



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9654 6672

Ms J Bignell
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Central and Southern Queensland Clerical and Administrative Branch
PO Box 478
FORTITUDE VALLEY QLD 4006

Dear Ms Bignell,

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)
Financial reports for year ended 30 June 2005 - FR 2005/311**

Thank you for providing further information in relation to the financial reports of the Central and Southern Queensland Clerical and Administrative Branch for the year ended 30 June 2005; this has been placed with the documents previously lodged

The financial documents have now been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell
Statutory Services Branch

1 September 2006

Our Ref: BR Finance JB/EDM

31 August 2006

Registrar
Australian Industrial Registry
GPO Box 1194S
MELBOURNE VIC 3001

FACSIMILE: 03 9654 6672

Dear Sir / Madam

**RE: FINANCIAL REPORT FOR YEAR ENDED 30 JUNE 2006
SECRETARY'S CERTIFICATE**

Further to our letter of 23 January 2006 regarding our Financial Report:


In relation to the following documents:

- Independent Auditor's Report to members;
- statement of financial performance;
- statement of financial position;
- statement of cash flows;
- notes to financial statements;
- certificate by accounting officer of the union; and
- certificate of the committee of management.

True copies of these documents were presented to a meeting of the Branch Council on 3 September 2005 and 10 December 2005.

True copies of these documents were also posted to the ASU web-site (www.qld.asu.net.au) on 23 November 2005 by permission of the Queensland AIRC.

Yours sincerely



Julie Bignell
BRANCH SECRETARY

Australian Services Union
Central and Southern Queensland Branch
PO Box 478 Fortitude Valley Q 4006
29 Amelia Street Fortitude Valley 4006
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Ms J Bignell
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Central and Southern Queensland Clerical and Administrative Branch
PO Box 478
FORTITUDE VALLEY QLD 4006

Dear Ms Bignell,

**Re: Schedule 1B of the Workplace Relations Act 1996 (Schedule 1B)
Financial reports for year ended 30 June 2005 - FR 2005/311**

Reference is made to the financial reports of the Central and Southern Queensland Clerical and Administrative Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 22 December 2005.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under Schedule 1B. Please note that these matters are generally advised for assistance in the future preparation of financial reports, With the exception of the comments concerning item 1, no further action is required in respect of the subject documents.

1. Designated Officer's Certificate

Section 268 requires a certificate by a prescribed designated officer that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266. I note that no such certificate has been lodged.

Would you please forward the designated officer's certificate addressing the above information by Wednesday, 1 March 2006.

2. Operating Report

(a) Right of members to resign:

Subsection 254(2)(c) of Schedule 1B requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of Schedule 1B. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. An examination of the rules of the organisation indicates that rule 32 of the organisation's rules would be applicable.

(b) Membership of Committee of Management:

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the

reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the RAO Regulations.

Such information should include all positions that constitute the committee of management, for example, the Branch President, Branch Vice-President, Branch Secretary and Branch Assistant Secretary.

(c) Dating and signing of documents

It is noted that the operating report is undated and unsigned.

All documents should be dated and signed as a matter of course.

3. Auditor's Report

- (a) The opinion expressed by the auditor in their report has been drafted in terms of the previous requirements of the Act. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An acceptable wording would be as follows:

“In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule.”

- (b) It is not clear from the Report whether or not the Auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the RAO Regulations. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditors.

4. Committee of Management Statement

(a) Date of resolution

Item 18 of the Reporting Guidelines requires that the Committee of Management's statement must be made in accordance with such resolution as is passed by the Committee of Management. Such statement must also specify the date of passage of the resolution. I note that the date of the resolution was not provided.

(b) Consistency with other reporting units

There appears to be no information in the statement addressing Item 17(e)(iv) of the Industrial Registrar's Reporting Guidelines. This item relates to the keeping of financial records in a consistent manner to each of the other reporting units of the organisation.

It should be noted that the Committee of Management Statement must address all the requirements stipulated in the Industrial Registrar's Guidelines.

