



9 January 2015

Mr David Smith  
National Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
[dsmith@asu.asn.au](mailto:dsmith@asu.asn.au)

CC: John Nucifora by email: [jnucifora@asu.asn.au](mailto:jnucifora@asu.asn.au)

CC: Eddy Partners, Attn: David Eddy and Stephen Eedy by email: [Stephen@eddypartners.com.au](mailto:Stephen@eddypartners.com.au)

Dear Mr Smith,

**Australian Municipal, Administrative, Clerical and Services Union  
Financial Report for the year ended 30 June 2014 - [FR2014/253]**

I acknowledge receipt of the financial report of the Australian Municipal, Administrative, Clerical and Services Union. The documents were lodged with the Fair Work Commission on 24 November 2014. Final information was received from the organisation and its auditors on 9 January 2015.

The financial report has now been filed. Thank you for incorporating my earlier comments in your correspondence. You are not required to take any further action in respect of the report lodged.

I note that a revised Loans, Grants and Donations statement has been lodged; the organisation will be notified once it has been processed.

The financial report was 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.

The Commission will confirm compliance with the Key Management Personnel note and employee expenses and provisions before filing next year's financial return. Please note that the financial report for the year ending 30 June 2015 may be subject to an advanced compliance review.

If you have any queries regarding this letter, please contact me on (03) 8661 7974 or via email at [catherine.bebbington@fwc.gov.au](mailto:catherine.bebbington@fwc.gov.au).

Yours sincerely

**CATHERINE BEBBINGTON**  
Regulatory Compliance Branch

**FAIR WORK COMMISSION**

Tel: 03 8661 7974

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[catherine.bebbington@fwc.gov.au](mailto:catherine.bebbington@fwc.gov.au)

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2014**

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>16 (a) Salaries, Wages, Employee Expenses &amp; On-Costs</b>		
<b>Employee Expenses Related to Office-Holders:</b>		
Salaries & Wages	376,751	364,296
Employer Superannuation	52,278	50,196
Accrued Annual Leave	(19,495)	2,845
Accrued Long Service Leave	21,809	25,227
Redundancies & Separations	-	-
Other Employee Expenses	-	-
	431,343	442,564
<b>Employee Expenses Related to Employees:</b>		
Salaries & Wages	1,087,068	1,099,948
Employer Superannuation	143,500	135,092
Accrued Annual Leave	(5,491)	3,661
Accrued Long Service Leave	1,547	15,153
Redundancies & Separations	-	-
Other Employee Expenses	-	-
	1,226,624	1,253,854
<b>Taxes &amp; Employee Expense On-Costs:</b>		
State Government Payroll Tax	81,314	86,802
Workers Compensation Insurance	12,451	18,986
Temporary Staff – Other Employees	49,150	32,532
Federal Government Fringe Benefits Tax	7,653	10,415
Recruitment & Relocation – Other Staff	3,980	3,225
	154,548	151,960
<b>Total Salaries, Wages &amp; Employee Expenses</b>	<b>1,812,515</b>	<b>1,848,378</b>
<b>16 (b) Key Management Compensation</b>		
<i>Short-Term Benefits:</i>		
Salaries & Wages	376,751	364,296
Motor Vehicle Benefit	17,259	11,875
Accrued Annual Leave	(19,495)	2,845
	374,515	379,016
<i>Post-Employment Benefits:</i>		
Superannuation	52,278	50,196
<i>Other Long-Term Benefits:</i>		
Accrued Long Service Leave	21,809	25,227
<b>Total Key Management Compensation</b>	<b>448,602</b>	<b>454,439</b>

The key management personnel are the three elected officers being the National Secretary and the two Assistant National Secretaries.



**A•S•U**

File/Our Ref: [14.1 DS/db](#)  
Your Ref:  
Please quote in reply

Wednesday, 17 December 2014

Ms Catherine Bebbington  
Regulatory Compliance Branch  
Fair Work Commission  
11 Exhibition Street  
MELBOURNE VIC 3000

By E-MAIL [catherine.bebbington@fwc.gov.au](mailto:catherine.bebbington@fwc.gov.au)

Dear Ms Bebbington

**Re: Australian Municipal, Administrative, Clerical and Services Union  
Financial Report for the year ended 30 June 2014 – [FR2014/253]**

I refer to your letter dated 10 December 2014 relation to the financial report for the Australian Services Union.

I have consulted with the Auditors in regards to your correspondence and can confirm agreement in regards to the content of this correspondence, therefore my response regarding the issues raised are itemised below:

**Australian  
Services  
Union**

**National Office  
Melbourne & Sydney**

*All correspondence to:*

Ground Floor  
116 Queensberry St  
Carlton South VIC 3053

T: (03) 9342 1400  
F: (03) 9342 1499  
E: [info@asu.asn.au](mailto:info@asu.asn.au)  
W: [www.asu.asn.au](http://www.asu.asn.au)

**National Secretary**  
David Smith

**Assistant National Secretaries**  
Greg McLean  
Linda White

**1. Note 16 key management personnel**

Please find attached a replacement note 16 containing the headings requested given that the financial report is already been approved circulated and adopted by members without any objections or request from members of further clarification.

Can I suggest that the attached replacement note 16 be accepted, or used as the explanation for the requested information?

ASU also provides an undertaking to report key management personnel as provided for in the FWC guidelines in our 2014/2015 financial reports.

**2. Employee and officers other expenses**

The new note 16 attached I believe addresses concerns raised. The ASU provides the same undertaking to import these matters as per the FWC guidelines in 2014/2015 financial reports.

**3. Employee and office holder provisions**

Note 27 employees leave entitlements should also include line items for the provision of separation and redundancy and other employee conditions. I confirm that both of these items were nil reporting items for both Office Holder and Other Employees for the 2013/2014 reports. The ASU undertakes to report this item as employee and office holder provisions in our 2014/2015 financial reports as per the FWC guidelines.

**4. Donations**

As previously advised there was a clerical error in the ASU's LGD statement, an amended statement has now been filed.

Yours faithfully



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

David Smith  
NATIONAL SECRETARY

[enc](#)



10 December 2014

Mr David Smith  
National Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
[dsmith@asu.asn.au](mailto:dsmith@asu.asn.au)

CC: John Nucifora by email: [jnucifora@asu.asn.au](mailto:jnucifora@asu.asn.au)

CC: Eddy Partners, Attn: David Eddy by email: [info@eddypartners.com.au](mailto:info@eddypartners.com.au)

Dear Mr Smith,

**Australian Municipal, Administrative, Clerical and Services Union  
Financial Report for the year ended 30 June 2014 - [FR2014/253]**

I acknowledge receipt of the financial report of the Australian Municipal, Administrative, Clerical and Services Union. The documents were lodged with the Fair Work Commission on 24 November 2014.

The financial report has not been filed. Further information is required before the report can be filed.

**Key Management Personnel**

The issues concerning the key management personnel note were raised with the organisation in the filing letter for the 2012 General Purpose Financial Report. It is acknowledged that the filing letter appears to have been received too late for the concern to be addressed in the 2013 General Purpose Financial Report.

Australian Accounting Standard *AASB 124 Related Party Disclosures* paragraph 17 requires the General Purpose Financial Report to disclose within the statements or the notes compensation paid to key management personnel.

This normally includes a listing of the key management personnel for the organisation, the total amount of compensation paid to all key management personnel, and then totals for each of the following categories:

- Short term employee benefits
- Post employment benefits
- Other long term employee benefits
- Termination benefits
- Any share based payments.

The definition for these categories can be found within accounting standard *AASB 119: Employee Benefits*.

Note 16 of the report appears to include some of the requisite information but not all. Please provide a key management personnel note that accords with the AASB.

**Employee and Officer 'other' expenses**

Employee and Officer expenses were raised in the 2013 filing letter. Consequently I observe note 16 has also provided a better breakdown of expenses between officers and employees. However,

the 'other' expenses have been provided with no breakdown between officers and employees. Please provide a breakdown of the 'other costs'.

### **Employee and office holder provisions**

Employee and officer provisions were also addressed in the 2013 filing letter. The Reporting Guidelines 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 20(c) and 20 (d)). Item 20(c) and 20(d) of the reporting guidelines also requires these provisions to be separately disclosed as follows:

- Annual leave;
- Long service leave;
- Separation and redundancies; and
- Other employee provisions.

