



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/382-[052V-NSWS]

Mr L. Foley
Branch Secretary
Australian Municipal, Administrative, Clerical and
Services Union
New South Wales and ACT (Services) Branch
PO Box 1865
Strawberry Hills NSW 2012

Dear Mr Foley

**Re: Australian Municipal, Administrative, Clerical and Services Union
New South Wales and ACT (Services) Branch
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
11 July, 2002



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. L. Foley
Acting Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
NSW & ACT (Services) Branch
PO Box 1865
Strawberry Hills NSW 2010

Dear Mr. Foley,

Re: Financial statements for year ended 30 June 2002 - FR2002/382

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ('the Act') in respect of financial year ended 30 June 2002.

An organisation registered under the Act or a branch of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 31 December 2002.

If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

In the normal course of events, financial statements for year ended 30 June 2002 should be lodged in the Industrial Registry before 31 March 2003. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2003, please disregard this letter.

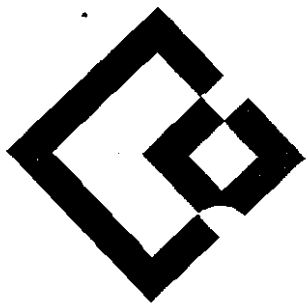
I have enclosed for your information a notice describing the financial reporting requirements in more detail, including the time-scales prescribed by the legislation.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

Clency Lapierre
Statutory Services Branch

11 March 2003



A•S•U

lf:dc
B/08/1479
B/01/1382

28 March 2003



**Australian
Services
Union**

**NSW & ACT
Branch**

**Branch Secretary
Luke Foley**

Suite 2, Level 2
619 Elizabeth Street
Redfern NSW 2016

PO Box 1865
Strawberry Hills NSW 2012

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Tel: (02) 9310 4000
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Devonshire House
Suite 4, Ground Floor
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Newcastle West NSW 2302

PO Box 5092A
Newcastle West NSW 2302

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Suite 7, 1st Floor
17 Woolley Street
Dickson ACT 2602

PO Box 1012
Dickson 2602

Tel: (02) 6257 6639
Fax: (02) 6257 6335

Industrial Registrar
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Attention: Clancy Lapierre

Dear Registrar

**Re: Financial Reporting Obligations under *Workplace Relations Act*
1996**

I hereby lodge the relevant reports, pursuant to section 280 of the *Workplace Relations Act 1996*, on behalf of the New South Wales and ACT (Services) Branch of the Australian Municipal Administrative Clerical and Services Union, for the year ended 30 June 2002.

Yours faithfully

Luke Foley
Branch Secretary

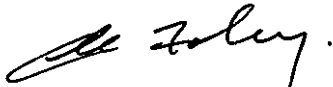
Encl.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND
SERVICES UNION
NSW AND ACT (SERVICES) BRANCH**

Secretary's Certificate

I, Luke Foley, Branch Secretary of the NSW and ACT (Services) Branch of the Australian Municipal, Administrative, Clerical and Services Union, certify that:

1. The Auditor's Certificate and Summary of the Financial Statements for the financial year ending 30 June 2002 were published in the journal of the Union in December 2002, being a journal that is distributed to members free of charge.
2. The enclosed documents are copies of the auditor's report, the accounts and statements, the Certificates of the Accounting Officer and of the Branch Committee, prepared for the Branch in accordance with the Act for the financial year ending 30 June 2002 are as presented to a meeting of the members of the Branch Committee on 27 March 2003.



Luke Foley
Branch Secretary

28 March 2003

**AUSTRALIAN SERVICES UNION
NSW & ACT (SERVICES) BRANCH**

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2002

AUSTRALIAN SERVICES UNION

NSW & ACT (SERVICES) BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Clyde Livingstone and Anthony Thomas, being two members of the Committee of Management of the Australian Services Union, NSW & ACT (Services) 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 Union as at 30 June 2002.
- [ii] In the opinion of the Committee of Management, meetings of the Committee were held in the year ended 30 June 2002, in accordance with the rules of the Union.
- [iii] To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents [not being documents containing information made available to a member of the Union under Sub-Section 274 [2] of the Workplace Relations Act, 1996, or copies of these records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Union.
- [iv] The Union has complied with Sub-Sections 279 [1] and [6] of the Workplace Relations Act, 1996 in relation to the financial accounts in respect of the year ended 30 June 2001 and the Auditors' Report thereon.