(c) Signatory

Please note that under paragraph 18(d) of the guidelines, for the purposes of s253, this Statement need only be signed by the designated officer. The expression “designated officer” is defined by s243(a) of Schedule 1B to be “an officer who, under the rules of the reporting unit, is responsible (whether alone or with others) for undertaking the functions necessary to

enable the reporting unit to comply with this Part". It is unclear who the signatories are to the Committee of Management Statement. It should be clear who the signatory is and whether they fall within the definition of "designated officer".

5. Notice to Members

There should be included in the full set of financial documents a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 272(1), (2) and (3) - refer subsection 272(5) of Schedule 1B and regulation 161(f). I note that not all of subsection (1) has been reproduced.

It should be noted that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1B and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations.

Electronic Lodgement

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement page of the AIRC website at www.airc.gov.au. Alternatively, you may send an email with the documents attached to riateam3@air.gov.au

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell
Statutory Services Branch

28 February 2006

FB2005/311

Our Ref: BR Finance JB/EDM

21 December 2005

Mr Damien Staunton
Acting Industrial Registrar
AIRC
GPO Box 5713
Brisbane QLD 4001

FACSIMILE: 3000 0388

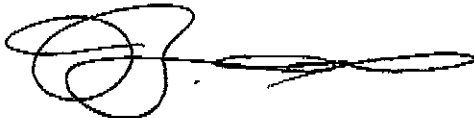
Dear Mr Staunton

RE: FINANCIAL REPORT FOR YEAR ENDED 30 JUNE 2005

Please find enclosed true copies of the following financial statements for the Australian Municipal, Administrative, Clerical and Services Union (AMACSU). The statements are for the financial year ended 30 June 2005.

- Statement of Financial Performance
- Statement of Financial Position
- Statement of Cash Flows
- Notes to Financial Statements
- Certificate by the Committee of Management
- Audit Report

Yours sincerely



Julie Bignell
BRANCH SECRETARY

Australian Municipal, Administrative, Clerical And
Services Union Central And Southern Queensland
Clerical And Administrative Branch Union Of
Employees

Australian Services Union
Central and Southern Queensland Branch
PO Box 478 Fortitude Valley Q 4005
29 Amelia Street Fortitude Valley 4006
Tel: phone 07 3252 8666 Toll Free 1800 177 891
Facsimile 07 3252 1208 Email info@qld.asu.net.au
Web http://www.qld.asu.net.au ABN 97 853 552 816

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

Page

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

**CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005**

	Notes	2005 \$	2004 \$
Revenues from ordinary activities	2	2 252 118	2 149 167
Employee expenses	3	(1 375 107)	(1 351 111)
Depreciation and amortisation expenses	3	(66 303)	(61 592)
Borrowing cost expenses	3	(2 088)	-
Other expenses from ordinary activities	3	<u>(730 458)</u>	<u>(683 848)</u>
Profit from ordinary activities before income tax expense		<u>78 162</u>	<u>52 616</u>
Income tax expense relating to ordinary activities	1(f)	<u>-</u>	<u>-</u>
Net profit/(loss) from ordinary activities after income tax expense attributable to the union		<u>78 162</u>	<u>52 616</u>
Total changes in equity of the union	11	<u>78 162</u>	<u>52 616</u>

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

CLERICAL AND ADMINISTRATIVE BRANCH**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2005**