The employee provisions note to the financial statements has disclosed annual leave and long service leave separately for office holders and employees, but does not separately disclose separation and redundancies and other employee provisions provided for officers and employees.

The Reporting Guidelines require that all employee and office holder provisions be detailed separately (refer to items 20(c) and 20(d)).

Please note that Reporting Guideline 21 states that if the activities identified in item 20 have not occurred in the reporting period, a statement of this effect must be included in the general purpose financial report.

Please provide a breakdown of the 'separation and redundancies' and 'other employee provisions' or confirmation that no provisions were made for these two line items.

### **Donations**

The organisation discloses in note 11 \$57,215 worth of donations of \$1,000 or greater. This figure does not match the figure provided on the LGD statement. Please explain the discrepancy between the two figures.

If you have any queries regarding this letter, please contact me on (03) 8661 7974 or via email at [catherine.bebbington@fwc.gov.au](mailto:catherine.bebbington@fwc.gov.au).

Yours sincerely



**CATHERINE BEBBINGTON**  
Regulatory Compliance Branch

### **FAIR WORK COMMISSION**

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[catherine.bebbington@fwc.gov.au](mailto:catherine.bebbington@fwc.gov.au)

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**A•S•U**

File/Our Ref: [DS/db 14.1](#)  
Your Ref:  
Please quote in reply

Monday, 24 November 2014

The Manager  
Fair Work Commission  
GPO Box 1994  
MELBOURNE VIC 3001

By email: [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)

Dear Sir/Madam

**Re: Australian Municipal, Administrative, Clerical and Services Union  
Lodgement of Financial Documents for year ended 30 June 2014  
[FR2014/253] 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 30<sup>th</sup> June, 2014, 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](mailto:dsmith@asu.asn.au)

encl.

c.c. Jonathan Pipke

**Australian  
Services  
Union**

**National Office  
Melbourne & Sydney**

*All correspondence to:*

Ground Floor  
116 Queensberry St  
Carlton South VIC 3053

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E: [info@asu.asn.au](mailto:info@asu.asn.au)  
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**National Secretary**  
David Smith

**Assistant National Secretaries**  
Greg McLean  
Linda White

**Australian Municipal, Administrative, Clerical and 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 and 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 17<sup>th</sup> October 2014.
3. That the full report was presented to a meeting of the Committee of Management of the reporting unit on 17<sup>th</sup> November 2014, in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.

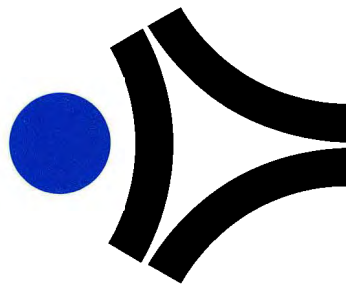
Signature:



Date: Monday, 24 November 2014



**Australian Services Union  
National Office  
Financial Statements  
Year Ended 30th June 2014**



**Eddy Partners**  
Accountants



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

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

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2014**

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

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2014**

National Office:

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

National Secretary: David Smith

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2014**

	Note	2014 \$	2013 \$
<b>INCOME</b>			
Capitation Fees	2	2,957,501	2,975,019
Investment Income	3	101,177	94,596
Property Rental Income	4	85,426	142,749
Sale of Promotional Goods		21,576	35,063
Airlines Division Fund Income		35,241	67,984
Conference & Other Sponsorships		-	62,520
Industrial Levies from Branches		201,170	206,128
Grants & Specific Purpose Income	5	-	410,553
Other Income	6	136,876	90,383
<b>Total Income</b>		<b>3,538,967</b>	<b>4,084,995</b>
<b>LESS EXPENDITURE</b>			
Accounting & Taxation		2,280	6,860
Affiliation Fees	7	452,988	415,866
Airlines Division Fund Expenses		35,241	67,984
Auditors' Remuneration	8	17,550	18,580
Bank Charges		2,357	2,652
Computer Expenses	9	45,684	36,045
Depreciation	10	91,575	76,665
Donations	11	59,645	8,237
Electricity & Gas		12,153	17,457
Grant & Specific Purpose Costs	12	624	389,562
Industrial Levies Paid to ACTU		201,170	206,128
Insurance		27,861	26,918
Interest Expense		39	1,306
Legal Fees & Disbursements	13	118,611	106,910
Meeting and Conference Expenses		20,476	194,476
Motor Vehicle Expenses	14	41,943	58,569
Northern Territory Expenses		6,000	6,000
Office Expenses		13,615	6,474
Postage & Despatch		858	7,288
Printing & Stationery		21,268	26,762
Projects - Special		12,768	13,945
Property Expenses	15	67,544	88,947
Publicity & Promotional Goods		38,711	102,091
Rent - Sydney Office		29,750	29,750
Repairs & Maintenance		5,909	3,786
Resources & Library		31,449	26,174
Salaries, Wages & On-Costs	16	1,812,515	1,848,378
Staff Training		3,851	3,218
Telephone & Teleconferencing		39,177	43,105
Travelling & Accommodation		102,396	111,653
<b>Total Expenditure</b>		<b>3,316,008</b>	<b>3,951,786</b>
<b>SURPLUS FOR YEAR BEFORE OTHER ITEMS</b>		<b>222,959</b>	<b>133,209</b>

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 2014**

	Note	2014 \$	2013 \$
<b>ADD OTHER INCOME ITEMS</b>			
Gain on Internal Transfer of Part-Equity in Freehold Property	17	448,901	-
<b>SURPLUS FOR YEAR AFTER OTHER ITEMS</b>		671,860	133,209
Accumulated Funds - Beginning of Year		3,524,209	3,391,000
Transfers to or from Reserves	18	-	-
<b>ACCUMULATED FUNDS 30TH JUNE 2014</b>		4,196,069	3,524,209

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 2014**

	Note	2014 \$	2013 \$
<b>CURRENT ASSETS</b>			
Cash assets	20	92,407	482,223
Receivables	21	834,553	802,008
Investments	22	2,676,329	1,794,332
Other assets	23	62,889	58,485
<b>TOTAL CURRENT ASSETS</b>		<b>3,666,178</b>	<b>3,137,048</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	21	100,000	100,000
Investments	22	67,711	81,361
Property, plant and equipment	24	1,661,681	1,446,405
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,829,392</b>	<b>1,627,766</b>
<b>TOTAL ASSETS</b>		<b>5,495,570</b>	<b>4,764,814</b>
<b>CURRENT LIABILITIES</b>			
Payables	25	544,135	494,038
Other Liabilities	26	52,888	42,458
Employee Leave Entitlements	27	627,110	625,554
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,224,133</b>	<b>1,162,050</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Leave Entitlements	27	26,541	29,728
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>26,541</b>	<b>29,728</b>
<b>TOTAL LIABILITIES</b>		<b>1,250,674</b>	<b>1,191,778</b>
<b>NET ASSETS</b>		<b>4,244,896</b>	<b>3,573,036</b>
<b>MEMBERS FUNDS</b>			
Reserves	18	48,827	48,827
Accumulated Funds	19	4,196,069	3,524,209
<b>TOTAL EQUITY</b>		<b>4,244,896</b>	<b>3,573,036</b>

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 2014**

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	General Funds \$	General Reserve \$	Total Equity \$
<b>Year Ended 30th June 2014:</b>			
Opening Balance	3,524,209	48,827	3,573,036
Transfers to/from Reserves	-	-	-
Surplus / (Deficit) for Year	671,860	-	671,860
	<u>4,196,069</u>	<u>48,827</u>	<u>4,244,896</u>

**Year Ended 30th June 2013:**

	General Funds \$	General Reserve \$	Total Equity \$
Opening Balance	3,391,000	48,827	3,439,827
Transfers to/from Reserves	-	-	-
Surplus / (Deficit) for Year	133,209	-	133,209
	<u>3,524,209</u>	<u>48,827</u>	<u>3,573,036</u>

