



FAIR WORK
AUSTRALIA

16 February 2010

Mr D Smith
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Queensland Services Branch
PO Box 3347
SOUTH BRISBANE QLD 4101

Dear Mr Smith

Re: Financial report for the year ended 30 June 2009 - FR2009/10109

Thank you for forwarding further information in relation to the financial report of the Queensland Services Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2009: this has been placed with the documents previously lodged.

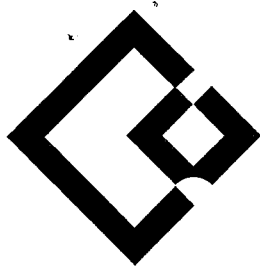
The financial report has now been filed.

The information lodged contained details of donations made by the Branch for the financial year. The information has been noted and placed on a file which is not available to the public. Please note that in order to satisfy item 11(d) of the Reporting Guidelines separate disclosure of affiliation fees paid to political parties and industrial bodies need to be made.

If you wish to discuss any matters further, I can be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au

Yours sincerely

Larry Powell
Tribunal Services and Organisations
Fair Work Australia



A•S•U

**Australian
Services
Union**

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**Queensland
Services Branch**

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Branch Secretary:
David Smith

Assistant Branch Secretary:
Jenny Earl

14th January, 2010

Mr Larry Powell
Statutory Services Branch
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Mr Powell,

I write in response to your correspondence dated the 10th of December, 2009 and will address each issue in point order.

1. Financial Report

Please be advised that Auditor's Report, General Purpose Report and Branch Operating Report were tabled at our Branch Executive Committee meeting dated the 11th of September, 2009 (Items 6.5 and 6.6 respectively) and adopted at the subsequent meeting held on the 27th of November, 2009.

Our records indicate that all documents were lodged electronically on the 14th of September, 2009. All members were advised of this in our quarterly publication with member-wide circulation. However it appears that a technical difficulty occurred in the 3rd week of November, 2009. We have ensured that the financial reports have been re-lodged and members have again been advised of the availability and location of financial and operating reports on our website.

2. Auditor's Qualification – Noted.

3. Loans, Grants and Donations

We re-attach our Donations listing with notations by our Finance Officer, explaining that certain donation items are posted to allocated accounts, for example, donations made to the ALP are posted to our ALP Account. These amounts are included in "Affiliation and Other Fees" in our Statement of Income and Expenditure. Balance of donations not allocated to other specific Accounts are highlighted in orange and total \$4800-52.

4. Operating Report

Please note that all items were included in the document circulated at our management meeting and to our membership. Due to an error when scanning document for electronic lodgement the full page Part 1 was omitted. Please find attached document inclusive of Part 1. This amended document has been lodged electronically.

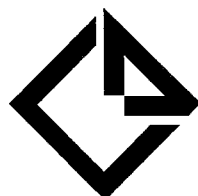
Please also note that this document was lodged at our management meeting held on the 11th of September and made available to our membership and the date has been amended to reflect that on the last page.

As we endeavour to provide correct and complete information in compliance with reporting requirements at all times would you please advise at your earliest convenience if the above is satisfactory.

Thank you.

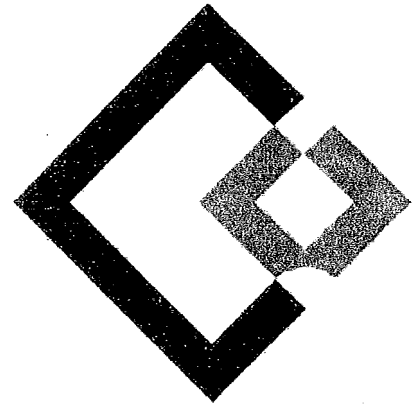
Yours faithfully

**DAVID SMITH
BRANCH SECRETARY**



Q•S•U

ABN 13 540 483 194



A • S • U

ASU Queensland Services Branch
Annual Operating Report
2008/2009

A handwritten signature in black ink, appearing to read 'D C Smith', written over a horizontal dotted line.

D C Smith

BRANCH SECRETARY

A handwritten signature in black ink, appearing to read 'Robert Ball', written over a horizontal dotted line.

Robert Ball

BRANCH PRESIDENT

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Introduction

We are pleased to present our Annual Operating Report in compliance with Schedule 1 of the Workplace Relations Act 1996. Each year the annual report is presented to our Annual State Council and an Annual Operating Report is then lodged on our website made available to interested members.

