



Australian Government
Australian Industrial Registry

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80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
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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 2003
FR 2003/757**

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 2003. The documents were lodged in the Industrial Registry on 20 August 2004.

The financial documents have been filed.

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

1. Dating and Signing of Certificates

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

All certificates should be dated as a matter of course.

2. References to the Act

The reference in the auditor's report to the Industrial Organisations Act 1997, should refer to the Workplace Relations Act 1996.

The Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) alters the arrangements under which organisations are required to provide financial and other information to members and the Industrial Registrar. Future financial returns will be required to meet the requirements of Schedule 1B. Your organisation has been provided with documentation in relation to the new requirements. You may wish to refer to section 269 of Schedule 1B which provides for reduced reporting requirements if a reporting unit has substantial common membership with a State registered body.

Electronic lodgment

I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at www.airc.gov.au . Alternatively, you may send an email with the documents attached to: RIATeam3@air.gov.au. Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

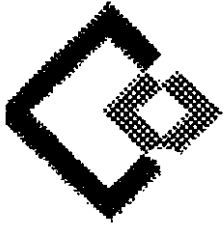
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by e-mail at RIATeam3@air.gov.au.

Yours sincerely,

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

Larry Powell
Statutory Services Branch

1 September 2004



A•S•U

19th August 2004

**Australian
Services
Union**

**North Queensland
Clerical and
Administrative
Branch**

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Townsville
QLD 4810

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**Branch Secretary
Margie Dale**

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

Dear Clancy

**RE: Australian Municipal Administrative Clerical and Services
Union North Queensland Clerical and Administrative Branch –
annual return of information for year 2003**

We refer to the above-mentioned matter 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.

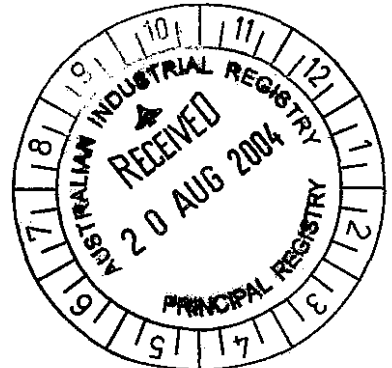
- Financial Report for 2003

The 2003 Audit Report has been sent to members in our June newsletter. The 2003 Financial Report has been presented and endorsed by our Branch Committee of Management on the 27th May 2004. We again presented the Audit Report for 2003 to another Committee of Management meeting held on 18th August for comment. There was an opportunity for members to ask questions in relation to this document as per the requirements of the Act.

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**





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Chartered
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AUSTRALIAN SERVICES UNION

N Q CLERICAL AND ADMINISTRATIVE BRANCH

31 DECEMBER 2003



partners
R.J. Dunstan, J.S. Finter, B.J. Tognola, T.D. West

associate
J. Barrett

offices also at
Charters Towers, Innisfail, Hughenden

**AUSTRALIAN SERVICES UNION
N Q CLERICAL AND ADMINISTRATIVE BRANCH
FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2003**

CONTENTS

Income and Expenditure Statement	1
Balance Sheet	2
Statement of Cash Flows	3
Notes to the Financial Statements	4 - 7
Committee of Management's Certificate	8
Accounting Officer's Certificate	9
Auditor's Report	10