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2014**

		2014	2013
		\$	\$
<b>Cash Flows From Operating Activities</b>			
Operating Receipts - Branches	Note 34(d)(i)	4,202,239	3,798,132
Other Operating Receipts		347,883	368,104
Bank Interest Received		95,049	90,865
Federal Government Grant		44,000	396,000
Airlines Division Funds	Note 34(d)(i)	53,244	56,664
Gross Operating Payments		(4,034,132)	(4,142,419)
Payments to Other Branches	Note 34(d)(ii)	(431,411)	(463,925)
		<u>276,872</u>	<u>103,421</u>
<b>Net cash provided by (used in) operating activities</b>			
		<u>276,872</u>	<u>103,421</u>
<b>Cash Flows From Financing Activities</b>			
Proceeds from Redemption of Units		13,650	33,427
Transfer of Building & Other Assets	Note 34(d)(i)	788,222	-
Hire Purchase Loan Repayments		(2,733)	(16,543)
		<u>799,139</u>	<u>16,884</u>
<b>Net cash provided by financing activities</b>			
		<u>799,139</u>	<u>16,884</u>
<b>Cash Flows from Investing Activities</b>			
Payment for Plant & Equipment		(583,831)	(99,426)
Branch Share Reimbursements	Note 34(d)(i)	-	88,669
		<u>(583,831)</u>	<u>(10,757)</u>
<b>Net cash provided by (used in) investing activities</b>			
		<u>(583,831)</u>	<u>(10,757)</u>
Net increase (decrease) in cash held		492,180	109,548
Cash Held 1st July 2013		<u>2,276,555</u>	<u>2,167,007</u>
<b>Cash Held 30th June 2014</b>		<u><u>2,768,735</u></u>	<u><u>2,276,555</u></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 2014**

	Note	2014	2013
		\$	\$
<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		316	510
Cash at Bank - General Account		62,999	245,100
Cash at Bank - National Airlines		27,641	26,786
Cash at Bank - Retail Account		1,451	27,695
Cash at Bank - Grant Account		-	182,132
Term Deposit - Leave Entitlements		656,804	631,059
Term Deposits & Savings Accounts		2,001,705	1,146,168
Term Deposit - Stabilisation Fund		17,820	17,105
		2,768,736	2,276,555
<b>Reconciliation of Net Cash provided by Operating Activities to the Surplus/(Deficit) for the Year</b>			
Operating Surplus/(Deficit) for Year		671,860	133,209
<b>Add Non-Cash Items:</b>			
Gain on Internal Transfer of Part-Equity in Property		(448,901)	-
Depreciation & Amortisation		111,051	92,670
Accrued Leave		(1,631)	46,886
<b>Changes in Assets and Liabilities:</b>			
Decrease (Increase) in Debtors		(29,946)	(356,969)
Less: Non-Trade Debtors		81,818	-
Decrease (Increase) in Prepayments		(7,003)	32,100
Increase (Decrease) in Payables		50,097	182,549
Less: Non-Trade Creditors		(163,636)	-
Change in Unspent Grant Funds		-	(10,553)
Change in Unspent Airline Council Funds		13,163	(16,471)
		276,872	103,421
<b>Cash flows from operations</b>			

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2014**

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**1 Statement of Significant Accounting Policies**

This financial report is a general purpose report of the not-for-profit National Office ("National Office") of the Australian Municipal Administrative Clerical and Services Union ("the Union") a separate reporting unit 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.

No new accounting standards have been adopted in the preparation of these financial statements. 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 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 accrued leave transfers received and/or right of indemnity from the branch.

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**(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
Furniture & Equipment	10% to 33% Prime Cost & Diminishing Value
Motor Vehicles	18.75% 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.

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**(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) Impairment of Assets**

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the recoverable amount of the asset is estimated and an impairment adjustment made if the recoverable amount is less than its carrying amount. The recoverable amount is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the ability of the asset to generate future cash flows, and the asset would be replaced if the National Office was deprived of the asset, its value in use is taken to be its depreciated replacement cost.

**(m) Going Concern Basis of Accounting**

National Office is reliant on the agreed financial support of its constituent branches in order to continue on a going concern basis. This agreed financial support is documented in the Rules of the organisation whereby capitation fees are paid on a quarterly basis to National Office by each branch based on their membership numbers and an expenditure budget and is binding on all branches of the organisation.

**(n) Contingent Assets & Liabilities**

Contingent assets and liabilities are not recognised in the Statement of Financial Position but, where applicable, are reported in the relevant notes. They may arise from uncertainty as to the existence of an asset or a liability or represent an existing asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

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**(o) 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).

**(p) 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.

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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>2 Capitation Income</b>		
C&S Qld C&A Branch	214,030	256,873
NSW & ACT Services Branch	370,599	363,444
Queensland Services Branch	403,406	413,011
SA & NT Branch	187,643	183,514
Tax Officers Branch	25,600	27,084
Victorian Private Sector Branch	141,253	139,292
Vic & Tas Authorities & Services	644,867	650,035
Western Australian Branch	154,849	147,323
NSW LGCAEAU Branch	101,711	99,581
NSW LGCAEAU - MEU	713,543	694,862
	2,957,501	2,975,019
<b>3 Investment Income</b>		
Bank Interest Received	92,451	94,207
Distribution - Howard Mortgage Fund	74	389
Distribution - ACTU Trust	8,652	-
	101,177	94,596
<b>4 Property Rental Income</b>		
Vic & Tas A & S Branch	15,608	72,386
Barton ACT Property	63,331	60,975
Tax Officers Branch	6,487	5,795
Other Tenants	-	3,593
	85,426	142,749
<b>5 Grant &amp; Specific-Purpose Income</b>		
Grant - SACS Education & Information	-	406,959
Branch Funding - Equal Pay Case	-	3,594
	-	410,553
<b>6 Other Income</b>		
Cost Recoveries & Sitting Fees	64,867	85,767
Other Income	72,009	4,616
	136,876	90,383

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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>7 Affiliation Fees</b>		
Australian Council of Trade Unions	361,081	345,829
Public Services International	52,409	44,169
Union Network International	12,831	8,147
Uni Apro	5,000	-
Apheda - Union Aid Abroad	3,350	3,350
Intern. Transport Workers Fed'n	14,305	12,653
Australasian Railway Association	1,047	1,022
Aust. Council of Social Services	540	596
EE OZ Training Standards	100	100
Australian Council for International Development	1,125	-
Australian Fair Trade & Investment Network	200	-
Welcome-to-Australia.Org	1,000	-
	<hr/>	<hr/>
Total Affiliation Fees	452,988	415,866
	<hr/>	<hr/>
<b>8 Auditor's Remuneration</b>		
Auditing of the Accounts	11,780	11,780
Statutory Report Services	5,770	4,020
Government Grant Audit	-	2,780
	<hr/>	<hr/>
Total Auditors' Remuneration	17,550	18,580
	<hr/>	<hr/>
No other services were provided by the auditors during the financial year.		
<b>9 Computer Expenses</b>		
Expenses & Consultants	16,138	33,045
Document Scanning & Imaging	29,546	3,000
	<hr/>	<hr/>
Total Computer Expenses	45,684	36,045
	<hr/>	<hr/>
<b>10 Depreciation Expense</b>		
Furniture & Equipment	69,698	46,455
Building	20,257	28,590
Library	1,620	1,620
	<hr/>	<hr/>
Total Depreciation	91,575	76,665
	<hr/>	<hr/>
<b>11 Donations</b>		
Donations < \$1,000	2,430	2,237
Donations \$1,000 +	57,215	6,000
	<hr/>	<hr/>
Total Donations	59,645	8,237
	<hr/>	<hr/>
<b>12 Grant &amp; Specific Purpose Costs</b>		
SACS Education & Information Program	624	386,495
Legal & Other - Equal Pay Case	-	3,067
	<hr/>	<hr/>
Total Grant & Specific-Purpose Costs	624	389,562
	<hr/>	<hr/>

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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>13 Legal Fees &amp; Disbursements</b>		
Rules Changes & Other Union Matters	118,611	106,910
Legal Costs - Litigation	-	-
	<hr/>	<hr/>
Total Legal Fees & Disbursements	118,611	106,910
	<hr/>	<hr/>
<b>14 Motor Vehicle Expenses</b>		
Running Costs	21,980	35,737
Operating Lease Rentals	8,648	15,516
Depreciation & Amortisation	19,476	16,005
Less: Employee Car Contribution	(8,161)	(8,689)
	<hr/>	<hr/>
Total Motor Vehicle Expenses	41,943	58,569
	<hr/>	<hr/>
<b>15 Property Expenses</b>		
Rates - Council & Water	13,946	15,666
Cleaning, Recycling & Waste Disposal	14,039	17,262
Buildings Repairs & Maintenance	20,250	24,665
ACT Investment Property Outgoings	19,309	16,954
Other - ACT Investment Property	-	14,400
	<hr/>	<hr/>
Total Property Expenses	67,544	88,947
	<hr/>	<hr/>



