au/termination/redundancy/pages/default.aspx>.

From: KELLETT, Stephen
To: ["David Smith"](#)
Subject: RE: ASU Financial Report for year ended 30 June 2013 (FR2013/327) - filing
Date: Tuesday, 20 May 2014 5:57:00 PM
Attachments: [AMACSU FR2013_327 \(primary final\).pdf](#)

Dear Mr Smith,

Please see attached my letter in relation to the above.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au

From: KELLETT, Stephen
To: ["dsmith@asu.asn.au"](mailto:dsmith@asu.asn.au)
Subject: Attention Mr David Smith - Financial report y/e 30 June 2013 - advice requested
Date: Monday, 19 May 2014 2:22:00 PM
Attachments: [AMACSU FR2013 327 \(1\).pdf](#)
[AMACSU Financial return 2012 copy of FWC letter.pdf](#)
[ASU - National Financial Statements 2013 extracts.pdf](#)

Dear Mr Smith,

Please see attached my letter in relation to the above. Please also see attached material referred to in that letter.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au



19 May 2014

Mr David Smith
National Secretary
Australian Municipal and Clerical Services Union

Sent by email: dsmith@asu.asn.au

Dear Mr Smith,

Australian Municipal and Clerical Services Union, National Office - Financial Report for year ended 30 June 2013 - (FR2013/327)

I refer to the financial report of the National Office of the Australian Municipal and Clerical Services Union (the reporting unit). The documents were lodged with the Fair Work Commission on 21 November 2013. I acknowledge a delay in corresponding in relation to the report but seek your advice in relation to the following.

When filing the previous financial report for 2012, FWC raised an issue for the reporting unit to address in the preparation of future financial reports. I attach a copy of Ms Fenwick's letter for your reference. The issue concerned the disclosure of key management personnel compensation for each of the categories set out in paragraph 17 of Australian Accounting Standard (AASB) 124.¹

Note 29(b) refers the reader to the disclosures at Note 13 which sets out office-holder balances for various employment benefits expenses. I attach the relevant page extracts for your reference. This reporting format is similar to that of the 2012 report. On the face, therefore, it appears the report does not comply with the plain wording of the requirement of paragraph 17 of AASB 124.

The Fair Work Commission aims to assist reporting units in complying with their obligations under the RO Act and Reporting Guidelines, by providing advice about errors identified in financial reports. It is not clear why FWC's direction on this issue was not reflected in the 2013 report.

Please forward your advice and any comments to me by Wednesday 28 May 2014. If you have any queries regarding this letter, I may be contacted on (02) 6746 3283 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

¹ See AASB 124 (17): *An entity shall disclose key management personnel compensation in total and for each of the following categories: (a) short-term employee benefits; (b) post-employment benefits; (c) other long-term benefits; (d) termination benefits; and (e) share-based payment.*

From: [Mariana Podgorski](#)
To: [Orgs](#)
Cc: [David Smith](#); [Jonathan Pipke](#)
Subject: Australian Municipal, Administrative, Clerical and Services Union Lodgement of Financial Documents for year ended 30 June 2013 [FR2013/327] FW (RO) Act 2009
Date: Thursday, 21 November 2013 5:19:29 PM
Attachments: [image001.png](#)
[131121 FWC Financial Statements end 30 June 2013.pdf](#)
Importance: High

Dear Sir/Madam,

Please find attached correspondence from David Smith, ASU National Secretary, in regard to the abovementioned matter.

Kind regards,
Mariana Podgorski
Executive Assistant



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Australian Services Union
National Office Melbourne
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A•S•U

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21st November, 2013

The Manager
Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001

By email: orgs@fwc.gov.au

**Australian
Services
Union**

**National Office
Melbourne & Sydney**

All correspondence to:

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Carlton South VIC 3053

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E: info@asu.asn.au
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**National Secretary
David Smith**

Assistant National Secretaries
Greg McLean
Linda White

Dear Sir/Madam,

**Re: Australian Municipal, Administrative, Clerical and Services Union
Lodgement of Financial Documents for year ended 30 June 2013
[FR2013/327] Fair Work (Registered Organisations) Act 2009 (the RO Act)**

In accordance with Section 268 of the Fair Work (Registered Organisations) Act 2009, sub-sections (a), (b) and (c), attached are the financial statements of the Australian Municipal, Administrative, Clerical and Services Union for the year ending 30th June, 2013, including the Designated Officer's Certificate, as the National Secretary.

Yours faithfully,

DAVID SMITH
National Secretary

Tel: +61 3 9342 1401
Mobile: 0419 644 238
E-mail: dsmith@asu.asn.au

Encl.

CC: Jonathan Pipke

**Australian Municipal, Administrative, Clerical & Services Union
("Australian Services Union")**

NATIONAL EXECUTIVE

DESIGNATED OFFICER'S CERTIFICATE

I, **David Smith**, being the **National Secretary** of the **National Executive** of the **Australian Municipal, Administrative, Clerical & Services Union**, certify:

1. That the lodgement of financial documents herewith, are copies of the full report referred to in Section 268 of the Fair Work (Registered Organisations) ACT 2009.
2. That the full report was provided to members on 18th September, 2013.
3. That the full report was presented to a meeting of the Committee of Management of the reporting unit on 20th November, 2013, in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature: 

Date: 21st November, 2013

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE
CLERICAL & SERVICES UNION
NATIONAL OFFICE
ABN 28 519 971 998**

**FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2013**



Eddy Partners
Accountants



Level 8, 501 LaTrobe Street,
Melbourne, Victoria 3000.
PO Box 13105, Law Courts,
Melbourne, Victoria 8010.
Telephone: (03) 9602 5177
Facsimile: (03) 9602 5766

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

**FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2013**

National Office:

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

National Secretary: David Smith

CONTENTS

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

Committee of Management Statement

Independent Auditor's Report

Operating Report

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2013**

	Note	2013 \$	2012 \$
INCOME			
Capitation Fees	2	2,975,019	2,893,543
Investment Income	3	94,596	107,413
Property Rental Income	4	142,749	117,431
Sale of Promotional Goods		35,063	34,478
Airlines Division Costs Recovered		67,984	44,899
Conference & Other Sponsorships		62,520	4,000
Industrial Levies from Branches		206,128	-
Grants & Specific Purpose Income	5	410,553	289,984
Gain on Disposal of Motor Vehicle		-	(268)
Other Income	6	90,383	83,169
Total Income		4,084,995	3,574,649
LESS EXPENDITURE			
Accounting & Taxation		6,860	10,601
Affiliation Fees	7	415,866	402,876
Airline Division Expenses		67,984	44,899
Auditors' Remuneration	8	18,580	18,761
Bank Charges		2,652	2,127
Computer Expenses	9	36,045	26,934
Depreciation	10	76,665	71,872
Donations		8,237	8,077
Electricity & Gas		17,457	13,206
Grant & Specific Purpose Costs	11	389,562	288,918
Industrial Levies Paid to ACTU		206,128	-
Insurance		26,918	11,295
Interest Expense		1,306	3,617
Legal Costs		106,910	37,711
Meeting and Conference Expenses		194,476	70,375
Motor Vehicle Expenses	12	58,569	63,769
Northern Territory Expenses		6,000	6,000
Office Expenses		6,474	12,443
Postage & Despatch		7,288	5,260
Printing & Stationery		26,762	16,550
Projects - Special		13,945	18,550
Property Expenses		88,947	77,264
Publicity & Promotional Goods		102,091	84,577
Rent - Sydney Office		29,750	29,750
Repairs & Maintenance		3,786	4,522
Resources & Library		26,174	35,808
Salaries, Wages & On-Costs	13	1,848,378	1,883,056
Staff Training		3,218	11,596
Telephone & Teleconferencing		43,105	50,074
Travelling & Accommodation		111,653	107,911
Total Expenditure		3,951,786	3,418,399
OPERATING SURPLUS OR (LOSS) FOR YEAR BEFORE OTHER ITEMS		133,209	156,250

The accompanying notes form part of these financial statements.

