



Australian Government
Australian Industrial Registry

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Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7764
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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 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2006 - FR 2006/230**

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 19 March 2007.

The financial reports have now been filed.

I direct your attention though to the following comments concerning the above reports and the financial reporting obligations under Schedule 1. Please note that these matters are generally advised for assistance in the future preparation of financial reports

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 21 days prior to be presented to a meeting in accordance with s266. I note that no such information has been provided.

The information provided states that the financial documents were presented to a meeting of the Branch Council on 9 December 2006 and true copies were posted on your web-site on 1 December 2006 but not to members.

Section 265(1) of Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule) requires a reporting unit to provide free of charge to its members a full report. This would enable members with the opportunity to ask questions at the meeting of any issues that are raised in the full reports.

Could you please ensure that this information is provided in your next financial return.

2. Operating Report

(a) Right of members to resign:

Subsection 254(2)(c) of Schedule 1 requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of Schedule 1. 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.

3 General Purpose Financial Report

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 1 and regulation 161(f). I note that not all of subsection (1) has been reproduced.

4 References to Schedule 1B

I note the financial documents contain references to Schedule 1B of the Workplace Relations Act 1996. Such references should now be Schedule 1.

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 7764 or by email at dimitra.doukas@air.gov.au.

Yours sincerely,



Dimitra Doukas
Statutory Services Branch

29 March 2007

Our Ref: BR Finance JB/fs

15 March 2007

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**

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 the 9 December 2006.

True copies of these documents were also posted to the ASU web-site (www.qld.asu.net.au) on 1 December 2006.

Yours faithfully



Julie Bignell
BRANCH SECRETARY

Australian Services Union

Our Reference:BRRTNS F

15 March 2007

Registrar
Australian Industrial Relations Registry
GPO Box 1194S
Melbourne Vic 3001

Fascimile 03 9654 6672

Dear Sir

Re: Financial Report for Year Ended 30 June 2006

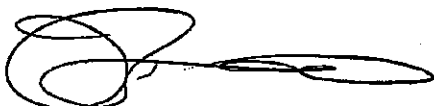
Please find enclosed true copies of the following financial statements for the Australian Municipal, Administrative, Clerical and Services Union (AMACSU).

The statements are for the financial year ended 30 June 2006.

- Statement of Income
- Balance Sheet
- Statement of Cash Flows
- Notes to the Financial Statements
- Certificate by the Committee of Management
- Audit Report

If you require any further information please do not hesitate to contact Australian Services Union Industrial Officer Jan Sheppard on 07 3252 8666.

Yours faithfully



Julie Bignell
BRANCH SECRETARY

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

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2.	Statement of Income
3.	Balance Sheet
4.	Statement of Cash Flows
5.	Notes to the Financial Statements
11.	Certificate by the Committee of Management
13.	Audit Report

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

**STATEMENT OF INCOME
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	2006 \$	2005 \$
Revenues from ordinary activities	2	2 348 701	2 252 118
Employee expenses	3	(1 417 048)	(1 375 107)
Depreciation and amortisation expenses	3	(82 526)	(66 303)
Borrowing cost expenses	3	(2 734)	(2 088)
Other expenses from ordinary activities	3	<u>(705 126)</u>	<u>(730 458)</u>
Profit from ordinary activities before income tax expense		<u>141 267</u>	<u>78 162</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>141 267</u>	<u>78 162</u>
Total changes in equity of the union	11	<u>141 267</u>	<u>78 162</u>

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

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

**BALANCE SHEET
AS AT 30 JUNE 2006**

	Notes	2006 \$	2005 \$
CURRENT ASSETS			
Cash assets	5	608 763	489 461
Receivables	6	32 294	26 393
Other	7	<u>43 326</u>	<u>55 460</u>
TOTAL CURRENT ASSETS		<u>684 383</u>	<u>571 314</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	8	<u>767 062</u>	<u>788 836</u>
TOTAL NON-CURRENT ASSETS		<u>767 062</u>	<u>788 836</u>
TOTAL ASSETS		<u>1 451 445</u>	<u>1 360 150</u>
CURRENT LIABILITIES			
Payables	9	233 541	304 287
Provisions	10	<u>88 179</u>	<u>79 895</u>
TOTAL CURRENT LIABILITIES		<u>321 720</u>	<u>384 182</u>
NON-CURRENT LIABILITIES			
Provisions	10	<u>55 384</u>	<u>42 894</u>
TOTAL NON-CURRENT LIABILITIES		<u>55 384</u>	<u>42 894</u>
TOTAL LIABILITIES		<u>377 104</u>	<u>427 076</u>
NET ASSETS		<u>1 074 341</u>	<u>933 074</u>
EQUITY			
Retained profits	11	804 591	663 324
Asset Revaluation Reserve	12	<u>269 750</u>	<u>269 750</u>
TOTAL EQUITY		<u>1 074 341</u>	<u>933 074</u>