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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>16 Salaries, Wages &amp; On-Costs</b>		
<b>Holders of Office:</b>		
Salaries, Allowances & Salary-Sacrifice Super	376,751	364,296
Employer Superannuation	52,278	50,196
Redundancies & Separations	-	-
Accrued Long Service Leave	21,809	25,227
Accrued Annual Leave	(19,495)	2,845
	431,343	442,564
<b>Employees:</b>		
Salaries, Allowances & Salary-Sacrifice Super	1,087,068	1,099,948
Employer Superannuation	143,500	135,092
Redundancies & Separations	-	-
Accrued Long Service Leave	1,547	15,153
Accrued Annual Leave	(5,491)	3,661
	1,226,624	1,253,854
<b>Other Costs:</b>		
Reception & Temporary Staff	49,150	32,532
Fringe Benefits Tax	7,653	10,415
State Payroll Tax	81,314	86,802
Workers Compensation	12,451	18,986
Recruitment & Relocation	3,980	3,225
	154,548	151,960
<b>Total Salaries, Wages &amp; On-Costs</b>	<b>1,812,515</b>	<b>1,848,378</b>

**Key Management Personnel**

The key management personnel are the three elected officers being the National Secretary and the two Assistant National Secretaries. The aggregate amount of remuneration paid to officers during the year including short-term, long-term and post-employment benefits is as above.

National Office reimburses a portion of the cost of each officers' home telephone and each officer has the use of a fully maintained Union-owned motor vehicle to assist them in the discharge of their day-to-day employment duties

Each officer contributes an amount to National Office each fortnight in respect of any incidental private use of their vehicle, the total amount received from officers for the year and included in income of National Office under item "Employee Car Contribution" was \$4,934.

The aggregate taxable value of vehicle and telephone benefits in respect of the three officers for Fringe Benefits Tax purposes after allowing for their respective car contributions was \$9,372 with a grossed-up value of \$17,259. There were no loans to or from officers during year nor any other transactions with key management personnel and/or family members or associates.

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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>17 Transfer of Part-Equity in Building</b>		
Proceeds of Transfer of Equity	783,771	-
Less: Written Down Value	(334,870)	-
	448,901	-
Total Gain on Transfer	448,901	-
<p>National Office transferred part of its equity in land and buildings at 116-124 Queensberry Street Carlton South to the Victorian &amp; Tasmanian Branch of the Union with effect from 1st July 2013 for an amount of \$783,771 plus GST reducing the extent of its interest in the property from 33.3% to 23.3%.</p> <p>The amount of consideration for the transfer was determined by reference to the independent valuation of the property dated 24th June 2011 by WBP Property Group.</p> <p>The accounting gain on the disposal was an internal transfer of funds within the organisation as a whole without any change in the beneficial ownership of the underlying property.</p> <p>Some of the proceeds of the transfer was used to finance the refurbishment of the office space occupied by National Office within the building and to provide a National Office training room.</p>		
<b>18 Reserves</b>		
General Reserve	48,827	48,827
	48,827	48,827
<p>There were no transfers to or from reserves during the year.</p>		
<b>19 Accumulated Funds</b>		
Accumulated Funds 1st July 2013	3,524,209	3,391,000
Surplus/(Deficit) for Year	671,860	133,209
	4,196,069	3,524,209
	4,196,069	3,524,209
<b>20 Cash Assets</b>		
Cash on Hand	316	510
Cash at Bank - General Account	62,999	245,100
Cash at Bank - National Airlines	27,641	26,786
Cash at Bank - Retail Account	1,451	27,695
Cash at Bank - Grant Account	-	182,132
	92,407	482,223
	92,407	482,223

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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>21 Receivables</b>		
<b>CURRENT</b>		
Debtors - Other	24,663	59,180
Debtors – Branches - Note 34(d)(i)	809,890	742,828
	834,553	802,008
<b>NON-CURRENT</b>		
Equity Loan - Vic & Tas A & S Branch	100,000	100,000
	100,000	100,000

**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.

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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>22 Investments</b>		
<b>CURRENT</b>		
Term Deposit - Leave Entitlements	656,804	631,059
Term Deposits & Savings Accounts	2,001,705	1,146,168
Term Deposit - Stabilisation Fund	17,820	17,105
	<u>2,676,329</u>	<u>1,794,332</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 (78,272 \$1 Units Pd to \$0.40)	17,848	17,848
Managed Funds:-		
Units - Howard Wholesale Mortgage Fund	8,529	22,179
	<u>67,711</u>	<u>81,361</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 365 days to maturity. The interest rate applicable to such deposits at balance date ranged from 3.1% (at-call) to 3.9% (360 days).

2. Units in Howard Wholesale Mortgage Fund were managed by Fidente Partners. The Fund is in the process of winding-up and a final distribution of capital is expected to be made on or before 30th September 2014. 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 any impairment was considered necessary.

**23 Other Assets**

<b>CURRENT</b>		
Accrued Interest	9,827	12,426
Prepaid Expenses	26,257	12,216
Promotional Stock for Resale	26,805	33,843
	<u>62,889</u>	<u>58,485</u>

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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>24 Property, Plant and Equipment</b>		
<b>Land and Buildings</b>		
Land & Building at Cost	1,132,134	1,619,648
Less: Accumulated Depreciation	510,112	700,793
	622,022	918,855
Investment Property at Cost	364,569	282,751
	364,569	282,751
<b>Total Land and Buildings</b>	986,591	1,201,606
Motor Vehicles at Cost	104,511	104,511
Less: Accumulated Depreciation	57,238	37,762
	47,273	66,749
Furniture & Equipment at Cost	764,909	523,815
Less: Accumulated Depreciation	155,983	366,276
	608,926	157,539
Resource Library	56,610	56,610
Less: Accumulated Depreciation	37,719	36,099
	18,891	20,511
<b>Total Plant and Equipment</b>	675,090	244,799
<b>Total Property, Plant and Equipment</b>	1,661,681	1,446,405

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

National Office has a 23.3% interest (33.3% last year) in the property with the Victorian and Tasmanian Authorities & Services Branch holding 76.7% (66.6% last year). National Office's share is stated in the accounts at historical cost. The property was valued at \$7,830,000 on 24th June 2011 by WBP Property Group. The interest of National Office in the property equates to \$1,824,390. National Office is responsible for insuring the building and the declared value for insurance purposes is currently \$6,802,100.

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

National Office has a 50% share with NSW United Services Branch in the property (including twelve car parks acquired during the year). The property is stated in the accounts at historical cost. The market value of the property was assessed at \$840,000 on 14th August 2008 by CB Richard Ellis. National Office's share equates to \$420,000 plus the value of fifty per cent of the new car parks). As the property is held for investment purposes, it is not depreciated. Insurance cover on the building is the responsibility of the body corporate.

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**2014**  
\$

**2013**  
\$

**Movements in Carrying Amounts:**

**FY2013/14:**

Movement in the carrying amounts for each class of property, plant and equipment between the start and the end of the current financial year:

	VIC Ppty \$	ACT Ppty \$	Other Assets \$	Leased Plant & Equipment \$	Total \$
Balance at beginning of the year	918,855	282,751	244,799	-	1,446,405
Additions	-	81,818	583,831	-	665,649
Disposals	(276,576)	-	(82,222)	-	(358,798)
Depreciation expense	(20,257)	-	(71,318)	-	(91,575)
	<u>622,022</u>	<u>364,569</u>	<u>675,090</u>	<u>-</u>	<u>1,661,681</u>

**Movements in Carrying Amounts:**

**FY2012/13:**

Movement in the carrying amounts for each class of property, plant and equipment between the start and the end of the previous financial year:

	VIC Ppty \$	ACT Ppty \$	Other Assets \$	Leased Plant & Equipment \$	Total \$
Balance at beginning of the year	947,445	282,751	298,122	-	1,528,318
Additions	-	-	10,757	-	10,757
Depreciation expense	(28,590)	-	(64,080)	-	(92,670)
	<u>918,855</u>	<u>282,751</u>	<u>244,799</u>	<u>-</u>	<u>1,446,405</u>