	Notes	2005 \$	2004 \$
CURRENT ASSETS			
Cash assets	5	489 461	466 823
Receivables	6	26 393	32 308
Other	7	55 460	25 188
TOTAL CURRENT ASSETS		<u>571 314</u>	<u>524 319</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	8	788 836	835 329
TOTAL NON-CURRENT ASSETS		<u>788 836</u>	<u>835 329</u>
TOTAL ASSETS		<u>1 360 150</u>	<u>1 359 648</u>
CURRENT LIABILITIES			
Payables	9	304 287	318 733
Provisions	10	79 895	121 548
TOTAL CURRENT LIABILITIES		<u>384 182</u>	<u>440 281</u>
NON-CURRENT LIABILITIES			
Provisions	10	42 894	64 455
TOTAL NON-CURRENT LIABILITIES		<u>42 894</u>	<u>64 455</u>
TOTAL LIABILITIES		<u>427 076</u>	<u>504 736</u>
NET ASSETS		<u>933 074</u>	<u>854 912</u>
EQUITY			
Retained profits	11	663 324	585 162
Asset Revaluation Reserve	12	269 750	269 750
TOTAL EQUITY		<u>933 074</u>	<u>854 912</u>

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

CLERICAL AND ADMINISTRATIVE BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005

	Notes	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and others		2 473 357	2 167 102
Interest received		23 482	19 375
Payments to suppliers and employees		(2 452 303)	(2 086 325)
Interest paid		(2088)	(871)
Net cash provided by operating activities	15(b)	42 448	99 281
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(19 810)	(48 184)
Net cash used in investing activities		(19 810)	(48 184)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		-	-
Net cash used in financing activities		-	-
Net increase/(decrease) in cash held		22 638	51 097
Cash at the beginning of the period		466 823	415 726
Cash at the end of the period	15(a)	489 461	466 823

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

CLERICAL AND ADMINISTRATIVE BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values, or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

(a) Property, Plant and Equipment

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

Plant and Equipment

Plant and equipment are measured on the cost basis.

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

Depreciation

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

CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Con't)**

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

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

(b) Operating Leases

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

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

(c) Employee Benefits

Provision is made for the company's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

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

(d) Cash

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

(e) Revenue

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

CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

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

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

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

(f) Income Tax

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

(g) Comparative Figures

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

(h) Goods and Services Tax (GST)

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

NOTE 2: REVENUE

	2005 \$	2004 \$
Operating Activities		
Member Subscriptions	2 194 801	2 036 383
Other Revenue	33 835	93 409
	<u>2 228 636</u>	<u>2 129 792</u>
Non-operating Activities		
Interest	23 482	19 375
Total Revenue	<u>2 252 118</u>	<u>2 149 167</u>

NOTE 3: PROFIT FROM ORDINARY ACTIVITIES

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

a. Expenses:

Audit Fees	5 000	11 500
Borrowing Costs	2 088	194
Depreciation of property, plant and equipment	66 303	54 988
Branch council/ conference expenses	9 768	-

CLERICAL AND ADMINISTRATIVE BRANCH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005****NOTE 3: PROFIT FROM ORDINARY ACTIVITIES (Con't)**

	2005 \$	2004 \$
Rental Expense on Operating Leases	15 033	45 629
Employee Expenses	1 375 107	1 351 111
Affiliation Fees	73 279	56 378
Sustentation – ASU National	166 767	165 457
Commission – Employers (subscription collection)	26 331	43 813
Branch Journal	44 120	11 502
Legal Expenses	33 956	12 538
Motor Vehicle Expenses	33 690	54 323
Telephone	78 445	72 061
General and Administrative Expense	<u>244 069</u>	<u>217 057</u>
Total Expenses	<u>2 173 956</u>	<u>2 096 551</u>

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

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

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit.
- (2) The application must be in writing and must specify the period within which, and the manner in which the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1)

NOTE 5: CASH ASSETS

Cash on hand	1-000	1 000
Cash at bank	488 461	465 823
	<u>489 461</u>	<u>466 823</u>

NOTE 6: RECEIVABLES

Trade Debtors – ASU National	574	810
Trade Debtors - Other	2 195	8 081
Provision for doubtful debts	-	(590)
Subscriptions receivable	42 478	42 485
Provision for doubtful debts	<u>(18 854)</u>	<u>(18 478)</u>
	<u>26 393</u>	<u>32 308</u>

CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

	2005	2004
	\$	\$
NOTE 7: OTHER		
CURRENT		
Prepayments	<u>55 460</u>	<u>25 188</u>
NOTE 8: PROPERTY, PLANT AND EQUIPMENT		
Strata Title – Building Floor at Committee Of Management valuation	624 750	624 750
Strata Title – Building Floor at cost	-	-
Accumulated depreciation	<u>(15 619)</u>	<u>-</u>
	<u>609 131</u>	<u>624 750</u>
Refurbishment – Furniture and fittings at cost	219 832	219 832
Accumulated depreciation	<u>(117 671)</u>	<u>(95 688)</u>
	<u>102 161</u>	<u>124 144</u>
Furniture and fittings – at Committee Of Management valuation	33 976	33 976
At cost	4 435	3 534
Accumulated depreciation	<u>(32 457)</u>	<u>(25 474)</u>
	<u>5 954</u>	<u>12 036</u>
Office Equipment	119 141	113 475
Accumulated depreciation	<u>(110 179)</u>	<u>(102 614)</u>
	<u>8 962</u>	<u>10 861</u>
Motor Vehicles	97 150	78 630
Accumulated amortisation	<u>(34 522)</u>	<u>(15 092)</u>
	<u>62 628</u>	<u>63 538</u>
Total Property Plant and Equipment	<u>788 836</u>	<u>835 329</u>

CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

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

a. Movements in carrying amounts

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

Class	Balance beginning of period	Revaluations/ Additions	Disposals	Depreciation Expense	Balance end of period
Building	624 750	-	-	(15 619)	609 131
Refurbishment	124 144	-	-	(21 983)	102 161
Furniture and fittings	12 036	901	-	(6 983)	5 954
Office equipment	10 861	5 666	-	(7 565)	8 962
Motor vehicles	63 538	18 520	-	(19 430)	62 628
Total	<u>835 329</u>	<u>25 087</u>	<u>-</u>	<u>(71 580)</u>	<u>788 836</u>

NOTE 9: PAYABLES

	2005 \$	2004 \$
CURRENT		
Trade creditors – ASU National	43 308	46 072
Trade creditors and accruals- other	172 506	213 247
Legal Fees Payable	22 531	2 255
Revenue received in advance	65 942	57 159
	<u>304 287</u>	<u>318 733</u>

NOTE 10: PROVISIONS

CURRENT		
Provision for Annual Leave - Officers	19 721	27 649
Provision for Annual Leave - Employees	60 174	93 899
	<u>79 895</u>	<u>121 548</u>
NON-CURRENT		
Provision for long service leave – Officers	37 051	32 545
Provision for long service leave – Employees	5 843	31 910
	<u>42 894</u>	<u>64 455</u>
TOTAL PROVISIONS	<u>122 789</u>	<u>186 003</u>

NOTE 11: RETAINED PROFITS

Retained profits at the beginning of the period	585 162	532 546
Net profit/(loss) attributable to the union	78 162	52 616
Retained profits at the end of the period	<u>663 324</u>	<u>585 162</u>

NOTE 12: ASSET REVALUATION RESERVE

Revaluation of strata title Building Floor – 30/06/04	<u>269 750</u>	<u>269 750</u>
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CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

	2005 \$	2004 \$
NOTE 13: LEASING COMMITMENTS		
Operating Lease Commitments		
Non-cancellable operating leases contracted for, but not capitalised in the financial statements		
Payable		
- Not later than one year	58 176	58 176
- Later than one year but not later than five years	59 866	59 866
	<u>118 042</u>	<u>118 042</u>
NOTE 14: REMUNERATION OF THE COMMITTEE OF MANAGEMENT		
(a) Remuneration		
Income received by members of the committee of management was received in their capacity as staff members of the Union.		
Income received by members of the committee of management		
- For year to 30 June	136 099	129 080
	<u>136 099</u>	<u>129 080</u>
Number of members of the committee of management was within the following bands:		
\$10 000 – 20 000	-	-
\$40 000 – 49 999	-	-
\$50 000 – 69 999	1	2
\$70 000 – 79 999	1	-
\$100 000 – 109 999	-	-
\$120 000 – 129 000	-	-
NOTE 15: CASH FLOW INFORMATION		
(a) Reconciliation of cash		
Cash on hand	1 000	1 000
Cash at bank	488 461	465 823
	<u>489 461</u>	<u>466 823</u>