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

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2003**

	2003	2002
	\$	\$
INCOME		
Members' contributions	229,038	215,764
Rental office space	3,776	1,573
Airline Branch Transfer	11,834	-
Miscellaneous	678	269
Interest	35	18
	<u>245,362</u>	<u>217,625</u>
EXPENDITURE		
Advertising	916	50
Audit and accountancy	3,477	3,957
Bank charges	2,110	1,919
Commission	9,412	9,535
Computer expenses	1,065	-
Consultancy / Contractors	-	4,318
Depreciation	8,249	10,656
Discounts given	2,379	1,834
Donations	513	284
Doubtful debts	-	5,688
Equipment hire/lease	2,784	5,112
Fringe benefit tax	1,230	-
Insurance	3,470	2,533
Internet Usage	1,506	1,018
Interest expense	1,851	3,175
Legal fees and industrial cases	-	716
Light and power	3,532	3,311
Loss on Disposal	3,028	-
Meetings	1,137	-
Motor vehicle expenses	3,008	2,800
Newspapers and industrial publications	2	159
Organising expenses	9,255	15,483
Petty cash and postage	1,885	1,702
Printing and stationery	2,748	2,484
Rent & rates	3,395	3,366
Repairs and maintenance	4,375	1,794
Salaries - office holders	62,982	58,000
Salaries - employees	66,824	42,247
Security costs	719	1,097
Superannuation	11,106	8,211
Subscriptions - National	19,564	17,557
Subscriptions - Other	891	1,955
Subscriptions - QCU	3,042	3,101
Sundry	913	1,252
Telephone	10,344	11,380
Training expenses	8,979	-
Workers compensation	805	629
	<u>257,496</u>	<u>227,320</u>
Operating surplus/(deficiency) for the year	<u>(12,134)</u>	<u>(9,696)</u>

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

**BALANCE SHEET
AS AT 31 DECEMBER 2003**

	Note	2003 \$	2002 \$
CURRENT ASSETS			
Cash	2	2,068	6,807
Prepayments		1,818	1,411
Investments	3	13,796	9,905
Receivables	4	<u>13,516</u>	<u>13,153</u>
TOTAL CURRENT ASSETS		<u>31,198</u>	<u>31,276</u>
NON CURRENT ASSETS			
Land		23,217	23,217
Buildings, Vehicles & Equipment	5	<u>131,294</u>	<u>142,210</u>
TOTAL NON CURRENT ASSETS		<u>154,511</u>	<u>165,427</u>
TOTAL ASSETS		<u>185,709</u>	<u>196,703</u>
CURRENT LIABILITIES			
Creditors and Borrowings	6	25,638	23,244
Provisions	7	<u>16,433</u>	<u>14,447</u>
TOTAL CURRENT LIABILITIES		<u>42,071</u>	<u>37,690</u>
NON-CURRENT LIABILITIES			
Creditors and Borrowings	6	<u>11,564</u>	<u>14,804</u>
TOTAL NON-CURRENT LIABILITIES		<u>11,564</u>	<u>14,804</u>
TOTAL LIABILITIES		<u>53,635</u>	<u>52,495</u>
NET ASSETS		<u><u>132,074</u></u>	<u><u>144,209</u></u>
MEMBERS' FUNDS			
Balance at start of year		144,209	153,904
Operating surplus / (deficiency) for the year		<u>(12,134)</u>	<u>(9,696)</u>
TOTAL MEMBERS' FUNDS		<u><u>132,074</u></u>	<u><u>144,209</u></u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	Note	2003 \$	2002 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		245,106	233,423
Interest received		35	18
Interest paid		(1,851)	(2,533)
Payments to suppliers and employers		<u>(239,075)</u>	<u>(230,856)</u>
Net cash provided by / (used in) operating activities	8(a)	4,214	52
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for Property, Plant & Equipment		(361)	-
Receipts from sale of equipment		<u>-</u>	<u>-</u>
Net cash provided by / (used in) investing activities		(361)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	4,636
less capital portion of repayments		<u>(4,701)</u>	<u>(8,499)</u>
Net cash provided by / (used in) financing activities		(4,701)	(3,863)
Net increase / (decrease) in cash for the period		(848)	(3,811)
Cash at beginning of year		<u>16,712</u>	<u>20,523</u>
Cash at end of year	8(b)	<u><u>15,864</u></u>	<u><u>16,712</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Workplace Relation Act 1996. The committee has determined that the Branch is not a reporting entity

The financial report has been prepared in accordance with the requirements of the Workplace Relations Act 1996 and the following Australian Accounting Standards:

AASB 1031 Materiality

AASB 1002 Events Occurring After Reporting Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Income Tax

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

(b) 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.

