



FAIR WORK
COMMISSION

2 February 2013

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

By email: info@gld.asu.net.au

cc: Ms Jan Sheppard jan.sheppard@together.org.au

Dear Ms Bignell

**Re: Financial Report for Australian Municipal, Administrative, Clerical and Services Union,
Central and Southern Queensland Clerical and Administrative Branch for the year ended
30 June 2011 (FR2011/2742)**

I acknowledge receipt of the financial report for the Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch for the year ended 30 June 2011. Various documents pertaining to the financial report lodged with Fair Work Australia on 28 November 2011, 19 December 2011, 5 March 2012, 15 May 2012 and 18 June 2012.

The report has now been filed. I apologise for the delay in finalising the matter.

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.

Concise Report

Discussion of performance

[Regulation 161\(1\)\(c\)](#) requires a concise report to contain a 'discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit to assist the understanding of members'. Paragraph 27 of [AASB 1039](#) provides guidance as to matters to be addressed in the discussion and analysis and lists a number of items that should be covered. For example trends in revenue, measures of financial performance, the relationship between debt and equity, servicing and payment of borrowings and changes in the composition of the components of equity should be discussed and analysed.

In future concise reports please include a discussion and analysis of these factors.

Statements required by section 265(3) and regulation 161

Section 265(3)(e) of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires that a concise report contain 'a statement that the report is a concise report and that a copy of the full report and auditor's report will be sent to the member free of charge if the member asks for them'. Regulation 161(1)(e) requires in addition 'a statement that the concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the reporting unit as the full report'.

Paragraph 33 of AASB 1039 requires the first page of the concise report to prominently display the above information. Although these statements are contained in the notes they are not in compliance with AASB 1039 as they are not on the first page of the concise report. In future years, please ensure that the required statements are placed prominently on the first page of the report.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03 86617929 or by email at eve.anderson@fwc.gov.au.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Eve Anderson', followed by a long horizontal flourish.

Eve Anderson
Principal Adviser
Fair Work Australia
Tel: 03 86617929

Email: eve.anderson@fwa.gov.au

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2011

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 2011, 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.

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2011

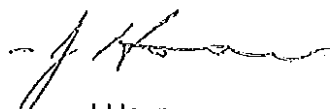
Independence

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

26th November 2011

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2011

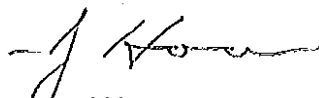
Independence

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

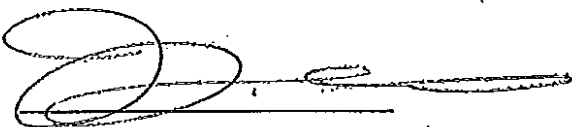
26th November, 2011

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

CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2011

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 26th November 2011:

- (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 2011;
- (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 2011 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 Branch; and
 - (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 2011.



26/11, 2011

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

**CONCISE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

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

**STATEMENT OF INCOME
FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
Revenues	3,001,916	2,941,047
Employee expenses	(2,249,351)	(1,894,576)
Depreciation and amortisation expenses	(73,774)	(73,410)
Other expenses	<u>(854,342)</u>	<u>(756,204)</u>
Profit (Loss) before income tax expense	<u>(175,551)</u>	<u>216,857</u>
Income tax expense	<u>-</u>	<u>-</u>
Net profit/(loss) for Year attributable to the Union	<u>(175,551)</u>	<u>216,857</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 2011**