CLERICAL AND ADMINISTRATIVE BRANCH**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005****NOTE 15: CASH FLOW INFORMATION (Con't)**

	2005 \$	2004 \$
(b) Reconciliation of net cash provided by operating activities to profit from ordinary activities after income tax		
Profit/(loss) from ordinary activities after income tax	78 162	52 616
Non Cash Flows in Operating Surplus/(deficit)		
Depreciation	66 303	61 592
Changes in Assets and Liabilities		
(Increase)/Decrease in receivables	5 915	37 309
(Increase)/Decrease in other current assets	(30 272)	(19 953)
Increase/(Decrease) in provisions	(63 214)	(24 481)
Increase/(Decrease) in payables	(14 446)	(7 802)
Net cash provided by (used in) operating activities	<u>42 448</u>	<u>99 281</u>

(c) Non-cash financing and Investing Activities

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

(d) Facilities

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

NOTE 16: SEGMENT REPORTING

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

NOTE 17: AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRSs)

Commencing with the year ending 30 June 2006, the Unions financial reports will be required to comply with Australian Equivalents to International Financial Reports Standards (IFRSs) instead of Australian Accounting Standards presently in issue. Comparative financial statements must also be presented in accordance with Australian equivalents to IFRSs for the year ending 30 June 2006.

The Committee of Management considers that no key account policy changes arise out of this transaction to IFRSs.

CLERICAL AND ADMINISTRATIVE BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

NOTE 18: UNION DETAILS

The principal place of business of the union is:

Australian Services Union
Central and Southern Queensland
Clerical and Administrative Branch

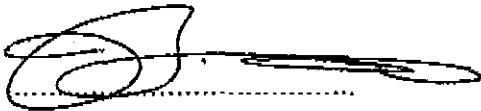
29 Amelia Street
Fortitude Valley QLD 4006

CLERICAL AND ADMINISTRATIVE BRANCH

**CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2005**

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

- (A) The Financial Statements and Notes comply with Australian Accounting Standards;
- (B) The Financial Statements and Notes comply with the reporting guidelines of the Industrial Registrar;
- (C) The Financial Statements and Notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (D) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (E) During the financial year ended 30 June 2005 and since the end of that year:
 - (i) Meetings of the committee of management were held in accordance with the rules of the Branch; and
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
 - (iii) The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and
 - (iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the schedule 1B of the Workplace Relations Act 1996.



J.K. Hume

10 September, 2005

CLERICAL AND ADMINISTRATIVE BRANCH

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2005**

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

Scope

We have audited the financial accounts of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch for the year ended 30 June 2005 as set out on pages 2 to 13. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

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

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

Audit Opinion

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

In our opinion:

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

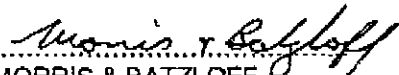
CLERICAL AND ADMINISTRATIVE BRANCH

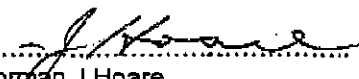
INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2005

(continued)

- (a) The financial position of the Union as at 30 June, 2005 and;
- (b) The Financial Performance the Union for the year ended on that date; and

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


.....
MORRIS & BATZLOFF
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor

10 September, 2005

GENERAL PURPOSE FINANCIAL REPORT

PART A - OPERATING REPORT

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

- a) principal activities;
- b) significant financial changes;
- c) information regarding the right to resign under section 174 of the *Workplace Relations Act 1996*;
- d) details of any officer or member who is a trustee, or director of a company which is a trustee, of a superannuation entity or exempt public sector fund;
- e) any other relevant information;
- f) prescribed information.