.....
CLYDE LIVINGSTONE


.....
ANTHONY THOMAS

12 December 2002

AUSTRALIAN SERVICES UNION

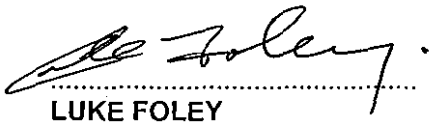
NSW & ACT (SERVICES) BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, **LUKE FOLEY**, being the Officer responsible for keeping the accounting records of the Australian Services Union, NSW & ACT (Services) Branch, certify that as at 30 June 2002, the number of members of the Union was 10,965.

In my opinion:

- [i] The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2002.
- [ii] A record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union.
- [iii] Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- [iv] With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- [v] No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office in the Union.
- [vi] The register of members of the Union was maintained in accordance with the Workplace Relations Act, 1996.


LUKE FOLEY

12 December 2002

AUSTRALIAN SERVICES UNION

NSW & ACT (SERVICES) BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2002**

	2002	2001
	\$	\$
INCOME		
Contributions	3,301,492	3,304,847
Less Welfare Contributions	(20,800)	(20,800)
Interest	9,707	12,458
Sundry Income	30,072	60,252
Superannuation Surplus Received	93,078	-
WorkCover Assistance	49,950	-
TOTAL INCOME	<u>3,463,499</u>	<u>3,356,757</u>

EXPENDITURE

Depreciation - Furniture and Fittings	<u>46,380</u>	<u>49,198</u>
Employee Expenses		
Remuneration of Staff - Officials	169,210	241,147
- Other Employees	1,304,885	1,260,379
Accrued Annual Leave Provision	(1,996)	37,286
Long Service Leave Provision	49,096	94,336
Superannuation	263,962	237,420
Payroll Tax	85,686	81,571
Fringe Benefits Tax	23,867	22,757
Temporary Staff	72,157	60,460
	<u>1,966,867</u>	<u>2,035,356</u>

AUSTRALIAN SERVICES UNION

NSW & ACT (SERVICES) BRANCH

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2002 [Cont'd]**

	Note	2002 \$	2001 \$
Other Expenses			
Affiliation Fees		85,936	50,224
Air Fares		12,717	16,603
ASU National Office Capitation Fees		218,268	209,958
ASU National Office Special Funds		0	3,000
ASU Subscription ATOA		10,000	60,000
Bank Charges		19,097	9,501
Commission		0	1,207
Computer Expenses		70,942	53,728
Delegates Expenses		12,411	24,092
Donations		4,592	2,215
Electricity		9,881	9,403
Entertainment		6,115	12,555
Federal Election		7,139	0
General Expenses		76	874
Honoraria		7,192	19,030
Insurance		35,297	16,303
Lease Charges		50,839	57,778
Library Expenses		9,305	15,268
Loss on disposal of assets		4,038	36,391
Meeting and Conference Expenses		4,103	19,702
Mortality Payments		5,500	9,500
Motor Vehicle Expenses - Leasing Charges		98,533	121,279
- Running Costs		42,553	32,365
Office Expenses		25,891	42,306
Organising Works		35,455	3,545
Postage and Freight		25,343	25,598
Printing and Stationery		59,574	61,114
Professional Services	5	63,600	119,798
Publication of Journal		89,070	71,040
Rent – 619 Elizabeth Street		106,528	0
- ACT Office		5,895	5,400
- Newcastle Office		3,658	3,274
Rates and Taxes		2,989	843
Telephone		134,539	127,970
Training Costs		6,544	17,874
Travelling Expenses		29,163	19,116
Website		10,849	0
Workcover Assistance		17,838	0
		<u>1,331,470</u>	<u>1,278,854</u>
TOTAL EXPENDITURE		<u>3,344,717</u>	<u>3,363,408</u>
OPERATING SURPLUS (DEFICIT) FOR THE YEAR		118,782	(6,651)
Accumulated Losses at Beginning of Year		(765,398)	(790,217)
Transfer of Net Assets from Hunter Water Corporation Employees Association		<u>-</u>	<u>31,470</u>
ACCUMULATED LOSSES AT END OF YEAR		<u>(646,616)</u>	<u>(765,398)</u>