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	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>25 Payables</b>		
CURRENT		
Legal Fees Payable	5,933	5,573
Creditor – Branches Note 34(d)(ii)	47,538	193,580
Goods & Services Tax Payable	32,994	42,635
Other Creditors & Accruals	457,670	252,250
	544,135	494,038
<b>26 Other Liabilities</b>		
CURRENT		
Hire Purchase Loan - Computers	-	2,733
Unspent National Airlines Funds	37,888	24,725
Unspent Airlines Stabilisation A/c	15,000	15,000
	52,888	42,458
<b>27 Employee Leave Entitlements</b>		
CURRENT		
Annual Leave Payable - Officers	62,696	81,915
Annual Leave Payable - Other	108,512	95,121
Long Service Payable - Officers	311,284	289,475
Long Service Payable - Other	144,618	159,043
	627,110	625,554
NON-CURRENT		
Long Service Payable - Other	26,541	29,728
	26,541	29,728
Aggregate employee entitlement liability	653,651	655,282
Number of employees at year end	16	18

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	<b>2014</b>	<b>2013</b>
	\$	\$
<b>28 Capital and Leasing Commitments</b>		
<b>Hire Purchase Commitments</b>		
Hire purchase contracts capitalised in the financial statements:		
Payable		
Not later than one year	-	2,772
Less: Future Finance Charges	-	39
	<hr/>	<hr/>
Total Hire Purchase Liability	<hr/>	<hr/>
	-	2,733
<b>Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not capitalised in the financial statements	Nil	Nil
<b>Capital Expenditure Commitments</b>		
Contracted for:		
Purchase of Car Parks	-	180,000
Refurbishment of Offices	-	559,060
	<hr/>	<hr/>
	-	739,060
<b>Payable</b>		
Car Spaces - Not later than one year	-	180,000
Refurbishment - Not later than one year	-	559,060
	<hr/>	<hr/>
	-	739,060
	<hr/>	<hr/>

**Purchase of Car Parking Spaces -**

Capital expenditure commitment of the previous year being purchase of car parking spaces was completed after the end of the financial year with the amount payable of \$180,000 (\$163,636 excl GST) brought to account as a non-trade creditor and a corresponding non-trade debtor of \$90,000 (\$81,818 excl GST) in respect of half of the spaces acquired on behalf of the NSW LGCAEAU Branch.

**29 Contingent Liabilities**

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. No provision 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.

Apart from the above, members of the committee of management of the National Office are not aware of any contingent or other liability at balance date, the effect of which would be material in relation to these financial statements.



**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
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NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2014**

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
<b>30 Events Subsequent to Reporting Date</b>		
No event has arisen subsequent to balance date and/or prior to the signing of the financial statements, the effect of which may be material in relation to the financial statements, nor any event affecting the ongoing structure and/or financial activities of the National Office or the organisation as a whole.		
<b>31 Economic Dependence</b>		
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.		
<b>32 Segment Reporting</b>		
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. The extent of these activities may be geographically segregated as follows -		
New South Wales & ACT	40.1%	
Victoria & Tasmania	26.6%	
Queensland	20.9%	
South Australia & NT	6.3%	
Western Australia	5.2%	
Other	0.9%	
Total	100.0%	

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
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NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2014**

	2014	2013
	\$	\$
<b>33 Financial Instruments</b>		
<b>Interest Rate Risk</b>		
Financial instruments held by National Office consist mainly of deposits with (Commonwealth Bank (CBA) and Members Equity Bank (MEB) either at-call or on short-term fixed deposit.		
In order to minimise interest rate risk, ie. the risk of securities falling in value as a result of market interest rates, all fixed rate term deposits with banks are for terms of less than twelve months.		
The carrying amount for each category of financial instrument together with their average interest rate may be summarised as follows -		
	<b>Weighted Average Effective Interest Rate</b>	<b>Extent of Exposure (Amount on Deposit)</b>
	<b>2014      2013</b>	<b>2014      2013</b>
	%          %	\$          \$
<b>Financial Assets</b>		
Cash at Bank (CBA)	1.00      2.00	64,450      272,795
Bank Deposits at Call (MEB)	3.10      3.35	760,332      397,321
Fixed Term Deposits (MEB)	3.75      4.80	1,943,638      1,423,979
SACS Grant Account (CBA)	-          2.00	-              182,132
<b>Total Financial Assets</b>		<b>2,768,420      2,276,227</b>

**Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to and forming part of the financial statements.

National Office does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the reporting unit.

**Net Fair Values**

The aggregate net fair values and carrying amounts of financial instruments held by National Office at year-end are those values disclosed in the Statement of Financial Position and in the notes to the financial statements. As all financial instruments are at-call or on short-term deposit, there is no material difference between fair value and nominal value.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
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NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2014**

**2014**                      **2013**  
\$                                      \$

**34 Related Party Transactions**

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

The following persons held office in National Office for all or part of the 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, Jennifer Thomas, Julie Bignell, Sally McManus, Neil Henderson, Joseph Scales, Abbie Spencer, Ancel Greenwood, Justine Moran.

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	01/07/13 to 30/06/14
National Vice-President ~	Kathrine Nelson <sup>^</sup>	01/07/13 to 14/03/14
National Secretary*	David Smith	01/07/13 to 30/06/14
Assistant National Secretary*	Linda White	01/07/13 to 30/06/14
Assistant National Secretary*	Greg McLean	01/07/13 to 30/06/14

\* *National Office remunerated positions* ~ *Employed and remunerated by other branches*

<sup>^</sup> *Position became vacant during the year following the passing-away of the incumbent.*

**(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 allowances and employer superannuation was the amount as set out in Note 16 of these accounts.

Directors fees to which officers were entitled in respect of their Union-related appointment to any superannuation fund board of trustees are assigned and paid to the National Office and brought to account as income of the Union under Board Sitting Fees (FY2013/14: \$64,867).

There were no other transactions with officers during the year other than those related to their membership of or employment with the Union and on terms no more favourable than those that would apply to any other member of employee.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL &  
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NATIONAL OFFICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2014**

<b>2014</b>	<b>2013</b>
\$	\$

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**(c) Transactions with Branches**

The National Office provides a range of support services to its constituent branches and their members and, accordingly, is substantially dependent upon the continued and ongoing financial support of those branches.

Typically, National Office receives quarterly capitation fees from its branches as well as other income from the sale of promotional and other goods and services all of which are disclosed in the Statement of Financial Performance under the relevant category.

Reimbursements are also made by branches for expenses paid by National Office on behalf of those branches, eg. share of payroll tax and insurance, such amounts directly offset against the payment on the basis of the expense being that of the branch and not National Office.

A summary of the transactions between the National Office and each branch for the financial year (including payments and reimbursements referred to above) together with any balance outstanding as at the end of the financial year is attached to these financial statements.

Notwithstanding that each branch of the organisation, together with the National Office, reports separately on its share of the assets and liabilities of the organisation, all property plant and equipment of the Union vests in the National Office under the Rules of the organisation.