	2011	2010
	\$	\$
CURRENT ASSETS		
Cash assets	820,555	828,026
Receivables	32,647	21,892
Other	<u>82,606</u>	<u>50,461</u>
TOTAL CURRENT ASSETS	<u>935,808</u>	<u>900,379</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	<u>1,063,334</u>	<u>1,106,880</u>
TOTAL NON-CURRENT ASSETS	<u>1,063,334</u>	<u>1,106,880</u>
TOTAL ASSETS	<u>1,999,142</u>	<u>2,007,259</u>
CURRENT LIABILITIES		
Payables	288,835	227,431
Provisions	<u>234,226</u>	<u>163,758</u>
TOTAL CURRENT LIABILITIES	<u>523,061</u>	<u>391,189</u>
NON-CURRENT LIABILITIES		
Payables	27,106	33,748
Provisions	<u>120,799</u>	<u>84,773</u>
TOTAL NON-CURRENT LIABILITIES	<u>147,905</u>	<u>118,521</u>
TOTAL LIABILITIES	<u>670,966</u>	<u>509,710</u>
NET ASSETS	<u>1,328,176</u>	<u>1,497,549</u>
EQUITY		
Retained earnings	602,012	777,563
Reserves	<u>726,164</u>	<u>719,986</u>
TOTAL EQUITY	<u>1,328,176</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**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2011**

	Retained Earnings	Reserves	Total
Balance 1 July 2009	560,706	708,479	1,269,185
Total Comprehensive Income for Year	216,857	-	216,857
Revaluation Property	-	-	-
Revaluation Investments	<u>-</u>	<u>11,507</u>	<u>11,507</u>
Balance 30 June 2010	777,563	719,986	1,497,549
Total Comprehensive Income for Year	(175,551)	-	(175,551)
Revaluation Investments	<u>-</u>	<u>6,178</u>	<u>6,178</u>
Balance 30 June 2011	<u>602,012</u>	<u>726,164</u>	<u>1,328,176</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 2011**

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members and others:		
ASU National	-	5,652
Other	2,988,625	2,924,292
Interest received	13,988	2,942
Payments to suppliers and employees:		
ASU National	(216,293)	(204,174)
Other	(2,764,691)	(2,402,322)
Interest paid	<u>(5,050)</u>	<u>(4,602)</u>
Net cash provided by operating activities	16,579	321,788
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(30,228)	(48,821)
Investment Access Funds	<u>(41,240)</u>	<u>(23,316)</u>
Net cash used in investing activities	(71,468)	(72,137)
Net increase/(decrease) in cash held	<u>(54,889)</u>	<u>249,651</u>
Cash at the beginning of the period	<u>493,706</u>	<u>244,055</u>
Cash at the end of the period	<u>438,817</u>	<u>493,706</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 2011**

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 2011.

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 2011**

NOTE 4: REVENUE	2011	2010
	\$	\$
Operating Activities		
Member Subscriptions	2,880,024	2,826,256
ASU National - Awards Fund	-	5,652
Other Revenue	107,904	106,197
	<u>2,987,928</u>	<u>2,938,105</u>
Non-operating Activities		
Interest	13,988	2,942
Total Revenue	<u>3,001,916</u>	<u>2,941,047</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	7,840	6,325
Interest Paid	5,050	4,602
Depreciation of Property, Plant and Equipment	73,774	73,410
Branch Council/Conference Expenses	13,138	17,926
Provision for Doubtful Debts	-	-
Employee Expenses	2,249,351	1,894,576
Employee Expenses ASU National Superannuation Reserve Trust	-	10,517
Affiliation Fees	70,823	79,397
Affiliation Fees - ASU National	8,240	8,261
Sustentation – ASU National	219,082	188,907
Commission – Employers (subscription collection)	6,973	8,111
Branch Journal	7,408	8,462
Legal Expenses	20,579	32,962
Membership Recruitment	55,700	38,800
Motor Vehicle Expenses	64,537	60,948
Telephone	28,310	30,448
General and Administrative Expense	<u>346,662</u>	<u>260,538</u>
Total Expenses	<u>3,177,467</u>	<u>2,724,190</u>

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

**CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2011**

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 2011:

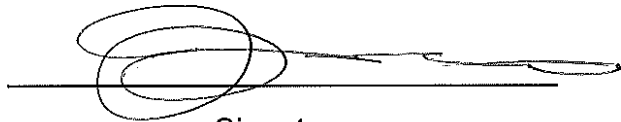
- (a) the financial report and notes comply with the Australian Accounting
- (b) the financial report and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year ended 30 June 2011;
- (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 2011 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 Branch; and
 - (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 2011.