PRINCIPAL ACTIVITIES

The vision for our union originally determined at the Delegates Conference in 2002 is:

ASU members work to improve their lives through industrial, political and social activism.

The last 12 months have been extremely busy as we bedded down our new Industrial Structure based on a team approach, and participated in the ACTU – led campaign surrounding the proposed Federal IR legislation. The next 12 months will present new challenges which we are actively anticipating and planning for, and may involve further change to our structure and priorities.

The allocation of work between the full-time officers and employees of the union has been assisted by an increased focus on prioritisation and assessment of outcomes by allocating industries into the Base Industry Team or the New & Emerging Industry Team. Team Leaders will report separately on the priorities and activities of the teams.

ASU Bargaining

A number of very large EBA's have been worked on in the last year, as well as many smaller EBA's. Average outcomes have been for 3 or 4% increases in agreements.

University agreements have been delayed due to the introduction of HEWRR's which tie government funding directly to industrial outcomes set by the Howard government. It is a credit to the Delegates and staff who work in this industry that a number of agreements are now close to finalisation which preserve the principle of collective bargaining as much as possible given the legislative constraints.

The airlines industry has seen several hard-fought industrial campaigns draw to a conclusion, including Qantas, Singapore and Air New Zealand.

Brisbane City Council EBA negotiations continue, as does Qhealth. Significant industry bargaining has also occurred in Private Health.

These major agreements which expired this year represent a large proportion of our membership.

Over the coming 12 months, the ASU will need to ensure that the principle of collective bargaining is protected across all of our industries and workplaces, and this may involve more innovative and creative ways of involving our membership.

ASU Certified Agreements expiring in financial year 04/05	
Employer	Date of Expiry
Cerebral Palsy League Geebung	04-07-04
Cerebral Palsy League New Farm	04-07-04
Chubb Security Moorooka	18-08-04
Chubb Security Nerang	18-08-04
Chubb Security Toowoomba	18-08-04
Stanwell Corporation Ltd	04-09-04
C S Energy Corporate Services	14-09-04
Holy Spirit Northside	30-09-04
Brisbane Private Hospital	30-09-04
Linfox Armaguard Bundaberg	08-11-04
Linfox Armaguard Maroochydore	08-11-04
Linfox Armaguard Rockhampton	08-11-04
Linfox Armaguard Toowoomba	08-11-04
Air New Zealand - BIT	31-12-04
Air New Zealand Travel Centre	31-12-04
Aust Labor Party	31-12-04
Golden Casket Lottery Corp	31-12-04
Golden Circle Cannery	31-12-04
Toll SPD Golden Circle	31-12-04
Air Nauru	31-12-04
Air New Zealand - BIT	31-12-04
Air New Zealand Travel Centre	31-12-04
Eva Airlines	31-12-04
St Andrews Private Hosp Tmba	31-12-04
Toowong Private Hospital	31-12-04
Bundaberg Sugar Limited	31-03-05
George Weston Foods Limited	30-04-05
Linfox Armaguard Burleigh Heads	08-05-05
Linfox Armaguard - Murrarie	08-05-05
Linfox Armaguard Virginia	08-05-05
Linfox Armaguard West End	08-05-05
Gordon & Gotch Ltd	14-05-05
St Vincents Private Toowoomba	30-06-05
Aust Red Cross	30-06-05
Blue Care Ashgrove	30-06-05

