



19 November 2013

Ms Julie Bignell
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union, Central and Southern
Queensland Branch
PO Box 3661
SOUTH BRISBANE BC QLD 4101

Dear Ms Bignell,

**Australian Municipal, Administrative, Clerical and Services Union Central and Southern
Queensland Branch Financial Report for the year ended 30 June 2012 - [FR2012/420]**

I acknowledge receipt of the financial report of the Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Branch (the reporting unit). The documents were lodged with Fair Work Australia on 11 December 2012.

The financial report has now been filed. This financial report was filed based on a preliminary review.

Please note that the reporting unit financial report for the year ending 30 June 2013 may be subject to a full compliance audit.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Certificates to be signed and dated by designated officer

Each of the certificates and statements required by the *Fair Work (Registered Organisations) Act 2009* (RO Act) must be signed and dated by a 'designated officer' – see section 243 of the RO Act. In order to be a designated officer under section 243, a person will first need to be an 'officer' holding an 'office' as those terms are defined in sections 6 and 9 respectively of the RO Act.

I note that the operating statement and designated officer's certificate provided was not signed or dated. Please note that these are two separate documents and must be presented as such.

Content of designated officer's certificate

Section 268 of the RO Act requires the certificate by the designated officer to certify that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266. Please find a link to our website which contains a sample designated officer's certificate.

http://www.fwc.gov.au/documents/organisations/factsheets/RO_sampledoc_2.doc

Changes to the legislation and reporting guidelines

I note with the change of legislation, references to Fair Work Australia will need to be updated to the Fair Work Commission.

Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. Fair Work Commission has also developed a model set of financial statement for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to

ensure compliance with the RO Act, the s.253 reporting guidelines and the Australian Accounting Standards.

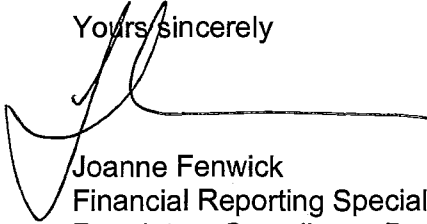
The guidelines and model financial statements are available on the website here:

<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

As stated previously, this financial report was filed based on a preliminary review. The financial report for the year ending 30 June 2013 may be subject to a full compliance audit.

If you have any queries regarding this letter, please contact me on (03) 8661 7886 or via email at joanne.fenwick@fwc.gov.au.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Joanne Fenwick', written over a horizontal line. The signature is stylized and extends to the left of the line.

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch

From: FENWICK, Joanne
To: ["julie.bignell@together.org.au"](mailto:julie.bignell@together.org.au)
Subject: Australian Municipal, Administrative, Clerical and Services Union, Central & Southern Queensland - FR2012/420
Date: Tuesday, 19 November 2013 2:46:00 PM
Attachments: [ASU Central & Southern QLD Branch FR2012-420 filing.pdf](#)

Dear Ms Bignell

Please find attached a cover letter advising that the abovementioned financial report has been filed.

Regards

JOANNE FENWICK

Financial Reporting Specialist
Regulatory Compliance Branch

Fair Work Commission

Tel: (03) 8661 7886
Fax: (03) 9655 0410
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Our Ref: BRRTNS F

11 December 2012

Fair Work Australia
Tribunal Services and Organisations

BY EMAIL: orgs@fwa.gov.au

Dear Sir/Madam

**RE: Australian Municipal, Administrative, Clerical and Services Union –
Central and Southern Queensland Clerical and Administrative
Branch
Annual Return of Information for Year 2012**

Attached are the following documents as required:

- Operating Report
- Statement of Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Certificate by the Committee of Management
- Signed Audit Report

If you require any further assistance please do not hesitate to contact our office on 07 3844 8402.