Part 1 - General Report

Audited Financial Statement for Year Ending 30th June, 2009

In compliance with the requirements of the Workplace Relations Act, our Audited Financial Statement has been published on the branch website: www.asuqld.asn.au. Members received the Financial Statements in November, 2008 as an inclusion in 'The Organiser'.

Branch Membership

The membership numbers based on industry are as follows:

Industry	30 June 2008	30 June 2009
Local Authorities	5811	5876
Rail	1618	1577
Energy	2037	1999
SACS	1993	2116
BCC	1553	1506
Ports & Private Sector	355	391
Total	13367	13465

This is a net growth of 98 members during the 2008/2009 year.

Number of Employees

The number of employees in the reporting unit during the year 2008/2009 was 38.

Trustees of Superannuation Entities

David Smith

ESI Superannuation: Director

Right of Members to Resign - Rule 32

- (a) A member may resign from membership 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 the 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 the 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 Union 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 beyond the end of the quarter 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 Union as hereinbefore 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 Union when it was delivered.
- (g) A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered to the Branch Secretary.
- (h) A resignation from membership of the Union 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 Union 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 Training and Seminars Program for 2008/2009

Training courses were conducted for the membership of the union during 2008/2009 as follows:

Date	Location	Course	No. of days	No. of participants
1 & 2 July 2008	South Brisbane	QR EBA Delegate Conference	2	28
9 & 10 July 2008	South Brisbane	SACS Delegate Training	2	7
6 & 7 August 2008	South Brisbane	Local Government Negotiations & Delegate Training	2	17
20 & 21 August 2008	South Brisbane	QR Negotiations Training	2	20
17 & 18 September 2008	South Brisbane	SACS Delegate Training	2	8
2 & 3 December 2008	South Brisbane	Delegate Training	2	17
24 & 25 February 2009	South Brisbane	SACS Delegate Training	2	15
7 & 8 April 2009	South Brisbane	GOC Delegate Training	2	13

Branch Council met on the 11th of September, 2008 to review the priorities for the Branch over the next year to September, 2009.

The Branch goals and objectives were reviewed and endorsed.

Progress of the Outcomes set at the Branch Council Workshop – September 2007

Ports Vision / Goals / Objectives

Strategies

<ol style="list-style-type: none"> 1. Federal Government proposal to take over ports nationally. – Change in federal government appears to have put this proposal on the back burner. The recent review and restructure of Queensland ports and the state governments intention to sell the Port of Brisbane immediately (with the others to follow one would think) means the feds would have little chance of resurrecting the proposal. 2. Potential to rationalise all current post awards (downwards. - This has essentially been the outcome of the Port Modern Award where all industries have been subjected to a lowest common denominator model. 3. Potential to switch current employment relationships i.e. (a) Centralise administration (b) farm out other functions to contractors and service providers. - With the future sale of the ports an almost certainty the dismantling of in house services will occur at a pace. Our protection of employees rights and award entitlements under framework agreements will provide some security for limited periods but the ability for employees to replace these initial agreements with new in the longer term will be contested by the new owners. A strong membership density in all areas is required to be maintained if we are to bargain successfully in the future. 4. Flow on effect to other industries ie: Rail and Transport. - The flow on effect to Rail and Transport has been clearly demonstrated with the decision to sell off QR so we got that one right. The reality is that both sides of the political spectrum appear to think they can dispose of public assets at their whim. The public campaigns and threats to vote parties out don't appear to be a deterrent unless we can demonstrate that it will really happen and unions will be prepared to bring a labor government down. 	<p>Should we attempt to influence any industry side issues – YES!</p> <ol style="list-style-type: none"> 1. Lobby State Governments, Port Boards of Management and directors that most state owned Port facilities work efficiently and it is the infrastructure of Rail and transport to the ports which generally fail to handle or cope with the increase in demand and volume. - Again we were spot on but events have overtaken us. 2. Commence a dialogue with QSU members in Rail and Transport to look at problems between Ports and Rail and identify where opportunities lay to construct solutions and find ways of operating practices that could be advanced to government/management to achieve mutual advantageous outcomes in EBA negotiations <p>Resources required</p> <ul style="list-style-type: none"> • Knowledge of the big picture issues in the related industries that will enable the parties to achieve symbiotic relationship. • Establishment of trust and mutual respect that 5th the unions can offer contributions to the industry that will result in the business / employees benefiting equally. • Research facilities from national office to support submissions that can be used in proposals / negotiations with the companies / other industry divisions. • A dedicated Industrial Officer supplied by National Office / Branch, to assist in the higher level negotiations between various companies / ASI, WSU, Industry Divisions / Branches. - The QCU rail unions campaign in rail against the sell off of public assets is already underway and we are supporting that financially. At the same time there is a need to examine what if any changes can be proposed to government that will provide better operating outcomes within the rail system that will demonstrate that savings can be achieved using methods other than selling off chunks of the corporate structures piece meal.
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*Progress of the Outcomes set at the Branch Council Workshop – September 2007
– cont.*