Blue Care Bli Bli	30-06-05
Blue Care Brisbane Central Region	30-06-05
Blue Care Bundaberg	30-06-05
Blue Care Caboolture	30-06-05
Blue Care Caloundra	30-06-05
Blue Care Carina	30-06-05
Blue Care Cooloola	30-06-05
Blue Care Einarora	30-06-05
Blue Care Gordon Park	30-06-05
Blue Care Ipswich	30-06-05
Blue Care Kingaroy	30-06-05
Blue Care Maleny	30-06-05
Blue Care Maroochydore	30-06-05
Blue Care Noosa	30-06-05
Blue Care Palm Beach	30-06-05
Blue Care Redcliffe	30-06-05
Blue Care Redland	30-06-05
Blue Care Rothwell	30-06-05
Blue Care Sandgate	30-06-05
Blue Care Warwick	30-06-05
Blue Care Wheeler Gardens	30-06-05
Blue Care Wynnum West	30-06-05
Mrs Crocker's Kitchen	30-06-05
EDI Rail	30-06-05
West Moreton Regional Health	30-06-05

Organising Works

Our Branch is participating in the Organising Works program in 2005, employing Kate Sargha and Kelly Wood as OW trainee Organisers, as well as providing OW training to existing employee John Kelly.

Recognition / Awards

The ACTU recognised ASU.

Organiser Jenny Neilsen was selected as our ASU Organiser of the Year, and was highly commended at the ACTU Organiser of the Year Awards held in Melbourne.

At the Labour Day Awards for 2004, the ASU won recognition for our BCC Community Awareness Campaign, as well as our fortnightly e-bulletin, ASU E-News.

Training and Development

August – September 2004

August

- 5 Introductory Delegates
- 19 Intermediate Delegates

September

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

October – December

October

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

November

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

December

- 10 Advanced Delegates workshop
- 10 Delegates Christmas Party
- 11 Branch Council

Jan – June 2005

Jan

- 14 Q Health reference group

Feb

- 24 Resolving Workplace Issues

March

- 18 Delegates Conference and Branch Conference

April – June

April

- 7 Introductory Delegates
- 8 Federal Delegates Briefing
- 29 Know your rights -Managing workloads, workplace bullying

May

- 2 Labour Day
- 5 Intermediate Delegates – campaign skills
- 12 Activist Skills – negotiating, meetings, communication
- 19 Higher education workshop
- 27 Q Health Conference

June

- 4 Branch Council
- 9 Awards, Agreements and other IR mysteries
- 10 Federal Delegates Workshop
- 23 Introductory delegates Training

Delegate Secondment Program

Our Delegate Secondment Program continued in this last financial year, with participants from University of Qld, Brisbane City Council, QHealth and Private Health. It continues to be a valuable program and will be continued in the next financial year.

Publications

Our activists magazine *ASU Focus* continues to be produced and various industry-specific publications have been distributed, including our important submission to the Forster and Morris Inquiries in QHealth, which received much positive feedback from members and other industry stakeholders.

The *ASU News* continues to be produced fortnightly, and the *ASU Journal* was produced twice yearly.

Proscribed Information

SIGNIFICANT FINANCIAL CHANGES

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

SECTION 174

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

MEMBERS AS TRUSTEES OF SUPER FUNDS

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

PRESCRIBED INFORMATION

- a) The number of persons who were, at the end of the financial year to which the report relates, recorded in the register of members for the purposes of s230 of the RAO Schedule and who are taken to be members of the reporting unit under s244 of the RAO is 9315.
- b) The number of persons who were at the end of the financial year to which the report relates, employees of the reporting unit, where the number of employees include both full-time and part-time employees measured on a full time equivalent basis is 23.