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2013**

	Note	2013 \$	2012 \$
LESS OTHER ITEMS			
Guarantee Funds Returned to Branches		-	(51,716)
Interest Paid to Branches on Funds		-	(13,427)
Less: Recovered from Funds in Trust		-	66,986
		<u> </u>	<u> </u>
OPERATING SURPLUS OR (LOSS) AFTER OTHER ITEMS		133,209	158,093
Accumulated Funds - Beginning of Year		3,391,000	3,232,907
Transfers to or from Reserves	14	-	-
		<u> </u>	<u> </u>
ACCUMULATED FUNDS 30TH JUNE 2013		<u>3,524,209</u>	<u>3,391,000</u>

The accompanying notes form part of these financial statements.

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2013**

	Note	2013 \$	2012 \$
CURRENT ASSETS			
Cash assets	16	482,223	317,707
Receivables	17	814,434	457,465
Investments	18	1,794,332	1,849,300
Other assets	19	46,059	78,159
TOTAL CURRENT ASSETS		3,137,048	2,702,631
NON-CURRENT ASSETS			
Receivables	17	100,000	100,000
Investments	18	81,361	114,788
Property, plant and equipment	20	1,446,405	1,528,318
TOTAL NON-CURRENT ASSETS		1,627,766	1,743,106
TOTAL ASSETS		4,764,814	4,445,737
CURRENT LIABILITIES			
Payables	21	494,038	311,489
Other Liabilities	22	42,458	86,025
Employee Leave Entitlements	23	625,554	591,329
TOTAL CURRENT LIABILITIES		1,162,050	988,843
NON-CURRENT LIABILITIES			
Employee Leave Entitlements	23	29,728	17,067
TOTAL NON-CURRENT LIABILITIES		29,728	17,067
TOTAL LIABILITIES		1,191,778	1,005,910
NET ASSETS		3,573,036	3,439,827
MEMBERS FUNDS			
Reserves	14	48,827	48,827
Accumulated Funds	15	3,524,209	3,391,000
TOTAL EQUITY		3,573,036	3,439,827

The accompanying notes form part of these financial statements.

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2013**

	General Reserve \$	General Funds \$	Total \$
Balance at 1 July 2012	48,827	3,391,000	3,439,827
Surplus/(Deficit) for year	-	133,209	133,209
	<hr/>	<hr/>	<hr/>
Balance at 30 June 2013	48,827	3,524,209	3,573,036
	<hr/>	<hr/>	<hr/>
Balance at 1 July 2011	48,827	3,232,907	3,281,734
Surplus/(Deficit) for year	-	158,093	158,093
	<hr/>	<hr/>	<hr/>
Balance at 30 June 2012	48,827	3,391,000	3,439,827
	<hr/>	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
Cash Flows From Operating Activities		
Operating Receipts - Branches	3,639,560	3,998,695
Other Operating Receipts	526,676	418,837
Bank Interest Received	90,865	97,801
Federal Government Grant	396,000	200,000
Equal Pay Case Funding	-	100,000
Airlines Division Funds	56,664	48,472
Gross Operating Payments	(4,142,419)	(3,899,549)
Payments to Other Branches	(463,925)	(597,678)
	<u>103,421</u>	<u>366,578</u>
Net cash provided by (used in) operating activities		
	<u>103,421</u>	<u>366,578</u>
Cash Flows From Financing Activities		
Tasmania Branch Loan Repayments	-	18,817
Proceeds from Redemption of Units	33,427	107,787
Proceeds from Disposal of Assets	-	9,091
Hire Purchase Loan Repayments	(16,543)	(20,304)
	<u>16,884</u>	<u>115,391</u>
Net cash provided by financing activities		
	<u>16,884</u>	<u>115,391</u>
Cash Flows from Investing Activities		
Payment for Plant & Equipment	(99,426)	(134,464)
Branch Share Reimbursements	88,669	-
	<u>(10,757)</u>	<u>(134,464)</u>
Net cash provided by (used in) investing activities		
	<u>(10,757)</u>	<u>(134,464)</u>
Net increase (decrease) in cash held	109,548	347,505
Cash Held 1st July 2012	2,167,007	1,819,502
	<u>2,276,555</u>	<u>2,167,007</u>
Cash Held 30th June 2013	<u>2,276,555</u>	<u>2,167,007</u>

The accompanying notes form part of these financial statements.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2013**

	Note	2013	2012
		\$	\$
Notes to the Statement of Cash Flows			
Reconciliation of Cash			
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		510	1,050
Cash at Bank - General Account		245,100	269,695
Cash at Bank - National Airlines		26,786	24,396
Cash at Bank - Retail Account		27,695	4,547
Cash at Bank - Grant Account		182,132	17,933
Cash at Bank - Reserve Account		-	86
Term Deposit - Leave Entitlements		631,059	601,481
Term Deposits & Savings Accounts		1,146,168	1,231,605
Term Deposit - Stabilisation Fund		17,105	16,214
		2,276,555	2,167,007
Reconciliation of Net Cash provided by Operating Activities to the Surplus/(Deficit) for the Year			
Operating Surplus/(Deficit) for Year		133,209	158,093
Add Non-Cash Items:			
Gain on Disposal of Motor Vehicles		-	268
Investment Market Value Increase		-	(48)
Depreciation & Amortisation		92,670	89,635
Accrued Leave		46,886	16,988
Changes in Assets and Liabilities:			
Decrease (Increase) in Debtors		(356,969)	460,275
Decrease (Increase) in Prepayments		32,100	(4,154)
Increase (Decrease) in Payables		182,549	(301,620)
Change in Unspent SACS Funds		-	3,598
Change in Unspent Grant Funds		(10,553)	6,955
Change in Unspent Super Trust Funds		-	(66,986)
Change in Unspent Airline Council Funds		(16,471)	3,574
		103,421	366,578

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

1 Statement of Significant Accounting Policies

This financial report is a general purpose financial report of the National Office ("National Office") being a reporting unit of the Australian Municipal Administrative Clerical and Services Union ("the Union") as defined in Sec 242 of the Fair Work (Registered Organisations) Act 2009.

The accounts of the National Office have been prepared in accordance with Australian Accounting Standards including Australian Accounting Interpretations and the reporting and disclosure requirements of the Fair Work (Registered Organisations) Act 2009. The financial statements are presented in Australian dollars.

The following is a summary of the material accounting policies adopted by the National Office in the preparation of the financial statements 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 investments and other non-current assets.

Income and expenditure of the National Executive 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) Recognition of Income

Income including income from capitation fees, interest on investments and property rentals is recognised in the accounts at the fair value value of the consideration received or receivable.