[The attached Notes 1 to 9 form part of these Accounts]

AUSTRALIAN SERVICES UNION
NSW & ACT (SERVICES) BRANCH

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2002

	Note	2002 \$	2001 \$
ACCUMULATED LOSSES		<u>(646,616)</u>	<u>(765,398)</u>
Represented by Net Liabilities as follows:			
CURRENT ASSETS			
Cash Assets			
Cash at Bank		120,157	265,343
Cash on Hand		900	945
		<u>121,057</u>	<u>266,288</u>
Receivables			
Prepayments		30,730	8,284
Sundry Debtors		140,892	30,000
		<u>171,622</u>	<u>38,284</u>
Investments	4	<u>178,008</u>	<u>31,308</u>
Long Service Leave Fund			
Cash at Bank		10,741	10,735
Investments		0	44,361
		<u>10,741</u>	<u>55,096</u>
TOTAL CURRENT ASSETS		<u>481,428</u>	<u>390,976</u>
NON CURRENT ASSETS			
Fixed Assets			
Office Furniture & Equipment	3	<u>108,769</u>	<u>125,056</u>
TOTAL ASSETS		<u>590,197</u>	<u>516,032</u>
LESS LIABILITIES			
CURRENT LIABILITIES			
Payables			
Sundry Creditors		286,666	265,071
Provisions			
Provision for Annual Leave		229,299	264,744
Provision for Long Service Leave		441,591	522,358
		<u>957,556</u>	<u>1,052,173</u>
NON CURRENT LIABILITIES			
Payables			
ASU of NSW Transfer of Funds		<u>279,257</u>	<u>229,257</u>
TOTAL LIABILITIES		<u>1,236,813</u>	<u>1,281,430</u>
NET LIABILITIES		<u>(646,616)</u>	<u>(765,398)</u>

[The attached Notes 1 to 9 form part of these Accounts]

AUSTRALIAN SERVICES UNION

NSW & ACT (SERVICES) BRANCH

**CASH FLOW STATEMENT FOR THE
YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Members		3,301,492	3,304,847
Payments to Suppliers and Employees		(3,543,054)	(3,259,262)
Interest Received		9,707	12,458
Other Receipts		173,100	71,628
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	9	<u>(58,755)</u>	<u>129,671</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for Fixed Assets		(34,131)	(34,186)
Proceeds from Sale of Investments		45,292	67,191
Purchase of Investments		(147,631)	(2,486)
Transfer from ASU of NSW		50,000	135,000
Transfer from Hunter Water Corporation Employees Association		0	67,472
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>(86,470)</u>	<u>232,991</u>
NET INCREASE (DECREASE) IN CASH HELD		(145,225)	362,662
Cash at Beginning of Year		<u>277,023</u>	<u>(85,639)</u>
CASH AT END OF YEAR	8	<u>131,798</u>	<u>277,023</u>

[The attached Notes 1 to 9 form part of these Accounts]

AUSTRALIAN SERVICES UNION

NSW & ACT (SERVICES) BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2002

1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a general purpose financial report prepared and presented in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Workplace Relations Act, 1996. The accounts have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the economic entity in the preparation of the accounts.

- a] Depreciation of fixed assets is calculated on the straight line basis in order to write the assets off over their useful lives to the union.
- b] Provision for employee benefits in the form of Long Service Leave and Accrued Annual Leave has been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.
- c] Contributions are accounted for on a cash receipts basis.
- d] No provision for Income Tax is necessary as the Union is exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 274 which read as follows:-

- [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 Sub-Section [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 Sub-Section [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

NSW & ACT (SERVICES) BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2002 [Cont'd]**