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

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	2006	2005
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and others		2 601 922	2 473 357
Interest received		28 940	23 482
Payments to suppliers and employees		(2 448 074)	(2 452 303)
Interest paid		<u>(2 734)</u>	<u>(2 088)</u>
Net cash provided by operating activities	15(b)	180 054	42 448
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		<u>(60 752)</u>	<u>(19 810)</u>
Net cash used in investing activities		(60 752)	(19 810)
Net increase/(decrease) in cash held		<u>119 302</u>	<u>22 638</u>
Cash at the beginning of the period		<u>489 461</u>	<u>466 823</u>
Cash at the end of the period	15(a)	<u>608 763</u>	<u>489 461</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

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 entity 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.

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%

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

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

(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 entity 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 entity'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.

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.

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

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

(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	2006 \$	2005 \$
	Operating Activities		
	Member Subscriptions	2 277 538	2 194 801
	Other Revenue	<u>42 223</u>	<u>33 835</u>
		2 319 761	2 228 636
	Non-operating Activities		
	Interest	<u>28 940</u>	<u>23 482</u>
	Total Revenue	<u>2 348 701</u>	<u>2 252 118</u>

NOTE 3: PROFIT FROM ORDINARY ACTIVITIES

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

a. Expenses:

Audit Fees	6 198	5 000
Borrowing Costs	2 734	2 088
Depreciation of Property, Plant and Equipment	82 526	66 303
Branch Council/Conference Expenses	5 835	9 768
Rental Expense on Operating Leases	6 834	15 033
Employee Expenses	1 417 048	1 375 107
Affiliation Fees	48 603	73 279
Sustentation – ASU National	147 775	166 767
Commission – Employers (subscription collection)	20 972	26 331
Branch Journal	20 567	44 120
Legal Expenses	41 932	33 956
Motor Vehicle Expenses	43 558	33 690
Telephone	50 924	78 445
General and Administrative Expense	<u>311 928</u>	<u>244 069</u>
Total Expenses	<u>2 207 434</u>	<u>2 173 956</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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

**NOTE 4: NOTICE REQUIRED UNDER SECTION 272 OF THE WORKPLACE RELATIONS ACT 1996
(continued)**

- (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	2006	2005
	\$	\$
Cash on hand	1 000	1 000
Cash at bank	<u>607 763</u>	<u>488 461</u>
	<u>608 763</u>	<u>489 461</u>

NOTE 6: RECEIVABLES		
Trade Debtors – ASU National	382	574
Trade Debtors – Other	7 432	2 195
Subscriptions receivable	36 480	42 478
Provision for doubtful debts	<u>(12 000)</u>	<u>(18 854)</u>
	<u>32 294</u>	<u>26 393</u>

NOTE 7: OTHER		
CURRENT		
Prepayments	<u>43 326</u>	<u>55 460</u>

NOTE 8: PROPERTY, PLANT AND EQUIPMENT		
Strata Title – Building Floor at Committee of Management valuation	624 750	624 750
Accumulated depreciation	<u>(31 237)</u>	<u>(15 619)</u>
	<u>593 513</u>	<u>609 131</u>
Refurbishment – Furniture and fittings at cost	219 832	219 832
Accumulated depreciation	<u>(139 654)</u>	<u>(117 671)</u>
	<u>80 178</u>	<u>102 161</u>

Furniture and fittings – at Committee Of Management valuation	33 976	33 976
At cost	5 875	4 435
Accumulated depreciation	<u>(35 241)</u>	<u>(32 457)</u>
	<u>4 610</u>	<u>5 954</u>
Office Equipment	159 351	119 141
Accumulated depreciation	<u>(129 023)</u>	<u>(110 179)</u>
	<u>30 328</u>	<u>8 962</u>
Motor Vehicles	115 805	97 150
Accumulated amortisation	<u>(57 372)</u>	<u>(34 522)</u>
	<u>58 433</u>	<u>62 628</u>
Total Property Plant and Equipment	<u>767 062</u>	<u>788 836</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (continued)

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	609 131	-	-	(15 619)	593 512
Refurbishment	102 161	-	-	(21 983)	80 178
Furniture and Fittings	5 954	1 441	-	(2 784)	4 611
Office equipment	8 962	40 656	-	(19 290)	30 328
Motor Vehicles	<u>62 628</u>	<u>18 655</u>	-	<u>(22 850)</u>	<u>58 433</u>
Total	<u>788 836</u>	<u>60 752</u>	-	<u>(82 526)</u>	<u>767 062</u>

NOTE 9: PAYABLES

	2006	2005
CURRENT	\$	\$
Trade creditors – ASU National	42 167	43 308
Trade creditors and accruals- other	114 753	172 506
Legal Fees Payable	-	22 531
Revenue received in advance	<u>76 621</u>	<u>65 942</u>
	<u>233 541</u>	<u>304 287</u>