Income from the supply of goods or services including reimbursements is recognised at the point of delivery of those goods or services, or as and when the reimbursed expense is incurred.

Income from grants and specific-purpose funding from branches is recognised on an accruals basis as and when the terms, conditions, or other obligations of the grant or funding is fulfilled or otherwise satisfied with the unexpended portion of any grant or branch funding shown as a liability.

(c) Employee Leave Entitlements

Provision has been made in the accounts for employee leave entitlements in the form of accrued annual and long service for all employees on the basis of their terms of employment and wage rate prevailing at year-end.

In the case of long service leave, the accrual has been calculated for all employees by reference to their periods of service and current wage rates as an approximation of estimated future cash flows.

Where an employee has transferred from a branch, any liability pertaining to prior service with the branch is brought to account in the calculation of leave entitlements together with any associated accrued leave transfers received during the year and/or right of indemnity from the branch.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

(d) Income Tax

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

(e) 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 1/7/08 25% DV

(f) Unexpended Branch Funds

Funds raised by levies collected from other reporting units 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 Executive they are transferred to the respective provision account and held in trust for future allocation.

(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 Taxation 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

(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) Government Grants

Income from government grants is not recognised until there is reasonable assurance that the reporting unit will comply with the conditions attached to them and, only then, against the related costs for which the grants are intended to compensate, with any unexpended grant income at balance date shown as unearned income.

(l) Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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 the General Manager, 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).

(m) Other Disclosure Requirements Under Sec 253

No activity occurred during the year (nor the previous year) in relation to the following specific items required to be disclosed under the Reporting Guidelines -

- (i) Provision of financial support to other reporting units to enable them to continue as a going concern;
- (ii) Acquisition of assets and liabilities as a result of amalgamations, restructuring or business combinations;
- (iii) Revenue by way of entrance fees, memberships or periodic subscriptions;
- (iv) Compulsory levies or voluntary contributions (including whip arounds);
- (v) Expenses incurred for employers making payroll deductions of membership subscriptions;
- (vi) Capitation fees paid to other reporting units;
- (vii) Compulsory levies imposed on the reporting unit;
- (viii) Redundancies - neither officeholders nor other employees;
- (ix) Fees and/or allowances paid in respect of attendances at conferences/meetings;
- (x) Penalties imposed on the reporting unit under the Act or Regulations;
- (xi) Payables to employers as consideration for making payroll deductions;
- (xii) Recovery of wages activity.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
2 Capitation Income		
C&S Qld C&A Branch	256,873	244,745
Nth Qld C&A Branch**	-	7,926
NSW & ACT Services Branch	363,444	355,337
Queensland Services Branch**	413,011	395,850
SA & NT Branch	183,514	179,916
Tasmanian Branch*	-	34,678
Tax Officers Branch	27,084	27,347
Victorian Private Sector Branch	139,292	142,977
Vic. Authorities & Services Branch*	650,035	570,956
Western Australian Branch	147,323	146,885
NSW LGCAEAU Branch	99,581	99,746
NSW LGCAEAU - MEU	694,862	687,180
	<u>2,975,019</u>	<u>2,893,543</u>
Total Capitation Income		
	<u>2,975,019</u>	<u>2,893,543</u>
* Merged w.e.f. 11/05/11 to form Victorian & Tasmanian Authorities & Services Branch		
** Merged w.e.f. 04/02/11 to form Queensland (Services & Northern Administration) Branch		
3 Investment Income		
Bank Interest Received	94,207	101,855
Interest - Tasmanian Branch	-	246
Trust Distributions Received	389	5,312
	<u>94,596</u>	<u>107,413</u>
Total Investment Income		
	<u>94,596</u>	<u>107,413</u>
4 Property Rental Income		
Vic & Tas A & S Branch	72,386	69,938
Barton ACT Property	60,975	24,582
Tax Officers Branch	5,795	5,600
Other Tenants	3,593	17,311
	<u>142,749</u>	<u>117,431</u>
Total Rental Income		
	<u>142,749</u>	<u>117,431</u>
5 Grant & Specific-Purpose Income		
Grant - SACS Education & Information	406,959	200,000
Less: Unexpended Funds	-	(6,955)
Branch Funding - Equal Pay Case	3,594	100,000
Less: Unexpended Funds	-	(3,061)
	<u>410,553</u>	<u>289,984</u>
Grant & Specific-Purpose Income		
	<u>410,553</u>	<u>289,984</u>
6 Other Income		
Cost Recoveries & Sitting Fees	85,767	83,169
Other Income	4,616	-
	<u>90,383</u>	<u>83,169</u>
Total Other Income		
	<u>90,383</u>	<u>83,169</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013 \$	2012 \$
7 Affiliation Fees		
Australian Council of Trade Unions	345,829	332,271
Public Services International	44,169	47,412
Union Network International	8,147	5,850
Uni Apro	-	3,789
Apheda - Union Aid Abroad	3,350	5,115
International Transport Workers Federation	12,653	6,681
Other	-	1,758
Australasian Railway Association	1,022	-
Australian Council of Social Services	596	-
EE OZ Training Standards	100	-
Total Affiliation Fees	<u>415,866</u>	<u>402,876</u>
8 Auditors' Remuneration		
Auditing of the Accounts	11,780	13,981
Statutory Report Disclosures	4,020	4,780
Auditing of Government Grant	2,780	-
Auditors' Remuneration	<u>18,580</u>	<u>18,761</u>
9 Computer Expenses		
Expenses & Consultants	<u>33,045</u>	<u>26,934</u>
10 Depreciation Expense		
Furniture & Equipment	46,455	42,117
Building	28,590	28,590
Library	1,620	1,165
Total Depreciation	<u>76,665</u>	<u>71,872</u>
11 Grant & Specific Purpose Costs		
SACS Education & Information Program	386,495	193,045
Legal & Other - Equal Pay Case	3,067	95,873
Total Grant & Specific-Purpose Costs	<u>389,562</u>	<u>288,918</u>
12 Motor Vehicle Expenses		
Running Costs	35,737	35,660
Operating Lease Rentals	15,516	19,948
Depreciation & Amortisation	16,005	17,763
Less: Employee Car Contribution	(8,689)	(9,602)
Total Motor Vehicle Expenses	<u>58,569</u>	<u>63,769</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
13 Salaries, Wages & On-Costs		
Holders of Office:		
Salaries, Allowances & Salary-Sacrifice Benefits	364,296	356,638
Employer Superannuation	50,196	49,543
Employees:		
Salaries, Allowances & Salary-Sacrifice Benefits	1,099,948	1,148,906
Employer Superannuation	135,092	140,970
Other Costs:		
Temporary Staff, Reception, etc	32,532	34,699
Fringe Benefits Tax	10,415	15,228
Payroll Tax	86,802	95,766
Workers Compensation	18,986	14,610
Leave Accrued	46,886	16,986
Recruitment & Relocation	3,225	9,710
Total Salaries, Wages & On-Costs	1,848,378	1,883,056

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
14 Reserves		
General Reserve	48,827	48,827
	<hr/>	<hr/>
There were no transfers to or from reserves during the year.		
15 Accumulated Funds		
Accumulated Funds 1st July 2012	3,391,000	3,232,907
Surplus/(Deficit) for Year	133,209	158,093
	<hr/>	<hr/>
Accumulated Funds 30th June 2013	3,524,209	3,391,000
	<hr/>	<hr/>
16 Cash Assets		
Cash on Hand	510	1,050
Cash at Bank - General Account	245,100	269,695
Cash at Bank - National Airlines	26,786	24,396
Cash at Bank - Retail Account	27,695	4,547
Cash at Bank - Grant Account	182,132	17,933
Cash at Bank - Reserve Account	-	86
	<hr/>	<hr/>
	482,223	317,707
	<hr/>	<hr/>
17 Receivables		
CURRENT		
Debtors - Other	71,606	39,830
Debtors - Branches	742,828	417,635
	<hr/>	<hr/>
	814,434	457,465
	<hr/>	<hr/>
NON-CURRENT		
Equity Loan - Vic & Tas A & S Branch	100,000	100,000
	<hr/>	<hr/>

Current Receivables

Current receivables are on 30-day terms. No provision for impairment was considered necessary in relation to any particular account as at balance date.

