



FairWork
Commission

31 March 2014

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

Sent by email: julie.bignell@together.org.au

Dear Ms Bignell

**Australian Municipal, Administrative, Clerical and Services Union-Central and Southern
Queensland Clerical and Administrative Branch - Financial Report for the year ended 30
June 2013 - (FR2013/330)**

Thank you for your email received today in relation to the matter of reporting membership
subscription revenue on an accrual basis. I have noted your advice.

If you have at any time a query regarding compliance with the financial reporting requirements,
please do not hesitate to contact an officer of the Regulatory Compliance Branch of the Fair
Work Commission.

Yours sincerely

Stephen Kellett

Senior Adviser, Regulatory Compliance Branch

From: KELLETT, Stephen
To: ["julie.bignell@together.org.au"](mailto:julie.bignell@together.org.au)
Subject: membership subscription reporting - acknowledgement
Date: Monday, 31 March 2014 4:57:00 PM
Attachments: [AMASU CSQ FR2013 330 \(2\).pdf](#)

Dear Ms Bignell,

Please see my letter attached, for your record.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au

From: Tracey Mogno [mailto:Tracey.Mogno@together.org.au]
Sent: Monday, 31 March 2014 10:17 AM
To: KELLETT, Stephen
Cc: Julie Bignell
Subject: FW: AMACSU C&SQ Branch - FR for 30/6/2013

Dear Mr Kellett,

In relation to Note 1(f) revenue is recorded during the year on a cash basis. The accounts are prepared on an accruals basis as stated in Note 1 but at the 30 June 2013 there were no subscriptions owing or paid in advance. No accrual or prepayment was required. Note 1(f) needs to state that revenue from subscriptions is accounted for on an accruals basis and is recorded as revenue in the year to which it relates.

In relation to Note 1(k) contributions does not refer to membership and can be left out of the note in future. No contributions of any other kind were received in the year ended 30 June 2013. Sponsorships and service fees were reported separately.

Please do not hesitate to contact me if you require further clarification.

Regards,
Julie Bignell
Branch Secretary,
Australian Services Union (C&SQ Branch)

Tracey Mogno
Executive Assistant
ASU - Together
Ph: 3017 6175
Mobile: 0404 351 536



"STRONGER TOGETHER"

Before printing this email remember that reading from the screen helps keep us green.

Please Note: Together Queensland, Industrial Union of Employees is an amalgamation of the Queensland Public Sector Union, and the Australian Services Union (Clerical) Central and Southern Queensland Branch. Together represents over 38 000 members working across Queensland. For more information about Together call 1800 177 244



30 March 2014

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

Sent by email: julie.bignell@together.org.au

Dear Ms Bignell

Australian Municipal, Administrative, Clerical and Services Union-Central and Southern Queensland Clerical and Administrative Branch - Financial Report for the year ended 30 June 2013 - (FR2013/330)

I acknowledge receipt of the financial report of the Central and Southern Queensland Clerical and Administrative Branch of the Australian Municipal, Administrative, Clerical and Services Union (the reporting unit). The documents were lodged with the Fair Work Commission on 5 November 2013.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comment 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 (i.e. for the year ending 30 June 2013) but the Fair Work Commission will confirm this concern has been addressed prior to filing next year's report.

General purpose financial report to be prepared on accrual basis

Section 252 of the RO Act places obligations upon reporting units to *keep* financial records. Under sub-section 252(4) an organisation may *keep* the financial records for its membership subscriptions on a cash basis.

This is distinct from the obligation under section 253 to *prepare* a general purpose financial report (GPFR). Section 253 requires that '...a reporting unit must cause a general purpose financial report to be *prepared*, in accordance with the Australian Accounting Standards, from the financial records kept under subsection 252(1) in relation to the financial year...'. Paragraph 27 of Australian Accounting Standard *AASB101 Presentation of Financial Statements*, states that 'an entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting'.

