



**Australian Government**

**Australian Industrial Registry**

11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7989  
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Email: [cynthia.lobooth@air.gov.au](mailto:cynthia.lobooth@air.gov.au)

Ms Margaret Dale  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
North Queensland Clerical and Administrative Branch  
PO Box 135  
TOWNSVILLE QLD 4810

By email: [asungca@bigpond.com](mailto:asungca@bigpond.com)

Dear Ms Dale

**Re: Financial Reports for the six months ended 30 June 2005 – Australian Municipal, Administrative, Clerical and Services Union – North Queensland Clerical and Administrative Branch – FR2005/634**

I acknowledge receipt of the financial reports of the Australian Municipal, Administrative, Clerical and Services Union – North Queensland Clerical and Administrative Branch for the six months ended 30 June 2005. I also acknowledge receipt of the amended auditor's report, operating report, committee of management statement and the designated officer's certificate. The documents were lodged in the Industrial Registry on 6 December 2006, 5 January, 15 February and 21 March 2007.

The documents have been filed.

Although the documents have been filed, I would like to comment on some issues arising out of the reports to assist you when you next prepare the financial reports. These comments are made in addition to the comments I made to you in my letter of 7 December 2006 (copy enclosed for your convenience). You *do not* need to take any further action in respect of the financial reports already lodged.

**1. Accounting Officer's Certificate**

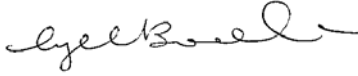
There is **no** requirement under the RAO schedule to lodge an accounting officer's certificate. Such certificate was previously required by section 273(2) of the *Workplace Relations Act 1996* and regulation 109(1)(a) of the *Workplace Relations Regulations*.

**2. Electronic Lodgement**

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement page of the AIRC website at [www.airc.gov.au](http://www.airc.gov.au). Alternatively, you may send an email with the documents attached to [riateam3@air.gov.au](mailto: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 the letter of 7 December 2006 or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7989 (Wed and Thurs) or by e-mail at [cynthia.lobooth@air.gov.au](mailto:cynthia.lobooth@air.gov.au).

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Cynthia Lo-Booth', written in black ink.

Cynthia Lo-Booth  
Statutory Services Branch

21 March 2007

Encl.

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION**  
**(AUSTRALIAN SERVICES UNION)**  
**NORTH QUEENSLAND CLERICAL AND ADMINISTRATIVE BRANCH**

**Certificate of Secretary**  
S268 of Schedule 1B Workplace Relations Act 1996

I, Margie Dale, being Branch Secretary of the Australian Municipal Administrative Clerical and Services Union (Australian Services Union), North Queensland Clerical and Administrative Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report, was provided to members on 3<sup>rd</sup> January 2007
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 12 March 2007; in accordance with section 266 of the RAO Schedule.



Branch Secretary

15 March 2007

**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 on the 31 day of OCTOBER 2006, that:

- (i) in the opinion of the Committee of Management, the attached financial statements give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the period to which they relate as at 30 June 2005;
- (ii) in the opinion of the Committee of Management, the attached accounts were prepared in accordance with the Act and was solvent during the entire year;
- (iii) in the opinion of the Committee of Management, meetings of the Committee were held during the period ended 30 June 2005 in accordance with the rules of the organisation;
- (iv) 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;
- (v) 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;
- (vi) the financial statements and notes comply with the Australian Accounting Standards;
- (vii) the financial statement and notes comply with the reporting guidelines of the Industrial Registrar;
- (viii) 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
- (ix) during the period 1<sup>st</sup> January 2005 to 30<sup>th</sup> June 2005 to which the General Purpose Financial Report relates and since the end of that period:
  - (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 RAO Schedule and the RAO Regulations; and
  - (iv) the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been finished to the member or Registrar; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- (x) No recovery of wages activity has occurred during this financial period.