Designated Officer's Certificate or other Authorised Officer

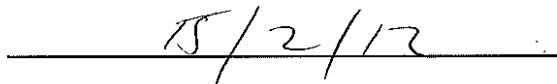
s268 *Fair Work (Registered Organisations) Act 2009*

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

- that the documents lodged herewith are copies of the full report, and the concise report, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the concise report, was provided to members on 28 November 2011; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 28 November 2011 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above a solid horizontal line.

Signature

A handwritten date '15/2/12' in black ink, positioned above a solid horizontal line.

Date

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

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

**STATEMENT OF INCOME
FOR THE YEAR ENDED 30 JUNE 2011**

	Notes	2011 \$	2010 \$
Revenues	2	3,001,916	2,941,047
Employee expenses	3	(2,249,351)	(1,894,576)
Depreciation and amortisation expenses	3	(73,774)	(73,410)
Other expenses	3	<u>(854,342)</u>	<u>(756,204)</u>
Profit (Loss) before income tax expense		<u>(175,551)</u>	<u>216,857</u>
Income tax expense	1(f)	<u>-</u>	<u>-</u>
Net profit/(loss) for Year attributable to the union		<u>(175,551)</u>	<u>216,857</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 2011**

	Notes	2011 \$	2010 \$
CURRENT ASSETS			
Cash Assets	5	820555	828026
Receivables	6	32647	21892
Other	7	<u>82606</u>	<u>50461</u>
TOTAL CURRENT ASSETS		<u>935808</u>	<u>900379</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	8	<u>1063334</u>	<u>1106880</u>
TOTAL NON-CURRENT ASSETS		<u>1063334</u>	<u>1106880</u>
TOTAL ASSETS		<u>1999142</u>	<u>2007259</u>
CURRENT LIABILITIES			
Payables	9	288835	227431
Provisions	10	<u>234226</u>	<u>163758</u>
TOTAL CURRENT LIABILITIES		<u>523061</u>	<u>391189</u>
NON-CURRENT LIABILITIES			
Payables	9	27106	33748
Provisions	10	<u>120799</u>	<u>84773</u>
TOTAL NON-CURRENT LIABILITIES		<u>147905</u>	<u>118521</u>
TOTAL LIABILITIES		<u>670966</u>	<u>509710</u>
NET ASSETS		<u>1328176</u>	<u>1497549</u>
EQUITY			
Retained earnings	11	602012	777563
Reserves	12	<u>726164</u>	<u>719986</u>
TOTAL EQUITY		<u>1328176</u>	<u>1497549</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 2011**

	Retained Earnings	Reserves	Total
Balance 1 July 2009	560,706	708,479	1,269,185
Total Comprehensive Income for Year	216,857	-	216,857
Revaluation Property	-	-	-
Revaluation Investments	-	11,507	11,507
	<hr/>	<hr/>	<hr/>
Balance 30 June 2010	777,563	719,986	1,497,549
Total Comprehensive Income for Year	(175,551)	-	(175,551)
Revaluation Investments	-	6,178	6,178
	<hr/>	<hr/>	<hr/>
Balance 30 June 2011	<u>602,012</u>	<u>726,164</u>	<u>1,328,176</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 2011**

	Notes	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and others:			
ASU National		-	5,652
Other		2,988,625	2,924,292
Interest received		13,988	2,942
Payments to suppliers and employees:			
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Other		(2,764,691)	(2,402,322)
Interest paid		<u>(5,050)</u>	<u>(4,602)</u>
Net cash provided by operating activities	14(b)	16,579	321,788
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(30,228)	(48,821)
Investment Access Funds		<u>(41,240)</u>	<u>(23,316)</u>
Net cash used in investing activities		(71,468)	(72,137)
Net increase/(decrease) in cash held		<u>(54,889)</u>	<u>249,651</u>
Cash at the beginning of the period		<u>493,706</u>	<u>244,055</u>
Cash at the end of the period	14(a)	<u>438,817</u>	<u>493,706</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 2011**

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%
Vehicles	20%

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

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 long service 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.

Long service leave is provided for employees after 5 years of service. No provision is made for sick leave as it is not payable on termination.