Yours faithfully

Julie Bignell
BRANCH SECRETARY

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

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AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

STATEMENT OF INCOME
FOR THE YEAR ENDED 30 JUNE 2012

	Notes	2012 \$	2011 \$
Revenue	2	2,872,738	3,001,916
Employee expenses	3	-	(2,249,351)
Depreciation and amortisation expenses	3	(58,295)	(73,774)
Other expenses	3	<u>(3,115,930)</u>	<u>(854,342)</u>
Profit (Loss) before income tax expense		<u>(301,487)</u>	<u>(175,551)</u>
Income tax expense	1(e)	<u>-</u>	<u>-</u>
Net profit/(loss) for Year attributable to the union		<u>(301,487)</u>	<u>(175,551)</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 2012

	Notes	2012 \$	2011 \$
CURRENT ASSETS			
Cash Assets	5	35,213	820,555
Receivables	6	11,493	32,647
Other	7	<u>26,723</u>	<u>82,606</u>
TOTAL CURRENT ASSETS		<u>73,429</u>	<u>935,808</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	8	<u>992,854</u>	<u>1,063,334</u>
TOTAL NON-CURRENT ASSETS		<u>992,854</u>	<u>1,063,334</u>
TOTAL ASSETS		<u>1,066,283</u>	<u>1,999,142</u>
CURRENT LIABILITIES			
Payables	9	39,281	288,835
Provisions	10	<u>-</u>	<u>234,226</u>
TOTAL CURRENT LIABILITIES		<u>39,281</u>	<u>523,061</u>
NON-CURRENT LIABILITIES			
Payables	9	6,274	27,106
Provisions	10	<u>-</u>	<u>120,799</u>
TOTAL NON-CURRENT LIABILITIES		<u>6,274</u>	<u>147,905</u>
TOTAL LIABILITIES		<u>45,555</u>	<u>670,966</u>
NET ASSETS		<u>1,020,728</u>	<u>1,328,176</u>
EQUITY			
Retained earnings	11	300,525	602,012
Reserves	12	<u>720,203</u>	<u>726,164</u>
TOTAL EQUITY		<u>1,020,728</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

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2012

	Retained Earnings	Reserves	Total
Balance 1 July 2010	777,563	719,986	1,497,549
Total Comprehensive Income for Year	(175,551)	-	(175,551)
Revaluation Property	-	-	-
Revaluation Investments	<u>-</u>	<u>6,178</u>	<u>6,178</u>
Balance 30 June 2011	602,012	726,164	1,328,176
Total Comprehensive Income for Year	(301,487)	-	(301,487)
Revaluation Investments	<u>-</u>	<u>(5,961)</u>	<u>(5,961)</u>
Balance 30 June 2012	<u>300,525</u>	<u>720,203</u>	<u>1,020,728</u>

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

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
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CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2012

	Notes	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and others:			
Other		2,885,301	2,988,625
Interest received		5,543	13,988
Payments to suppliers and employees:			
ASU National		(252,985)	(216,293)
Other		(3,410,369)	(2,764,691)
Interest paid		<u>(6,872)</u>	<u>(5,050)</u>
Net cash provided by operating activities	13(b)	(779,382)	16,579
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		-	(30,228)
Investment Access Funds		<u>375,778</u>	<u>(41,240)</u>
Net cash used in investing activities		375,778	(71,468)
Net increase/(decrease) in cash held		<u>(403,604)</u>	<u>(54,889)</u>
Cash at the beginning of the period		<u>438,817</u>	<u>493,706</u>
Cash at the end of the period	13(a)	<u>35,213</u>	<u>438,817</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 2012

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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

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) Cash

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

(d) 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).

(e) 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.

(f) Comparative Figures

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

(g) 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.

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

NOTE 2: REVENUE	2012	2011
	\$	\$
Operating Activities		
Member Subscriptions	2,804,646	2,880,024
Other Revenue	62,549	107,904
	<u>2,867,195</u>	<u>2,987,928</u>
Non-operating Activities		
Interest	6,543	13,988
Total Revenue	<u>2,872,738</u>	<u>3,001,916</u>

NOTE 3: PROFIT FROM ORDINARY ACTIVITIES

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

a. Expenses:

Audit Fees	1,650	7,840
Interest Paid	6,872	5,050
Depreciation of Property, Plant and Equipment	58,295	73,774
Branch Council/Conference Expenses	-	13,138
Doubtful Donations	7,000	-
Employee Expenses	-	2,249,361
Employee Entitlements - Amalgamation (Note 16)	313,730	-
Service Fee (Note 16)	2,345,911	-
Affiliation Fees	62,310	70,823
Affiliation Fees - ASU National	8,240	8,240
Sustentation - ASU National	244,745	219,082
Commission - Employers (subscription collection)	6,298	6,973
Branch Journal	-	7,408
Legal Expenses	-	20,579
Membership Recruitment	-	65,700
Motor Vehicle Expenses	-	64,537
Telephone	-	28,310
General and Administrative Expense	<u>122,876</u>	<u>346,662</u>
Total Expenses	<u>3,167,926</u>	<u>3,177,467</u>

