



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

Dear Ms Dale

**Re: Schedule 1 of the *Workplace Relations Act 1996* (RAO Schedule)
Financial Reports for the year ended 30 June 2006 – FR2006/644**

I acknowledge receipt of the financial reports of the North Queensland Clerical and Administrative Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2006. The documents were lodged in the Industrial Registry on 9 August 2007.

The financial reports have been filed.

Although no further action is required in respect of the financial reports for the year ended 30 June 2006, there are two issues that require attention in the preparation of future financial reports.

1. Timescale Requirements

The financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements.

In the situation where the full report is presented to a Committee of Management Meeting, it must be first provided to members *within 5 months* of the end of financial year. [see s.265(5)(b) of Schedule 1]

It is noted that this did not occur within the timeframe. If the full report is presented to a Committee of Management Meeting in future financial years, please ensure that the full report is provided to your members within 5 months of the end of the financial year.

2. Notes to the Financial Statements

Subsection 272(5) of Schedule 1 requires the General Purpose Financial Report to include a notice drawing attention to subsections 272(1), 272(2) and 272(3) and to set out those subsections in full. I note that in the financial reports for the 6 months ended 30 June 2005 and the year ended 30 June 2006 your Branch's General Purpose Financial Report reproduced the superseded section.

The following is a copy of s.272 in full. Please note the requirement in subsection 272(5) and ensure that the future financial reports adopt the current wording of subsections (1), (2) and (3).

“272 Information to be provided to members or Registrar

(1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) *The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.*

(3) *A reporting unit must comply with an application made under subsection (1).*

Note: This subsection is a civil penalty provision (see section 305).

(4) *A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must provide to a member information received because of an application made at the request of the member.*

(5) *A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section and setting out those subsections.*

Note: This subsection is a civil penalty provision (see section 305).

(6) *Without limiting the information that may be prescribed under subsection (1), the information prescribed must include details (including the amount) of any fees paid by the reporting unit for payroll deduction services provided by a person who is an employer of:*

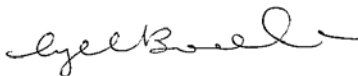
(a) the member making the application for information; or

(b) the member at whose request the application was made.”

Furthermore, I encourage you to continue to take advantage of the electronic lodgement service provided by the Registry for future lodgements. As a registered user you may lodge your documents via the Electronic Lodgement 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 sub-rule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of documents.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the *Workplace Relations Act 1996*, I may be contacted on (03) 8661 7989 or by email at Cynthia.lobooth@air.gov.au

Yours sincerely,



Cynthia Lo-Booth
Statutory Services Branch

23 August 2007



A•S•U

**Australian
Services
Union**

**North Queensland
Clerical and
Administrative
Branch**

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

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Townsville
QLD 4810

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Qld 4810

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Branch Secretary
Margie Dale
asunqca@bigpond.com

Organiser
Gabby Stewart
gabby.stewart@bigpond.com

Finance Officer
Jeanine Orzani
jeanine.orzani@bigpond.com

31st July 2007

Industrial Registrar
Australian Industrial Registry
GPO Box 1994
MELBOURNE VIC 3001

RE: FINANCIAL STATEMENTS JULY 2005 TO JUNE 2006

Please find enclosed true copies of the following financial statements for the Australian Municipal, Administrative, Clerical and Services Union – North Queensland Clerical and Administrative Branch for the period July 2005 to June 2006.

- Operating Report
- Members of Committee of Management
- Income and Expenditure Statement
- Balance Sheet
- Statement of Cash Flows
- Notes to The Financial Statements
- Committee of Management's Certificate
- Certificate of Secretary
- Audit Report

If you require any further information please do not hesitate to contact Finance Officer Jeanine Orzani on 07 4771 2873.

Regards,

Margaret Dale
Branch Secretary

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

30 JUNE 2006

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

**FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2006**

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

OPERATING REPORT FOR PERIOD ENDED 30 JUNE 2006 - 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 2006 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 (30th June 2006), were recorded on the Register of Members of the ASU NQ C&A Branch was 754.

Number of employees

The number of persons who were, at the end of the reporting period (30th June 2006), 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.