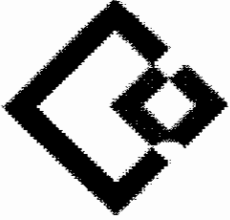


.....  
Margaret Dale

Date: 19-3-07

.....  
David Lowe

Date:



**A•S•U**

**Australian  
Services  
Union**

**North Queensland  
Clerical and  
Administrative  
Branch**

**Federated Clerks Union  
North Queensland Union  
of Employees**

485 Flinders St  
Townsville  
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Phone: 07 4771 2873  
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Email:

**Branch Secretary**  
Margie Dale  
[asunqca@bigpond.com](mailto:asunqca@bigpond.com)

**Organiser**  
Justine Moran  
[justine.moran@bigpond.com](mailto:justine.moran@bigpond.com)

**Accounts/Membership**  
Jeanine Orzani  
[jeanine.orzani@bigpond.com](mailto:jeanine.orzani@bigpond.com)

md:jo

5<sup>th</sup> February 2007

Mr. L Powell  
Statutory Services Branch  
GPO Box 1994  
MELBOURNE VIC 3001



**RE: AUSTRALIAN SERVICES UNION NORTH QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH – AMENDED  
FINANCIAL REPORT PAGES FOR THE PERIOD JANUARY  
2005 TO JUNE 2005.**

Dear Sir

Further to our lodgement of the Financial Statements 4<sup>th</sup> December 2006,  
please find attached amended Report Pages as requested in your letter  
dated 7 December 2006.

Regards,

Margaret Dale  
**Branch Secretary**

## OPERATING REPORT FOR PERIOD ENDED 30 JUNE 2005 - S254

### Principal activities

The principal activities of the Australian Services Union North Queensland Clerical & Administrative Branch (ASU NQ C&A) during the reporting period to June 2005 were to provide industrial and organising services to the members consistent with the objects of the Union and particularly the object of protecting and improving the interests of the members.

The Unions' principal activities resulted in maintaining and improving the wages and conditions of employment of the membership, particularly for those members in collective enterprise agreements negotiated by the Union.

During the period the ASU NQ C&A Branch negotiated a number of collective enterprise bargaining agreements on behalf of members, which improved their working conditions and included reasonable and fair wage increases.

The ASU NQ C&A Branch also actively:

- Provides information and guidance on entitlements in awards, EBAs or Contracts
- Negotiates better outcomes on wage issues
- Provides protection and support to members when they need it
- Assists with promotional appeals
- Provides representation to members in negotiations with management
- Advises on workplace issues

There were no significant changes in the nature of the Branch's principal activities during the reporting period.

There were no significant changes in the Branch's financial affairs during the financial period.

### Manner of resignation

The Rules of the ASU NQ C&A Branch provide the mechanism by which members can resign. National Rule 27:h ii. Provides that each Branch Secretary shall inform applicants for membership, in writing, of the circumstances, and the manner, in which a member may resign from the organisation. National Rule 32 sets out the way in which a resignation can be made which reads as follows:

#### 32 – Resignation

a. A member may resign membership of the ASU by written notice addressed and delivered to the Branch Secretary

b. A notice of resignation takes effect:

- (i) where the member ceases to be eligible for membership of the Union:
  - (1) on the day on which the notice is received; or
  - (2) the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or
- (ii) in any other case:

- (1) at the end of two weeks, after the notice is received; or
- (2) on the day specified in the notice;

whichever is later.

- c. Notice of resignation shall be addressed to the Branch Secretary and delivered to that officer.
- d. Any member resigning shall be liable for the payment of all subscriptions, fines and levies owing to the ASU under these Rules at the date of leaving, and such monies may be sued for and recovered in the name of the Union.
- e. Any subscription paid by a member in respect of a period in which the member's notice of resignation expires shall be remitted to the member if so requested and a member who pays annual subscription by instalments shall not be liable to pay any instalment for any period after the end of the quarter in which the member's notice of resignation expires and a member who resigns where the member ceased to be eligible to become a member of the ASU as herein-before mentioned shall be entitled to the same remission.
- f. A notice delivered to the Branch Secretary shall be taken to have been received by the ASU when it was delivered.
- g. A notice of resignation that has been received by the ASU is not invalid because it was not addressed and delivered to the Branch Secretary.
- h. A resignation from membership of the ASU is valid even if not affected in accordance with sub-clauses a. to g. of this Rule, if the member is informed in writing by or on behalf of the Union, that the resignation has been accepted.
- i. A member on leaving the ASU after compliance with this Rule shall be entitled, on written application to the Secretary of the member's Branch, to a clearance certificate in the prescribed form."

#### **Membership Numbers**

The number of persons who, at the end of the reporting period (30<sup>th</sup> June 2005), were recorded on the Register of Members of the ASU NQ C&A Branch was 802.

#### **Number of employees**

The number of persons who were, at the end of the reporting period (30<sup>th</sup> June 2005), employees of the ASU NQ C&A Branch was 5 (includes 0.8 casual employee full time equivalent employee).