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 2011**

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	2011	2010
	\$	\$
Operating Activities		
Member Subscriptions	2,880,024	2,826,256
ASU National - Awards Fund	-	5,652
Other Revenue	107,904	106,197
	<u>2,987,928</u>	<u>2,938,105</u>
Non-operating Activities		
Interest	13,988	2,942
Total Revenue	<u>3,001,916</u>	<u>2,941,047</u>

NOTE 3: PROFIT FROM ORDINARY ACTIVITIES

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

a. Expenses:

Audit Fees	7,840	6,325
Interest Paid	5,050	4,602
Depreciation of Property, Plant and Equipment	73,774	73,410
Branch Council/Conference Expenses	13,138	17,926
Provision for Doubtful Debts	-	-
Employee Expenses (Note 13)	2,249,351	1,894,576
Employee Expenses ASU National Superannuation Reserve Trust	-	10,517
Affiliation Fees	70,823	79,397
Affiliation Fees - ASU National	8,240	8,261
Sustentation – ASU National	219,082	188,907
Commission – Employers (subscription collection)	6,973	8,111
Branch Journal	7,408	8,462
Legal Expenses	20,579	32,962
Membership Recruitment	55,700	38,800
Motor Vehicle Expenses	64,537	60,948
Telephone	28,310	30,448
General and Administrative Expense	346,662	260,538
	<u>3,177,467</u>	<u>2,724,190</u>
Total Expenses	<u>3,177,467</u>	<u>2,724,190</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

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	2011	2010
	\$	\$
Cash on hand	1,000	1,000
Cash at bank	437,817	492,706
Investment Access Funds	381,739	334,320
	<u>820,556</u>	<u>828,026</u>

NOTE 6: RECEIVABLES

Trade Debtors	18,108	7,353
Subscriptions receivable	14,539	24,539
Provision for doubtful debts	-	(10,000)
	<u>32,647</u>	<u>21,892</u>

NOTE 7: OTHER

CURRENT

Other Debtors & Prepayments	<u>82,606</u>	<u>50,461</u>
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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	(51,293)	(25,646)
	<u>974,567</u>	<u>1,000,214</u>
Refurbishment – Furniture and fittings at cost	223,624	223,624
Accumulated depreciation	(221,087)	(218,725)
	<u>2,537</u>	<u>4,899</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (continued)	2011	2010
	\$	\$
Furniture and fittings – at Committee of Management Valuation	7,582	11,676
At cost	61,772	61,772
Accumulated depreciation	<u>(61,111)</u>	<u>(51,567)</u>
	<u>8,243</u>	<u>21,881</u>
Office Equipment - at cost	68,761	68,013
Accumulated depreciation	<u>(66,906)</u>	<u>(66,487)</u>
	<u>1,855</u>	<u>1,526</u>
Motor Vehicles - at cost	181,921	157,059
Accumulated amortisation	<u>(105,789)</u>	<u>(78,699)</u>
	<u>76,132</u>	<u>78,360</u>
Total Property Plant and Equipment	<u>1,063,334</u>	<u>1,106,880</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	1,000,214	-	-	(25,647)	974,567
Refurbishment	4,899	-	-	(2,362)	2,537
Furniture and Fittings	21,881	-	-	(13,638)	8,243
Office Equipment	1,526	5,366	-	(5,037)	1,855
Motor Vehicles	78,360	24,862	-	(27,090)	76,132
Total	<u>1,106,880</u>	<u>30,228</u>	<u>-</u>	<u>(73,774)</u>	<u>1,063,334</u>

NOTE 9: PAYABLES

	2011	2010
CURRENT	\$	\$
Trade creditors – ASU National	65,617	53,868
Trade creditors and accruals	176,477	126,927
Revenue received in advance	13,117	22,420
Vehicle Loans	<u>33,624</u>	<u>24,216</u>
	<u>288,835</u>	<u>227,431</u>
NON-CURRENT		
Vehicle Loans	<u>27,106</u>	<u>33,748</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 10: PROVISIONS