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

**34 (d) Branch Transactions (Continued)**

**(i) Amounts Received / Receivable from Branches**

YEAR-ENDED 30TH JUNE 2014	VIC / TAS A & S	VIC P/S	QLD S & NTH A	NSW/ACT SRVCS	SA/NT BRANCH	C&S QLD	WA BRANCH	TAX BRANCH	NSW C&A	NSW MEU	TOTAL	
<b>Branch Account Balance 1st July 2013</b>	217,882	511	128	156,171	94,880	-	45,583	14,226	-	213,447	742,828	
<b><u>Add: Amounts Due</u></b>												
Branch Capitation Fees	644,867	141,253	403,406	370,599	187,643	214,030	154,849	25,600	101,711	713,543	2,957,503	
ACTU Industrial Levy Collected	42,624	9,418	27,032	24,506	12,408	12,800	8,938	1,834	6,906	54,704	201,170	
Share of Victorian Payroll Tax	333,193	44,519	-	-	-	-	-	6,274	-	-	383,986	
Transfer of Building & Other Assets	783,771	-	-	4,450	-	-	-	-	-	81,818	870,039	
Other Goods & Services Recharged	84,655	30,954	18,873	38,195	17,174	27,010	7,882	8,648	-	37,583	270,974	
GST Charged on Amounts Receivable	155,060	18,096	44,531	43,576	21,079	25,081	17,088	3,464	10,861	88,258	427,094	
Total Due & Receivable from Branches	2,044,170	244,240	493,842	481,326	238,304	278,922	188,758	45,820	119,478	975,906	5,110,766	
											-	
<b><u>Less: Amounts Received from Branches</u></b>	2,224,483	236,315	493,970	419,086	232,185	202,073	185,546	53,435	119,478	877,133	5,043,705	
											-	
<b>Branch Account Balance 30th June 2014</b>	37,570	8,436	-	0	218,410	101,000	76,849	48,795	6,610	0	312,220	809,889
<b>YEAR-ENDED 30TH JUNE 2013</b>												
<b>Branch Account Balance 1st July 2012</b>	4,318	642	145	97,718	51,879	1,925	42,054	7,901	-	211,057	417,639	
<b><u>Add: Amounts Due</u></b>												
Branch Capitation Fees	650,035	139,292	413,011	363,444	183,514	256,872	147,323	27,084	99,581	694,862	2,975,018	
ACTU Industrial Levy Collected	42,020	9,418	27,900	24,506	12,408	17,054	8,844	1,906	6,826	55,246	206,128	
Share of Victorian Payroll Tax	308,506	42,626	-	-	-	-	-	6,263	-	-	357,395	
Other Goods & Services Recharged	123,345	30,064	8,451	94,930	58,717	21,999	17,823	15,211	-	35,366	405,906	
GST Charged on Amounts Receivable	81,383	17,766	45,088	45,786	11,790	29,558	7,653	3,631	3,132	78,420	324,207	
Total Due & Receivable from Branches	1,205,289	239,166	494,450	528,666	266,429	325,483	181,643	54,095	109,539	863,894	4,268,654	
											-	
<b><u>Less: Amounts Received from Branches</u></b>	991,725	239,297	494,467	470,213	223,428	327,408	178,114	47,770	109,539	861,504	3,943,465	
											-	
<b>Branch Account Balance 30th June 2013</b>	217,882	511	128	156,171	94,880	-	45,583	14,226	-	213,447	742,828	

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

**34 (d) Branch Transactions (Continued)**

**(ii) Amounts Paid / Payable to Branches**

YEAR-ENDED 30TH JUNE 2014	VIC / TAS A & S	VIC P/S	QLD S & NTH A	NSW/ACT SRVCS	SA/NT BRANCH	WA BRANCH	NTH QLD C&A	TAX BRANCH	NSW C&A	NSW MEU	TOTAL
<b>Branch Account Balance 1st July 2013</b>	80,844	-	21,311	66,690	16,918	1,720	-	-	-	-	187,483
<b><u>Add: Amounts Payable</u></b>											
Other Goods & Services Recharged	157,503	2,232	732	5,591	12,987	6,614	3,366	5,386		76,314	270,725
GST Charged on Amounts Payable	11,870	223	73	63	760	661		59		7,031	20,741
											-
<b><u>Less: Amounts Paid to Branches</u></b>	205,759	2,455	22,116	72,344	30,665	5,916	3,366	5,445		83,346	431,412
											-
<b>Branch Account Balance 30th June 2014</b>	<b>44,458</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>3,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,538</b>
YEAR-ENDED 30TH JUNE 2013	VIC / TAS A & S	VIC P/S	QLD SRVCS	NSW/ACT SRVCS	SA/NT BRANCH	WA BRANCH	NTH QLD C&A	TAX BRANCH	NSW C&A	NSW MEU	TOTAL
<b>Branch Account Balance 1st July 2012</b>	42,423	-	796	4,094	4,065	1,350	-	-	-	11,632	64,360
<b><u>Add: Amounts Payable</u></b>											
Other Goods & Services Recharged	225,994	- 538	79,640	171,754	26,127	26,586	6,356	1,305		1,134	538,357
GST Charged on Amounts Payable	20,334	- 219	7,664	15,795	2,149	2,557	168	131		113	48,692
											-
<b><u>Less: Amounts Paid to Branches</u></b>	207,906	- 757	66,788	124,953	15,423	28,773	6,524	1,436	-	12,879	463,925
											-
<b>Branch Account Balance 30th June 2013</b>	<b>80,844</b>	<b>-</b>	<b>21,311</b>	<b>66,690</b>	<b>16,918</b>	<b>1,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>187,483</b>

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

**COMMITTEE OF MANAGEMENT STATEMENT**

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On 15<sup>TH</sup> October 2014 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 30<sup>th</sup> June 2014:

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
  - (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 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:**

15 October 2014

**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 30<sup>TH</sup> JUNE 2014**

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**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 30<sup>th</sup> June 2014 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 30<sup>TH</sup> JUNE 2014  
(CONTINUED)**

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**Independent Auditor's Opinion**

In our opinion –

- (a) 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 30<sup>th</sup> June 2014 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;
- (b) the management's use of the going concern basis of accounting in the preparation of the National Office financial report is considered appropriate.

Signed at Melbourne this 15th day of October 2014

**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 2014





A•S•U

## Operating Report

File14.1

*Period 01/07/13 to 30/06/14*

The Australian Municipal, Administrative, Clerical and Services Union (ASU) presents its report on the operation of the Union for the financial year ended 30<sup>th</sup> June 2014.

### **1. Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year.**

This reporting year has been dominated by the following activities:

- (a) Award Reviews – review of all Modern (Transitional & 4 Yearly), Enterprise and State Reference Public Sector Transitional Awards by the Fair Work Commission (FWC);
- (b) National ASU Enterprise Bargaining – the negotiation of agreements across all ASU industries;
- (c) Submissions to Federal Government Inquiries;
- (d) National Campaigns;
- (e) Rules and related matters – Eligibility and Governance/Administration; and
- (f) National Coordination and Service Provision.

#### **(a) Award Reviews**

##### **i. Transitional Review (2012)**

The 2012 Award (Transitional) Review conducted by the FWC was not completed until December 2013. In 2012 the ASU National Office lodged applications to vary modern awards to remove ambiguity, uncertainty and insert award provisions that were overlooked during the award modernisation process. These applications were to vary modern awards covering ASU members employed in the Airlines, Clerical and Administrative, Local Government, Legal, Social and Community Sector, Energy, Rail, Water and Education industries. The ASU National Office also lodged submissions supporting common union claims and opposing employer claims before the FWC which included: Penalty Rates, Public Holidays, Apprentices, Trainees and Junior Rates, Annual Leave and Award Flexibility.

The (2103) review of Default Superannuation in modern awards was carried over to 2014 and the ASU has lodged applications in relation to the modern Local Government and Water Industry awards.

##### **ii. 4 yearly Award Review (2014)**

The 2014 (4 yearly) Award Review process commenced in early 2014. The FWC Full Bench determined the first 4 yearly review would comprise of Common Award issues and individual modern awards would be allocated to 4 groups to be reviewed between mid 2014 and the end of 2015. The greater majority of the ASU awards have been allocated to groups 3 and 4 which will be dealt with in 2015. The Rail Industry Award was allocated to Group 1 and the ASU National Office has lodged submissions reviewing this award. The ASU National Office has lodged and will lodge applications/submissions with the FWC supporting common claims and opposing employer claims including: annual leave, public holidays; award flexibility/facilitative provisions; casual and part-time employment; and transitional/sunset provisions relating to accident pay and district/remote allowances and redundancy, domestic violence and family leave.

### iii. Enterprise Awards

By the end date of 31/12/2013 the ASU had made 12 applications to the FWC to make Modern Enterprise Awards. These included:

- Airline Operations - Salaried Staff - Qantas Information Technology Limited - Award 2003
- Airline Officers (Qantas Airways Limited) Award 2000
- Australian Air Express Award 2004
- TABCORP Wagering Employees Award 2003
- UNITAB Limited Employees Award – State 2003
- Aboriginal Legal Rights Movement Inc. (SA) Award, 1999
- Racecourse Totalisators (State) Award
- TAB Clerical And Administrative Agency Casual Staff Award 2002
- TAB Clerical And Administrative Staff Phonotab Operators Award 2004
- Chubb Security Services Cash Processing and Clerical and Administrative Employees (State) Award
- Travel Industry - Traveland/CMAT - Award 1999
- Sydney Water Award 2004

The ASU has made submissions to the FWC Full Bench regarding these Awards and while some have been finalised with approval to modernise the Aboriginal Legal Rights Movement Inc. (SA) Award; others have either been refused or are yet to be determined.

