



FAIR WORK
AUSTRALIA

15 March 2011

Ms. J. Bignell
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Central and Southern Queensland Clerical and Administrative Branch

email: info@qld.asu.net.au

Dear Ms Bignell

Financial report of the Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch for the year ended 30 June 2010 (FR2010/2736)

Receipt is acknowledged of the financial report and concise report of the Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch for the year ended 30 June 2010. The documents were relodged in this office on 4 March 2011.

The financial report has been filed.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under the Fair Work (Registered Organisations) Act 2009 (the RO Act). Please note that these matters are generally advised for assistance in the future preparation of financial reports. No further action is required in respect of the subject documents.

The following comments are in relation to both the full set of accounts and also the concise report.

1. Timescale Provisions

As you are aware, an organisation is required under the RO Act to undertake certain steps in accordance with specified timelines. Information about these timeline requirements can be found on the [Fair Work Australia website](#). In particular, I draw your attention to [fact sheet 08](#) which explains the timeline requirements, and [fact sheet 09](#) which sets out the timeline requirements in diagrammatical form.

It should be noted that the full report, accompanied by a Designated Officer's Certificate, must be lodged with Fair Work Australia within 14 days of its presentation to an appropriate meeting.

2. Committee of Management Statement

A Committee of Management Statement should comply with the reporting guidelines issued for the purposes of s253 of the RO Act. Under item 25 of the reporting guidelines, the committee of management statement must include declarations as to whether in the opinion of the committee of management:

(a).....;

- (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 including the rules of a branch concerned; and
 -

Paragraph (e)(i) of the lodged committee of management statement makes no mention of the rules of a branch. In future, please ensure that the required declarations are provided in full.

3. Operating report

Dating and signing of documents

It is noted that the Operating Report is undated.

All documents should be dated as a matter of course.

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

Yours sincerely,

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

Larry Powell
Tribunal Services and Organisations

Designated Officer's Certificate or other Authorised Officer¹

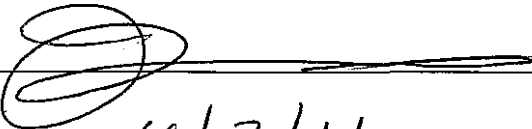
s268 Fair Work (Registered Organisations) Act 2009

I Julie Bignell being the *Branch Secretary* of the the Australian Municipal, Administrative, Clerical and Services Union Central & Southern Queensland Clerical and Administrative Branch certify:

- that the documents lodged herewith are copies of the full report, and the concise report², referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the concise report³, was placed on the website on the 12 November 2010 and an email was provided to members on 18 November 2010 detailing the link; and
- that the full report was presented to a meeting of the committee of management³ of the reporting unit on 27 November 2010; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.
- at the committee of management meeting on 27 November 2010 as resolution was passed to provide members with a concise report.
- a statement is on the website with the concise report advising members that it is a concise financial report and that a copy of the full report including the auditor's report will be supplied to members free of charge on request.

Julie Bignell
Branch Secretary

Signature



Date:

4/3/11

¹The relevant regulations prescribe the designated officer for the purpose of s268 of the *Fair Work (Registered Organisations) Act 2009* as:

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

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

**STATEMENT OF INCOME
FOR THE YEAR ENDED 30 JUNE 2010**

	Notes	2010 \$	2009 \$
Revenues from ordinary activities	2	2,941,047	2,698,173
Employee expenses	3	(1,943,893)	(1,777,480)
Depreciation and amortisation expenses	3	(73,410)	(84,588)
Other expenses from ordinary activities	3	<u>(706,887)</u>	<u>(703,033)</u>
Profit (Loss) before income tax expense		<u>216,857</u>	<u>133,072</u>
Income tax expense	1(f)	<u>-</u>	<u>-</u>
Net profit/(loss) for Year attributable to the union		<u>216,857</u>	<u>133,072</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 FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2010**