Note 1(f) to the financial statements states that "Revenue from subscriptions is recognised on a cash basis and recorded as received". In future please ensure that membership subscriptions are brought to account on an accruals basis in accordance with the Australian Accounting Standards. It is further noted that this will result in a change of accounting policy that will need to be

disclosed in accordance with AASB 108 (Accounting Policies, Changes in Accounting Estimates and Errors). You may need to discuss this with your auditor.

Should you wish to discuss the matter raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6723 7237 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett

Senior Adviser, Regulatory Compliance Branch

From: KELLETT, Stephen
To: ["julie.bignell@together.org.au"](mailto:julie.bignell@together.org.au)
Subject: Financial Report for y/e 30 June 2013 - filing
Date: Sunday, 30 March 2014 5:05:00 PM
Attachments: [AMASU CSQ FR2013_330 \(primary final\).pdf](#)

Dear Ms Bignell,

Please see attached my letter in relation to the above.

Yours sincerely

STEPHEN KELLETT
Senior Adviser, Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au

From: [Jan Sheppard](#)
To: [Orgs](#)
Subject: [Kellett] ON CMS - AMACSU C&SQ Branch - FR for 30/6/2013
Date: Tuesday, 5 November 2013 2:55:44 PM
Attachments: [Complete 2013 Documents Lodged with FWC.pdf](#)

[FR2013/330](#)

Dear Sir/Madam

Attached is the General Purpose Financial Report (GPFR) the includes the Operating Report, the Designated Officer's Certificate and Committee of Management Statement.

Jan Sheppard

<mailto:jan.sheppard@together.org.au>

Senior Industrial Advocate

 **Tel** 3017 6184

 **Fax** 61 +7 3017 6284

www.qld.asu.net.au

"When injustice becomes law, resistance becomes duty." Thomas Jefferson



STRONGER TOGETHER

Please note: The ASU (C&S) and the QPSU have amalgamated to form Together Queensland – a new stronger union as of 1 July 2011. My ASU email address will still be delivered to me as per normal. All other details remain the same.

For expert industrial assistance please phone 1800 177 244.

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s268 Fair Work (Registered Organisations) Act 2009

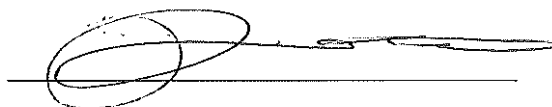
Designated Officer's Certificate or other Authorised Officer

Certificate for the period ended 30 June 2013

I, Julie Bignell being the Branch Secretary of the Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch (AMACSU C&SQ) certify:

- that the documents lodged herewith are copies of the full report, for AMACSU C&SQ for the period ended 30 June 2013 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report, was posted to the ASU web-site (www.qld.asu.net.au) on the 11 October 2013 and a link to the website was provided to all members by email on 11 October 2013; and
- that the full report was presented to a meeting of the Branch Council of AMACSU C&SQ on 2 November 2013 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer



Name of prescribed designated officer

Julie Bignell

Title of prescribed designated officer

Branch Secretary

Dated 8/11/13

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013**

	Notes	2013 \$	2012 \$
Revenue	2	4,327,524	2,872,738
Employee expenses	3	-	-
Depreciation and amortisation expenses	3	(41,302)	(58,295)
Other expenses	3	<u>(3,842,067)</u>	<u>(3,115,930)</u>
Surplus (Deficit) before income tax expense		444,155	(301,487)
Income tax expense	1(g)	<u>-</u>	<u>-</u>
Net Surplus (Deficit) for Year		<u>444,155</u>	<u>(301,487)</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 2013**