### iv. State Reference Public Sector Transitional Awards

The ASU is also making submissions regarding the review of these awards, mainly from Victoria and Tasmania including those in Local Government, Water and Statutory Authorities such as VicRoads and Parks Victoria.

## (b) National ASU Enterprise Bargaining

The National Office of the ASU negotiates national agreements, occasionally alone but most often with Branches with membership. These negotiations take place across many varied industries as detailed below:

In Airlines the ASU has completed or is negotiating with the following companies: Malaysia Airlines, Virgin Australia, Menzies, South African Airways, Emirates, PT Garuda Indonesia, Qantas Holidays, Toll Dnata Ramp and Cargo, Toll Dnata Passenger Services, Rex Airlines, Jetstar, Qantas Link (Sunstate), AaE, Qantas Ground Services, Qantas EBA 10 and Regional Air Express.

In General Clerical the ASU has completed or is negotiating with NTEU, FSU, Auscript, BUPA, Myer, Fed Ex, TNT Express, NBN and Startrack.

In Business Equipment the ASU is negotiating with CSG and NCR.

In other industries the ASU is negotiating with Slater and Gordon, The Wilderness Society, Flight Centre, MaxSolutions and SP Ausnet.

## (c) Submissions to Federal Government Inquiries

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

- i. Submission to the Australian Government Department of Social Services, [Key Directions for the Commonwealth Home Support Programme Discussion Paper](#), 30 June 2014..
- ii. Submission to the Australian Senate Education and Employment Committee Inquiry into the [Social Security Legislation Amendment \(Green Army Programme\) Bill 2014](#), April 2014.
- iii. Submission to two Senate Standing Committees on Education and Employment inquiries into child care (the same submission was lodged with both): [The immediate future of the childcare sector in Australia AND The delivery of quality and affordable early childhood education and care services](#), 14 March 2014.

- iv. Submission to the Senate Economics Legislation Committee Inquiry into the [Qantas Sale Amendment Bill 2014](#), 14 March 2014. The ASU also made representations to the Senate Rural and Regional Affairs and Transport References Committee Inquiry Qantas' future as a strong national carrier supporting jobs in Australia.
- v. Submission to the Australian Government Department of Industry [Energy White Paper 2014 - Issues Paper](#), 7 February 2014
- vi. Submission to the Productivity Commission [Inquiry into Early Childhood Educators and Early Childhood Learning](#), 3 February 2014
- vii. Submission to Senate Select Committee of [Inquiry into the Abbott Government's Commission of Audit](#), 31 January 2014
- viii. Joint Submission by ASU & FSU to the Senate Finance and Public Administration Committee's [Inquiry into Commonwealth procurement procedures](#), 31 December 2013
- ix. Submission to Productivity Commission [Inquiry into Public Infrastructure](#), 24 December 2013
- x. Submission to [National Commission of Audit](#), 26 November 2013
- xi. 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

**(d) National Campaigns**

- i. **Child Care Equal Remuneration Order Case in the FWC** – The ASU is party to this case to try and address the underpayment of child care workers. The National Office has lobbied the Federal Government to improve funding to child care centres and to increase the recognition of the importance of child care workers and their qualifications.
- ii. **Electricity Privatisation** – A number of State Governments, particularly in NSW, QLD and WA, have been advocating/actioning the sale of some or all of their electricity assets. National Office has been campaigning with Branches and other unions to oppose these assets sales. The campaign continues as State Governments intend to proceed with the privatisation, and are being encouraged by the Federal Government through its Asset Re-cycling Bill 2014. The ASU has also been lobbying to stop the passage of this Bill.
- iii. **Constitutional Recognition of Local Government** – The ASU has for some time lobbied across the country for this recognition. However the referendum to put this into effect was abandoned before the Federal election in September 2013.
- iv. **Local Government amalgamations** – Various State Governments, particularly in QLD, NSW and WA are in the process of council amalgamations. The National Office along with its Branches is opposing this push as it is detrimental to local government employees and local communities. The ASU has met with various stakeholders about the concerns of ASU members regarding council amalgamations.
- v. **Services Sector** – The ASU continues to run 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 and call centres.



**(e) Rules and related matters**

i. **Eligibility Rules**

The ASU National Office has maintained and amended 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. Examples of this are:

1. The successful application in the FWC to update the electricity coverage rules of the Western Australian Branch of the ASU. This followed a similar and successful application to update the electricity rules for the Victorian and Tasmanian Authorities and Services Branch of the ASU in 2013.
2. Supplementing and finalising a section 158A application to upload the majority of State eligibility rules in advance of the Transitionally Recognised Associations (TRAs) expiring in 2016.
3. Opposing and settling applications by other organisations where there is overlap with the ASU's eligibility rules, including, applications by Australian Aircrew Officer's Association in the airline industry; Club Managers' Association Australia in relation to clerical work in the hospitality industry; Industrial Staff Union in the trade union industry. Objection to an Australian Licenced Aircraft Engineers Association application to vary their Rules in the airline industry has been determined by FWC while an application by the Community and Public Sector Union in the QLD Correctional Services Industry is subject to arbitration.

## ii. **Governance/Administration**

1. Administration of the ASU 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.
2. The ASU National Rules have been amended to meet new obligations to meet legislative requirements and governance best practice as follows:
  - 11 September 2013 -  [Qld Services & Northern Administrative Branch Rule Changes](#)
  - 15 July 2013 -  [National Rule 57 - Financial Obligations & Disclosures](#)
3. The ASU has been reviewing its governance policies and procedures including writing and re-writing policies as follows:
  - Code of Conduct National Executive
  - Conflict of Interest & Gift
  - Credit Card
  - Financial Management and Administration
  - Member Grievance Handling Policy (Trial)
  - Privacy

The National Office has also appointed a Compliance & Legal Officer: John Nucifora, email: [jnucifora@asu.asn.au](mailto:jnucifora@asu.asn.au); phone: (03) 9342 1477 and conducted Union Governance Financial Training for Branches.
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.

## (f) **National Coordination and Service Provision**

- i. Providing an industrial advocacy and representation service with regard to national industrial matters and relationships with major employers.

- ii. Acting as national spokesperson on behalf of the Union with regard to national issues and major national employer matters.
- iii. 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.
- iv. Developing and delivering training for Branch Officials and employees as requested, including with regard to Right of Entry provisions of the current Act.
- v. 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.
- vi. Representation on the ACTU Executive, OHS & Workers Compensation Committee and ACTU Indigenous Committee.
- vii. 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.
- viii. 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.
- ix. Maintaining a national communications strategy including the collection and dissemination of information relevant to Branches including through the maintenance of the ASU national website and by other means.
- x. Providing a national purchasing scheme for Branches with regard to telecommunications and other services as well as campaign and other materials through the ASUshop.
- xi. Providing research and information services to Branches on request and in accordance with industry work plans.
- xii. 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.
- xiii. 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.

## **2. Operating Result**

The operating result of the Union/Branch for the year ended 30<sup>th</sup> June 2014 was a surplus of **\$671,860** [2013: \$133,209]. No provision for tax was necessary as the union/branch is considered exempt.

## **3. Significant Changes in Financial Affairs**

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

## **4. Right of Members to Resign**

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 of which they are a member.