	Notes	2010 \$	2009 \$
CURRENT ASSETS			
Cash assets	5	828026	543552
Receivables	6	21892	31935
Other	7	<u>50461</u>	<u>56261</u>
TOTAL CURRENT ASSETS		<u>900379</u>	<u>631748</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	8	<u>1106880</u>	<u>1131469</u>
TOTAL NON-CURRENT ASSETS		<u>1106880</u>	<u>1131469</u>
TOTAL ASSETS		<u>2007259</u>	<u>1763217</u>
CURRENT LIABILITIES			
Payables	9	261179	290660
Provisions	10	<u>163758</u>	128805
TOTAL CURRENT LIABILITIES		<u>424937</u>	<u>419465</u>
NON-CURRENT LIABILITIES			
Provisions	10	<u>84773</u>	<u>74567</u>
TOTAL NON-CURRENT LIABILITIES		<u>84773</u>	<u>74567</u>
TOTAL LIABILITIES		<u>509710</u>	<u>494032</u>
NET ASSETS		<u>1497549</u>	<u>1269185</u>
EQUITY			
Retained earnings	11	777563	560706
Reserves	12	<u>719986</u>	<u>708479</u>
TOTAL EQUITY		<u>1497549</u>	<u>1269185</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 CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2010**

	Retained Earnings	Reserves	Total
Balance 1 July 2008	427,634	269,750	697,384
Total Comprehensive Income for Year	133,072	-	133,072
Revaluation Property	-	489,232	489,232
Revaluation Investments	-	<u>(50,503)</u>	<u>(50,503)</u>
Balance 30 June 2009	560,706	708,479	1,269,185
Total Comprehensive Income for Year	216,857	-	216,857
Revaluation Investments	-	<u>11,507</u>	<u>11,507</u>
Balance 30 June 2010	<u>777,563</u>	<u>719,986</u>	<u>1,497,549</u>

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

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

	Notes	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and others:			
ASU National		5,652	-
Other		2,924,292	2,733,048
Interest received		2,942	2,105
Payments to suppliers and employees:			
ASU National		(204,174)	(232,463)
Other		(2,402,322)	(2,383,643)
Interest paid		<u>(4,602)</u>	<u>(3,199)</u>
Net cash provided by operating activities	14(b)	321,788	115,848
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(48,821)	(62,192)
Investment Access Funds		<u>(23,316)</u>	<u>-</u>
Net cash used in investing activities		(72,137)	(62,192)
Net increase/(decrease) in cash held		<u>249,651</u>	<u>53,656</u>
Cash at the beginning of the period		<u>244,055</u>	<u>190,399</u>
Cash at the end of the period	14(a)	<u>493,706</u>	<u>244,055</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 2010**

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 Fair Work (Registered Organisations) Act 2009.

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 Fair Work (Registered Organisations) Act 2009.

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	2.50%
Furniture & Equipment	20%
Computer Equipment	40%
Fixtures and Fittings	20%

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

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 and cash at bank.

(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.

(g) Comparative Figures

Where necessary, comparative figures have been adjusted to conform with changes in 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 2010**

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	2010	2009
	\$	\$
Operating Activities		
Member Subscriptions	2,826,256	2,638,908
ASU National - Awards Fund	5,652	-
Other Revenue	106,197	57,160
	<u>2,938,105</u>	<u>2,696,068</u>
Non-operating Activities		
Interest	2,942	2,105
Total Revenue	<u>2,941,047</u>	<u>2,698,173</u>

NOTE 3: PROFIT FROM ORDINARY ACTIVITIES

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

a. Expenses:

Audit Fees	6,325	5,600
Interest Paid	4,602	3,199
Depreciation of Property, Plant and Equipment	73,410	84,588
Branch Council/Conference Expenses	17,926	10,015
Provision for Doubtful Debts	-	10,000
Employee Expenses (Note 13)	1,933,376	1,777,480
Employee Expenses ASU National Superannuation Reserve Trust	10,517	-
Affiliation Fees	79,397	64,093
Affiliation Fees - ASU National	8,261	8,219
Sustentation - ASU National	188,907	174,914
Commission - Employers (subscription collection)	8,111	8,639
Branch Journal	8,462	5,189
Legal Expenses	32,962	16,558
Motor Vehicle Expenses	60,948	64,298
Telephone	30,448	41,329
General and Administrative Expense	260,538	278,826
	<u>2,724,190</u>	<u>2,552,947</u>
Total Expenses	<u>2,724,190</u>	<u>2,552,947</u>

**AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 4: INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER OF FAIR WORK AUSTRALIA

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of Fair Work (Registered Organisations) Act 2009 which read as follows:

- 1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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)

NOTE 5: CASH ASSETS

	2010	2009
	\$	\$
Cash on hand	1,000	1,000
Cash at bank	492,706	243,055
Investment Access Funds	334,320	299,497
	828,026	543,552