	Notes	2013 \$	2012 \$
CURRENT ASSETS			
Cash Assets	5	9,151,436	35,213
Receivables	6	33,424	11,493
Other	7	<u>65,054</u>	<u>26,723</u>
TOTAL CURRENT ASSETS		<u>9,249,914</u>	<u>73,429</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	8	<u>12,723</u>	<u>992,854</u>
TOTAL NON-CURRENT ASSETS		<u>12,723</u>	<u>992,854</u>
TOTAL ASSETS		<u>9,262,637</u>	<u>1,066,283</u>
CURRENT LIABILITIES			
Payables	9	7,797,754	39,281
Provisions	10	<u>-</u>	<u>-</u>
TOTAL CURRENT LIABILITIES		<u>7,797,754</u>	<u>39,281</u>
NON-CURRENT LIABILITIES			
Payables	9	-	6,274
Provisions	10	<u>-</u>	<u>-</u>
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>6,274</u>
TOTAL LIABILITIES		<u>7,797,754</u>	<u>45,555</u>
NET ASSETS		<u>1,464,883</u>	<u>1,020,728</u>
EQUITY			
Retained earnings	11	1,464,883	300,525
Reserves	12	<u>-</u>	<u>720,203</u>
TOTAL EQUITY		<u>1,464,883</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
CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2013**

	Retained Earnings	Reserves	Total
Balance 1 July 2011	602,012	726,164	1,328,176
Surplus (Deficit) for Year	(301,487)	-	(301,487)
Revaluation Investments	<u>-</u>	<u>(5,961)</u>	<u>(5,961)</u>
Balance 30 June 2012	300,525	720,203	1,020,728
Surplus (Deficit) for Year	444,155	-	444,155
Transfer on Sale of Property	<u>720,203</u>	<u>(720,203)</u>	<u>-</u>
Balance 30 June 2013	<u>1,464,883</u>	<u>-</u>	<u>1,464,883</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 2013**

	Notes	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and others:			
Other		3,904,926	2,885,301
Interest received		1,882	5,543
Payments to suppliers and employees:			
ASU National		(267,017)	(252,985)
Other		(3,353,315)	(3,410,369)
Interest paid		<u>(1,590)</u>	<u>(6,872)</u>
Net cash provided by operating activities	13(b)	284,886	(779,382)
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of property, plant and equipment		1,331,337	-
Investment Access Funds		-	375,778
Advance - Together Union		<u>7,500,000</u>	<u>-</u>
Net cash used in investing activities		8,831,337	375,778
Net increase/(decrease) in cash held		<u>9,116,223</u>	<u>(403,604)</u>
Cash at the beginning of the period		<u>35,213</u>	<u>438,817</u>
Cash at the end of the period	13(a)	<u>9,151,436</u>	<u>35,213</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 2013**

NOTE 1: BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the Australian Services Union Central and Southern Queensland Clerical and Administrative Branch is a not for profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

(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 2013

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

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(d) Financial Assets

Financial assets are classified into the following specified categories: financial assets at fair value through profit or loss, held-to-maturity investments and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Fair Value through profit or loss

Financial assets are classified as at fair value through profit or loss when the financial asset is either held for trading or it is designated as at fair value through profit or loss.

Held-to-maturity Investments

Financial assets with fixed or determinable payments and fixed maturity dates that the reporting unit has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are measured at amortised cost using the effective interest method less any impairment.

Loan and Receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

(d) Financial Assets (cont'd)

Impairment of Financial Assets

Financial assets, other than those at fair value through profit or loss, are assessed for impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

(e) Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Fair value through profit or loss

Financial liabilities are classified as at fair value through profit or loss when the financial liability is either held for trading or it is designated as at fair value through profit or loss.

Other Financial Liabilities

Other financial liabilities, including borrowings and trade and other payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

(f) Revenue

Revenue from subscriptions is recognised on a cash basis and recorded as received.

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).

(g) Income Tax

Income of the branch is exempt from income tax due to the provisions of Section 50-15 of the Income Tax Assessment Act 1997 however the branch still has obligation for Goods and Services Tax (GST).

(h) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

(i) 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.

(j) New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date stated in the standards.

(k) Capitation Fees and Levies

Capitation fees, levies and contributions are recognised on an accrual basis and recorded as a revenue and/or expense in the year to which it relates.