Queensland Rail Vision / Goals / Objectives	Strategies
<p>What's working</p> <ol style="list-style-type: none"> 1. Camaraderie – Yes, still working 2. Award entitlements – Preserved in UCA 3. Subsidiary agreements – Now gone 4. Union density (95% all unions regionally) - correct 5. Service delivery – Yes is working <p>What's not working</p> <ol style="list-style-type: none"> 1. Restructure – Sale of assets is still on. 2. EAS – 20 UCAs now in place 3. Job security – Big issue since sale announced 4. Staffing levels – Unfilled positions/contracting out 5. Unfilled positions – See above 6. Job dissatisfaction – Change fatigue/Concern over sale. 7. Health policy (failure) – Is currently in dispute 8. Fatigue management – Is becoming a major issue 	<ul style="list-style-type: none"> • Presence in the workplace - Continuing • Members delegates – Recalibrating since UCA • Notice boards – Useful • Official presence – Continuing in workplace • Communications – Ongoing and increasing • More staff • Delegate training ongoing – Need more • Commitment from delegates that they will engage – Current experience varied commitment • Signing "new starts" (delegate involvement) • Building membership density – Ongoing • Delegate secondment – Should strategically utilise • Focus on CBD - Continue to visit low density sites • Regular visits to regional centres – All visited since 2006 • State office support for external organisers and continued organiser visits – Continuing as UCA implementation is on-going

Progress of the Outcomes set at the Branch Council Workshop – September 2007–cont.

SACS Vision / Goals / Objectives	Strategies
<p>What's working</p> <ol style="list-style-type: none"> 1. Raised awareness (Youth group campaign – Rock the Vote) 2. Threat of the SACS Award being removed 3. QCOSS road-show – “Pathway to Parity” 4. Awareness is being build re the importance of the union 5. State industry has been successful in coordinating at the federal union level. 6. Unsure about what mission statement is for the union. Where can it be found? 7. What can you say to non-members? 8. Profile is slowly improving but needs further improvement 9. Membership isn't strong and organising isn't strong 10. Standards and conditions need improving. 	<ul style="list-style-type: none"> • Educate members and raise the profile of the work they do in the community. Progressing – Pay Equity Rally, Pay Equity Case, Industry Survey • Improve connection with social justice principles. Make link to collective bargaining. Progressing – Pay Equity Case, Increased interest an uptake of Certified Agreements • Mapping – update membership list and give to delegates. Progressing – Delegates audit, SACS specific delegates' training. • Bargaining tool – comparison between community services and public service sectors conditions of employment. Achieved – State Award/Pay Equity Case campaign information highlighting Pay scale comparisons between SACS Award, Public Sector and new State Award. • Bad employers –naming and shaming. Progressing – campaigning within workplaces over issues of erosion of conditions or utilisation of WorkChoices legislation but have not highlighted issues (name and shame) within industry. • Connections with Ombudsman to assist Not Achieved – but strategically plan to utilise Ombusman in current campaign of achieving Pay Equity rates for all Qld members. Plan to utilise around issues of fairness where funding has been received and not passed on or passed on in full. • Visions etc. Ongoing • To develop specific delegate training about the SACS Industry drawn from current objectives in place by ASU. Achieved • Industry profile/involvement Achieved – State Award/Pay Equity campaigns <ul style="list-style-type: none"> - Strengthening relationships with peak bodies Achieved – partnership with QCOSS, Youth Affairs Network, stronger relationship with Workforce Council, NDS, Qld Alliance - Targeting non members Achieved – All campaigns have focused on Organising non-members and strengthening delegate skills and structures. • Active relevant issues to campaign around Achieved – Pay Equity Case, Portable Long Service Leave, Collective Agreements

SACS Vision / Goals / Objectives**Strategies**

- More structured well thought out campaigns and recruitment strategies Progressing – Always room to develop message and interaction with industry Structures limited from time to time by resources.
- Union Organisation to develop a recruitment kit. Achieved – Following delegates audit a delegates' resource kit was developed and sent to all delegates and contacts. Current campaign for pay equity rates to utilise information kits designed to recruit non-members
- How to achieve membership strength? Progressing Delegate skills/development, collective bargaining campaigns in large organisations.
- During negotiations for agreements recruitment very important. Progressing – Delegate skills/development an creating structures
- Union organising Progressing
- Improving standards and conditions. Progressing
- Training for delegates to respond to objections Achieved – Specific training for Organisers, delegates an industry committee members.
- Specific SACS Industry training committee members. Achieved – recruitment skills
- Standards and Conditions: Progressing
- Work the hours according to what we are paid Progressing

Progress of the Outcomes set at the Branch Council Workshop – September 2007 – cont.