## **5. Officers & employees who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee**



The following Officers/Members/Employees of the organisation are Directors of companies that are trustees of superannuation funds where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation:

Officer/Member/ Employee	Trustee Company	Entity/Scheme	Position	Period position held for
Julie Bignell	CARE Super Pty Ltd	CARE Super	Director	Current
Keith Harvey	CARE Super Pty Ltd	CARE Super	Director	Current
Catherine Wood	CARE Super Pty Ltd	CARE Super	Director	Current
David Smith	E.S.I.S.(QLD) Ltd/AIST	Energy Super	Director	Current
Lisa Darmanin	H.E.S.T. Australia Ltd	HESTA	Director	Current
Vicki Rogers	Legal Super Pty Ltd	Legal Super Pty Ltd	Director	Current
Linda White	Legal Super Pty Ltd	Legal Super Pty Ltd	Director	Current
Russell Atwood	Vision Super	Vision Super		Current
Brian Parkinson	Vision Super	Vision Super		Current
Wendy Phillips	Vision Super	Vision Super		Current

**6. Officers & employees who are directors of a company or members of a board as at 30/06/2014.**

Name of officer or employee	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
Russell Atwood	VTHC Executive Council	Victorian Unions' peak organisation	Nominated by ASU VIC/TAS A&S Branch and VTHC (Senior Vice President)
Ingrid Stitt	VTHC Executive Council	Victorian Unions' peak organisation	Nominated by ASU VIC PS Branch
David Smith	ACTU Executive	National Unions' peak organisation	Nominated by ASU
	ACTU Education Inc.	National Unions' peak organization education services	Nominated by ACTU Executive
	Australian Discount Shopper (Union Shopper)	Unions' discount shopping service	Nominated by Board of Union Shopper
Greg McLean	Government Skills Australia - Industry Skills Council (and Member Local Government Industry Advisory Committee )	Skills/Training Council	Nominated by ASU and Council (Director)
	EE-OZ Australia – Electrical Industries Skills Council	Skills/Training Council	Nominated by Industry employers and unions (Director)
	Australian Local Government Training	Skills/Training Council	Nominated by Industry employers and unions (Chair & Director)
Linda White	ACTU Executive	National Unions' peak organisation	Nominated by ASU and ACTU Executive (Vice President)
	Chifley Research Centre	Research services	Nominated by Chifley Research Board and ALP National Executive
Ruth McFarlane	Rockhampton QCU	Queensland Unions' peak organisation	Appointed by QLD Government
Keith Harvey	Aspire Training and Consulting Ltd	Training company	Nominated by ASU (Director)



Jennifer Thomas	QCU	Queensland Unions' peak organisation	Nominated by QCU Delegates (Vice President)
Joseph Scales	SA Unions	South Australian Unions' peak organisation	Nominated by SA/NT Branch and SA Unions' (Executive)
John O'Neill	Equip Super	Superannuation	Elected by fund members (Director)
Ruth McFarlane	Q Super	Superannuation	Nominated by State Govt.

## 7. Number of Members

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Regulations 2009: 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/branch under sec. 244 of the RAO Schedule was **110,041**.

## 8. Number of Employees

The number of persons who were at the end of the financial year employees of the organisation/branch including both full-time and part-time employees measured on a full-time equivalent basis was **15**.

## 9. Names of Committee of Management members and period positions held during the financial year

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 of officer	Position held	Period for which position held	
Russell Atwood	National President	01/07/13	30/06/14
Kath Nelson (deceased)	National Vice President	01/07/13	14/03/14
David Smith	National Secretary	01/07/13	30/06/14
Linda White	Assistant National Secretary	01/07/13	30/06/14
Greg McLean	Assistant National Secretary	01/07/13	30/06/14
Ruth McFarlane	National Executive Representative	01/07/13	30/06/14
Sally McManus	National Executive Representative	01/07/13	30/06/14
Michael Flinn	National Executive Representative	01/07/13	30/06/14
Graeme Kelly	National Executive Representative	01/07/13	30/06/14
Stephen Birney	National Executive Representative	01/07/13	30/06/14
Neil Henderson	National Executive Representative	01/07/13	30/06/14
Jennifer Thomas	National Executive Representative	01/07/13	30/06/14
Justine Moran	National Executive Representative	20/12/13	30/06/14
Katrine Hildyard	National Executive Representative	01/07/13	14/08/13
Joseph Scales	National Executive Representative	01/07/13	30/06/14
Abbie Spencer	National Executive Representative	14/08/13	30/06/14
Jeff Lapidos	National Executive Representative	01/07/13	30/06/14
Peter Chaplin	National Executive Representative	01/07/13	28/04/14
Ancel Greenwood	National Executive Representative	29/04/14	30/06/14
Brian Parkinson	National Executive Representative	01/07/13	30/06/14
Ingrid Stitt	National Executive Representative	01/07/13	30/06/14
David Leydon	National Executive Representative	01/07/13	30/06/14
Wayne Wood	National Executive Representative	01/07/13	30/06/14
Paul O'Neill	National Executive Representative	01/07/13	30/06/14
Julie Bignell	National Executive Representative	01/07/14	30/06/14

### (a) Disclosure statements – Remuneration and non-cash benefits of highest paid officers

Union: The five highest paid officers of the Union for the disclosure period ended June 30<sup>th</sup> 2014 and the amounts of relevant remuneration paid to them and the value or form of non-cash benefits received by them is as set out in the table below:

Remuneration is defined as per ASU Rule 57A xvi as follows:

- includes pay, wages, salary, fees, allowances, leave, benefits or other entitlements (employer superannuation); but
- does not include a non-cash benefit; and
- does not include the reimbursement or payment of reasonable expenses for the costs incurred in the course of the officer carrying out the officers' duties.

	<b>Name of officer</b>	<b>Actual amount of relevant remuneration \$</b>	<b>Value of or form of non-cash benefits \$</b>
1.	Brian Parkinson Branch Secretary VIC/TAS Authorities & Services Branch	217,106	7,475
2.	Russell Atwood Branch Executive President VIC/TAS Authorities & Services Branch	202,808	8,795
3.	Graeme Kelly Branch Secretary NSW United Services Branch ( <i>N.B. paid by State registered United Services Union</i> )	176,216	10,903
4.	Julie Bignell Branch Secretary Central & Southern C&A QLD Branch	175,952	7,135
5.	David Smith National Secretary National Office	167,258	0

(b) **Disclosure statements – Remuneration and non-cash benefits of ASU full-time National Elected Officers**

	<b>Position</b>	<b>Name of National Officer</b>	<b>Actual amount of relevant remuneration \$</b>	<b>Value of or form of non-cash benefits \$</b>
1.	National Secretary	David Smith	167,258	0
2.	Assistant National Secretary	Linda White	134,984	7,493
3.	Assistant National Secretary	Greg McLean	135,555	9,766

**10. Disclosure statements – Officers' material personal interests**

The following Officer/s of the Union have disclosed the following material personal interests that they or a relative of theirs has in a matter that relates to the affairs of the Union/Branch in the year ended June 30<sup>th</sup> 2014:

<b>Officer</b>	<b>Name of person with interest</b>	<b>Relationship to Officer</b>	<b>Nature of interest</b>
National Secretary	David Smith	National Secretary	Vision Super Agreement with 14.5% employer contribution
Assistant National Secretary	Linda White	Assistant National Secretary	Vision Super Agreement with 14.5% employer contribution
Assistant National Secretary	Greg McLean	Assistant National Secretary	Vision Super Agreement with 14.5% employer contribution

**11. Disclosure by Union/Branch of payments to related parties or declared persons**

The Union has made no reportable payments to any related party or declared person or body of the Union/Branch in the year ended 30<sup>th</sup> June 2014.

The Union has made a total payment to the following declared persons or bodies of the Union/Branch in the year ended June 30<sup>th</sup> 2014.

Note: A declared person or body comes into existence if an officer of the Union/Branch has made a declaration of a material personal interest in a matter that relates to the affairs of the Union/Branch – see item 9 above:

Declared person or body	If declared body, name of officer to whom the declaration relates	Total of payments made \$
David Smith	Vision super employer superannuation payments	20,628
Greg McLean	Vision super employer superannuation payments	16,701
Linda White	Vision super employer superannuation payments	14,780

**12. Name and position of Union officer/s who prepared this Operating Report:**

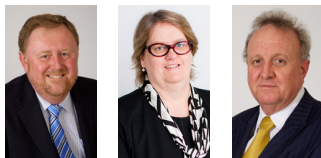
Signature of designated officer:  .....

Name and title of designated officer: David Smith  
National Secretary  
Australian Municipal, Administrative and Clerical Services Union

Dated: 15 October 2014 .....

# 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  
T: 03) 6224 3411  
F: 03) 9342 3499  
E: info@asuvictas.com.au  
W: www.asuvictas.com.au  
T: 1800 133 096  
T: 1300 855 570 Member  
Contact Centre  
Richard Duffy, Branch  
Secretary  
Lisa Darmanin, Branch  
Executive President

## Victorian Private Sector Branch



Level 2, 116 Queensberry St  
Carlton South VIC 3053  
PO Box 447  
Carlton South VIC 3053  
T: 03) 9342 3300  
F: 03) 9342 3399  
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  
Neil Henderson, 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