Loan - Vic. & Tas. Authorities & Services Branch

With effect from 11th May 2011, the merged Victorian & Tasmanian Authorities & Services branch assumed liability for the equity loan previously advanced to the Tasmanian Branch, such loan on interest-free terms repayable from proceeds of any disposal of freehold property owned by the Branch at 265 Macquarie Street, Hobart, unless otherwise repaid from other sources.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
18 Investments		
CURRENT		
Term Deposit - Leave Entitlements	631,059	601,481
Term Deposits & Savings Accounts	1,146,168	1,231,605
Term Deposit - Stabilisation Fund	17,105	16,214
	<u>1,794,332</u>	<u>1,849,300</u>
NON-CURRENT		
Unlisted Shares & Units:-		
AFI Pte Ltd at Cost (60,000 Ord Shares of \$1 FP)	41,334	41,334
ACTU Member Connect at Cost (78,272 \$1 Units Pd to \$0.40)	17,848	17,848
Managed Funds:-		
Units - Howard Wholesale Mortgage Fund	22,179	55,606
	<u>81,361</u>	<u>114,788</u>

1. Savings and term deposit accounts at balance date were with Members Equity Bank - either at-call or short-term deposit with terms of no more than 90 to 182 days to maturity. The interest rate applicable to such deposits at balance date ranged from 3.35% (at-call) to 5.1% (182 days).

2. Units in Howard Wholesale Mortgage Fund were managed by Fidente Partners. The fund is in the process of winding-up and from February 2013 the National Office has been receiving a monthly return of capital of \$1,706.23 in addition to a monthly income distribution. No provision for impairment is considered necessary.

3. AFI Pte Ltd is a Singapore company which holds property for the use of UNI-APRO, an overseas not-for-profit organisation with whom the National Office is affiliated. The National Office has a 6.3% interest in the company owning 60,000 shares of the total issued capital of 950,000.

4. The Union holds units in ACTU MEMBER CONNECT being a not-for-profit trust established to provide a range of discounted benefits for union members. The assets of the trust were sufficient to meet its liabilities as at the last reporting date and no provision for impairment was considered necessary.

19 Other Assets

CURRENT		
Prepayments		
Prepaid Expenses	12,216	45,661
Promotional Stock for Resale	33,843	32,498
	<u>46,059</u>	<u>78,159</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
20 Property, Plant and Equipment		
Land and Buildings		
Land & Building at Cost	1,619,648	1,619,648
Less: Accumulated Depreciation	700,793	672,203
	918,855	947,445
Investment Property at Cost	282,751	282,751
	282,751	282,751
Total Land and Buildings	1,201,606	1,230,196
Motor Vehicles at Cost	104,511	104,511
Less: Accumulated Depreciation	37,762	21,757
	66,749	82,754
Furniture & Equipment at Cost	523,815	513,058
Less: Accumulated Depreciation	366,276	319,821
	157,539	193,237
Resource Library	56,610	56,610
Less: Accumulated Depreciation	36,099	34,479
	20,511	22,131
Total Plant and Equipment	244,799	298,122
Total Property, Plant and Equipment	1,446,405	1,528,318

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

The freehold premises are wholly-owned by the Union with National Office holding a one-third interest and the Victorian & Tasmanian Authorities & Services Branch holding a two-thirds interest. National Office's share has been stated in the accounts at historical cost in accordance with Australian Accounting Standards. For insurance and other purposes, the property was independently valued at \$7,830,000 on 24th June 2011 by WBP Property Group based upon the Direct Comparison Approach and Income Approach. National Office's one-third interest is therefore \$2,610,000. National Office is responsible for insuring the building. The amount of cover is currently \$6,802,100.

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 with the NSW United Services Branch. The premises are stated in the accounts at historical cost in accordance with Australian Accounting Standards. 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 solely 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 OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
21 Payables		
CURRENT		
Legal Fees Payable	5,573	42,310
Creditor - Branches	193,580	64,166
Goods & Services Tax Payable	42,635	47,328
Other Creditors & Accruals	252,250	157,685
	494,038	311,489
22 Other Liabilities		
CURRENT		
Hire Purchase Loan - Computers	2,733	19,276
Unspent National Airlines Funds	24,725	41,196
Unspent Airlines Stabilisation A/c	15,000	15,000
Unspent Grant Funds Held in Trust	-	10,553
	42,458	86,025
23 Employee Leave Entitlements		
CURRENT		
Annual Leave Payable - Officers	81,915	79,738
Annual Leave Payable - Other	95,121	92,826
Long Service Payable - Officers	289,475	264,249
Long Service Payable - Other	159,043	154,516
	625,554	591,329
NON-CURRENT		
Long Service Payable - Other	29,728	17,067
	29,728	17,067
Aggregate employee entitlement liability	655,282	608,396
Number of employees at year end	18	17

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
24 Capital and Leasing Commitments		
Hire Purchase Commitments		
Hire purchase contracts capitalised in the financial statements:		
Payable		
Not later than one year	2,772	20,619
Less: Future Finance Charges	39	1,343
	2,733	19,276
Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the financial statements		
Payable		
Not later than one year	-	27,495
	-	27,495
Capital Expenditure Commitments		
Contracted for:		
Purchase of Car Parks	180,000	180,000
Refurbishment of Offices	559,060	-
	739,060	180,000
Payable		
Car Spaces - Not later than one year	180,000	180,000
Refurbishment - Not later than one year	559,060	-
	739,060	180,000

Car Parking Spaces -

In the year ended 30th June 2011, National Office accepted an offer for the purchase and transfer of twelve car park spaces to be assigned to Unit 6 40 Brisbane Avenue Barton. One-half of the amount payable by National Office at settlement will be recharged to the NSW United Services Branch in accordance with joint ownership of the property. The purchase and settlement of the car parking spaces was still in progress as at 30th June 2013.