Energy Vision / Goals / Objectives	Strategies
<p>What's working?</p> <ol style="list-style-type: none"> 1. Good delegate structure Achieved 2. Democratic process Achieved 3. Communication of industry information Achieved 4. Professional representation by union officials Achieved 5. YRAW encouraging membership eg: people signed up in the last 12 months that have been employed for 20 years and not joined. Young people joining also. Achieved <p>What's not working</p> <ol style="list-style-type: none"> 1. Communication regarding victories and wins. Progressing 2. Delegates in Generation GOCs Progressing 3. Better consultation / communication between GOCs and Private Contractors Progressing 4. Recruitment methods Progressing 5. Communication between delegates within Corporations – all locations. Progressing 6. Reintroduce payroll deductions Maintained current Branch policy 	<p>To be the industry union promoting fairness and equity for all Progressing</p> <p>100% Membership Progressing</p> <p>More resources both human and technological Progressing</p> <p>Maintain current standards and conditions Achieved</p> <p>Improve member benefits (eg: death benefit) Achieved</p> <p>Strategies</p> <p>High profile industrial campaign. Achieved</p> <p>Merchandising, marketing and self promotion Achieved</p> <p>Community promotion eg: sponsorship, school fetes, fundraising, shopping centres Not achieved</p> <p>Increase membership and benefits Progressing</p>

Progress of the Outcomes set at the Branch Council Workshop – September 2007 – cont.

BCC / Goals / Objectives	Strategies
<p>What's Working?</p> <p>Industry profile / involvement</p> <p>Union Reps</p> <p>Respect – management / Council / Unions / Partnering</p> <p>Distribution – communication processes – newsletters – updates etc from ASU.</p> <p>Organisers and IOs present in workplace – improve membership</p> <p>Maintained BCC standards and conditions</p> <p>Newsletters – good relevant content</p> <p>Union density 65%??</p> <p>ASU Reps have a good rapport with members in BCC</p> <p>Where ASU has been involved with BCC restructure good results achieved for members.</p> <p>ASU Services leading the "Unions" in Council</p> <p>Representation for members undergoing performance management ensuring natural justice and procedural fairness.</p>	<p>What can be improved?</p> <p>Buddy system for the delegate (membership strength) - Progressing</p> <p>Union info and EBA info in corporate induction processes (industry profile) Ongoing</p> <p>Communication – ASU membership – Union on line – let delegates know – newsletter (membership & industry) Ongoing</p> <p>Different approaches (Divisions / Business Units) interpret and act differently – EBA. Progressing</p> <p>Review relevance and why there are consultative meetings – educate BCC Staff. Achieved</p> <p>More involvement from delegates – WHS, Zero Harm across council – area specific. Ongoing</p> <p>Further recruitment for more delegates. Ongoing</p> <p>Communicate - IDC and delegates updates (newsletters) Ongoing</p> <p>Delegates keep current details up to date with ASU and Henrietta regularly. Achieved</p> <p>Update delegates / contacts list. Achieved</p> <p>Photo of union delegates and contacts with article in City Link for promotion within BCC Ongoing</p> <p>Union promotion – the benefits – industrial support – members equity, union shopper, TUH etc. to be communicated to potential and current members. Progressing</p> <p>Acknowledge and celebrate successes with members. Ongoing</p>

Progress of the Outcomes set at the Branch Council Workshop – September 2007 – cont.