NOTE 10: PROVISIONS

CURRENT

Provision for Annual Leave – Officers	17 742	19 721
Provision for Annual Leave – Employees	<u>70 437</u>	<u>60 174</u>
	<u>88 179</u>	<u>79 895</u>

NON-CURRENT

Provision for long service leave – Officers	43 812	37 051
Provision for long service leave – Employees	<u>11 572</u>	<u>5 843</u>

	<u>55 384</u>	<u>42 894</u>
TOTAL PROVISIONS	<u>143 563</u>	<u>122 789</u>
NOTE 11: RETAINED PROFITS		
Retained profits at the beginning of the period	663 324	585 162
Net profit/(loss) attributable to the union	<u>141 267</u>	<u>78 162</u>
Retained profits at the end of the period	<u>804 591</u>	<u>663 324</u>
NOTE 12: ASSET REVALUATION RESERVE		
Revaluation of strata title Building Floor – 30/06/04	<u>269 750</u>	<u>269 750</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 13: LEASING COMMITMENTS		
	2006	2005
Operating Lease Commitments	\$	\$
Non-cancellable operating leases contracted for, but not capitalised in the financial statements		
Payable		
- Not later than one year	10 688	5 294
- Later than one year but not later than five years	<u>-</u>	<u>-</u>
	<u>10 688</u>	<u>5 294</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	<u>157 057</u>	<u>136 099</u>
	<u>157 057</u>	<u>136 099</u>

Number of members of the committee of management was within the following bands:

\$10 000 – 20 000	-	-
\$40 000 – 49 999	-	-
\$60 000 – 69 999	-	1
\$70 000 – 79 999	1	1
\$80 000 – 89 999	1	-

NOTE 15: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash on hand	1 000	1 000
Cash at bank	<u>607 763</u>	<u>488 461</u>
	<u>608 763</u>	<u>489 461</u>

(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	141 267	78 162
Non Cash Flows in Operating Surplus/(deficit)		
Depreciation	82 526	66 303
Changes in Assets and Liabilities		
(Increase)/Decrease in receivables	(5 901)	5 915
(Increase)/Decrease in other current assets	12 134	(30 272)
Increase/(Decrease) in provisions	20 774	(63 214)
Increase/(Decrease) in payables	<u>(70 746)</u>	<u>(14 446)</u>
Net cash provided by (used in) operating activities	<u>180 054</u>	<u>42 448</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

NOTE 15: CASH FLOW INFORMATION (continued)

(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: UNION DETAILS

The principal place of business of the union is:

Australian Services Union
Central and Southern Queensland
Clerical and Administrative Branch

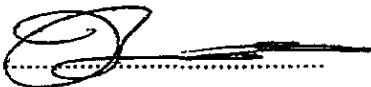
29 Amelia Street
Fortitude Valley Qld 4006

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

**CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

I, Julie Bignell the Secretary of the 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 on the *16 September* 2006:

- (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 2006 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.



16/9, 2006

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

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2006**

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

Scope

The Financial Report and the Responsibility of Committee of Management and Branch Secretary.

The financial report comprises the Statement of Income, Balance Sheet, Statement of Cash Flows, accompanying Notes to the Financial Statements and the Certificate of Committee of Management for the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch, for the year ended 30 June 2006.

The committee of management and secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit in order to express an opinion to the members of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- (a) examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- (b) assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch and its secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

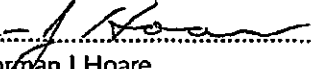
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

Audit Opinion

In our opinion the financial report of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch is in accordance with:

- (a) The Workplace Relations Act 1996, including:
 - (i) Presenting fairly the Branch's financial position as at 30 June, 2006 and of its performance for the year ended on that date; and
 - (ii) Complying with Australian Accounting Standards; and
 - (iii) Complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and
- (b) Other mandatory professional reporting requirements in Australia.


.....
MORRIS & BATZLOFF
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor
96 Lytton Road, East Brisbane

Pit December, 2006

FR 2006/230

Our Reference: BR RTNS F JStg

20 December 2006

Mr Ian Stewart
Team Manager
Australian Industrial Relations Commission
GPO Box 1994
Melbourne Vic 3001

Dear Sir

Re: Operating Report

As per Section 254 of the Workplace Relations Act 1996, we attach the organisation's Operating Report which contains the following information:

- a) principal activities
- b) significant financial changes
- c) information regarding the right to resign under section 174 of the Workplace Relations Act
- 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.

If you require any further assistance please contact Australian Services Union Branch Secretary Julie Bignell on 07 3252 8666.

Yours faithfully



Julie Bignell
BRANCH SECRETARY



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
- 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.