Carlton Property Refurbishment -

A capital expenditure contract was awarded by the National Office for amount \$559,060 for the interior refurbishment of the National office's share of the Carlton property offices including furniture, equipment and fittings. As works had not commenced nor been completed as at the end of the financial year, the amount has not been brought to account in the preparation of these financial statements.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$
25 Contingent Liabilities		
<p>A liability exists in relation to debts incurred by other branches (or reporting units) of the Union for which National Office may become liable under the rules of the organisation.</p> <p>No provision for such liability is considered necessary on the basis that each branch is able to pay its own debts as and when they fall due from its own resources whether current income or reserves.</p> <p>Apart from the above, members of the committee of management of the National Office is not aware of any contingent liability at balance date, the effect of which would be material in relation to these financial statements.</p>		
26 Events Subsequent to Reporting Date		
<p>By way of Memorandum of Agreement signed after the end of the financial year, the National Office and Victorian & Tasmanian Authorities & Services Branch, agreed to an internal transfer or notional disposal of part of the National Office's interest in the Carlton property to the ASU Victorian and Tasmanian Authorities and Services Branch for a lump sum amount of \$803,770 based on independent valuation of the property, such amount payable to the National Office in two equal instalments of \$401,885 due on 5th July 2013 and 6th December 2013.</p> <p>The interest of the National Office in the property for accounting and financial reporting purposes, and for the purpose of sharing of building outgoings, will notionally reduce from 33.0% to 23.3% so as to properly reflect the actual floor space occupied by each of the parties to the Agreement and, for the National Office, will impact upon future rental income and associated cash flows. As the Agreement was accepted by the National Office after the end of the financial year on 3rd July 2013, the notional disposal has not been brought to account in the preparation of these financial statements.</p> <p>Except for the above, no event has arisen subsequent to balance date, the effect of which may be material in relation to the financial statements.</p>		
27 Economic Dependence		
<p>The principal source of income for National Office is capitation fees from its constituent branches based on their respective numbers of members. Accordingly, National Office is economically dependent on the ability of those branches to continue as a going concern in order to continue to service the needs of its branches on industrial and workplace matters.</p>		
28 Segment Reporting		
<p>The principal activity of National Office 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 -</p>		
New South Wales & ACT	38.9%	
Victoria & Tasmania	26.5%	
Queensland	22.5%	
South Australia & NT	6.2%	
Western Australia	5.0%	
Other	0.9%	
Total	100.0%	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$

29 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 as set out below, are deemed to be related parties for financial reporting purposes:-

Office-Holders -

Linda White, Greg McLean, David Smith, Katrine Hildyard, Jeff Lapidos, Peter Chaplin, Ingrid Stitt, Russell Atwood, Brian Parkinson, Wayne Wood, David Leydon, Michael Flinn, Ruth McFarlane, Ian Steel, Stephen Birney, Graeme Kelly, Kathrine Nelson, Paul O'Neill, Jenny Thomas, Natalie Lang.

Related Branches -

NSW Local Government Clerical Administrative Energy Airlines & Utilities Branch
NSW & ACT (Services) Branch
Victorian & Tasmanian Authorities & Services Branch
Victorian Private Sector Branch
Queensland (Services & Northern Administrative) Branch
Central & Southern Queensland Clerical & Administrative Branch
South Australian & Northern Territory Branch
Western Australia Branch
Taxation Officers Branch

Special Responsibilities -

National President	Russell Atwood	01/07/12 to 30/06/13
National Vice-Pres.	Kathrine Nelson	01/07/12 to 30/06/13
National Secretary*	David Smith	01/07/12 to 30/06/13
Asst Nat Secretary*	Linda White	01/07/12 to 30/06/13
Asst Nat Secretary*	Greg McLean	01/07/12 to 30/06/13

* *Remunerated positions*

(b) Transactions With Office-Holders

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 (including unused annual leave and long service leave owing at balance date to retired elected officers) was the amount as set out in Note 13 of these accounts.

Fees to which remunerated officeholders of the National Office may be entitled to receive in respect of their Union-related appointment to any superannuation fund board of trustees are assigned and paid to the National Office and have been brought to account in these financial statements as Other Income.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2013**

	2013	2012
	\$	\$

(c) Branch Transactions

The National Office provides a range of support services to its constituent branches and, accordingly, is substantially supported financially by those branches.

Typically, the National Office receives capitataion fees from its branches as well as income from the sale of promotional goods to the branches all of which are disclosed in the Income & Expenditure Statement.

Reimbursements are also made to the National Office on a dollar-for-dollar basis for expenditure directly incurred by the National Office for a particular branch, eg. payroll tax, insurance premiums, and which directly offset against the cost.

A summary of the transactions between the National Office and each branch for the financial year together with any balance outstanding as at the end of the financial year is included in these financial statements as an attachment to these notes.

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

29 (c) Branch Transactions (Continued)

(i) Amounts Received / Receivable from Branches

YEAR-ENDED 30TH JUNE 2013	VIC / TAS A & S	VIC P/S	QLD S & NTH A	NSW/ACT SRVCS	SA/NT BRANCH	C&S QLD	WA BRANCH	NTH QLD C&A	TAX BRANCH	NSW C&A	NSW MEU	TOTAL
Branch Account Balance 1st July 2012	4,318	642	145	97,718	51,879	1,925	42,054	-	7,901	-	211,057	417,638
Add: Amounts Receivable												
Branch Capitation Fees	650,035	139,292	413,011	363,444	183,514	256,873	147,323	-	27,084	99,581	694,862	2,975,019
Contribution to Equal Pay Case	-	-	-	-	-	-	-	-	-	-	-	-
Other Goods & Services Recharged	351,084	42,054	8,451	94,930	58,717	39,052	17,823	-	23,381	-	90,612	726,103
GST Charged on Amounts Receivable	81,394	17,767	45,088	45,786	24,198	29,558	16,497	-	3,631	9,958	78,420	352,297
												-
Less: Amounts Received from Branches												
	868,950	199,243	466,567	445,707	223,428	327,408	178,114	-	47,770	109,539	861,504	3,728,229
Branch Account Balance 30th June 2013	217,882	511	128	156,171	94,880	-	45,584	-	14,226	-	213,446	742,828
YEAR-ENDED 30TH JUNE 2012	VIC / TAS A & S	VIC P/S	QLD SRVCS	NSW/ACT SRVCS	SA/NT BRANCH	C&S QLD	WA BRANCH	NTH QLD C&A	TAX BRANCH	NSW C&A	NSW MEU	TOTAL
Branch Account Balance 1st July 2011	199,327	54,872	109,824	94,069	52,190	65,617	40,828	-	9,788	-	230,032	856,547
Add: Amounts Receivable												
Branch Capitation Fees	605,634	142,977	395,850	355,337	179,916	244,744	146,885	7,926	27,347	99,746	687,181	2,893,543
Contribution to Equal Pay Case	27,200	2,000	19,000	19,750	9,000	-	3,300	-	-	-	-	80,250
Other Goods & Services Recharged	115,433	23,166	4,765	40,272	7,034	13,989	12,714	-	13,441	-	31,559	262,373
GST Charged on Amounts Receivable	74,827	16,814	41,962	41,536	19,595	25,873	16,290	793	4,079	9,975	71,874	323,617
												-
Less: Amounts Received from Branches												
	1,018,103	239,188	571,256	453,247	215,856	348,298	177,963	8,719	46,755	109,721	809,590	3,998,695
Branch Account Balance 30th June 2012	4,318	641	145	97,717	51,879	1,925	42,054	-	7,900	-	211,056	417,635

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

29 (c) Branch Transactions (Continued)