Local Government Vision / Goals / Objectives	Strategies
<p>1. Develop membership density and awareness to achieve a successful new council. – Ongoing. The Branch throughout 2008/2009 amalgamation year to raise our industry profile and we did utilize many of the communication strategies noted to try and simplify a very complicated message. This has resulted in significant growth of members in particular for SEQ Councils. The development of membership density is always an ongoing objective and this has now moved into delegate development which was supported in 2008/2009 by a delegates' conference which focused on the role of a delegate in a workplace and the need to get back to basics.</p> <p>2. EBA Campaign (very important) – Completed in majority of industries throughout 2008/2009. The Branch completed within the allocated timeframe an amalgamation campaign to deliver new EBAs for those Councils which were amalgamated delivering the 'best of' as our campaign which achieved great outcomes both industrially and for the growth and strength of our union. LTCs were a clear strategy that was used during this time for negotiations, communication and to include members and delegates in the process to achieve our outcomes.</p> <p>3. Need to know that the campaign will deliver – the best of from all EBs</p> <ul style="list-style-type: none"> - 3 year salary maintenance - 3 years no forced relocations <p>- Completed for this round of bargaining. For those amalgamated Councils there was a very high support for the majority of the new Council EBAs across the industry. Not all new EBAs delivered 3 year salary maintenance, and 3 year no forced relocations – it</p>	<ul style="list-style-type: none"> ▪ Raise industry profile and involvement ▪ Communication with members ▪ Improve and personalise contact – email trees etc. ▪ Communication with non members –more delegates ▪ Map workplace effectively ▪ Identify audience and speak to them ▪ More discussions with non members ▪ Use appropriate language not union speak ▪ Each delegate to find one more delegate. These delegates to talk to five people. ▪ Membership strength / density = power ▪ Activate current members (through communication) ▪ Email members about the LTC ▪ If LTC does not agree with three major goals we have opportunity to lobby for members to come on board. ▪ Create interest and streamline communication. ▪ All newsletters need to be in dot points. ▪ Simple tools ▪ Slogan ▪ Shame councils that don't take on 3 principles. ▪ Where you have an amalgamated council, community must be created to achieve equality. ▪ Everyone to have ownership of new EB. ▪ Identify common ground ▪ Identify what's important ▪ Put together model agreement ▪ Logo and pictures ▪ Simple communication ▪ Less is more!

Paid Parental Leave (Let's celebrate the unions success)

This year the QSU/ASU submitted a submission to productivity commission on PPL along with many other unions. These submissions were also followed up by a campaign that included morning teas for mothers and lobbying of Federal Members of Parliament and Queensland Senators. It was great to see the Federal Government hand down the plan in this year's budget for the first PPL scheme for Australian worker. The campaign for PPL is not over yet, the productivity commission made some further recommendations which the QSU/ASU needs to continue to fight to have implemented through Enterprise Bargaining. One of these recommendations is that any exiting PPL scheme's that are in current Agreements should be retained and run in conjunction with the Government PPL scheme when it comes into place next year. This recommendation was based on data that shows that babies thrive if they are at home with either parent for the first 6 months of their lives. The Productivity Commission was hoping that with many large employers already allowing employee to take between 6 – 12 weeks PPL that the Government's 18 weeks scheme would let parents be able to stay with their babies for up to 6 months. Other areas that need to be pursued are employer super contributions whilst on the Government PPL and employer to top up to fill income replacement wages over the 18 weeks. It is imperative the union continues to campaign on improving PPL for our members across Queensland.

Pay Equity Decision (Another Celebration)

The QSU was successful in the QIRC for a determination under the Equal Remuneration Principles for employees that work in Social and Community Assistance (SACs) services. There were increases of between 18% and 30% and these will be phased in over a 3 year period. This was such a great achievement for our branch.

2010 Year of Women in Local Government

2010 is the year of Women in Local Government the union has some flyers and post cards for distribution. If you know someone who would make a great ambassador for Women in Local Government, someone who actively promotes the advancement of Women in Local Government then you can nominate them for the 2010 Year of Women in Local Government Ambassadors. (to nominate a person send details to national@lgma.org.au before the 31 August 2009.

Queensland Working Women's Service

Last month I attended the planning day for QWWS and YWAS, these days are always very productive and interactive days. Part of this years planning is to investigate the availability of other sources of funding though grants and projects. The QWWS AGM will be held on the 9th October 2009 at the DVRC.

NWCC AND ACTU Women's Committee

There have been several phone conferences over the past 12 months all very informative. The union has also been receiving updates from the Women's ACTU Committee, some of the activities that the ACTU are currently working on are the Women in Unions Survey, and this survey will be distributed to unions via the ACTU contact centre. There was information on the Government's Carer's Inquiry Report including recommendations of significance: "In particular, the government should carefully consider any recommendation that the national Employment Standards be amended to extend the right to request flexible working arrangements for employees caring for a child with a disability and carers of adults in need of care." The ACTU Women's committee is also lobbying the office for Women to have the requirements for applicants to assess funding for the advancement of women's issues broadened. The committee would like to see funding used to promote women's issues through: Training for women's delegates; Production of a bargaining kit

for women delegates; materials designed to inform political and other leaders of women worker's issues and alliance building.

