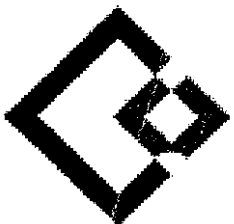


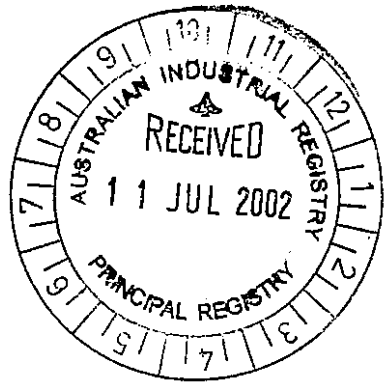
FR 2001/607 496



A•S•U

7 June 2002

Mr C.Lapierre
Senior Executive Officer
Statutory Services Branch
GPO Box 1994S
MELBOURNE VIC 3001



**Australian
Services
Union**

**North Queensland
Clerical and
Administrative
Branch**

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Townsville
QLD 4810

Postal Address:
PO Box 135
Townsville
Qld 4810

Phone: 07 4771 2873
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Email:
asunqca@bigpond.com

Branch Secretary
Margie Dale

Dear Clancy

**RE: Australian Municipal Administrative Clerical and Services
Union North Queensland Clerical and Administrative Branch –
annual return of information for year 2001**

We refer to the above-mentioned mater and in accordance with subsection 268(3) of the Workplace Relations Act 1996 we lodge the following information relating to records required under subsection 268(1) of the Act and regulation 102(b) of the Workplace Relations Regulations.

- List of Offices for the years 2002
- List of Office Holders for the years 2002
- Branch Office address for the year 2002
- Statement in regards to the keeping and maintaining of the register of members of our branch for the years 2002
- Statement concerning the number of persons who were on 1 January in 2002 members of our Union.
- Financial Report for 2001

The 2001 Audit Report has been sent to members in our latest newsletter. Both The 2001 Financial Report has been presented and endorsed by our Branch Committee of Management on the 24th May 2002.

If there is any further information that you require please contact me and I will get the information to you as soon as possible.

Yours sincerely

**Margie Dale
Branch Secretary**

TCM[®]
partners

AUSTRALIAN SERVICES UNION
N Q CLERICAL AND ADMINISTRATIVE BRANCH
31 DECEMBER 2001

**Chartered
Accountants**

159-165 Flinders Street
Townsville
Qld 4810
PO Box 537
Townsville Qld 4810

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**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001	2000
	\$	\$
INCOME		
Members' contributions	220,342	208,871
Gain on sale of assets	2,005	-
Interest	31	117
	<u>222,377</u>	<u>208,988</u>
EXPENDITURE		
Audit and accountancy	3,466	4,249
Commission	8,678	8,827
Consultancy	-	-
Depreciation	6,863	7,870
Bank charges	2,107	1,612
Equipment hire/lease	6,447	7,780
Fringe benefit tax	362	339
Insurance	2,479	2,431
Legal fees and industrial cases	-	7,655
Light and power	2,971	2,351
Motor vehicle expenses	6,026	5,095
Newspapers and industrial publications	-	-
Organising expenses	11,870	14,940
Petties and postages	2,575	3,912
Printing and stationery	3,862	1,924
Rent & rates	3,107	2,644
Repairs and maintenance	2,292	975
Salaries	105,512	92,594
Security costs	941	851
Superannuation	9,372	4,362
Subscriptions - National	24,330	21,342
Sundry	3,665	408
Telephone	12,149	11,614
Workers compensation	712	913
	<u>219,786</u>	<u>204,688</u>
Operating surplus/(deficiency) for the year	<u><u>2,591</u></u>	<u><u>4,300</u></u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**BALANCE SHEET
AS AT 31 DECEMBER 2001**