	2011	2010
CURRENT	\$	\$
Provision for Annual Leave – Officerholders	35,001	25,751
Provision for Annual Leave – Other Employees	199,225	138,007
	<u>234,226</u>	<u>163,758</u>
NON-CURRENT		
Provision for long service leave – Officerholders	52,693	33,857
Provision for long service leave – Other Employees	68,106	50,916
	<u>120,799</u>	<u>84,773</u>
TOTAL PROVISIONS	<u>355,025</u>	<u>248,531</u>

NOTE 11: RETAINED EARNINGS

Retained earnings at the beginning of the period	777,563	560,706
Net profit/(loss) attributable to the union	(175,551)	216,857
Retained earnings at the end of the period	<u>602,012</u>	<u>777,563</u>

NOTE 12: RESERVES

Balance 1 July 2010	719,986	708,479
Revaluation of strata title Building Floor – 30/06/09	-	-
Investment Access Funds Revaluation 30 June 2011	6,178	11,507
Balance 30 June 2011	<u>726,164</u>	<u>719,986</u>

NOTE 13: REMUNERATION OF EMPLOYEES

Officerholders:		
Wages	204,649	188,066
Superannuation	23,227	27,337
Annual Leave Provided	9,250	11,270
Long Service Leave Provided	18,836	47
Other Employees:		
Wages	1,623,856	1,397,496
Superannuation	208,997	175,811
Annual Leave Provided	61,218	23,683
Long Service Leave Provided	17,190	10,159
Other Employment Expenses	82,128	60,707
	<u>2,249,351</u>	<u>1,894,576</u>

NOTE 14: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash on hand	1,000	1,000
Cash at bank	437,817	492,706
	<u>438,817</u>	<u>493,706</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 14: CASH FLOW INFORMATION (cont'd)	2011	2010
	\$	\$
(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	(175,551)	216,857
Non Cash Flows in Operating Surplus/(deficit)		
Depreciation	73,774	73,410
Changes in Assets and Liabilities		
(Increase)/Decrease in receivables	(10,755)	10,043
(Increase)/Decrease in other current assets	(32,145)	5,800
Increase/(Decrease) in provisions	106,494	45,159
Increase/(Decrease) in payables	54,762	(29,481)
Net cash provided by (used in) operating activities	<u>16,579</u>	<u>321,788</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 2011

NOTE 17: EVENTS AFTER THE REPORTING PERIOD

On the 1st July 2011 the Branch entered into a service agreement with the Australian Municipal Administrative Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch, Union of Employees (the Amalgamated Union). The Amalgamated Union is a Registered Industrial Organisation pursuant to the Industrial Relations Act.

By order of the QIRC, on and from the amalgamation day the QPSU and AMACSU amalgamated to form the Amalgamated Union.

As a consequence of the amalgamation of AMACSU and the QPSU, the QPSU was deregistered. AMACSU formed the Amalgamated Union.

The Service Agreement establishes the arrangements between the Branch and the Amalgamated Union consistent with a Deed of Agreement dated 26 November, 2010.

The Service Agreement outlines the financial arrangements following amalgamation day (1 July 2011) including:-

- Setting of membership fees.
- Employment of staff of the Branch and the Amalgamated Union.
- The management of finances of the Branch and the Amalgamated Union.

In relation to employment of staff on and from the amalgamation day the Amalgamated Union and the ASU in respect of the Branch employ all staff jointly.

In accordance with the Deed of Agreement and the Service Agreement employee entitlements of \$657,780 will be transferred to the Amalgamated Union in respect of employees jointly employed after amalgamation day. The Branch at the 30 June 2011 has provided an amount of \$355,525 in respect of employee entitlements in accordance with Note 1(c) to these financial statements

The difference is due to new arrangements in respect of the measurement of employee entitlements. In particular this relates to providing for sick leave and the period of service in respect of long service leave. This will be accounted for in the financial year ended 30 June 2012.

NOTE 18: CONTINGENT LIABILITIES

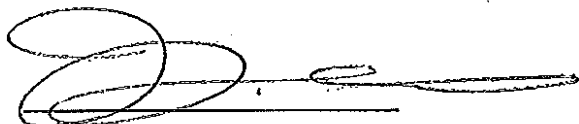
There were no contingent liabilities at 30 June 2011.