(ii) Amounts Paid / Payable to Branches

YEAR-ENDED 30TH JUNE 2013	VIC / TAS A & S	VIC P/S	QLD SRVCS	NSW/ACT SRVCS	SA/NT BRANCH	C&S QLD	WA BRANCH	NTH QLD C&A	TAX BRANCH	NSW C&A	NSW MEU	TOTAL
Branch Account Balance 1st July 2012	42,423	0	796	4,094	4,065	0	1,350	0	0	0	11,632	64,360
Add: Amounts Payable												
Other Goods & Services Recharged	225,994	-538	85,182	171,754	26,127	0	26,586	6,356	1,305	0	1,134	543,900
GST Charged on Amounts Payable	20,334	-219	8,218	15,795	2,149	0	2,557	168	131	0	113	49,245
												0
Less: Amounts Paid to Branches	207,906	-757	66,788	124,953	15,423	0	28,773	6,524	1,436	0	12,879	463,925
												0
Branch Account Balance 30th June 2013	80,845	0	27,408	66,690	16,918	0	1,720	0	0	0	0	193,580
YEAR-ENDED 30TH JUNE 2012	VIC / TAS A & S	VIC P/S	QLD SRVCS	NSW/ACT SRVCS	SA/NT BRANCH	C&S QLD	WA BRANCH	NTH QLD C&A	TAX BRANCH	NSW C&A	NSW MEU	TOTAL
Branch Account Balance 1st July 2011	62,774	0	43,814	2,032	7,032	0	4,971	0	0	0	0	120,623
Add: Amounts Payable												
Other Goods & Services Recharged	224,762	7,344	60,784	113,623	42,857	0	9,835	0	1,273	0	44,645	505,123
GST Charged on Amounts Payable	14,776	460	4,021	8,135	2,568	0	1,561	0	127	0	4,450	36,098
												0
Less: Amounts Paid to Branches	260,082	7,804	107,823	119,697	48,392	0	15,017	0	1,400	0	37,463	597,678
												0
Branch Account Balance 30th June 2012	42,230	0	796	4,093	4,065	0	1,350	0	0	0	11,632	64,166

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

COMMITTEE OF MANAGEMENT STATEMENT

On 12TH September 2013 the National Executive being the committee of management of the Australian Municipal Administrative Clerical & Services Union ("the organisation") passed the following resolution in relation to the general purpose financial report ("GPFR") of the National Office ("reporting unit") for the financial year ended 30th June 2013:

The National Executive declares 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 General Manager of the Fair Work Commission;
- (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 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 the rules of the branches; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branches; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; 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 the General Manager duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or the General Manager; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) in relation to recovery of wages activity there has been no such activity undertaken by the reporting unit.

For Committee of Management:

David Smith

Title of Office Held:

National Secretary

Signature:



Date:

12th September 2013

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

**INDEPENDENT AUDITOR'S REPORT
TO THE NATIONAL EXECUTIVE AND TO THE MEMBERS OF THE
AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2013**

Scope of our Audit

We have audited the accompanying general purpose financial report of the National Office of the Australian Municipal Administrative Clerical & Services Union for the year ended 30th June 2013 comprising Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, Notes to the Financial Statements and the Committee of Management Statement (the National Office being a separate reporting unit of the organisation).

National Office Responsibility

The National Executive being the committee of management of the Union is responsible for the preparation and presentation of the financial report of the National Office in accordance with Australian Accounting Standards and the requirements of the Fair Work (Registered Organisations) Act 2009 and for maintaining adequate accounting records and internal controls designed to prevent and detect fraud and error and for the accounting policies adopted in the report.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report to the members of the National Executive and to the members of the Union in accordance with the Rules of the Union and the requirements of the Fair Work (Registered Organisations) Act 2009 based on our audit which was conducted in accordance with Australian Auditing Standards.

Those auditing standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement including an assessment of the risks of material misstatement in the financial report whether due to fraud or error.

In making those assessments, the auditor considers internal controls relevant to the preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal control..

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's Independence

In conducting our audit, we have complied with all applicable independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

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

**INDEPENDENT AUDITOR'S REPORT
TO THE NATIONAL EXECUTIVE AND TO THE MEMBERS OF THE
AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2013
(CONTINUED)**

Independent Auditor's Opinion

In our opinion the accompanying general purpose financial report of the National Office of the Australian Municipal Administrative Clerical & Services Union presents fairly in all material respects the financial position of the National Office as at 30th June 2013 and its financial performance and cash flows for the year ended on that date in accordance with applicable Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009.

Signed at Melbourne this 17th day of September 2013

**Eddy Partners
Accountants & Auditors**



David Eddy, CPA
Registered Company Auditor
Holder of a Current Public Practice Licence

Eddy Partners Accountants & Auditors
Level 8, 501 Latrobe Street
Melbourne, Victoria 3000
Tel. 9602-5177 Fax. 9602-5766



A•S•U

Operating Report 2013



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

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE, 2013**

In accordance with sec. 254 of the **Fair Work (Registered Organisations) Act 2009** ("the Act"), the Committee of Management report follows:

Principal Activities

A. This reporting year has been dominated by the following activities:

1. Award Review 2012 – a review of all modern awards by Fair Work Commission (FWC) and a review of Enterprise Awards.
2. National ASU Enterprise Bargaining – the negotiation of agreements across many industries.
3. Submissions to various Federal Government inquiries.
4. The SACS "Equal Work, Equal Pay" remuneration Test Case before FWC – Implementation Stage.
5. National campaigns.

B. Award Review 2012. This process was commenced by the Full Bench of Fair Work Australia (FWA) in November 2011. Because of the ASU's wide coverage of membership we have an interest in dozens of awards, including those in Airlines, SACS, Local Government, Energy, Water, Clerical and Administration, Rail, Health and Education. The National Office has been liaising with the Branches in supporting or opposing applications to vary modern awards. The National Office has also prepared submissions for Full Bench proceedings in penalty rates, public holidays and apprentices, trainees and junior rates, annual leave and annual leave loadings and award flexibility.

The National Office has appeared before the FWC Full Bench in trying to vary clauses in the: Labour Market Industry Assistance Award, 2010, Contract Call Centre Industry Award 2010, Legal Services Award 2010, Social, Community, Home Care and Disability Services Industry Award 2010 and Clerks Private Sector Award 2010.

The National Office has also been working with ASU Branches to identify which Enterprise Awards relevant to the ASU should be converted into modern awards before their expiry at the end of 2013.

C. National ASU Enterprise Bargaining – the National Office of the ASU negotiates National Agreements sometimes on its own and at times with interested Branches. These negotiations take place across many varied industries as detailed below.

In Airlines we have completed, or are negotiating with the following companies: Rex Airlines, Air New Zealand, Air Niugini, Singapore Airlines, Malaysia Airlines, Virgin Australia, JTG Services, South African Airways, PT Garuda Indonesia, Aerocare and the following EBAs with the Qantas Group:- QantasLink (Eastern), Qantas Courier Limited, Qantas Ground Services Pty Ltd and Qantas EBA 10.

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

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE, 2013 (Continued)**

Principal Activities (continued)

In Cash Transport we are negotiating with Armaguard and Toll.
In Business Equipment we are negotiating with Fuji Xerox, Canon, OCE and CSG.
In SACS sector we are negotiating with Mission Australia, Grow, BoysTown and The Smith Family.
In Energy we are negotiating a roll over agreement with AEMO.