	Note	2001 \$	2000 \$
CURRENT ASSETS			
Cash	2	7,435	12,354
Investments	3	13,088	8,405
Receivables	4	<u>13,973</u>	<u>11,958</u>
TOTAL CURRENT ASSETS		<u>34,496</u>	<u>32,717</u>
NON CURRENT ASSETS			
Land		23,217	23,217
Buildings, Vehicles & Equipment	5	<u>152,866</u>	<u>137,024</u>
TOTAL NON CURRENT ASSETS		<u>176,083</u>	<u>160,241</u>
TOTAL ASSETS		<u>210,579</u>	<u>192,958</u>
CURRENT LIABILITIES			
Creditors and Borrowings	6	25,055	32,358
Provisions	7	<u>14,031</u>	<u>9,287</u>
TOTAL CURRENT LIABILITIES		<u>39,086</u>	<u>41,645</u>
NON-CURRENT LIABILITIES			
Creditors and Borrowings	6	<u>17,589</u>	<u>-</u>
TOTAL NON-CURRENT LIABILITIES		<u>17,589</u>	<u>-</u>
TOTAL LIABILITIES		<u>56,675</u>	<u>41,645</u>
NET ASSETS		<u><u>153,904</u></u>	<u><u>151,313</u></u>
MEMBERS' FUNDS			
Balance at start of year		151,313	147,013
Operating surplus / (deficiency) for the year	8	<u>2,591</u>	<u>4,300</u>
TOTAL MEMBERS' FUNDS		<u><u>153,904</u></u>	<u><u>151,313</u></u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2001**

	Note	2000 \$	2000 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		239,551	215,762
Interest received		31	117
Interest paid		(99)	-
Payments to suppliers and employers		<u>(242,387)</u>	<u>(210,776)</u>
Net cash provided by / (used in) operating activities	7(a)	(2,904)	5,103
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for Property, Plant & Equipment		(26,700)	-
Receipts from sale of equipment		<u>6,000</u>	<u>-</u>
Net cash provided by / (used in) investing activities		(20,700)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		27,866	-
less capital portion of repayments		<u>(4,498)</u>	<u>-</u>
Net cash provided by / (used in) financing activities		23,368	-
Net increase / (decrease) in cash for the period		(236)	5,103
Cash at beginning of year		<u>20,759</u>	<u>15,656</u>
Cash at end of year	7(b)	<u><u>20,523</u></u>	<u><u>20,759</u></u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2001**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Preparation

The accounts of the organisation have been drawn up in accordance with the accounting standards and disclosure requirements of the Australian accounting bodies and applicable Accounting Standards. They have been prepared on the basis of historical costs and do not take into account changing money values nor, except where stated, current valuations of non-current assets. Accounting policies have been consistently applied.

(b) Taxation

The organisation is exempt from income tax pursuant to Section 23(e) of the the ITAA. Accordingly no tax has been provided for.

(c) Buildings, Vehicles and Equipment

Buildings, vehicles and equipment are depreciated over their estimated useful lives. The straight line and reducing balance methods of depreciation are used. Buildings, vehicles and equipment are first depreciated in the year of acquisition.

(d) Employee Entitlements

The provision for employee entitlements relates to amounts expected to be paid for annual leave and long service leave and are based on legal and contractual entitlements and assessments having regard to experience of staff departures and leave utilisation.

Current wage rates are used in the calculation of the provisions.

(e) Contingent Liabilities

The Branch has been advised that the Qld Commission of Payroll Tax has made a determination regarding the calculation of payroll tax. If successful the determination will result in the branch having to pay a substantial sum of payroll tax both retrospectively and in the future. The Union is seeking legal advice on this matter and is unable to estimate the amount of the potential liability at this stage.

	2001 \$	2000 \$
NOTE 2: CASH		
Cash on hand	180	180
Cash at bank	7,255	12,174
	7,435	12,354