	2002 \$	2001 \$
3. OFFICE FURNITURE & EQUIPMENT		
Cost	545,639	518,728
Less Accumulated Depreciation	<u>436,870</u>	<u>393,672</u>
	<u>108,769</u>	<u>125,056</u>
4. INVESTMENTS		
Short Term Deposits	<u>178,008</u>	<u>31,308</u>
5. PROFESSIONAL SERVICES		
Audit Fees	14,750	18,110
Legal Expenses	<u>48,850</u>	<u>101,688</u>
	<u>63,600</u>	<u>119,798</u>
6. FINANCIAL SUPPORT		
<p>Due to the excess of liabilities over assets, an associated union (Australian Services Union of NSW) has resolved to provide financial support in order for the Branch to meet its debts as and when they fall due: \$50,000 was received during the year from the associated union to fund long service leave entitlements paid during the year and further specific investments of \$301,810 have been allocated by that union for the purpose of providing this financial support.</p>		
7. LEASING COMMITMENTS		
<p>Operating leases contracted for but not capitalised in the financial statements:</p>		
Payable not later than 1 year	59,259	77,756
Payable later than 1 year but not later than 2 years	59,907	25,662
Payable later than 2 years but not later than 5 years	<u>38,650</u>	<u>12,145</u>
	<u>157,816</u>	<u>115,563</u>

AUSTRALIAN SERVICES UNION

NSW & ACT (SERVICES) BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2002[Cont'd]**

	2002 \$	2001 \$
8. RECONCILIATION OF CASH		
For the purpose of the statement of cash flows, cash includes:		
Cash on Hand and in at call deposits with banks or financial institutions net of bank overdrafts		
Cash at Bank		
General Fund	120,157	265,343
Long Service Leave Fund	10,741	10,735
Cash on Hand	900	945
	<u>131,798</u>	<u>277,023</u>
9. RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH NET SURPLUS/(DEFICIT)		
Net Surplus (Deficit) for the Period	118,782	(6,651)
Non-Cash Flows in Net Surplus (Deficit)		
Depreciation	46,380	49,198
Annual Leave Expense	(1,996)	37,286
Long Service Leave Expense	49,096	94,336
Loss on Disposal of Assets	4,038	36,391
Changes in Assets and Liabilities		
Increase (Decrease) in Sundry Creditors	21,595	101,195
(Increase) Decrease in Sundry Debtors	(110,892)	11,376
(Increase) Decrease in Prepayments	(22,446)	(8,284)
Payments from Employees Provisions	<u>(163,312)</u>	<u>(185,176)</u>
CASH FLOWS FROM OPERATIONS	<u>(58,755)</u>	<u>129,671</u>

AUSTRALIAN SERVICES UNION

NSW & ACT (SERVICES) BRANCH

INDEPENDENT AUDIT REPORT

To the members of the Australian Services Union, NSW & ACT (Services) Branch.

SCOPE

We have audited the financial report of the Australian Services Union, NSW & ACT (Services) Branch for the year ended 30 June 2002 as set out on pages 1 to 9. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial report and the information it contains. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures, included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, 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 report is presented fairly in accordance with accounting standards, other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

AUDIT OPINION

We have received all the information and explanations required for the purposes of our audit.

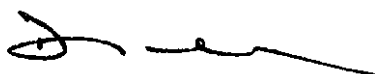
In our opinion:

- [i] There were kept by the Union in respect of the year under review, satisfactory records detailing the sources and nature of income of the Union [including income from members] and the nature and purposes of expenditure, and
- [ii] The attached financial report including the Certificates of the Committee of Management and the Accounting Officer is prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The report has been prepared from the accounting records of the Union and is properly drawn up so as to give a true and fair view of:
 - [a] the financial position of the Union as at 30 June 2002; and
 - [b] the financial performance of the Union for the year ended on that date;

and is in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia.



A.J. WILLIAMS & CO.
Chartered Accountants.



D.S. McLEAN
Registered Company Auditor.
SYDNEY NSW 2000
12 December 2002

LAPIERRE, Clency

From: LAPIERRE, Clency
Sent: Thursday, 17 April 2003 11:16 AM
To: 'donna@asu.org.au'
Subject: Financial statements for year ended 30 June 2002



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F2003_382.doc

Clency Lapierre



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
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Fax: (03) 9654 6672

Mr. L. Foley
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
NSW & ACT (Services) Branch
P.O. Box 1865
STRAWBERRY HILLS NSW 2016

Dear Mr. Foley,

Re: Financial documents for year ended 30 June 2002
F2002/382

I have received the financial statements of the NSW & ACT (Services) Branch of the Australian Municipal, Administrative, Clerical and Services Union. The documents were lodged in the Industrial Registry on 1 April 2003.

The documents have been filed.

Yours sincerely,

Clency Lapiere
Statutory Services Branch

17 April 2003