QCU Women's Committee

The QCU Women's Committee will be holding the Emma Miller Awards night in October this year, a date is yet to be confirmed. This year the QCU will be trailing a slightly different format, the awards night we start with theater style seating whilst presenting to the nominees, followed by cocktails and music. The QCU Women's Committee is also developing a log of key issues regarding the operation of Office for Women and its policy objectives. The union has received a copy of the Office for Women Strategic Direction for 2009 – 2010. Highlights include a review of the role and function of the Office for Women, Building a stronger, more strategic voice for women. The Office for Women will be focusing on four key objectives: Providing pathways for women's employment opportunities; increasing women's access to education and training; improving the conditions for women in the workforce and supporting and promoting women's participation in community life.

Youth Officers Report 2008/2009

The 2009 Youth Forum was held in February in conjunction with the ASU Delegates' Conference, for Union Delegates under 28 and other interested younger members. Fourteen ASU members from across Queensland participated.

Many young workers do not have a good understanding of their industrial rights or of the role and importance of Unions. The best people to address this are other young workers.

The Forum focussed initially on looking back at what unions have achieved in Australia and what ASU staff and activists have achieved in the last 25 years.

ASU Delegate and Amnesty International Australia Community Campaigner Michael Hayworth ran a workshop on new forms of activism and Forum participants devised tasks to increase the profile of the Union in their workplaces and to engage other young workers in our Union.

Delegates identified a number of tasks they could complete to increase Union visibility and the participation of younger workers in their workplaces, such as personalising the Union involvement in their workplaces, raising the profile of delegates, targeting other young workers to become Union members and using social networking sites to create networks across different workplaces and industries.

Part 2 - Servicing/Industrial Activities

Overview

One of the primary objectives for the union was, and remains to be, an increase in union membership. The issue of density in each of our workplaces had become even more important under the former WorkChoices legislation where it was possible for the employers to construct substandard collective agreements by coercing the employees to accept just about anything they put up. The Right of Entry provisions made it harder to obtain access to potential members in new worksites where there was resistance from employers to allow employees access to unions. In non unionized worksites they bent over backwards to keep their operations union free. However, in most existing workplaces we were able to organise around any obstructionist measures put in place by the employer and use their resistance to our advantage. The message being, "What are they afraid of? Why do they want to keep us out?"

We continued with our object to remain relevant and provide an exceptional service to members. In order to achieve this support to members we improved systems and developed procedures in the Contact Centre to more efficiently respond to and record member enquiries and to improve the manner in which advice is provided to members.

This information has been utilised, as appropriate, to identify areas and issues around which a promotional and/or recruitment campaign was developed.

Contact Centre

The Contact Centre has continued to upgrade its systems and personnel since its initial conception. This has resulted in specific training needs being identified to Industrial Officers to improve their skills when performing their roles of first point of contact with members calling in, often in a very distressed state.

Since the last report we have lost Tammy Aitken, who resigned to take up a more senior industrial officer's role with a sister rail union and her replacement who had to relinquish the position for personal reasons soon after her commencement. Fortunately we have secured the services of an experienced replacement in James Mattner, who has previous experience in a similar role. We are confident James' contribution will add to the skills pool the contact centre now boasts.

The focus of the union continues to be membership growth by establishing improved member networks and delegate structures. The primary role of the union's organisers is to come face to face with employees at the worksites, speak with existing members and recruit those not in the union. The Contact Centre being the conduit to identify issues on which the organisers can build. The Contact Centre continued to provide, in addition to direct contact with the organiser, access to union services. This encompasses a wide range of issues which go to award and agreement advice and interpretation, WorkCover, anti discrimination matters, Workplace Health and Safety, Union Law and Union Shopper referrals etc.

The plans to formally implement the review of the contact centre operations and commence the outbound calling capacity of the unit, such as to increase service provisions to members, conduct surveys and follow up resignations and bad debts, had to be delayed because of a demand on the centre's resources for other matters, although some of those functions were undertaken as a consequence of those issues.

Rail

The announcement from QR that it intended to corporatise and transform its establishment in to five separate corporate entities was successfully resisted on the agreement that it would be restricted to three, with common core provisions applying, ensured we had a very busy year in supporting the negotiating teams. Significant work was performed in juggling 20 agreements of which the ASU is signatory to 14. There was also the necessity to provide teams to explain the agreements over a series of road shows throughout the state and a continuation of the implementation of all the certified agreements within the new corporate structures after the ballots were conducted.