NOTE 3: INVESTMENTS

Credit Union Aust. Ltd	13,088	8,405
------------------------	--------	-------

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2001**

	2001 \$	2000 \$
NOTE 4: RECEIVABLES		
Members' contributions	<u>13,973</u>	<u>11,958</u>
NOTE 5: BUILDINGS, VEHICLES & EQUIPMENT		
Buildings	186,873	186,873
Accumulated depreciation	<u>72,068</u>	<u>69,124</u>
	<u>114,805</u>	<u>117,749</u>
Airconditioning Unit	8,000	8,000
Accumulated depreciation	<u>6,284</u>	<u>6,145</u>
	<u>1,716</u>	<u>1,855</u>
Motor Vehicles	52,944	53,920
Accumulated depreciation	<u>23,514</u>	<u>43,833</u>
	<u>29,430</u>	<u>10,087</u>
Office Furniture & Equipment	80,289	79,573
Accumulated depreciation	<u>73,374</u>	<u>72,240</u>
	<u>6,915</u>	<u>7,333</u>
Total written down value	<u>152,866</u>	<u>137,024</u>
NOTE 6: CREDITORS AND BORROWINGS		
CURRENT		
Creditors & accrued charges	13,592	29,474
GST liability	5,685	2,884
Loans	3,384	-
Hire-purchase liability	4,086	-
Unexpired interest	<u>(1,692)</u>	<u>-</u>
	<u>25,055</u>	<u>32,358</u>
NON-CURRENT		
Hire-purchase liability	20,054	-
Unexpired interest	<u>(2,465)</u>	<u>-</u>
	<u>17,589</u>	<u>-</u>

**AUSTRALIAN SERVICES UNION
NQ CLERICAL AND ADMINISTRATIVE BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2001**

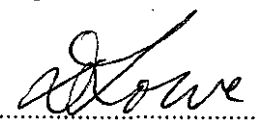
	2001	2000
	\$	\$
NOTE 7: PROVISIONS		
Provision for annual leave	12,428	7,684
Provision for GST	<u>1,603</u>	<u>1,603</u>
	<u>14,031</u>	<u>9,287</u>
 NOTE 7: CASH FLOW STATEMENT		
(a) Reconciliation of "Operating surplus (deficiency)" to "Net cash provided by Operating Activities"		
Operating surplus / (deficiency)	2,591	4,300
 Non cash flows in Operating Surplus (Deficiency)		
Depreciation	6,863	7,870
Profit / Loss on Sale of Assets	(2,005)	-
 Changes in assets and liabilities		
Decrease (increase) in receivables	-2,015	6,891
Increase (decrease) in GST liability	2,801	2,884
Increase (decrease) in provisions	4,744	5,860
Increase (decrease) in creditors	<u>(15,882)</u>	<u>(22,702)</u>
Net cash provided by Operating Activities	<u>(2,904)</u>	<u>5,103</u>
 (b) Cash is represented by:		
Cash on hand	180	180
Cash at bank	7,255	12,174
Investments	<u>13,088</u>	<u>8,405</u>
	<u>20,523</u>	<u>20,759</u>

**COMMITTEE OF MANAGEMENT'S
CERTIFICATE**

We, Margaret Dale and David Lowe, being two members of the Committee of Management of the Australian Services Union, N Q Clerical and Administrative Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2001;
- (ii) in the opinion of the Committee of Management, the attached accounts were prepared in accordance with the Act;
- (iii) in the opinion of the Committee of Management, Australian Services Union, N Q Clerical and Administrative Branch was solvent during the entire year;
- (iv) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31 December 2001 in accordance with the rules of the organisation;
- (v) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents have not been made available to a member of the organisation under the Act, regulations or rules;
- (vi) the audit report and accounts for the organisation's financial year immediately before the year the accounts are about have been presented to an annual general meeting of the organisation under section 209(1) of the Act, and given to its members under section 212(1) of the Act.


.....
Margaret Dale


.....
David Lowe

ACCOUNTING OFFICER'S CERTIFICATE

I, MARGARET DALE, being the officer responsible for keeping the accounting records of the Australian Services Union, N Q Clerical and Administrative Branch, certify that as at 31 December, 2001 the number of members of the organization was 842.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organization as at 31 December, 2001; and
- (ii) a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organization; and
- (iii) before any expenditure was incurred by the organization, approval of the incurring of the expenditure was obtained in accordance with the rules of the organization; and
- (iv) if the accounts were prepared under section 223(6) of the Act – any payment was made from a special account for a purpose other than the purpose for which the account was operated and, if any such payment was so made, it was approved under the rules of the industrial organization; and
- (v) if the accounts were prepared under section 223(6) of the Act, any payment was made out of an account for the purpose other than the purpose for which the account was operated and, if any such payment was so made, it was approved under the rules of the industrial organization; and
- (vi) all loans or other financial benefits granted to persons holding office in the organization were authorized in accordance with the Rules of the organization; and
- (vii) the register of members of the organization was maintained in accordance with the Act.