D. The following submissions have been made to various Federal Government inquiries:

1. Submission to Senate Committee Inquiry into Early Years Quality Fund Special Account Bill 2013: A Bill for an Act to establish the Early Years Quality Fund Special Account, and for related purposes, 7 June 2013.
2. Submission to Australian Government Review of the Paid Parental Leave (PPL) Scheme, 31 May 2013.
3. Submission in support of SDA and ACTU submissions in Fair Work Commission Case: AM2012/196 - Application to Vary the General Retail Industry Award 2010 - Junior Rates, 14 May 2013.
4. Submission to Australian Government Department of Infrastructure and Transport: Discussion Paper - Strengthening Australia's Air Cargo Supply Chain, 2 May 2013.
5. Submission to Australian Workforce and Productivity Agency (AWPA): ICT Workforce Issues Paper, 18 February 2013.
6. Submission to Not-For-Profit Sector Tax Concession Working Group: Fairer, simpler and more effective tax concessions for the not-for-profit sector - Discussion Paper November 2012, 21 December 2012.
7. Submission to Senate Legal and Constitutional Affairs Committee Inquiry into the Exposure Draft of the Human Rights and Anti-Discrimination Bill 2012, 21 December 2012.
8. Submission to Australian Government, Productivity Commission: Electricity Network Regulatory Frameworks, 23 November 2012.
9. Submission to Australian Government, House of Representatives Standing Committee on Education and Employment Inquiry into workplace 2012 Workplace Bullying Inquiry, 4 July 2012.

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

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE, 2013 (Continued)**

Principal Activities (continued)

E. SACS "Equal Work, Equal Pay" remuneration Test Case – Implementation.

In June 2012, FWA handed down its decision and equal remuneration order (ERO) agreeing to the ASU's draft order delivering pay increase of 23%-45% via nine annual increments. The ASU continues to talk to Federal and State Governments regarding funding these wage increases and implementing them. National meetings and National teleconferences continue to occur with ASU Branches to monitor the implementation of the wage increases while some State Governments have agreed to fund the wage increase, others have not. Therefore, the National Office will continue to lobby Ministers and Members of Parliament.

SACS Industry Education Project – The ASU along with NDIS, ACOSS and Jobs Australia won funding from the Federal Government to run a joint project in 2012-2013 to provide education to staff and employers about the SACS Equal Pay Case. The project includes the delivery of education sessions for SACS staff and employers explaining what the FWC Decision in the SACS Equal Pay Case means and how it can be implemented.

F. National Campaigns

1. Local Government Referendum - The National office has over the last 12 months lobbied the Federal Government to hold a Referendum to recognise Local Government in the National Constitution. This lobbying has succeeded and the Referendum will be held on the 14th September, 2013, the same day as the Federal Election.
2. Child Care Funding - The National Office has been lobbying the Federal Government to better fund child care centres and to increase the recognition of the importance of workers and their qualifications. In the course of lobbying the ASU has conducted a large survey of child care workers in Local Government gauging their views on various issues, while making submissions to the Federal Parliament on child care issues.
3. Services Sector - The ASU along with the Finance Sector Union (FSU) has been running the SECURE JOBS/SECURE DATA campaign to stop the further outsourcing overseas of jobs and individual data in such industries as banking, finance, insurance, legal industry, call centres etc. The National Office has been lobbying the Federal Government to assist this sector, as it has the manufacturing sector, and keep jobs and citizens' sensitive data in Australia. We have had some success with Federal Ministers, but the campaign continues.

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

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE, 2013 (Continued)**

Principal Activities (continued)

4. Federal Government's Draft Energy White Paper - This paper which was released in December 2011, amongst other things, recommended the privatisation of State Government electricity assets. The National Office has the view that privatisation of essential assets is against the public interest and jeopardises members' jobs and conditions. Therefore, for the next 12 months the National Office lobbied dozens of Federal politicians to remove the reference to the privatisation in the draft paper. The National Office also commissioned a paper from Dr Phillip Toner of the University of Sydney putting the case against privatisation. The lobbying was successful as reference to privatisation was removed in the actual White Paper.
5. Electricity Privatisation - A number of State Governments, particularly NSW, QLD and a lesser extent Tasmania, have been advocating the sale of some or all of their electricity assets. The National Office has been campaigning with members and other Unions to oppose these asset sales. The campaign continues as it seems State Governments intend to proceed with the privatisation.

These activities referred to above were in addition to the continuing principal activities of the National Executive of the Union during the year which can be summarised as follows:

1. Managing national campaigns on behalf of the National Union, Branches and members on particular issues and in particular industry sectors. One example of this has been responding to the Federal Government's climate change carbon pricing policies by lobbying Federal and State Governments to protect members' jobs in the energy industry, especially in the Latrobe Valley in Victoria.

Another example is the SECURE JOBS/SECURE DATA campaign where the Union has tried to stop the outsourcing overseas of members' jobs in various industries as well as individuals' private data e.g., banking or legal details.

2. 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. The electricity industry has been one such case, where the Union has made application to FWC to update its rules in this ever changing industry.

Examples of this are (a) the successful application in FWC to update the electricity coverage rules of the Victorian & Tasmanian Authorities & Services Branch of the ASU; (b) A Section 158A application under the Fair Work (Registered Organisations) Act 2009, to upload State/Branch Eligibility Rules into the ASU National Rules in advance of the TRAs expiring in 2016; (c) Opposing applications by other union which we believe impinge on our eligibility rules, including applications by ALAEA in the Airlines industry, AMIEU in the SACS industry, CPSU/SPSF in the NSW electricity industry. Also, we have opposed the registration of organisations which may impinge our Eligibility Rules including applications by iCabin Crew Connect at Virgin Australia, PASOU (Police Association) in NSW and the Association of Australian Workers, a Tasmanian based organisation.

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

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE, 2013 (Continued)**

Principal Activities (continued)

3. Administration of the Union in accordance with the National Rules of the Union; including meeting reporting requirements imposed by the 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.

For example, consistent with the Fair Work (Registered Organisations) Amendment Act 2012, the ASU has been reviewing its Governance procedures including writing or re-writing policies on credit card use, conflict of interest and gift register, audit review and acceptance, financial management and administration policy.

4. 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.
5. Maintaining the national finances and assets of the Union in accordance with the Union's rules.
6. Assisting and coordinating membership organising and recruitment campaigns in conjunction with Branches.
7. 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 Fair Work Act as amended from time to time.
8. Negotiating national Enterprise Agreements and processing FWC approval applying to members in more than one Branch in major industries and coordinating similar activities undertaken by Branches as required.
9. Providing an industrial advocacy and representation service with regard to national industrial matters and relationships with major employers.
10. Acting as national spokesperson on behalf of the Union with regard to national issues and major national employer matters.
11. 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.
12. Developing and delivering training for Branch Officials and employees as requested, 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 30TH JUNE, 2013 (Continued)**

Principal Activities (continued)

13. 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.
14. Representation on the ACTU Executive, OHS & Workers Compensation Committee and ACTU Indigenous Committee.
15. Maintaining the Union's relationships with the Federal Government, political parties and other relevant industry and interest groups and lobbying in accordance with the aims and objectives of the Union, its Branches and members.
16. 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.
17. 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.
18. 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.
19. Providing research and information services to Branches on request and in accordance with industry work plans.
20. 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 indigenous members and young workers.
21. 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.

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

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE, 2013 (Continued)**

Operating Result

The operating result of the organisation for the year ended 30th June, 2013 was surplus of 133,209 (2012: \$156,250). 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 Act); namely, by providing written notice addressed and delivered to the Secretary of the Branch.