.....
Margie Dale (Branch Secretary)
Date: 14/5/07

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

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

	2006	01/01/2005 TO
	\$	30/06/2005
	\$	\$
INCOME		
Members' contributions	264,764	125,969
Rental office space	3,776	1,888
Interest	31	16
	<u>268,572</u>	<u>127,874</u>
EXPENDITURE		
Advertising	835	802
Audit	4,100	4,021
Bank charges	2,280	1,383
Commission	9,250	4,931
Computer expenses	798	150
Depreciation	7,193	3,459
Discounts given	-	-
Donations	177	77
Equipment hire/lease	2,717	1,392
Fringe benefit tax	-	552
Insurance	3,841	1,762
Internet Usage	350	163
Interest expense	1,056	1,023
Light and power	4,212	2,195
Motor vehicle expenses	2,964	2,270
Organising expenses	13,754	6,775
Petty cash and postage	1,499	1,103
Printing and stationery	1,813	1,247
Rent & rates	3,762	1,846
Repairs and maintenance	1,624	(255)
Salaries - office holders	74,797	31,370
Salaries - employees	81,394	37,674
Security costs	569	284
Superannuation	13,173	5,996
Subscriptions	31,002	16,295
Sundry	865	1,132
Telephone	10,035	3,592
Teleconferencing	310	144
Training expenses	2,362	-
Workers compensation	557	-
	<u>277,288</u>	<u>131,384</u>
Operating surplus/(deficiency) for the year	<u>(8,716)</u>	<u>(3,510)</u>

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

**BALANCE SHEET
AS AT 30 JUNE 2006**

	Note	2006 \$	2005 \$
CURRENT ASSETS			
Cash	2	6,628	13,492
Prepayments		1,413	1,200
Accrued Fees		2,642	2,370
Investments	3	11,657	12,864
Receivables	4	<u>20,566</u>	<u>6,180</u>
TOTAL CURRENT ASSETS		<u>42,906</u>	<u>36,106</u>
NON CURRENT ASSETS			
Land		23,217	23,217
Buildings, Vehicles & Equipment	5	<u>117,892</u>	<u>125,085</u>
TOTAL NON CURRENT ASSETS		<u>141,109</u>	<u>148,302</u>
TOTAL ASSETS		<u>184,015</u>	<u>184,407</u>
CURRENT LIABILITIES			
Creditors and Borrowings	6	35,974	35,879
Provisions	7	<u>47,596</u>	<u>39,367</u>
TOTAL CURRENT LIABILITIES		<u>83,570</u>	<u>75,246</u>
TOTAL LIABILITIES		<u>83,570</u>	<u>75,246</u>
NET ASSETS		<u>100,445</u>	<u>109,161</u>
MEMBERS' FUNDS			
Balance at start of year		109,161	112,671
Operating surplus / (deficiency) for the year		<u>(8,716)</u>	<u>(3,510)</u>
TOTAL MEMBERS' FUNDS		<u>100,445</u>	<u>109,161</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2006**

	Note	2006 \$	2005 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		279,469	140,404
Interest received		31	16
Interest paid		(1,056)	(1,023)
Payments to suppliers and employers		<u>(282,613)</u>	<u>(121,748)</u>
Net cash provided by / (used in) operating activities	8(a)	(4,169)	17,649
CASH FLOWS FROM INVESTING ACTIVITIES			
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)
CASH FLOWS FROM FINANCING ACTIVITIES			
Less capital portion of repayments		<u>(3,901)</u>	<u>(1,813)</u>
Net cash provided by / (used in) financing activities		(3,901)	(1,813)
Net increase / (decrease) in cash for the period		(8,071)	11,540
Cash at beginning of year		<u>26,356</u>	<u>14,816</u>
Cash at end of year	8(b)	<u><u>18,285</u></u>	<u><u>26,356</u></u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2006**

	MEMBERS' FUNDS \$
Balance as at 30 June 2005	109,161
Profit/(Loss) from Ordinary Activities	(8,716)
Balance as at 30 June 2006	<u><u>100,445</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

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.

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 YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
NOTE 2: CASH		
Cash on hand	180	180
Cash at bank	6,751	11,487
Savings Account	(7)	3
Payroll Account	(296)	1,822
	6,628	13,492
NOTE 3: INVESTMENTS		
Credit Union Aust. Ltd	11,657	12,864
NOTE 4: RECEIVABLES		
Members' contributions	20,566	6,180
	20,566	6,180
NOTE 5: BUILDINGS, VEHICLES & EQUIPMENT		
Buildings	186,873	186,873
Accumulated depreciation	(84,410)	(81,783)
	102,463	105,090
Airconditioning Unit	8,000	8,000
Accumulated depreciation	(6,791)	(6,693)
	1,209	1,307
Motor Vehicles	25,984	25,984
Accumulated depreciation	(17,805)	(15,430)
	8,179	10,554
Office Furniture & Equipment	84,947	84,947
Accumulated depreciation	(78,906)	(76,813)
	6,041	8,134
Total written down value	117,892	123,085