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

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

	2012	2011
	\$	\$
Cash on hand	-	1,000
Cash at bank	35,213	437,817
Investment Access Funds	-	301,739
	<u>35,213</u>	<u>820,556</u>

NOTE 6: RECEIVABLES

Trade Debtors - ASU National	1,851	-
Trade Debtors - Other	9,642	18,108
Subscriptions receivable	-	14,539
	<u>11,493</u>	<u>32,647</u>

NOTE 7: OTHER

CURRENT

Other Debtors & Prepayments	<u>26,723</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	(76,939)	(26,646)
	<u>948,921</u>	<u>1,000,214</u>
Refurbishment – Furniture and fittings at cost	22,854	223,624
Accumulated depreciation	(20,957)	(218,725)
	<u>1,897</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 2012

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (continued)	2012	2011
	\$	\$
Furniture and fittings – at Committee of Management Valuation	-	7,582
At cost	2,161	61,772
Accumulated depreciation	<u>(2,053)</u>	<u>(61,111)</u>
	108	8,243
Office Equipment - at cost	2,202	68,761
Accumulated depreciation	<u>(1,229)</u>	<u>(66,906)</u>
	973	1,855
Motor Vehicles - at cost	112,636	181,921
Accumulated amortisation	<u>(71,681)</u>	<u>(105,789)</u>
	40,955	76,132
Total Property Plant and Equipment	<u>992,854</u>	<u>1,091,343</u>

NOTE 9: PAYABLES

	2012	2011
	\$	\$
CURRENT		
Trade creditors – ASU National	1,933	65,617
Trade creditors - Together Union	16,474	
Trade creditors and accruals	2,490	176,477
Revenue received in advance	-	13,117
Vehicle Loans	<u>18,384</u>	<u>33,624</u>
	<u>39,281</u>	<u>288,835</u>
NON-CURRENT		
Vehicle Loans	<u>6,274</u>	<u>33,748</u>

NOTE 10: PROVISIONS

	2012	2011
	\$	\$
CURRENT		
Provision for Annual Leave – Officerholders	-	35,001
Provision for Annual Leave – Other Employees	-	199,225
	<u>-</u>	<u>234,226</u>
NON-CURRENT		
Provision for long service leave – Officerholders	-	52,693
Provision for long service leave – Other Employees	-	68,108
	<u>-</u>	<u>120,799</u>
TOTAL PROVISIONS	<u>-</u>	<u>355,025</u>

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

NOTE 11: RETAINED EARNINGS

Retained earnings at the beginning of the period	602,012	777,563
Net profit/(loss) attributable to the union	<u>(301,487)</u>	<u>(175,551)</u>
Retained earnings at the end of the period	<u>300,525</u>	<u>602,012</u>

NOTE 12: RESERVES

Balance 1 July 2011	726,184	719,986
Investment Access Funds Revaluation 30 June 2012	<u>(5,961)</u>	<u>6,178</u>
Balance 30 June 2012	<u>720,203</u>	<u>726,164</u>

NOTE 13: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash on hand		1,000
Cash at bank	<u>35,213</u>	<u>492,706</u>
	<u>35,213</u>	<u>493,706</u>

(b) Reconciliation of net cash provided by operating activities to profit from ordinary activities after income tax

Profit/(loss) from ordinary activities after income tax	(301,487)	216,857
Non Cash Flows In Operating Surplus/(deficit)		
Depreciation & Amortisation	58,295	73,410
Changes In Assets and Liabilities		
(Increase)/Decrease in receivables	21,164	10,043
(Increase)/Decrease in other current assets	55,886	5,800
(Increase)/Decrease in non current assets	12,181	
Increase/(Decrease) in provisions	(355,025)	46,159
Increase/(Decrease) in payables	<u>(270,386)</u>	<u>(29,481)</u>
Net cash provided by (used in) operating activities	<u>(779,382)</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.

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

NOTE 14: SEGMENT REPORTING

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

NOTE 15: 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

NOTE 16: AMALGAMATION

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:-

- Settling 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 was transferred to the Amalgamated Union in respect of employees jointly employed after amalgamation day. The Branch at the 30 June 2011 had 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.