(l) The Branch has not provided or agreed to provide financial support to any other reporting unit during the financial year.

(m) The Branch has not acquired an asset or liability during the financial year as a result of any amalgamation, restructure, determination by the general manager under subsection 245(1) of the Fair Work (Registered Organisation) Act or a revocation by the general manager under subsection 249(1) of the Fair Work (Registered Organisation) Act.

(n) The Branch has not acquired any asset or liability during the financial year as a part of any business combination.

NOTE 2: REVENUE

	2013	2012
	\$	\$
Member Subscriptions	3,847,307	2,804,646
Gain on Sale Non Current Assets	398,785	-
Rent - Property	16,364	24,545
Sponsorship	20,897	6,500
Service Fee - Together Union	22,723	-
Other Income	19,566	31,504
	<u>4,325,642</u>	<u>2,867,195</u>
Interest	1,882	5,543
Total Revenue	<u>4,327,524</u>	<u>2,872,738</u>

No transactions occurred during the financial year in relation to the following sources of revenue.

- capitation fees
- levies
- donations

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 3: EXPENSES

Surplus for year before income tax expense has been determined after charging as expense:

Audit Fees	4,310	1,650
Interest Paid	1,590	6,872
Depreciation of Property, Plant and Equipment	41,302	58,295
Donations	-	7,000
Employee Expenses	-	-
Employee Entitlements - Amalgamation (Note 16)	-	313,730
Service Fee (Note 16)	3,463,390	2,345,911
Affiliation Fees		
- ALP	56,580	45,113
- ASU National	-	8,240
- Other	-	7,197
Sustentation – ASU National	256,865	244,745
Levy:		
- ASU National	8,219	-
- ACTU	17,054	-
Commission – Employers (subscription collection)	6,583	6,298
Research	2,000	-
Legal Expenses	-	-
General and Administrative Expense	<u>25,476</u>	<u>122,875</u>
 Total Expenses	 <u>3,883,369</u>	 <u>3,167,926</u>

No transactions occurred during the financial year in relation to the following items of expenditure.

- compulsory levies
- penalties

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)

AUSTRALIAN SERVICES UNION
CENTRAL AND SOUTHERN QUEENSLAND
CLERICAL AND ADMINISTRATIVE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

NOTE 5: CASH ASSETS	2013	2012
	\$	\$
Cash on hand	-	-
Cash at bank and on deposit	9,151,436	35,213
	<u>9,151,436</u>	<u>35,213</u>

NOTE 6: RECEIVABLES

Trade Debtors:		
- ASU National	-	1,851
- Together Union	25,000	-
- Other	8,424	9,642
	<u>33,424</u>	<u>11,493</u>

At the 30 June 2013 none of the above trade debtors were past due or impaired.

NOTE 7: OTHER

CURRENT

Other Debtors & Prepayments	<u>65,054</u>	<u>26,723</u>
-----------------------------	---------------	---------------

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

Strata Title – Building Floor at Independent valuation	-	1,025,860
Accumulated depreciation	-	(76,939)
	<u>-</u>	<u>948,921</u>
Refurbishment – Furniture and fittings at cost	-	22,854
Accumulated depreciation	-	(20,957)
	<u>-</u>	<u>1,897</u>
Furniture and fittings – at Committee of Management Valuation	-	-
At cost	2,161	2,161
Accumulated depreciation	(2,161)	(2,053)
	<u>-</u>	<u>108</u>
Office Equipment - at cost	2,202	2,202
Accumulated depreciation	(2,202)	(1,229)
	<u>-</u>	<u>973</u>
Motor Vehicles - at cost	86,799	112,636
Accumulated amortisation	(74,076)	(71,681)
	<u>12,723</u>	<u>40,955</u>
Total Property Plant and Equipment	<u>12,723</u>	<u>992,854</u>