**Members of Committee of Management**

The persons who held office as members of the Committee of Management of the ASU NQ C&A Branch, at the commencement and during the reporting period are:

BRANCH PRESIDENT (1) DAVID LOWE  
BRANCH VICE-PRESIDENT (1) VACANT  
BRANCH SECRETARY (1) MARGARET DALE  
BRANCH TRUSTEE (2) DAVID LOWE / MARGARET DALE  
BRANCH COUNCILLOR FROM THE WHOLE OF THE MEMBERSHIP (1)  
JUSTINE MORAN  
BRANCH COUNCILLORS FROM THE FOLLOWING DISTRICTS -  
MACKAY (1) DENISE BLOXSOM  
MOUNT ISA (1) VACANT  
TOWNSVILLE (1) VACANT  
CAIRNS (1) VACANT

BRANCH EXECUTIVE COUNCILLORS (2) NICOLE BURRELL / MICHAEL HUNT  
NATIONAL CONFERENCE DELEGATES (3) NICOLE BURRELL / MICHAEL  
HUNT / VACANT

NATIONAL EXECUTIVE REPRESENTATIVE (2) MARGARET DALE / JUSTINE  
MORAN  
FIRST ALTERNATIVE NATIONAL CONFERENCE DELEGATE (1) VACANT  
SECOND ALTERNATIVE NATIONAL CONFERENCE DELEGATE: VACANT

**Trustees of Superannuation Entities**

There were no officers or members of the reporting unit who were trustees of superannuation entities, exempt public sector superannuation scheme or directors of a company that is a trustee of such an entity.



signed Margie Dale (Branch Secretary)

date 19/3/07



**INDEPENDENT AUDIT REPORT ON ADDITIONAL INFORMATION  
TO THE MEMBERS OF**

**AUSTRALIAN SERVICES UNION  
N Q CLERICAL AND ADMINISTRATIVE BRANCH**

We report on the additional information as set out in the financial statements:

1. The Information included in the general purpose financial report is in accordance with the books and records of Australian Services Union NQ Clerical and Administration Branch which have been subjected to the auditing procedures in our statutory audit for the period ended 30 June 2005. Reference should be made to our separate report to the members, which is based on the Corporations consolidated financial report.
2. In our opinion, the general purpose financial report for information to members is
  - a. Presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.
  - b. the financial report presents fairly the financial position of the Australian Services Union, N Q Clerical and Administrative Branch as at 30 June 2005 and the results of its operations and its cash flows for the period then ended in accordance with applicable Australian Accounting Standards and UIG consensus views and Workplace Relations Act 1996;
  - b. Are based on the accounts and records of the Branch; and
  - c. Present fairly the relevant financial information for the period ended 30 June 2005.
3. I am an approved auditor under s.256 the RAO Schedule and reg. 4 of the RAO Regulations. I also hold a current Public Practice Certificate. Details of my current qualifications are below:

Professional Association:  
Professional Registration No:  
Registered Company Auditor No:

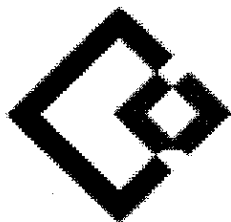
Institute of Chartered Accountants  
17861  
6834

**WHK TCM Smith Audit Partnership**  
Chartered Accountants



**R. J. Dunstan**  
Partner

Townsville, 11 December 2006



**A•S•U**

**Australian  
Services  
Union**

**North Queensland  
Clerical and  
Administrative  
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**Federated Clerks Union  
North Queensland Union  
of Employees**

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[justine.moran@bigpond.com](mailto:justine.moran@bigpond.com)

**Accounts/Membership**  
Jeanine Orzani  
[jeanine.orzani@bigpond.com](mailto:jeanine.orzani@bigpond.com)

md:jo

4<sup>th</sup> December 2006

Mr. L Powell  
Statutory Services Branch  
GPO Box 1994  
MELBOURNE VIC 3001

**RE: AUSTRALIAN SERVICES UNION NORTH QUEENSLAND  
CLERICAL AND ADMINISTRATIVE BRANCH – FINANCIAL  
STATEMENT FOR THE PERIOD JANUARY 2005 TO JUNE 2005.**

Dear Sir

I, Margaret Dale being the Branch Secretary of the Australian Services Union North Queensland Clerical and Administrative Branch, hereby certify that the attached Financial Statements of the Branch have been audited by WHK-TCM Audit Partnership, and are true copies of the Financial Statements that were endorsed by the Branch Council.