M Dale

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
AUSTRALIAN SERVICES UNION
N Q CLERICAL AND ADMINISTRATIVE BRANCH**

Scope

We have audited the financial statements of the Australian Services Union, N Q Clerical and Administrative Branch for the year ended 31 December 2001, consisting of the balance sheet, statement of cash flows and accompanying notes as set out on pages 1 to 6. The Branch's committee is responsible for the preparation and presentation of the financial statements and the information they contain. We have performed an audit of these financial statements in order to express an opinion on them to the members of the association.

Our audit has been planned and performed in accordance with Australian Auditing Standards to provide a reasonable level of assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards so as to present a view which is consistent with our understanding of the Branch's financial position and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Qualification

It is not practicable for the Branch to establish accounting control over all sources of income prior to their receipt and accordingly it is not possible for our examination to include audit procedures to extend beyond the amounts of income recorded in the accounting records of the association.

Qualified Audit Opinion

In our opinion, except for the effects, if any, of the preceding paragraphs,

- (i) there were kept by the organisation in respect of the year satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purposes of expenditure;
- (ii) the financial statements present fairly the financial position of the Australian Services Union, N Q Clerical and Administrative Branch as at 31 December 2001 and the results of its operations and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards and Section 200 of the Industrial Organisations Act 1997;
- (iii) all information and explanations required from officers or employees were given; and
- (iv) the accounting records of the organisation were prepared in a way that readily enabled the auditor to identify a contravention of section 227.

Townsville

28/3/02

TCM partners
TCM partners
Chartered Accountants

R. Dunstan
R. Dunstan
Partner



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Ms. M. Dale
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
North Queensland Clerical and Administrative Branch
485 Flinders Street
TOWNSVILLE QLD 4810

Dear Ms. Dale,

**Re: Financial documents for year ended 31 December 2001
FR 2002/496**

Reference is made to the financial documents of the North Queensland Clerical and Administrative Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 31 December 2001. The documents were lodged in the Industrial Registry on 11 July 2002.

The financial documents have been filed.

1. Qualified Auditor's Report

I note the Qualification in the Auditor's Report which reads as follows:

"It is not practicable for the Branch to establish accounting control over all sources of income prior to their receipt and accordingly it is not possible for our examination to include audit procedures to extend beyond the amounts of income recorded in the accounting records of the association."

Subsection 280(2) of the Workplace Relations Act 1996 provides as follows:

"(2) Subject to subsection (3), a Registrar shall:

- (a) where the documents lodged in the Industrial Registry under subsection (1) include a report of an auditor setting out particulars of a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4) - investigate the deficiency, failure or shortcoming,"

The issue I must address is whether the matter subject of qualification in the report of the auditor is a matter constituting a deficiency, failure or shortcoming in relation to a matter referred to in subsection 276(4) requiring investigation by a Registrar under subsection 280(2).

It seems to me that the ordinary language of the Qualification is in the nature of a limitation, for practical reasons, of the scope in the audit rather than of any deficiency, failure or shortcoming in the preparation of the accounts and statements of the Branch from its accounting records.

Therefore, I am not satisfied that an investigation for purposes of subsection 280(2) into the matter subject to qualification by the auditor is warranted.

The following matters are referred for assistance when preparing future financial documents; no further action is requested in respect of these:

2. Income and Expenditure Statement

The item "Salaries" shown in the income and expenditure statement as a total of "\$105,512" should have been identified as having been paid to either "holders of office" or "employees" - refer subregulation 107(a)(xiv) and (xv).

Would you please ensure that this dissection occurs in relation to future financial documents of the branch.

3. Dating and Signing of Certificates

It is noted that the accounting officer's and committee of management certificates are undated and unsigned.

All certificates should be dated and signed as a matter of course.

4. Timescale provisions

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1).

5. Prescribed information notice

There should be included in the accounts a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 274(1), (2) and (3) - refer subsection 274(4) of the Act.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, Mr. Larry Powell may be contacted on (03) 8661 7993.

Yours sincerely,



Damien P. Staunton
Deputy Industrial Registrar

10 September 2002