Property, Plant & Equipment at cost or valuation

	1.7.12	Disposals	Additions	30.6.13
Building & Refurnishment	1,048,714	(1,048,714)	-	-
Furniture & Fittings	2,161	-	-	2,161
Office Equipment	2,202	-	-	2,202
Motor Vehicles	112,636	(25,837)	-	86,799
	<u>1,165,713</u>	<u>(1,074,551)</u>	<u>-</u>	<u>91,162</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Property, Plant & Equipment at cost or valuation - Accumulated Depreciation

	1.7.12	Depreciation For Year	Disposals	30.6.13
Building & Refurnishment	97,896	17,579	(115,475)	-
Furniture & Fittings	2,053	108	-	2,161
Office Equipment	1,229	973	-	2,202
Motor Vehicles	71,681	22,642	(20,247)	74,076
	<u>172,859</u>	<u>41,302</u>	<u>(135,722)</u>	<u>78,439</u>
Carrying Value				<u>12,723</u>

NOTE 9: PAYABLES

	2013	2012
	\$	\$
CURRENT		
Trade creditors:		
- ASU National	-	1,933
- Together Union	257,137	16,474
- Other	21,977	2,490
Other Advances -Together Union (a)	7,511,461	-
Vehicle Loans	7,179	18,384
	<u>7,797,754</u>	<u>39,281</u>
NON-CURRENT		
Vehicle Loans	-	6,274

(a) In June 2013 the Together Union, Industrial Union of Employees transferred an amount of \$7,500,000 to the union to secure the performance of industrial and management services for an initial period of 10 years. The union had control of these funds at the 30 June 2013-the total balance at that date being \$7,511,461.

NOTE 10: PROVISIONS

CURRENT		
Provision for Annual Leave – Officerholders	-	-
Provision for Annual Leave – Other Employees	-	-
	<u>-</u>	<u>-</u>
NON-CURRENT		
Provision for long service leave – Officerholders	-	-
Provision for long service leave – Other Employees	-	-
	<u>-</u>	<u>-</u>
TOTAL PROVISIONS	<u>-</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
NOTE 11: RETAINED EARNINGS	\$	\$
Retained earnings at the beginning of the period	300,525	602,012
Net surplus/deficit attributable to the union	444,155	(301,487)
Transfer from Reserve on Sale of Property	720,203	-
Retained earnings at the end of the period	<u>1,464,883</u>	<u>300,525</u>

NOTE 12: RESERVES

Balance 1 July 2012	720,203	726,164
Investment Access Funds Revaluation 30 June 2012	-	(5,961)
Transfer to Retained Earnings on Sale of Property	<u>(720,203)</u>	<u>-</u>
Balance 30 June 2013	<u>-</u>	<u>720,203</u>

NOTE 13: CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash on hand	-	-
Cash at bank	<u>9,151,436</u>	<u>35,213</u>
	<u>9,151,436</u>	<u>35,213</u>

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

Surplus (Deficit) from ordinary activities after Income tax	444,155	(301,487)
Profit on Sale of Property	(398,785)	-

Non Cash Flows in Operating Surplus/(deficit)

Depreciation & Amortisation	41,302	58,295
-----------------------------	--------	--------

Changes in Assets and Liabilities

(Increase)/Decrease in receivables	(21,931)	21,154
(Increase)/Decrease in other current assets	(38,328)	55,886
(Increase)/Decrease in non current assets	-	12,181
Increase/(Decrease) in provisions	-	(355,025)
Increase/(Decrease) in payables	<u>258,473</u>	<u>(270,386)</u>
Net cash provided by (used in) operating activities	<u>284,886</u>	<u>(779,382)</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 2013**

NOTE 14: FINANCIAL RISK MANAGEMENT

	2013	2012
	\$	\$
Financial Assets		
Cash and Cash at Bank (unrestricted)	9,151,436	35,213
Trade Debtors	33,424	11,493
Other Receivables	65,054	26,723
Carrying Amount of Financial Assets	9,249,914	73,429
Financial Liabilities		
Trade Creditors	279,114	20,897
Advances & Loans	7,518,640	24,658
Carrying Amount of Financial Liabilities	7,797,754	45,555

Cash, cash at bank, trade receivables and payables, other receivables, advances and loans are short term instruments in nature whose carrying amount is equivalent to fair value.