NOTE 6: RECEIVABLES

Trade Debtors – ASU National	-	-
Trade Debtors – Other	7,353	8,999
Subscriptions receivable	24,539	32,936
Provision for doubtful debts	(10,000)	(10,000)
	21,892	31,935

NOTE 7: OTHER

CURRENT

Prepayments	50,461	56,261
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NOTE 8: PROPERTY, PLANT AND EQUIPMENT

Strata Title – Building Floor at Independent valuation	1,025,860	1,025,860
Accumulated depreciation	(25,646)	-
	1,000,214	1,025,860
Refurbishment – Furniture and fittings at cost	223,624	223,624
Accumulated depreciation	(218,725)	(205,604)
	4,899	18,020

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (continued)	2010	2009
	\$	\$
Furniture and fittings – at Committee of Management Valuation	11,676	31,858
At cost	61,772	59,053
Accumulated depreciation	<u>(51,567)</u>	<u>(59,513)</u>
	<u>21,881</u>	<u>31,398</u>
Office Equipment - at cost	68,013	71,061
Accumulated depreciation	<u>(66,487)</u>	<u>(69,082)</u>
	<u>1,526</u>	<u>1,979</u>
Motor Vehicles - at cost	157,059	136,213
Accumulated amortisation	<u>(78,699)</u>	<u>(82,001)</u>
	<u>78,360</u>	<u>54,212</u>
Total Property Plant and Equipment	<u>1,106,880</u>	<u>1,131,469</u>

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	1,025,860	-	-	(25,646)	1,000,214
Refurbishment	18,020	-	-	(13,121)	4,899
Furniture and Fittings	31,398	1,904	-	(11,421)	21,881
Office Equipment	1,979	1,454	(102)	(1,805)	1,526
Motor Vehicles	54,212	47,610	(2,045)	(21,417)	78,360
Total	<u>1,131,469</u>	<u>50,968</u>	<u>(2,147)</u>	<u>(73,410)</u>	<u>1,106,880</u>

NOTE 9: PAYABLES

	2010	2009
CURRENT	\$	\$
Trade creditors – ASU National	53,868	50,358
Trade creditors and accruals	184,891	199,678
Revenue received in advance	<u>22,420</u>	<u>40,624</u>
	<u>261,179</u>	<u>290,660</u>

NOTE 10: PROVISIONS

CURRENT

Provision for Annual Leave – Officerholders	25,751	14,481
Provision for Annual Leave – Other Employees	<u>138,007</u>	<u>114,324</u>
	<u>163,758</u>	<u>128,805</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 10: PROVISIONS (cont'd)	2010	2009
	\$	\$
NON-CURRENT		
Provision for long service leave – Officerholders	33,857	33,811
Provision for long service leave – Other Employees	50,916	40,756
	<u>84,773</u>	<u>74,567</u>
TOTAL PROVISIONS	<u>248,531</u>	<u>203,372</u>
 NOTE 11: RETAINED EARNINGS		
Retained earnings at the beginning of the period	560,706	427,634
Net profit/(loss) attributable to the union	216,857	133,072
Retained earnings at the end of the period	<u>777,563</u>	<u>560,706</u>
 NOTE 12: RESERVES		
Balance 1 July 2009	708,479	269,750
Revaluation of strata title Building Floor – 30/06/09	-	489,232
Investment Access Funds Revaluation 30 June 2010	11,507	(50,503)
Balance 30 June 2010	<u>719,986</u>	<u>708,479</u>
 NOTE 13: REMUNERATION OF EMPLOYEES		
Officeholders:		
Wages	188,066	
Superannuation	27,337	
Annual Leave Provided	11,270	
Long Service Leave Provided	47	
 Other Employees:		
Wages	1,397,496	
Superannuation	175,811	
Annual Leave Provided	23,683	
Long Service Leave Provided	10,159	
 Other Employment Expenses	99,507	
	<u>1,933,376</u>	
 NOTE 14: CASH FLOW INFORMATION		
(a) Reconciliation of cash		
Cash on hand	1,000	1,000
Cash at bank	492,706	243,055
	<u>493,706</u>	<u>244,055</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 14: CASH FLOW INFORMATION (cont'd)	2010	2009
	\$	\$
(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	216,857	133,072
Non Cash Flows in Operating Surplus/(deficit)		
Depreciation	73,410	84,588
Changes in Assets and Liabilities		
(Increase)/Decrease in receivables	10,043	16,838
(Increase)/Decrease in other current assets	5,800	(13,073)
Increase/(Decrease) in provisions	45,159	12,675
Increase/(Decrease) in payables	<u>(29,481)</u>	<u>(118,252)</u>
Net cash provided by (used in) operating activities	<u>321,788</u>	<u>115,848</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 15: SEGMENT REPORTING