In addition the corporate changes have resulted in significant additional work being required to review policies, classification reviews and management of restructuring programs.

A major campaign against the privatization and sale of QR assets is underway to resist the proposals announced by the state government to divest itself of QR because of budget requirements brought about by the global economic crisis.

Energy

Significant work completed in this industry included the negotiation of workplace agreements across just about all the distribution retailers and generators through out the state. As usual there was also a requirement for a continuing review of policies, classification reviews and the management of restructuring programs resulting from the above.

Energy utilities were also identified as being considered for privatization by the state government. This appears to have been deferred for the moment but only because there is a view that they will not realise their true value in the current economic climate. A campaign to preserve these organisations as public assets will be pursued to prevent the state government disposing of them.

Local Government

The federal court case in AWU and others v. Etheridge Shire Council was determined in the Federal Court with a judgment that ESC was not a constitutional corporation under the terms of the Workplace Relations Act 1996. This decision was not appealed and continues to influence the industrial landscape with respect to what might transpire in the determination of the federal government to exclude local governments from the new Fair Work Act and Modern Awards.

In addition the Local Government Reform process resulted in boundary changes and amalgamations that reduced the total number of councils from 157 to 72.

The major exercise to determine the continuation of industrial instruments to be applied in amalgamated councils was completed with the Local Government Workforce Transition Code of Practice being adopted in to legislation and amendments to the Local Government Act and provided the protections of local government member's interests and award entitlements. A similar situation is continuing in the proposed restructure of Bulk, Distribution and Retail water boards by Local Authorities.

The attempt by Ipswich City Council to introduce a shared services model which would have resulted in the loss of our ICC member's jobs to a non local government entity was resisted and an agreement which helped to limit the proposals originally being implemented by the ICC and its partners in the scheme was negotiated and entered in to.

Other significant work completed, or still in progress, included the following:

- Submissions on amendments to the Local Government Act and Regulations
- Submissions on the restructuring of Water entities
- Reclassification disputes
- Termination negotiations and settlements
- Unfair Dismissal applications
- Dispute representation
- Wages recovery
- Workplace agreement negotiations and advice
- Local Government Appeals
- Management of restructuring programs

BCC

The BCC certified agreement was renegotiated as a roll - over but a major disagreement resulted in the choice of jurisdiction for its certification. This was eventually resolved. The new agreement is in the process of renegotiation.

Significant work completed, or in progress, included the following:

- Brisbane Water (continuing)
- Brisbane Best Value submissions
- Organisational reviews
- Reclassification disputes
- Termination negotiations and settlements
- Unfair Dismissal applications
- Dispute representation
- Wages recovery
- Workplace Agreement advice
- Management of restructuring programs

SACS

The QSU achieved a major victory in its application to the QIRC to make a new award for the SACS and CASH non constitutional corporations in Queensland. The case was conducted in two stages. Stage one was the making of the award which contained the core conditions of the federal SACS Transitional Award. Stage two, and by far the most complex in terms of contentions, witnesses and submissions, was based on a pay equity application that resulted in the QIRC find the case in our favour and handing down a decision which raised salaries up to 31% in the higher grades with lesser amounts to lower classifications. This achievement now looks as if it will provide the benchmark for similar pay equity adjustments in other states and be incorporated in to the SACS Modern award rates when that is determined later in the year. The award was achieved by a generally consensus approach being adopted between the union, employer groups and the state government who had indicated that they would fund the sector to whatever the QIRC decision handed down.

Port Authorities

Both Cairns and Mackay airports were sold to the same private operator in December of 2008. The sale process was underpinned by the framework agreement negotiated between the union, employers and the state government that ensured that employees interest and award conditions would continue and be protected over the three years following the sale going through.

A similar process to the above has followed the announcement that the review of Queensland ports would be adopted and implemented by the state government.

This sector has also been identified as one subject to privatization. The state government has announced that it will put the Port of Brisbane up for sale. While we have no membership interests in this facility that require our immediate intervention it does not auger well for our other port areas where we have significant membership. It is our intention to run similar campaigns in all ports to those planned for QR, Energy and Forrest Plantations.