If there is any further information regarding these Financial Statements, please advise accordingly.

Thank you for your consideration, and assistance in this matter.

Regards,

Margaret Dale  
**Branch Secretary**

**AUSTRALIAN SERVICES UNION  
N Q CLERICAL AND ADMINISTRATIVE BRANCH**

**30 JUNE 2005**

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Web [www.whkctcmsmith.com.au](http://www.whkctcmsmith.com.au)

WHK - TCM Smith Audit Partnership ABN 49 301 665 931

**AUSTRALIAN SERVICES UNION  
N Q CLERICAL AND ADMINISTRATIVE BRANCH**

**FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 JUNE 2005**

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## OPERATING REPORT FOR PERIOD ENDED 30 JUNE 2005 - S254

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- e. Any subscription paid by a member in respect of a period in which the member's notice of resignation expires shall be remitted to the member if so requested and a member who pays annual subscription by instalments shall not be liable to pay any instalment for any period after the end of the quarter in which the member's notice of resignation expires and a member who resigns where the member ceased to be eligible to become a member of the ASU as herein-before mentioned shall be entitled to the same remission.
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FIRST ALTERNATIVE NATIONAL CONFERENCE DELEGATE (1) VACANT  
SECOND ALTERNATIVE NATIONAL CONFERENCE DELEGATE: VACANT

There were no officers who were trustees of superannuation entities or directors of a company that is a trustee of such an entity.

  
signed Margie Dale (Branch Secretary)

date 31/10/06

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

**INCOME AND EXPENDITURE STATEMENT  
FOR THE PERIOD 1 JANUARY TO 30 JUNE 2005**

|  | 01/01/2005 TO<br>30/06/2005<br>\$ | 2004<br>\$             |
|--|-----------------------------------|------------------------|
| <b>INCOME</b>                                      |                                   |                        |
| Members' contributions                             | 125,969                           | 237,974                |
| Rental office space                                | 1,888                             | 3,776                  |
| Miscellaneous                                      | -                                 | 83                     |
| Interest   | 16                                | 35                     |
|  | <u>127,874</u>                    | <u>241,867</u>         |
| <b>EXPENDITURE</b>                                 |                                   |                        |
| Advertising  | 802                               | 915                    |
| Audit  | 4,021                             | 3,807                  |
| Bank charges                                       | 1,383                             | 3,026                  |
| Commission   | 4,931                             | 9,640                  |
| Computer expenses                                  | 150                               | 1,842                  |
| Depreciation                                       | 3,459                             | 7,047                  |
| Discounts given                                    | -                                 | 2,351                  |
| Donations  | 77                                | 230                    |
| Equipment hire/lease                               | 1,392                             | 2,784                  |
| Fringe benefit tax                                 | 552                               | 579                    |
| Insurance  | 1,762                             | 3,406                  |
| Internet Usage                                     | 163                               | 1,493                  |
| Interest expense                                   | 1,023                             | 846                    |
| Light and power                                    | 2,195                             | 3,594                  |
| Motor vehicle expenses                             | 2,270                             | 3,163                  |
| Organising expenses                                | 6,775                             | 8,267                  |
| Petty cash and postage                             | 1,103                             | 1,682                  |
| Printing and stationery                            | 1,247                             | 2,173                  |
| Rent & rates                                       | 1,846                             | 3,485                  |
| Repairs and maintenance                            | (255)                             | 1,224                  |
| Salaries - office holders                          | 31,370                            | 69,761                 |
| Salaries - employees                               | 37,674                            | 74,582                 |
| Security costs                                     | 284                               | 569                    |
| Superannuation                                     | 5,996                             | 12,098                 |
| Subscriptions - National                           | 9,472                             | 19,509                 |
| Subscriptions - Other                              | 1,701                             | 1,173                  |
| Subscriptions - QCU                                | 1,449                             | 3,090                  |
| Subscriptions-ALP                                  | 3,673                             | 3,686                  |
| Sundry   | 1,132                             | 1,166                  |
| Telephone  | 3,592                             | 8,624                  |
| Teleconferencing                                   | 144                               | -                      |
| Training expenses                                  | -                                 | 4,770                  |
| Workers compensation                               | -                                 | 691                    |
|  | <u>131,384</u>                    | <u>261,271</u>         |
| <b>Operating surplus/(deficiency) for the year</b> | <u><b>(3,510)</b></u>             | <u><b>(19,404)</b></u> |