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

NOTE 16: UNION DETAILS

The principal place of business of the union is:

Australian Services Union
Central and Southern Queensland
Clerical and Administrative Branch

Level 3, 27 Peel Street
South Brisbane Qld 4101

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 17: SUBSEQUENT EVENTS

No significant subsequent events have been discovered since balance sheet date which would make these financial statements materially inaccurate or misleading, nor are any matters pending which might have such an effect.

NOTE 18: CONTINGENT LIABILITIES

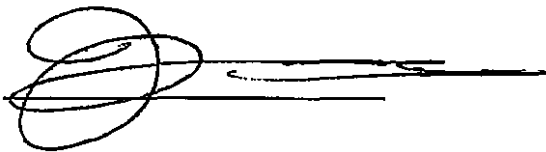
There were no contingent liabilities at 30 June 2010.

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

**CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

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 *27th November* 2010:

- (a) the financial report and notes comply with the Australian Accounting
- (b) the financial report and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year ended 30 June 2010;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2010 and since the end of the financial year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation and the rules of the
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch concerned; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations
 - (iv) no information has been sought in any request of a member of the Branch or the General Manager of Fair Work Australia under section 272 of the Fair Work (Registered Organisations) Act 2009; and.
 - (v) There has been compliance with any order for inspection of the financial records made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) There has been no recovery of wages activity during the financial year ended 30 June 2010.



27/11, 2010

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

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

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

We have audited the general purpose financial report of Australian Services Union Central and Southern Queensland Clerical and Administrative Branch, which comprises the statement of financial position as at 30 June 2010, and the statement of income, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and branch committee of management's statement for the year then ended.

Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards: These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the branch committee of management and branch secretary, 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.

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

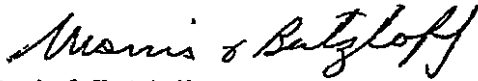
**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

Independence

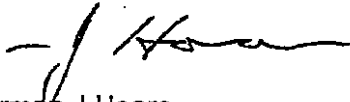
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

Auditor's Opinion

In our opinion the general purpose financial report of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



Morris & Batzloff
Chartered Accountants



Norman J Hoare
Partner
Member of Institute of Chartered Accountants
And Holder of Current Public Practice Certificate
Registered Company Auditor
96 Lytton Road
EAST BRISBANE QLD 4169

11th November, 2010

PART A

OPERATING REPORT

The Operating Report is produced in compliance with the Fair Work (Registered Organisations) Act 2009 (RO Act)

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 2009 were:

- to uphold the rights of organised 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.

The following are an example of collective bargaining outcomes that were concluded in the period:

Univeristy of Southern Queensland	4%	4.5%	5%
Australian Red Cross Blood Service – Qld	4%	4%	4%
Queensland Newspapers	3.5%		
Golden Casket	3%	3%	3%

Training and Development

Training courses have been regularly advertised and well attended during the year across central and southern Queensland. We have commenced a new Mentoring Program aimed at giving senior activists the necessary skills to support and encourage new Delegates in their work area.

Delegate Secondment Program

No secondments in 2009/10.

Publications

Our members' magazine *ASU Focus* continues to be produced and various industry-specific publications are distributed on a regular basis. The Delegate Focus is produced bi-monthly and contains updates and relevant information for Delegates to take note of, and share in their work area. The *ASU E-News* continues to be produced fortnightly, and the *ASU Journal* was produced twice yearly.

Wages Recovery

Nil Activity

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 by members in accordance with the union Rule 32 – Resignation.

Members are advised of the mechanism for resigning on their joining the union and all members are provided with the rules for resignation on an annual basis with their yearly membership card.