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

CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2011

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 *26th November* 2011:

- (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 2011;
- (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 2011 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 Branch; and
 - (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 2011.



26/11, 2011

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

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2011**

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 2011, 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 2011**

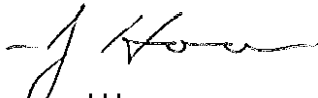
Independence

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

26th November, 2011

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 2011 were:

- To uphold the rights of our members, to improve, protect and foster their best interests and to encourage their involvement in programs which improve their standard of living and participation in society.
- To work with members to obtain and maintain reasonable hours of work, fair wages and improved industrial conditions.
- To enter into negotiations with employers on behalf of our members for collective agreements.
- To interact and liaise with other unions through peak associations in order for our members' interests to be represented.

Collective Bargaining

Average outcomes continue to range between 3 and 5%. Bargaining has occurred across all industry sectors.

Indicative outcomes are as follows:

Australian Labor Party (Queensland Branch)	3%, 3.75% and 3.75%
Qantas Airways Limited	3%, 3% and 3%
Queensland Motorways Management Pty	4%, 4% and 4%
Arnott's Biscuits Limited	4.5%, 4% and 4%
Australian Pharmaceutical Industries Ltd	3.5%, 3.6% and 3.6%

Training and Development

Training and development of our activists continued to be a key initiative in the last financial year. We estimate to have trained approximately 350 members. This includes joint activities with other Unions such as for Queensland Health, and the universities sector.

Publications

We continue to provide a fortnightly subscription service, *e-news*, for interested members. The bi-monthly Delegate Focus continued to be provided to activists, and we produced two journals for all members. Additionally, industry and workplace specific bulletins are regularly produced, particularly around collective bargaining.

Wages Recovery

Nil litigation

B. SIGNIFICANT FINANCIAL CHANGES

There have been no significant changes in the finances of the union. There has been an increase in accommodation expenses due to the relocation of the Branch from Amelia St Fortitude Valley, to Peel St South Brisbane. This decision was made by the Executive in order to be closer to required facilities. The property at Amelia St is still owned by the union and we have leased the property.

C. SECTION 174

Provides for resignation from the union by members, in accordance with Rule 32 – Resignation.

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 8140.
- 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 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:

UNION POSITION	LAST NAME	FIRST NAME	District	Start Date	End Date	Current Position
Branch President	McFarlane	Ruth		8/12/2006		Yes
Branch Secretary	Bignell	Julie		30/04/1999		Yes
Branch Vice President	Collyer	Christine		8/01/2007		Yes
Assistant Branch Secretary	Place	Kevin		9/05/2009		Yes
Branch Conference Delegate	Harris	Ian	Airlines	14/10/2006	12/04/2011	No
Branch Conference Delegate	Oaklands	Ray	Airlines		12/04/2011	No
Branch Conference Delegate	Cox	Michelle	Airlines	13/04/2011		Yes
Branch Conference Delegate	Licastro	Tiziana	Airlines	13/04/2011		Yes
Branch Conference Delegate	Taylor	Mark	Brisbane City Council	26/04/2007		Yes
Branch Conference Delegate	Cox	Simon	Central & Central West	20/09/2010		Yes
Branch Conference Delegate	Timm	Patricia	Central & Central West		12/04/2011	No
Branch Conference Delegate	Hogarth	Catherine	Central & Central West	13/04/2011		Yes
Branch Conference Delegate	McPherson	Toni	Gold Coast		12/04/2011	No
Branch Conference Delegate	Fyffe	Bronwyn	Gold Coast	13/04/2011		Yes
Branch Conference Delegate	Barnes	Elizabeth	Metropolitan	26/04/2007		Yes
Branch Conference Delegate	Redmond	Eileen	Metropolitan	26/04/2007	12/04/2011	No
Branch Conference Delegate	Condratoff	Cecillia	Metropolitan	13/04/2011		Yes
Branch Conference Delegate	Ryan	Sean	Metropolitan	30/01/2002		Yes
Branch Conference Delegate	Siemens	Carolyn	Metropolitan	26/02/2009		Yes
Branch Conference Delegate	Robertson	Peter	Regional Health Authorities	10/04/2003		Yes
Branch Conference Delegate	Fulton	John	Southern & Western	6/09/2002	12/04/2011	No
Branch Conference Delegate	Simons	David	Southern & Western	13/04/2011		Yes
Branch Conference Delegate	Krauksts	Edwin	Southern & Western	30/04/1999		Yes
Branch Conference Delegate	Fisher	Amanda	Universities	10/04/2003		Yes
Branch Conference Delegate	Rosin	Darryl	Universities	24/07/2007	12/04/2011	No
Branch Conference Delegate	Daley	Justin	Universities	13/04/2011		Yes
Branch Conference Delegate	Weekes	Debra	Wide Bay	19/09/2009		Yes
Branch Council Delegate	Scott	Anthony	Airlines	9/09/2008	12/04/2011	No
Branch Council Delegate	Harris	Ian	Airlines	20/09/2010		Yes
Branch Council Delegate	Neville	Gavin	Airlines	13/04/2011		Yes