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

**BALANCE SHEET  
AS AT 30 JUNE 2005**

|   | Note | 30/06/2005<br>\$      | 2004<br>\$            |
|---|------|-----------------------|-----------------------|
| <b>CURRENT ASSETS</b>                         |      |                       |                       |
| Cash  | 2    | 13,492                | 1,955                 |
| Prepayments                                   |      | 1,200                 | -                     |
| Accrued Fees                                  |      | 2,370                 | -                     |
| Investments                                   | 3    | 12,864                | 12,861                |
| Receivables                                   | 4    | <u>6,180</u>          | <u>7,141</u>          |
| <b>TOTAL CURRENT ASSETS</b>                   |      | <u>36,106</u>         | <u>21,957</u>         |
| <b>NON CURRENT ASSETS</b>                     |      |                       |                       |
| Land  |      | 23,217                | 23,217                |
| Buildings, Vehicles & Equipment               | 5    | <u>125,085</u>        | <u>124,247</u>        |
| <b>TOTAL NON CURRENT ASSETS</b>               |      | <u>148,302</u>        | <u>147,464</u>        |
| <b>TOTAL ASSETS</b>                           |      | <u>184,407</u>        | <u>169,421</u>        |
| <b>CURRENT LIABILITIES</b>                    |      |                       |                       |
| Creditors and Borrowings                      | 6    | 35,879                | 36,040                |
| Provisions                                    | 7    | <u>39,367</u>         | <u>20,710</u>         |
| <b>TOTAL CURRENT LIABILITIES</b>              |      | <u>75,246</u>         | <u>56,750</u>         |
| <b>TOTAL LIABILITIES</b>                      |      | <u>75,246</u>         | <u>56,750</u>         |
| <b>NET ASSETS</b>                             |      | <u><u>109,161</u></u> | <u><u>112,671</u></u> |
| <b>MEMBERS' FUNDS</b>                         |      |                       |                       |
| Balance at start of year                      |      | 112,671               | 132,075               |
| Operating surplus / (deficiency) for the year |      | <u>(3,510)</u>        | <u>(19,404)</u>       |
| <b>TOTAL MEMBERS' FUNDS</b>                   |      | <u><u>109,161</u></u> | <u><u>112,671</u></u> |

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

**STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED 30 JUNE 2005**

|   | Note | 30/06/2005<br>\$            | 2004<br>\$                  |
|---|------|-----------------------------|-----------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                  |      |                             |                             |
| Receipts from members                                       |      | 140,404                     | 272,606                     |
| Interest received   |      | 16                          | 35                          |
| Interest paid   |      | (1,023)                     | (877)                       |
| Payments to suppliers and employers                         |      | <u>(121,748)</u>            | <u>(269,571)</u>            |
| Net cash provided by / (used in) operating activities       | 8(a) | 17,649                      | 2,192                       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |      |                             |                             |
| Payment for Property, Plant & Equipment                     |      | (4,296)                     | -                           |
| Receipts from sale of equipment                             |      | <u>-</u>                    | <u>-</u>                    |
| Net cash provided by / (used in) investing activities       |      | (4,296)                     | -                           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |      |                             |                             |
| less capital portion of repayments                          |      | <u>(1,813)</u>              | <u>(3,240)</u>              |
| Net cash provided by / (used in) financing activities       |      | (1,813)                     | (3,240)                     |
| <b>Net increase / (decrease)<br/>in cash for the period</b> |      | <b>11,540</b>               | <b>(1,048)</b>              |
| <b>Cash at beginning of year</b>                            |      | <u><b>14,816</b></u>        | <u><b>15,864</b></u>        |
| <b>Cash at end of year</b>                                  | 8(b) | <u><u><b>26,356</b></u></u> | <u><u><b>14,816</b></u></u> |

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2005**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The significant policies which have been adopted in the preparation of this financial report are:

**Basis of accounting**

The financial report is a general purpose financial report which has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views other authoritative pronouncements of the Australian Accounting Standards Board and the Workplace Relations Act 1996.

This is the entity's first financial report prepared in accordance with AIFRSs and AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards has been applied. The adoption of these accounting standards has had no material affect on the financial results of the entity.

It has been prepared on the basis of historical costs and except where stated, does not take into account changing money values or current valuations of non-current assets.