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

NOTE 17: CONTINGENT LIABILITIES

There were no contingent liabilities at 30 June 2012.

NOTE 18: EVENTS AFTER THE REPORTING PERIOD

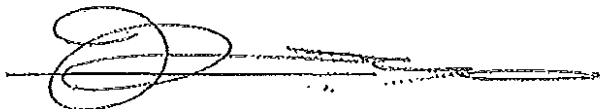
The Branch has taken action to recover unpaid rent from the lessee of its premises at Amella Street, Fortitude Valley. If the action is successful the rental recovery will be reflected in its financial statements for the year ended 30 June 2013.

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2012

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 *22 October* 2012:

- (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 2012;
- (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 2012 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 2012.



24/10/2012

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2012

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 2012, 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 2012

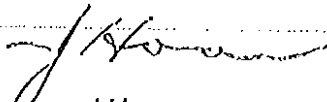
Independence

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

25 October, 2012

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.

On 1 July 2011 our state counterpart union, AMACSU merged with the QPSU. As part of arrangements, a service agreement was entered into between this Federal Branch of the AMACSU and the new state union, Together. The service agreement provides for a seamless operation integrating membership services and organising.

Collective Bargaining

Average outcomes in the last financial year ranged between 3 and 4.5%. Bargaining has occurred across all industry sectors, including:

Private health

Airlines

Wagering

Currency management

Public sector core

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 370 members. A key initiative this year has been the mentoring program for senior delegates.

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

No significant changes other than the Service Agreement between the Branch and the state counterpart union which provides for administrative and industrial services to be provided to the Branch by Together. The financial year loss is entirely attributable to the payment of sick leave provisions to Together in line with the service arrangements as part of the amalgamation whereby Together committed to undertake all staffing expenses for the federal Branch.

C. SECTION 174

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

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 9263.
- 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 8527.
- 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:

NAME	START	FINISH
Ruth McFarlane	1 July 2011	30 June 2012
Christine Collyer	1 July 2011	30 June 2012
Julie Bignell	1 July 2011	30 June 2012
Kevin Place	1 July 2011	30 June 2012
Christopher Barrett	1 July 2011	30 June 2012

Janelle Comerford	1 July 2011	30 June 2012
Zoe Kennedy	1 July 2011	30 June 2012
Eileen Redmond	1 July 2011	30 June 2012
Pat Adair	1 July 2011	30 June 2012
Michael Markham	1 July 2011	30 June 2012
Gail Amos	1 July 2011	14 April 2012
Maree Bock	1 July 2011	30 June 2012
Christine Lowrie	1 July 2011	30 June 2012
Errold Bryant	1 July 2011	30 June 2012
Ian Harris	1 July 2011	30 June 2012
Gavin Neville	1 July 2011	30 June 2012
Barry Stark	1 July 2011	30 June 2012
Mark Starkey	1 July 2011	30 June 2012
Barbara Melville	1 July 2011	30 June 2012

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 \$6298.55.
- 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 nil.

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 1st December 2012. True copies of these documents were also posted to the ASU web-site (www.qld.asu.net.au) on 9th November 2012 and a link to the website was supplied to all members by email on 9th November 2012.



FAIR WORK
AUSTRALIA

6 August 2012

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

julie.bignell@together.org.au

Dear Ms Bignell,

**Lodgement of Financial Documents for year ended 30 June 2012 [FR2012/420]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Municipal, Administrative, Clerical and Services Union-Central and Southern Queensland Clerical and Administrative Branch (the “reporting unit”) has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit’s financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

Failure to comply with these obligations is subject to a civil penalty provision - see s305 of the RO Act.

In addition, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website. The information can be viewed at www.fwa.gov.au – under *Registered Organisations – Overview – Fact sheets*. This site also contains the Financial Reporting Guidelines.

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at orgs@fwa.gov.au. Alternatively, you can forward the documents by fax to (03) 9655 0410.

Please do not hesitate to contact me on (03) 8661 7787 or by email at Andrea.O'HALLORAN@fwa.gov.au if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

A handwritten signature in black ink that reads "Andrea O'Halloran". The signature is written in a cursive style with a period at the end.

Andrea O'Halloran
Organisations, Research & Advice
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement)*

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
or
(b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.*

Present full report to:	/ /
(a) General Meeting of Members - s266 (1),(2); OR	
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate++ – s268	/ /
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Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.