UNION POSITION	LAST NAME	FIRST NAME	District	Start Date	End Date	Current Position
Branch Council Delegate	Bryant	Errold	Brisbane City Council	20/09/2010		Yes
Branch Council Delegate	Amos	Gail	Central & Central West	4/09/2006		Yes
Branch Council Delegate	Merritt	Graham	Central & Central West	19/09/2009	12/04/2011	No
Branch Council Delegate	Bock	Maree	Central & Central West	13/04/2011		Yes
Branch Council Delegate	Gooch	Allison	Gold Coast	9/09/2008	20/05/2011	No
Branch Council Delegate	Barrett	Chris	Metropolitan	20/09/2010		Yes
Branch Council Delegate	Comerford	Janelle	Metropolitan	10/04/2003		Yes
Branch Council Delegate	Kennedy	Zoe	Metropolitan	14/06/2010		Yes
Branch Council Delegate	Redmond	Eileen	Metropolitan	13/04/2011		Yes
Branch Council Delegate	Melville	Barbara	Regional Health Authorities	20/09/2010		Yes
Branch Council Delegate	Adair	Patricia	Southern & Western	20/09/2010		Yes
Branch Council Delegate	Markham	Michael	Southern & Western	9/09/2008		Yes
Branch Council Delegate	Stark	Barry	Universities	24/07/2007		Yes
Branch Council Delegate	Starkey	Mark	Universities	30/04/1999		Yes
Branch Council Delegate	Lowrie	Christine	Wide Bay	1/07/2005		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 \$6,973.
- 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 \$20,579.

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 26 November 2011.

True copies of these documents were also posted to the ASU web-site (www.qld.asu.net.au) on 28 November 2011 and a link to the website was supplied to all members by email on 28 November 2011.



Dated: 28 November 2011



FAIR WORK
AUSTRALIA

12 January 2012

Ms Julie Bignell
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

Re: Financial Report for the Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch for year ended 30 June 2011 – FR2011/2742

I acknowledge receipt of the financial report for the Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch (the Branch) for the year ended 30 June 2011. Although the report was lodged with Fair Work Australia (FWA) on 19 December 2011 an attempt was made by the Branch on 28 November 2011 to lodge the report with FWA. During this time FWA was experiencing technical difficulties and the email was not delivered. I apologise for the inconvenience this has caused the Branch.

The financial report has not been filed.

The following matters require your attention before any action can be taken to file the above report.

Signed copies of documents lodged

The financial report lodged with FWA did not contain signed and dated copies of the Audit Report and the Operating Report. Could the Branch lodge with FWA, signed and dated copies of the Audit Report and the Operating Report.

Designated Officer's certificate

The financial report did not include a designated officer's certificate as required by section 268(c) of the Fair Work (Registered Organisations) Act 2009 (the Act). Section 268(c) requires that a reporting unit must lodge with FWA 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 section 266. Could the Branch prepare and lodge a designated officer's certificate as required by the Act. I have included a link to a sample certificate that the Branch may wish to use - [Sample designated officer's certificate—Financial reporting](#).

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Organisations, Research and Advice

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au