The accounting policies have been consistently applied and, except where there is a change in accounting policy, are consistent with those of the previous year.

**(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 PERIOD ENDED 30 JUNE 2005**

|  | 30/06/2005     | 2004           |
|--|----------------|----------------|
|  | \$             | \$             |
| <b>NOTE 2: CASH</b>                                |                |                |
| Cash on hand                                       | 180            | 150            |
| Cash at bank                                       | 11,487         | 1,800          |
| Savings Account                                    | 3              | 5              |
| Payroll Account                                    | 1,822          | -              |
|  | <u>13,492</u>  | <u>1,955</u>   |
| <b>NOTE 3: INVESTMENTS</b>                         |                |                |
| Credit Union Aust. Ltd                             | 12,864         | 12,861         |
|  | <u>12,864</u>  | <u>12,861</u>  |
| <b>NOTE 4: RECEIVABLES</b>                         |                |                |
| Members' contributions                             | 6,180          | 7,141          |
|  | <u>6,180</u>   | <u>7,141</u>   |
| <b>NOTE 5: BUILDINGS, VEHICLES &amp; EQUIPMENT</b> |                |                |
| Buildings  | 186,873        | 186,873        |
| Accumulated depreciation                           | 81,783         | 80,464         |
|  | <u>105,090</u> | <u>106,409</u> |
| Airconditioning Unit                               | 8,000          | 8,000          |
| Accumulated depreciation                           | 6,693          | 6,642          |
|  | <u>1,307</u>   | <u>1,358</u>   |
| Motor Vehicles                                     | 25,984         | 25,984         |
| Accumulated depreciation                           | 15,430         | 14,105         |
|  | <u>10,554</u>  | <u>11,879</u>  |
| Office Furniture & Equipment                       | 84,947         | 80,650         |
| Accumulated depreciation                           | 76,813         | 76,049         |
|  | <u>8,134</u>   | <u>4,601</u>   |
| Total written down value                           | <u>125,085</u> | <u>124,247</u> |

**RECONCILIATION OF PROPERTY PLANT AND EQUIPMENT**

| Classification               | Opening Balance<br>01/01/2005 | Acquisitions    | Disposals | Depreciation<br>Expense | Closing Balance<br>30/06/2005 |
|------------------------------|-------------------------------|-----------------|-----------|-------------------------|-------------------------------|
| Land                         | 23,217.00                     | -               | -         | -                       | 23,217.00                     |
| Buildings                    | 186,873.00                    |                 |           |                         | 186,873.00                    |
| Accumulated Depreciation     | (80,464.00)                   |                 |           | (1,319.00)              | (81,783.00)                   |
|                              | 106,409.00                    |                 |           |                         | 105,090.00                    |
| Airconditioning Unit         | 8,000.00                      |                 |           |                         | 8,000.00                      |
| Accumulated Depreciation     | (6,642.00)                    |                 |           | (51.00)                 | (6,693.00)                    |
|                              | 1,358.00                      |                 |           |                         | 1,307.00                      |
| Motor-Vehicle                | 25,984.00                     |                 |           |                         | 25,984.00                     |
| Accumulated Depreciation     | (14,105.00)                   |                 |           | (1,325.00)              | (15,430.00)                   |
|                              | 11,879.00                     |                 |           |                         | 10,554.00                     |
| Office Furniture & Equipment | 80,650.27                     | 4,296.36        |           |                         | 84,946.63                     |
| Accumulated Depreciation     | (76,049.00)                   |                 |           | (764.00)                | (76,813.00)                   |
|                              | 4,601.27                      |                 |           |                         | 8,133.63                      |
| <b>TOTALS</b>                | <u>147,464.27</u>             | <u>4,296.36</u> | <u>-</u>  | <u>(3,459.00)</u>       | <u>148,301.63</u>             |