Rule 32 - Resignation

- a. A member may resign membership of the Union by written notice addressed and delivered to the Branch Secretary.
- b. A notice of resignation takes effect :
 - i. where the member ceases to be eligible for membership of the Union:
 1. on the day on which the notice is received; or
 2. the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;whichever is the later; or
 - ii. in any other case:
 1. at the end of 2 weeks after the notice is received; or
 2. on the day specified in the notice;whichever is the later.
- c. Notice of resignation shall be addressed to the Branch Secretary and delivered to that officer.
- d. Any member resigning shall be liable for the payment of all subscriptions, fines and levies owing to the Union under these Rules at the date of leaving, and such monies may be sued for and recovered in the name of the Union.
- e. Any subscription paid by a member in respect of a period beyond the end of the quarter in which the member's notice of resignation expires shall be remitted to the member if so requested and a member who pays annual subscription by instalments shall not be liable to pay any instalment for any period after the end of the quarter in which the member's notice of resignation expires and a member who resigns where the member ceased to be eligible to become a member of the Union as hereinbefore mentioned shall be entitled to the same remission.
- f. A notice delivered to the Branch Secretary shall be taken to have been received by the Union when it was delivered.
- g. A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered to the Branch Secretary.
- h. A resignation from membership of the Union is valid, even if not affected in accordance with sub-clauses a. to g. of this Rule, if the member is informed in writing by or on behalf of the Union, that the resignation has been accepted.
- i. A member on leaving the Union after compliance with this Rule shall be entitled, on written application to the Secretary of the member's Branch, to a clearance certificate in the prescribed form.

D. MEMBERS AS TRUSTEES OF SUPER FUNDS

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

E. 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 RO Act and who are taken to be members of the reporting unit under s244 of the RO Act is 7787.
- 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 includes both full-time and part-time employees measured on a full time equivalent basis is 24.
- 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
Assistant Branch Secretary		Place	Kevin	9/05/2009		Yes
Branch Conference Delegate		Barnes	Elizabeth	24/4/2007		Yes
Branch Conference Delegate		Fisher	Amanda	24/4/2007		Yes
Branch Conference Delegate		Fulton	John	24/4/2007		Yes
Branch Conference Delegate		Harris	Ian	20/09/2010		Yes
Branch Conference Delegate		Krauksts	Edwin	24/4/2007		Yes
Branch Conference Delegate		McPherson	Toni	24/4/2007		Yes
Branch Conference Delegate		Merritt	Graham	24/4/2007	26/11/2009	No
Branch Conference Delegate		Redmond	Eileen	24/4/2007		Yes
Branch Conference Delegate		Robertson	Peter	24/4/2007		Yes
Branch Conference Delegate		Rosin	Darryl	24/4/2007		Yes
Branch Conference Delegate		Ryan	Sean	24/4/2007		Yes
Branch Conference Delegate		Siemsen	Carolyn	26/2/2009		Yes
Branch Conference Delegate		Taylor	Mark	24/4/2007		Yes
Branch Conference Delegate		Timm	Patricia	24/4/2007		Yes
Branch Conference Delegate		Weekes	Debra	27/11/2009		Yes
Branch Council Delegate		Adair	Pat	20/09/2010		Yes
Branch Council Delegate		Amos	Gail	24/4/2007		Yes
Branch Council Delegate		Anisimow	Tamara	24/4/2007	27/08/2010	No
Branch Council Delegate		Barrett	Chris	20/09/2010		Yes
Branch Council Delegate		Beckham	Maureen	24/4/2007	27/08/2010	No
Branch Council Delegate		Bryant	Errol	20/09/2010		Yes
Branch Council Delegate		Carlyon	Gerard	24/4/2007	27/08/2010	No
Branch Council Delegate		Comerford	Janelle	24/4/2007		Yes
Branch Council Delegate		Cox	Simon	20/09/2010		Yes
Branch Council Delegate		Ffrench	Helen	24/4/2007	22/05/2010	No
Branch Council Delegate		Gooch	Allison	6/10/2008		Yes
Branch Council Delegate		Kennedy	Zoe	14/06/2010		Yes
Branch Council Delegate		Lowrie	Christine	24/4/2007		Yes
Branch Council Delegate		Markham	Michael	6/10/2008		Yes
Branch Council Delegate		Mayo	Susan	24/4/2007	27/08/2010	No
Branch Council Delegate		Melville	Barbara	20/09/10		Yes
Branch Council Delegate		Merritt	Graham	27/11/2009		Yes
Branch Council Delegate		Scott	Anthony	6/10/2008		Yes
Branch Council Delegate		Stark	Barry	24/4/2007		Yes
Branch Council Delegate		Starkey	Mark	24/4/2007		Yes
Branch Council Delegate		Strachotta	Tanya	24/4/2007	27/08/2010	No
Branch Council Delegate		Waldron	Beverley	24/4/2007		Yes
Branch President		McFarlane	Ruth	8/12/2006		Yes
Branch Secretary		Bignell	Julie	30/04/1999		Yes
Branch Vice President		Collyer	Christine	24/04/2007		Yes