(c) 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	2003 \$	2002 \$
NOTE 2: CASH		
Cash on hand	341	311
Cash at bank	429	6,496
Savings Account	<u>1,298</u>	<u>-</u>
	<u>2,068</u>	<u>6,807</u>
NOTE 3: INVESTMENTS		
Credit Union Aust. Ltd	<u>13,796</u>	<u>9,905</u>
NOTE 4: RECEIVABLES		
Members' contributions	13,516	18,841
Provision for Doubtful Debts	<u>-</u>	<u>5,688</u>
	<u>13,516</u>	<u>13,153</u>
NOTE 5: BUILDINGS, VEHICLES & EQUIPMENT		
Buildings	186,873	186,873
Accumulated depreciation	<u>77,736</u>	<u>74,938</u>
	<u>109,137</u>	<u>111,935</u>
Airconditioning Unit	8,000	8,000
Accumulated depreciation	<u>6,532</u>	<u>6,413</u>
	<u>1,468</u>	<u>1,587</u>
Motor Vehicles	25,984	52,944
Accumulated depreciation	<u>10,656</u>	<u>30,136</u>
	<u>15,328</u>	<u>22,808</u>
Office Furniture & Equipment	80,650	80,289
Accumulated depreciation	<u>75,289</u>	<u>74,409</u>
	<u>5,361</u>	<u>5,880</u>
Total written down value	<u>131,294</u>	<u>142,210</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

	2003	2002
	\$	\$
NOTE 6: CREDITORS AND BORROWINGS		
CURRENT		
Creditors & accrued charges	15,876	12,467
GST liability	6,522	6,077
Loans	-	1,915
Hire-purchase liability	4,086	4,086
Unexpired interest	(846)	(1,301)
	<u>25,638</u>	<u>23,244</u>
NON-CURRENT		
Hire-purchase liability	11,881	15,968
Unexpired interest	(318)	(1,163)
	<u>11,564</u>	<u>14,804</u>
NOTE 7: PROVISIONS		
Provision for annual leave	14,830	12,844
Provision for GST	1,603	1,603
	<u>16,433</u>	<u>14,447</u>
NOTE 8: CASH FLOW STATEMENT		
(a) Reconciliation of Net Cash provided by Operating Activities to Loss from Ordinary Activities		
Loss from Operating Activities	(12,134)	(9,696)
Non cash flows in Operating Surplus (Deficiency)		
Depreciation	8,249	10,656
Profit / Loss on Sale of Assets	3,028	-
Provision for Doubtful Debts	(5,688)	5,688
Changes in assets and liabilities		
Decrease (increase) in receivables	5,325	(4,868)
Decrease (increase) in prepayments	(407)	(1,411)
Increase (decrease) in GST liability	445	392
Increase (decrease) in provisions	1,986	416
Increase (decrease) in creditors	3,409	(1,125)
Net cash provided by Operating Activities	<u>4,214</u>	<u>52</u>
(b) Cash is represented by:		
Cash on hand	341	311
Cash at bank	429	6,496
Savings Account	1,298	-
Investments	13,796	9,905
	<u>15,864</u>	<u>16,711</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2003**

NOTE 9: PRESCRIBED INFORMATION

Prescribed information is available to members on request as detailed in s. 274 of the Act set out below:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**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 2003;
- (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 2003 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



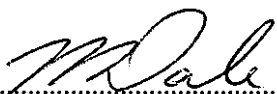
.....
David Lowe

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, 2003 the number of members of the organization was 837.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organization as at 31 December, 2003; 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.


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

Scope

We have audited the financial report, being a special purpose financial report, of the Australian Services Union, N.Q Clerical and Administrative Branch for the year ended 31 December 2003, consisting of the balance sheet, statement of cash flows and accompanying notes as set out on pages 1 to 7. The Branch's committee are responsible for the financial reports and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the report are appropriate to meet the requirements of the Associations Incorporation Act [QLD] and are appropriate to meet the needs of the members. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the Australian Services Union, N.Q. Clerical and Administrative Branch. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

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 with the accounting policies described in Note 1 so as to present a view which is with our understanding of the Branch's financial position and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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

Audit Opinion

In our opinion,

- (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 2003 and the results of its operations and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 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

9 March 2004

TCM Partners
TCM PARTNERS
Chartered Accountants
R J Dunstan
R J Dunstan
Partner