Superannuation Office-Holders

The following Officers'/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>Entity/Scheme</u>	<u>Position</u>	<u>Held To/From</u>
Cate Wood	CARE Super Pty Ltd	CARE Super	Director	Current
Michael Want	CARE Super Pty Ltd	CARE Super	Director	Current
Michael O'Sullivan	CARE Super Pty Ltd	CARE Super	Director	Until Jan, 2013 (deceased)
Julie Bignell	CARE Super Pty Ltd	CARE Super	Director	Appointed Mar, 2013
David Smith	E.S.I.S. (Qld) Ltd *	Energy Super	Director	Current
David Smith	H.E.S.T. Australia Ltd	HESTA	Director	Resigned 12 Mar, 2013
Lisa Darmanin	H.E.S.T. Australia Ltd	HESTA	Director	Appointed 12 Mar, 2013
Linda White	Legal Super Pty Ltd	Legalsuper	Director	Current

Other Prescribed Information

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Regulations 2009:

- (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 113,057 across nine 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 15.

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

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE, 2013 (Continued)**

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:

Name	Position	Period From	Period To
Russell Atwood	National President	1/07/2012	30/06/2013
Kathrine Nelson	National Vice-President	1/07/2012	30/06/2013
David Smith	National Secretary	1/07/2012	30/06/2013
Linda White	Assistant National Secretary	1/07/2012	30/06/2013
Greg McLean	Assistant National Secretary	1/07/2012	30/06/2013
Julie Bignell	National Executive Representative	1/07/2012	30/06/2013
Ruth McFarlane	National Executive Representative	1/07/2012	30/06/2013
Sally McManus	National Executive Representative	1/07/2012	30/06/2013
Michael Flinn	National Executive Representative	1/07/2012	20/09/2012
	National Executive Representative	7/02/2013	30/06/2013
Natalie Lang	National Executive Representative	25/09/2012	05/02/2013
Graeme Kelly	National Executive Representative	1/07/2012	30/06/2013
Stephen Birney	National Executive Representative	1/07/2012	30/06/2013
Jennifer Thomas	National Executive Representative	1/07/2012	30/06/2013
Katrine Hildyard	National Executive Representative	1/07/2012	30/06/2013
Joseph Scales	National Executive Representative	1/07/2012	30/06/2013
Jeff Lapidos	National Executive Representative	1/07/2012	30/06/2013
Peter Chaplin	National Executive Representative	1/07/2012	30/06/2013
Ingrid Stitt	National Executive Representative	1/07/2012	30/06/2013
David Leydon	National Executive Representative	1/07/2012	30/06/2013
Brian Parkinson	National Executive Representative	1/07/2012	30/06/2013
Paul O'Neill	National Executive Representative	1/07/2012	30/06/2013
Wayne Wood	National Executive Representative	1/07/2012	30/06/2013

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

OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE, 2013 (Continued)

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management:



.....
National Secretary

.....
Date **12/09/13**

ASU directory

ASU National Office



Melbourne & Sydney Office

All correspondence to:
Ground Floor, 116 Queensberry Street,
Carlton South VIC 3053

T: 03) 9342 1400

F: 03) 9342 1499

E: info@asu.asn.au

W: www.asu.asn.au

David Smith, National Secretary
Linda White, Assistant National Secretary
Greg McLean, Assistant National Secretary

NSW United Services Branch



State registered entity:
**New South Wales Local
Government, Clerical,
Administrative, Energy,
Airlines and Utilities Union**

Level 7, 321 Pitt Street,
Sydney NSW 2000

T: 02) 9265 8211

F: 02) 9261 2265

T: 1300 136 604 Support Team

E: united@usu.org.au

W: www.usu.org.au

Graeme Kelly, Branch
Secretary

New South Wales and ACT (Services) Branch



State registered entity:
**Australian Services Union of
NSW**

Level 1, 39-47 Renwick Street,
Redfern NSW 2016

PO Box 1865,
Strawberry Hills NSW 2012

T: 02) 9310 4000

T: 1300 784 278

F: 02) 9698 8936

E: info@asu.org.au

W: www.asumembers.org.au

Sally McManus, Branch
Secretary

Victorian & Tasmanian Authorities & Services Branch



Melbourne Office

116-124 Queensberry St,
Carlton South VIC 3053

PO Box 37,
Carlton South VIC 3053

T: 03) 9342 3400

F: 03) 9342 3499



Hobart Office

265 Macquarie Street,
Hobart TAS 7000

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F: 03) 6223 7115

E: info@asuvictas.com.au

W: www.asuvictas.com.au

T: 1800 133 096

T: 1300 855 570 Member

Contact Centre

Brian Parkinson, Branch
Secretary

Russell Atwood, Branch
Executive President

Victorian Private Sector Branch



1st floor, 117 Capel Street
North Melbourne VIC 3051

PO Box 324,
North Melbourne VIC 3051

T: 03) 9320 6700

F: 03) 9320 6799

E: info@asupsvic.org

W: www.asuvic.org

Ingrid Stitt, Branch Secretary

South Australian & Northern Territory Branch



State registered entity:
**Amalgamated ASU (SA)
State Union**

5-9 Rundle Street,
Kent Town SA 5067

PO Box 2217,
Kent Town SA 5071

T: 08) 8363 1322

F: 08) 8363 2225

E: union@asu-sant.asn.au

W: www.asu-sant.asn.au

Joseph Scales, Branch
Secretary

Taxation Officers' Branch



Operates nationally

Ground Floor, 116 Queensberry
Street, Carlton South VIC 3053

T: 03) 9347 6080

F: 03) 9347 8781

E: asutax@asutax.asn.au

W: www.asutax.asn.au

Jeff Lapidos, Branch Secretary

Queensland (Services & Northern Administrative) Branch



State registered entity:
**Queensland Services,
Industrial Union of
Employees**

Trading as:

The Services Union

Ground floor, 32 Peel St,
South Brisbane QLD 4101

PO Box 3347,
South Brisbane QLD 4101

T: 07) 3844 5300

F: 07) 3846 5046

E: general@theservicesunion.com.au

W: www.theservicesunion.com.au

Jennifer Thomas, Acting
Branch Secretary

Central & Southern Queensland Clerical & Administrative Branch



State registered entity:
**Together Queensland,
Industrial Union of
Employees**

Level 1, 27 Peel Street,
South Brisbane QLD 4101

PO Box 3272,
South Brisbane BC QLD 4101

T: 1800 177 244

F: 07) 3017 6235

E: info@qld.asu.net.au

W: www.qld.asu.net.au

Julie Bignell, Branch Secretary

Western Australian Branch



State registered entity:
**Western Australian
Municipal, Administrative,
Clerical and Services Union
of Employees**

102 East Parade,
East Perth 6004

PO Box 8208,
Perth Business Centre WA
6849

T: 08) 9427 7777

F: 08) 9427 7700

T: 1800 064 657

E: branch.secretary@asuwa.org

W: www.asuwa.org

Wayne Wood, Branch
Secretary



18 July 2013

Mr David Smith
National Secretary
Australian Municipal, Administrative, Clerical and Services Union

Sent by email: dsmith@asu.asn.au

Dear Mr Smith,

Re: Lodgement of Financial Report - [FR2013/327]
Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Australian Municipal, Administrative, Clerical and Services Union (the reporting unit) ended on 30 June 2013.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2014 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au . If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au .

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).		
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.