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2005**

|   | 30/06/2005    | 2004          |
|---|---------------|---------------|
|   | \$            | \$            |
| <b>NOTE 6: CREDITORS AND BORROWINGS</b>   |               |               |
| <b>CURRENT</b>  |               |               |
| Creditors & accrued charges   | 19,101        | 17,425        |
| GST liability   | 7,028         | 7,052         |
| Loans   | -             | -             |
| Hire-purchase liability   | 9,838         | 11,881        |
| Unexpired interest  | (88)          | (318)         |
|   | <u>35,879</u> | <u>36,040</u> |
| <b>NOTE 7: PROVISIONS</b>   |               |               |
| Provision for annual leave  | 10,746        | 10,225        |
| Provision for long service leave  | 11,442        | 10,485        |
| Provisions for AIRC Adjustments   | 17,179        | -             |
|   | <u>39,367</u> | <u>20,710</u> |
| <b>NOTE 8: CASH FLOW STATEMENT</b>  |               |               |
| <b>(a) Reconciliation of Net Cash provided by Operating Activities to Loss from Ordinary Activities</b> |               |               |
| Loss from Operating Activities  | (3,510)       | (19,404)      |
| <b>Non cash flows in Operating Surplus (Deficiency)</b>   |               |               |
| Depreciation  | 3,459         | 7,047         |
| Profit / Loss on Sale of Assets   | -             | -             |
| Provision for Doubtful Debts  | -             | -             |
| <b>Changes in assets and liabilities</b>  |               |               |
| Decrease (increase) in receivables  | 962           | 6,375         |
| Decrease (increase) in prepayments  | (1,200)       | 1,818         |
| Decrease (increase) in accrued fees   | (2,370)       | -             |
| Increase (decrease) in GST liability  | (24)          | 530           |
| Increase (decrease) in provisions   | 18,657        | 4,277         |
| Increase (decrease) in creditors  | 1,676         | 1,549         |
| Net cash provided by Operating Activities   | <u>17,649</u> | <u>2,192</u>  |
| <b>(b) Cash is represented by:</b>  |               |               |
| Cash on hand  | 180           | 150           |
| Cash at bank  | 11,487        | 1,800         |
| Savings Account   | 3             | 5             |
| Payroll Account   | 1,822         | -             |
| Investments   | 12,864        | 12,861        |
|   | <u>26,356</u> | <u>14,816</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2005**

**9. LEASING COMMITMENTS**

|  | <b>30/06/2005</b>   | <b>2004</b>          |
|--|---------------------|----------------------|
|  | <b>\$</b>           | <b>\$</b>            |
| <b>a. Hire Purchase Commitments</b>            |                     |                      |
| Payable  |                     |                      |
| - Not later than 1 year                        | 9,838               | 11,881               |
| - later than 1 year but not later than 5 years | <u>-</u>            | <u>-</u>             |
| Minimum Lease Payments                         | 9,838               | 11,881               |
| Less future finance charges                    | <u>88</u>           | <u>318</u>           |
| Total Lease Liability                          | <u><u>9,750</u></u> | <u><u>11,563</u></u> |

**NOTE 10: SEGMENT INFORMATION**

The business operates solely in the unions industry wholly within Australia.

**NOTE 11. COMMITMENTS AND CONTINGENT LIABILITIES**

No other commitments or contingent liabilities exist which are not otherwise reflected in the accounts.

**NOTE 12: EVENTS SUBSEQUENT TO BALANCE DATE**

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material or unusual nature likely, in the opinion of the committee, to affect significantly the operations of the union, the results of those operations, or the state of affairs of the union, in subsequent financial years.

**NOTE 13: UNION DETAILS**

The registered office of the union is:

Australian Services Union  
485 Flinders Street  
Townsville, Queensland 4810

**NOTE 14: 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 30 June 2005;
- (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 period ended 30 June 2005 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 30 June, 2005 the number of financial members of the organization was 802.

In my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organization as at 30 June, 2005; 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.





**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF**

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**AUSTRALIAN SERVICES UNION  
N Q CLERICAL AND ADMINISTRATIVE BRANCH**

**Scope**

The financial report comprises the income and expenditure statement, the balance sheet, statement of cash flows, accompanying notes to the financial statements and the committee of management's certificate and accounting officer's certificate for Australian Services Union, N Q Clerical Branch, for the year ended 30 June 2005. The committee are responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

**Audit approach**

We conducted an independent audit in order to express an opinion to the members. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Industrial Organisations Act 1997, including compliance with Accounting Standards in Australia, and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the organizations financial position, and of their performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Industrial Organisations Act 1997.

**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 30 June 2005 and the results of its operations and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards and UIG consensus views 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.

Name of Firm:

WHK - TCM Smith Audit Partnership  
Chartered Accountants

Name of Partner:

  
R. J. Dunstan

Dated this 18 day of November 2006.

Professional Association:

Institute of Chartered Accountants

Professional Registration No:

17861

Registered Company Auditor No:

6834

Address:

22 Walker Street, Townsville