PART B

COMMITTEE OF MANAGEMENT STATEMENT

Resolution:

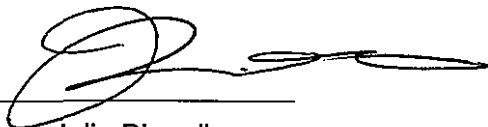
That pursuant to the requirements of the Committee of Management Statement (section 254) of the RO Act:

- (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 \$8,110.56.
- (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 \$32,961.81

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 27 November 2010. True copies of these documents were also posted to the ASU web-site (www.qld.asu.net.au) on 12 November 2010 and link to the website was supplied to all members by email on 18 November 2010.



Julie Bignell
Branch Secretary

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

**CONCISE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

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

**STATEMENT OF INCOME
FOR THE YEAR ENDED 30 JUNE 2010**

	Notes	2010 \$	2009 \$
Revenues from ordinary activities	4	2,941,047	2,698,173
Employee expenses	5	(1,943,893)	(1,777,480)
Depreciation and amortisation expense	5	(73,410)	(84,588)
Borrowing cost expenses	5	(4,602)	
Other expenses from ordinary activities	5	<u>(702,285)</u>	<u>(703,033)</u>
Profit (Loss) before income tax expense		<u>216,857</u>	<u>133,072</u>
Income tax expense		<u>-</u>	<u>-</u>
Net profit/(loss) for Year attributable to the Union		<u>216,857</u>	<u>133,072</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 FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
CURRENT ASSETS		
Cash assets	828026	543552
Receivables	21892	31935
Other	<u>50461</u>	<u>56261</u>
TOTAL CURRENT ASSETS	<u>900379</u>	<u>631748</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	<u>1106880</u>	<u>1131469</u>
TOTAL NON-CURRENT ASSETS	<u>1106880</u>	<u>1131469</u>
TOTAL ASSETS	<u>2007259</u>	<u>1763217</u>
CURRENT LIABILITIES		
Payables	261179	290660
Provisions	<u>163758</u>	128805
TOTAL CURRENT LIABILITIES	<u>424937</u>	<u>419465</u>
NON-CURRENT LIABILITIES		
Provisions	<u>84773</u>	<u>74567</u>
TOTAL NON-CURRENT LIABILITIES	<u>84773</u>	<u>74567</u>
TOTAL LIABILITIES	<u>509710</u>	<u>494032</u>
NET ASSETS	<u>1497549</u>	<u>1269185</u>
EQUITY		
Retained earnings	777563	560706
Reserves	<u>719986</u>	<u>708479</u>
TOTAL EQUITY	<u>1497549</u>	<u>1269185</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 CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2010**

	Retained Earnings	Reserves	Total
Balance 1 July 2008	427,634	269,750	697,384
Total Comprehensive Income for Year	133,072	-	133,072
Revaluation Property	-	489,232	489,232
Revaluation Investments	-	<u>(50,503)</u>	<u>(50,503)</u>
Balance 30 June 2009	560,706	708,479	1,269,185
Total Comprehensive Income for Year	216,857	-	216,857
Revaluation Investments	-	<u>11,507</u>	<u>11,507</u>
Balance 30 June 2010	<u>777,563</u>	<u>719,986</u>	<u>1,497,549</u>

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

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members and others:		
ASU National	5,652	-
Other	2,924,292	2,733,048
Interest received	2,942	2,105
Payments to suppliers and employees:		
ASU National	(204,174)	(232,463)
Other	(2,402,322)	(2,383,643)
Interest paid	<u>(4,602)</u>	<u>(3,199)</u>
Net cash provided by operating activities	321,788	115,848
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(48,821)	(62,192)
Investment Access Funds	<u>(23,316)</u>	<u>-</u>
Net cash used in investing activities	(72,137)	(62,192)
Net increase/(decrease) in cash held	<u>249,651</u>	<u>53,656</u>
Cash at the beginning of the period	<u>244,055</u>	<u>190,399</u>
Cash at the end of the period	<u>493,706</u>	<u>244,055</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 CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 1: INFORMATION ON THE CONCISE FINANCIAL REPORT

The financial statements and disclosures in the concise financial report have been derived from the financial report of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch for the year ended 30 June 2010.