NOTE 15 LIQUIDITY RISK

Liquidity risk arises from the possibility that the Branch might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Branch manages this risk through the following mechanisms:-

- preparing forward cash flow analysis in relation to its operational activities.
- maintaining a reputable credit profile.
- Investing surplus cash with reputable financial institutions.

NOTE 16 STATEMENT OF FINANCIAL POSITION

Liabilities

As at 30 June 2013 there were no liabilities in relation to:-

- payments to employers in relation to the collection of membership subscriptions
- employee provisions

NOTE 17 STATEMENT OF CHANGES IN EQUITY

No transaction occurred during the financial year in relation to:-

- funds or accounts in respect of compulsory levies
- transfers or withdrawals to a fund, account or controlled entity where these were kept for a specific purpose.
- a general fund

NOTE 18: RECOVERY OF WAGES ACTIVITY

The Branch has not undertaken any recovery of wages activity during the financial year ending 30 June 2013.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 19: 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 20: 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:-

- 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 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.

NOTE 21: CONTINGENT LIABILITIES

There were no contingent liabilities at 30 June 2013.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 22: EVENTS AFTER THE REPORTING PERIOD

In July 2013 the balance of funds held as advances from the Together Union, Industrial Union of Employees were transferred to Working for Queenslanders Ltd, a company established to undertake the same industrial and management services for an initial period of 10 years under the same terms and conditions as per the agreement with the Together Union, Industrial Union of Employees reached prior to the 30 June 2013.

Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch

COMMITTEE OF MANAGEMENT STATEMENT

for the period ended 30 June 2013

On the 10 / 10 / 2013 the Branch Council of the Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch passed the following resolution in relation to the general purpose financial report (GPRF) for the year ended 30 June 2013:

The Branch Executive declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPRF relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the General Manager; and
 - (ii) the committee of management instructed the auditor to include in the scope of the audit required under subsection 257(1) of the RO Act all recovery of wages activity by the reporting unit from which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from monies recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and

- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from monies recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

This declaration is made in accordance with a resolution of the Committee of Management.

Signature of prescribed designated officer



Name of prescribed designated officer

Julie Bignell

Title of prescribed designated officer

Branch Secretary

Dated 10/10/13

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

**INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2013**

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 2013, 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 2013

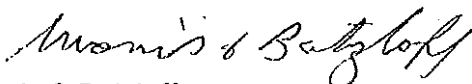
Independence

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.

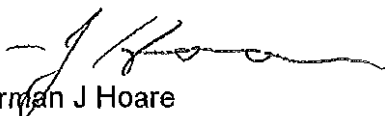
Auditor's Opinion

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.

As part of our audit we have concluded that management's use of the going concern basis in the preparation of the Branch's financial statements is appropriate.



Morris & Batzloff
Chartered Accountants



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

11th October, 2013

Australian Municipal, Administrative, Clerical and Services Union, Central and Southern Queensland Clerical and Administrative Branch

For the period ending 30 June 2013

The committee presents its report on the reporting unit for the financial year ended 30 June 2013.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

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 2013 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 2.7% and 4%. Bargaining has occurred across all industry sectors, including:

Aged Care
Airlines
Unions
Not for Profit
Public sector core
Private Health

Training and Development

For the period ending 30 June 2013 we trained 117 Delegates in the Private sector.

We deliberately targeted industry specific training to provide our Delegates with the skills and support they needed to implement strategies specifically for their workplace and industry environments.

We ran well attended courses in industries including:

- Airlines - specifically Jetstar Qantas and Virgin
- Call Centre/Taxi industry summit.

We also trained a number of new Delegates in our new one day Member Education sessions which is specifically designed to encourage participation from the private sector and is aimed at encouraging new activists to consider the role of the Delegate.