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

UNIONPOS	MEMNU	LAST NAME	FIRST NAME	START DATE	END DATE	Current Position
Branch Conference Delegate		Ryan	Sean	30-31-02		Yes
Branch Conference Delegate		Merritt	Graham	30-34-99		Yes
Branch Conference Delegate		Fisher	Amanda	10-34-03		Yes
Branch Council Delegate		Bentley	Michael	01-31-99	17-01-05	No
Branch Conference Delegate		Robertson	Peter	10-34-03		Yes
Branch Council Delegate		Starkey	Mark	30-34-99		Yes
Branch Council Delegate		Waldron	Beverley	30-34-99		Yes
Branch Council Delegate		Murray	Maureen	30-34-99	09-09-04	No
Branch Council Delegate		McFarlane	Ruth	30-04-99		Yes
Branch Council Delegate		Collyer	Christine	30-04-99		Yes
Branch Conference Delegate		Cox	Elaine	30-04-99		Yes
Branch Conference Delegate		Bloomfield	Lenore	10-04-03		Yes
Branch Conference Delegate		Krauksts	Edwin	30-04-99		Yes
Branch Council Delegate		Wyeth	Graham	06-09-02	25-11-04	No
Branch Council Delegate		Smith	Susan			Yes
Branch Council Delegate		Reed	Darlene	06-09-02		Yes
Branch Conference Delegate		Mayo	Susan	10-04-03		Yes
Branch Conference Delegate		Day	Lesley	09-02-05		Yes
Branch Council Delegate		Rogers	Vivienne	30-04-99	20-07-05	No
Branch Council Delegate		Zeckomske	Lynn	30-04-99	17-11-04	No
Branch Conference Delegate		Lowrie	Christine	09-02-05		Yes
Branch Council Delegate		Comerford	Janelle	10-04-03		Yes
Branch Council Delegate		Bignell	Julie	17-05-00		Yes
Branch Council Delegate		Finn	Colleen	30-01-02		Yes
Branch Council Delegate		O'Neill	Mary-Anne	09-06-00		Yes
Branch Council Delegate		Hoolihan	Elizabeth-Ann	10-04-03		Yes
Branch Conference Delegate		Ridings	Sandra	10-04-03		Yes
Branch Conference Delegate		Molter	Michelle	10-04-03	31-12-04	No
Branch Council Delegate		Beckham	Maureen	09-02-05		Yes
Branch Conference Delegate		Sleba	Janette	09-02-05		Yes
Branch Council Delegate		Knight	Brenda	06-09-02		Yes
Branch Conference Delegate		Mowday	Robert	30-04-99		Yes
Branch Conference Delegate		Russell	Graeme	10-04-03	25-07-05	No
Branch Council Delegate		Damell	Terry	10-02-04		Yes
Branch Council Delegate		Strachotta	Tanya	30-01-02		Yes
Branch Conference Delegate		McLean	Susan	10-04-03		Yes
Branch Council Delegate		Hogan	Felicity	10-04-03		Yes
Branch Conference Delegate		Walsh	Scott	09-02-05		Yes
Branch Council Delegate		Hunt	Mina	07-03-01	29-06-05	No
Branch Conference Delegate		Heterick	Julianne	09-04-03		Yes
Branch Council Delegate		Carlyon	Gerard	10-04-03		Yes
Branch Conference Delegate		Fulton	John	06-09-02		Yes
Branch Council Delegate		Reeves	Michele	29-05-04		Yes
Branch Conference Delegate		Keech	Peter	10-01-03		Yes
Branch Conference Delegate		Butler	Michelle	10-01-03		Yes
Branch Conference Delegate		McAlonan	Damien	10-01-03	31-12-04	No
Branch Council Delegate		Heinemann	Terrence	10-01-03		Yes

Branch Council Delegate	██████	Mareroa	Steven	10-04-03		Yes
Branch Conference Delegate	██████	Peters	Jenny	29-06-04	31-12-04	No
Branch Council Delegate	██████	McMillan	Cindy	09-02-05		Yes
Branch Conference Delegate	██████	McMillan	Cindy	09-02-05	24-05-05	No
Branch Conference Delegate	██████	Tucker	Rob	07-03-03	12-08-04	No
Branch Conference Delegate	██████	Ball	Dianne	30-04-99	08-12-04	No

PART B - COMMITTEE OF MANAGEMENT STATEMENT

Resolution:

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

- (a) The total amount paid by the reporting unit during the financial year to employers as consideration for the employers making payroll deductions of membership subscriptions is \$26330.86.
- (b) The total amount of legal costs and other expenses related to litigation or other legal matters paid by the reporting unit during the financial year is \$33956.00.