A copy of the full financial report and auditors report will be sent to any member, free of charge, on request.

NOTE 2. BASIS OF PREPARATION OF THE CONCISE FINANCIAL REPORT

The financial statements, specific disclosures and other information in the concise financial report is derived from and is consistent with the full financial report of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch.

The concise financial report cannot be expected to provide as detailed an understanding of the financial performance and financial position of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch as the full financial report. The accounting policies have been consistently applied by the union and are consistent with those of the previous financial year.

NOTE 3. INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER OF FAIR WORK AUSTRALIA

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of Fair Work (Registered Organisations) Act 2009 which read as follows:

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

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

**NOTES TO THE CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

NOTE 4: REVENUE	2010	2009
	\$	\$
Operating Activities		
Member Subscriptions	2,826,256	2,638,908
ASU National - Awards Fund	5,652	-
Other Revenue	106,197	57,160
	<u>2,938,105</u>	<u>2,696,068</u>
Non-operating Activities		
Interest	2,942	2,105
Total Revenue	<u>2,941,047</u>	<u>2,698,173</u>

NOTE 5: PROFIT FROM ORDINARY ACTIVITIES

Profit from ordinary activities before income tax expense has been determined after changing the following expenses:

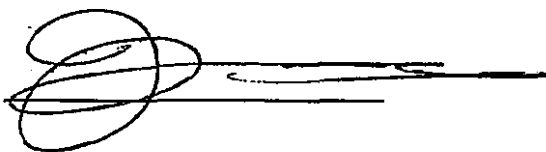
Audit Fees	6,325	5,600
Interest Paid	4,602	3,199
Depreciation of Property, Plant and Equipment	73,410	84,588
Branch Council/Conference Expenses	17,926	10,015
Provision for Doubtful Debts	-	10,000
Employee Expenses	1,933,376	1,777,480
Employee Expenses ASU National		-
Superannuation Reserve Trust	10,517	-
Affiliation Fees	79,397	64,093
Affiliation Fees - ASU National	8,261	8,219
Sustentation – ASU National	188,907	174,914
Commission – Employers (subscription collection)	8,111	8,639
Branch Journal	8,462	5,189
Legal Expenses	32,962	16,558
Motor Vehicle Expenses	60,948	64,298
Telephone	30,448	41,329
General and Administrative Expense	260,538	278,826
	<u>2,724,190</u>	<u>2,552,947</u>
Total Expenses		

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

**CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2010**

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 *27th November* 2010:

- (a) the financial report and notes comply with the Australian Accounting
- (b) the financial report and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year ended 30 June 2010;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2010 and since the end of the financial year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation and the rules of the
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch concerned; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations
 - (iv) no information has been sought in any request of a member of the Branch or the General Manager of Fair Work Australia under section 272 of the Fair Work (Registered Organisations) Act 2009; and.
 - (v) There has been compliance with any order for inspection of the financial records made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) There has been no recovery of wages activity during the financial year ended 30 June 2010.



27/11, 2010

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

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

We have audited the concise financial report of Australian Services Union Central and Southern Queensland Clerical and Administrative Branch, which comprises the statement of financial position as at 30 June 2010, and the statement of income, statement of changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and branch committee of management's statement for the year then ended.

Branch Committee of Management and the Branch Secretary's Responsibility for the Concise Financial Report

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the concise financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the concise financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the concise financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the concise financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the concise financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the concise financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the concise 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the branch committee of management and branch secretary, as well as evaluating the overall presentation of the concise financial report.

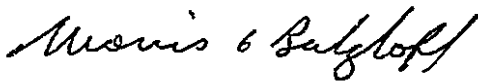
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

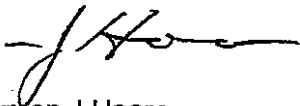
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

Auditor's Opinion

In our opinion the concise financial report of the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



Morris & Batzloff
Chartered Accountants



Norman J Hoare
Partner
Member of Institute of Chartered Accountants
And Holder of Current Public Practice Certificate
Registered Company Auditor
96 Lytton Road
EAST BRISBANE QLD 4169

11th November, 2010