We are currently finalising our Together/ASU on –line training program which will enhance the face to face formal training program and allow for greater support for Regional Delegates in between training courses. The on-line course will have modules including negotiation skills, Conflict resolution, consultative committee training and OHS.

Publications

We continue to provide a monthly 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

Significant changes in financial affairs

The Service Agreement in place with the state counterpart union means that the bulk of financial transactions are conducted by the state union.

Right of members to resign

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

Officers & employees who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

Branch Secretary Julie Bignell is a Director/Trustee of CareSuper.

Number of members

8995

Number of employees

123

Names of Committee of Management members and period positions held during the financial year

NAME	START	FINISH
Mark Starkey	1/07/2012	30/06/2013
Janelle Comerford	1/07/2012	30/06/2013
Christine Lowrie	1/07/2012	30/06/2013
Barry Stark	1/07/2012	30/06/2013
Michael Markham	1/07/2012	26/06/2013
Zoe Kennedy	1/07/2012	30/06/2013
Chris Barrett	1/07/2012	30/06/2013
Errold Bryant	1/07/2012	30/06/2013
Barbara Melville	1/07/2012	30/06/2013

Maree Bock	1/07/2012	30/06/2013
Gavin Neville	1/07/2012	30/06/2013
Eileen Redmond	1/07/2012	13/05/2013
Serah-Jane Morgan	1/07/2012	30/06/2013
John Tencate	1/07/2012	30/06/2013
Di Sewell	20/08/2012	30/06/2013
Julie Bignell	1/07/2012	30/06/2013
Kevin Place	1/07/2012	30/06/2013
Ruth McFarlane	1/07/2012	30/06/2013
Christine Collyer	1/07/2012	30/06/2013

Officers & employees who are directors of a company or a member of a board

1. Julie Bignell , Branch Secretary,
Board Membership

Workplace Health & Safety Queensland – a government Advisory Board to the Minister, monitoring and implementing health and safety programs for Qld workers, nominated by QCU.

Care Super – a superannuation fund, providing services to primarily white collar professional workers across Australia, nominated by the Australian Services Union

Working For Queenslanders Ltd – a company which conducts campaigning primarily on behalf of Together Queensland, self-nominated.
Queensland Council of Unions, Executive member

Kevin Place, Assistant Branch Secretary,

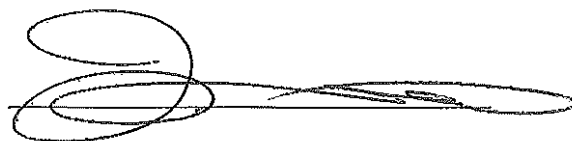
Board Membership

Union Shopper Ltd – company providing discounted shopping services to members of affiliated unions, self-nominated.

Unless already disclosed under paragraph 36, a reporting unit must disclose in its operating report the name of each officer and/or employee of the reporting unit who is a director of a company or a member of a board and, with respect to each such officer and/or employee:

- a) the name of the company or board;
- b) the principal activities of the company or board; and
- c) whether the officer or employee holds the position because they are an officer or employee of the reporting unit or were nominated for the position by the reporting unit or by a peak council.

Signature of prescribed designated officer



Name of prescribed designated officer

Julie Bignell

Title of prescribed designated officer

Branch Secretary

Dated 10 / 10 / 13



18 July 2013

Ms Julie Bignell
Secretary

Australian Municipal, Administrative, Clerical and Services Union-Central and Southern
Queensland Clerical and Administrative Branch

Sent by email: julie.bignell@together.org.au

Dear Ms Bignell,

Re: Lodgement of Financial Report - [FR2013/330]
Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Central and Southern Queensland Clerical and Administrative Branch of the Australian Municipal, Administrative, Clerical and Services Union (the reporting unit) ended on 30 June 2013.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2014 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

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. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au. If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au.

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(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.	/ /	As soon as practicable after end of financial year
(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).	/ /	
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	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	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	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.