RECONCILIATION OF PROPERTY PLANT AND EQUIPMENT

Classification	Opening Balance 01/07/2005	Acquisitions	Disposals	Depreciation Expense	Closing Balance 30/06/2006
Land	23,217.00				23,217.00
Buildings	186,873.00				186,873.00
Accumulated Depreciation	(81,783.00)			(2,627.00)	(84,410.00)
	105,090.00				102,463.00
Airconditioning Unit	8,000.00				8,000.00
Accumulated Depreciation	(6,693.00)			(98.00)	(6,791.00)
	1,307.00				1,209.00
Motor Vehicle	25,984.00				25,984.00
Accumulated Depreciation	(15,430.00)			(2,375.00)	(17,805.00)
	10,554.00				8,179.00
Office Furniture & Equipment	84,946.63				84,946.63
Accumulated Depreciation	(76,813.00)			(2,093.00)	(78,906.00)
	8,133.63				6,040.63
TOTAL \$	148,301.63			(7,183.00)	141,108.63

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
NOTE 6: CREDITORS AND BORROWINGS		
CURRENT		
Creditors & accrued charges	22,080	19,101
GST liability	8,045	7,028
Hire-purchase liability	6,923	9,838
Unexpired interest	(1,074)	(88)
	<u>35,974</u>	<u>35,879</u>
NOTE 7: PROVISIONS		
Provision for annual leave	16,172	10,746
Provision for long service leave	13,913	11,442
Provisions for AIRC Adjustments	17,511	17,179
	<u>47,596</u>	<u>39,367</u>
NOTE 8: CASH FLOW STATEMENT		
(a) Reconciliation of Net Cash provided by Operating Activities to Profit/(Loss) from Ordinary Activities		
Profit/(Loss) from Operating Activities	(8,716)	(3,510)
Non cash flows in Operating Surplus (Deficiency)		
Depreciation	7,193	3,459
Profit / Loss on Sale of Assets	-	-
Provision for Doubtful Debts	-	-
Changes in assets and liabilities		
Decrease (increase) in receivables	(14,386)	962
Decrease (increase) in prepayments	(213)	(1,200)
Decrease (increase) in accrued fees	(272)	(2,370)
Increase (decrease) in GST liability	1,017	(24)
Increase (decrease) in provisions	8,229	18,657
Increase (decrease) in creditors	2,979	1,676
Net cash provided by Operating Activities	<u>(4,169)</u>	<u>17,649</u>
(b) Cash is represented by:		
Cash on hand	180	180
Cash at bank	6,751	11,487
Savings Account	(7)	3
Payroll Account	(296)	1,822
Investments	11,657	12,864
	<u>18,285</u>	<u>26,356</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006**

9. LEASING COMMITMENTS

	2006	2005
	\$	\$
a. Hire Purchase Commitments		
Payable		
- Not later than 1 year	6,923	9,838
- later than 1 year but not later than 5 years	-	-
	6,923	9,838
Minimum Lease Payments	6,923	9,838
Less future finance charges	1,074	88
	5,849	9,750
Total Lease Liability		

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.

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

**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 3rd day of *May* 2007, 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 2006;
- (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 2006 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 1st July 2005 to 30th June 2006 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.

M Dale
.....
Margaret Dale 14/5/07
Date:

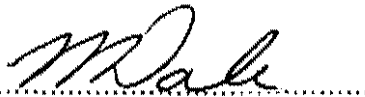
D Lowe
.....
David Lowe
Date: 03/05/2007

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

CERTIFICATE OF SECRETARY
S268 of Schedule 1B Workplace Relations Act 1996

I, Margaret Dale, being the Branch Secretary of the Australian Services Union, NQ 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 the 20th day of June 2007; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on the 5th day of July 2007 ; in accordance with section 266 of the RAO Schedule.



.....
Margaret Dale
Branch Secretary
Date: 5/7/2007

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF

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 2006. 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.

Qualification

- (i) The Union did not comply with its obligations under the Industrial Organisations Act 1997 to have the Annual General Meeting within five months of the financial year end.

Qualified Audit Opinion

In our opinion, except for the effects on the financial report of the above qualification,

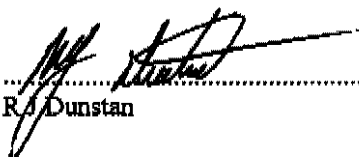
- (i) there were kept by the organisation in respect of the year satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purposes of expenditure;
- (ii) the financial statements present fairly the financial position of the Australian Services Union, N Q Clerical and Administrative Branch as at 30 June 2006 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.

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

Name of Firm:

WHK - TCM Smith Audit Partnership
Chartered Accountants

Name of Partner:


.....
R. Dunstan

Dated this 16 day of May 2007.
Professional Association:
Professional Registration No:
Registered Company Auditor No:
Address:

Institute of Chartered Accountants
17861
6834
22 Walker Street, Townsville

**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 2006. 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 2006 and the results of its operations and its cash flows for the period then ended in accordance with applicable Australian Accounting Standards and IJG 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 2006.
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



G. J. Dunstan
Partner

Townsville, *16 May* 2007