A. 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 principal activities of the Branch during the financial year ended 30 June 2006 were:

- to uphold the rights of organized labour, to improve, protect and foster the best interests of its members and to subscribe to and/or co-operate with a policy of improving the cultural and living standards of its members
- to watch over, improve, foster and protect the interests of its members
- to obtain an maintain for its members reasonable hours of work and fair wages and industrial conditions

Collective Bargaining

Average outcomes in the last year have ranged between 3 and 5%. All industry sectors have been involved in bargaining campaigns.

Training and Development

Training courses have been regularly advertised and reasonably attended during the year.

Delegate Secondment Program

Our Delegate Secondment Program continued in this last financial year, with participants coming mainly from QHealth. This reflects the ongoing bargaining occurring with this employer. Our secondment program 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.

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

B. SIGNIFICANT FINANCIAL CHANGES

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

C. 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 all provided with the rules on an annual basis with their yearly membership card.

D. MEMBERS AS TRUSTEES OF SUPER FUNDS

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

F. 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 9055.
- 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		Bloomfield	Lenore	10-04-03		Yes
Branch Conference Delegate		Butler	Michelle	10-04-03		Yes
Branch Conference Delegate		Cox	Elaine	30-04-99		Yes
Branch Conference Delegate		Day	Lesley	09-02-05		Yes
Branch Conference Delegate		Fisher	Amanda	10-04-03		Yes
Branch Conference Delegate		Fulton	John	06-09-02		Yes
Branch Conference Delegate		Heterick	Julianne	09-04-03		Yes
Branch Conference Delegate		Keech	Peter	10-04-03		Yes
Branch Conference Delegate		Krauksts	Edwin	30-04-99		Yes
Branch Conference Delegate		Lowrie	Christine	09-02-05		Yes
Branch Conference Delegate		Mayo	Susan	10-04-03		Yes
Branch Conference Delegate		Merritt	Graham	30-04-99		Yes
Branch Conference Delegate		Mowday	Robert	30-04-99		Yes
Branch Conference Delegate		Mundt	Susan	10-04-03		Yes
Branch Conference Delegate		Ridings	Sandra	10-04-03		Yes
Branch Conference Delegate		Robertson	Peter	10-04-03		Yes
Branch Conference Delegate		Russell	Graeme	10-04-03	25-07-05	No
Branch Conference Delegate		Ryan	Sean	30-01-02		Yes
Branch Conference Delegate		Sleba	Janette	09-02-05		Yes
Branch Conference Delegate		Walsh	Scott	09-02-05		Yes

UNIONPOS	MEMNU	LAST NAME	FIRST NAME	START DATE	END DATE	Current Position
Branch Council Delegate		Adams	Gillian	04-09-06		Yes
Branch Council Delegate		Amos	Gail	04-09-06		Yes
Branch Council Delegate		Beckham	Maureen	09-02-05		Yes
Branch Council Delegate		Bignell	Julie	17-05-00		Yes
Branch Council Delegate		Bloomfield	Lenore	04-09-06		Yes
Branch Council Delegate		Carlyon	Gerard	10-04-03		Yes
Branch Council Delegate		Collyer	Christine	30-04-99		Yes
Branch Council Delegate		Comerford	Janelle	10-04-03		Yes
Branch Council Delegate		Darnell	Terry	10-02-04	15-02-06	No
Branch Council Delegate		Finn	Colleen	30-01-02		Yes
Branch Council Delegate		Heinemann	Terrence	10-04-03		Yes
Branch Council Delegate		Hoolihan	Elizabeth-Ann	10-04-03	30-06-06	No
Branch Council Delegate		Knight	Brenda	06-09-02		Yes
Branch Council Delegate		Mareroa	Steven	10-04-03		Yes
Branch Council Delegate		McFarlane	Ruth	30-04-99		Yes
Branch Council Delegate		McMillan	Cindy	09-02-05		Yes
Branch Council Delegate		Murphy	Veronica	04-09-06		Yes
Branch Council Delegate		O'Neill	Mary-Anne	09-06-00		Yes
Branch Council Delegate		Reed	Darlene	06-09-02	10-04-06	No
Branch Council Delegate		Reeves	Michele	29-06-04		Yes
Branch Council Delegate		Rogers	Vivienne	30-04-99	20-07-05	No
Branch Council Delegate		Smith	Susan	30/04/99		Yes
Branch Council Delegate		Starkey	Mark	30-04-99		Yes
Branch Council Delegate		Strachotta	Tanya	30-01-02		Yes
Branch Council Delegate		Waldron	Beverley	30-04-99		Yes

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 \$17,651.73
- (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 \$41,932.

Attached as a separate document is the Certificate of Committee of Management.

DIVISION 5 REPORTING REQUIREMENTS

These reports were received by the Branch Council on the 15 September 2006 and adopted at the Branch Council on the 9 December 2006.