Modern Awards

The making of Modern Awards in the AIRC, now FWA, is reaching its final stages with modern awards now ready for implementation as from 1 January 2010. Most of our members will not be affected by these awards due to existing industrial instruments being in force. However, the modern awards created so far are not the models we believed they should be and contain only the base rates and conditions. Much of the particular conditions applicable to a states individual application have disappeared. An example is district allowances that will only apply in the N.T. and W.A. There is no logical explanation for many of the determinations arrived at by the AIRC/FWA in this exercise and we suspect that they may have been driven by expediency to achieve the time of completion set by the government rather than exercising a considered deliberation of the impact much of these changes will have in the workplace

Part 3 - Organising Activities

Assistant Branch Secretary – Organising

The organising team has continued to work under the re-organised structure in 2008/2009 and I can report that the changes have been successful.

The team under the direction of the Assistant Branch Secretary then can be broken down into 3 divisions – Local Government, SACS and Government Own Corporations. Each team has a lead organiser and the support of a lead negotiator. The regional organisers continue to work across industries within local government and SACS.

The membership growth for the union has largely come from Local government and SACS. The GOC area overall has with some ups and down overall maintained its membership. The growth in Local Government and SACS is reflective of the great work the union carried out with amalgamations and a successful new award with pay equity in the SACS area. Outcomes we are very proud of. Within the GOC team which includes Rail, Energy and Ports we have taken hit after hit in 2008/09 with the largest industrial action in Energy the union has participated in recently, the breakup of QR and the airport sell off in ports and now the State Government proposal to sell off public assets including areas of Rail and Ports. Whilst all of these issues in the GOC areas should have resulted in a surge of membership it has not as largely beyond the current not for sale campaign largely we have done a good job and protecting employment and delivering outcomes that has not provided losses to the membership both existing and potential.

The Assistant Branch Secretary over 2008/09 has managed the organising teams and the outcomes of the branch and did so in the following ways in:

- Development and co-ordination of in house training;
- Development of training sessions and conferences delivered throughout Queensland;
- 2009 Delegates conference – which over 100 delegates attended;
- Enterprise Bargaining Agreements development of draft models, logs and clauses for all industries;
- Co-ordination and management of all organising staff – lead organisers, lead negotiator, organising administration officer and organisers;
- Negotiation of agreements;
- Ongoing negotiation and implementation of the code of practice – for Amalgamated Local Governments;
- Negotiation of the water code of practice for retail and distribution for South East Queensland
- Negotiations with Queensland and Commonwealth Government Departments – ongoing with Ministers, Director Generals and government staff.

Organising Campaigns

Enterprise Bargaining

Enterprise Bargaining has continued in all industries of the union. The union membership has continued to grow through EBA campaigns.

Local Government

Over 2008/09 the majority of EBAs were finalized with great outcomes. The campaign – was 'Make Reform Fair' it was based on members not being disadvantaged as a result of amalgamations and 'best of' should be the basis for the new industrial instruments we established at the newly formed Councils. This campaign was very successful. Now in 09 each organiser and

delegates are now at implementing their agreements and working on their consultative committees and building density in their workplaces.

Water

Organising has occurred in Seqwater - Bulk. Over 08/09 in SEQ bulk water moved from Local Government to the State Government owned Statutory Authority. This affected approximately 200 white collar workers. During 08 we formalized a code of practice for transition, the employees transitioned and in 09 we have now finalized a new agreement for these workers and we are now starting to review their jobs and classification structure.

Retail and distribution – this reform has been an ongoing battle over 08/09 with negotiations occurring between the union, council or mayors and the government. For SEQ water activities of retail and distribution, the state government made a decision to again move these functions from local government to state government. Our union has been lobbying throughout 08/09 that water activities should be retained within local government. In 09 the state government announced that the water distribution and retail could remain with local government and that they would be set up as local government owned state statutory authorities. The union during 09 has been also negotiating a code of practice for employment and transition matters to deal with this very large transition which is to occur in 2010.

The union has during 08/09 continued to argue that all water and sewerage activities across Queensland needs to remain within local government and not be corporatized. Our union has drafted several submissions to this affect for consideration as part of the new local government act 2009.

Brisbane City Council

EBA negotiations for a roll over were completed in 08 achieving a 4.5% increase for 12 months with some minor changes to sick leave provisions. This roll over was again rolled over in 2009 for a period of 9 months at 4% and is going to ballot in August 09 – the BCC IDC has endorsed the agreement to the membership.

Shared Services within Local Government

The branch established a campaign in local government in 2008 - Council jobs for Council workers in response to the initiative of shared services being implemented in Local Government. In particular the Ipswich City Councils establishment of a company to provide services for customer service, rates and accounts to other Queensland Councils and possibly Australia wide.

The branch had addressed this matter in all log of claims throughout Queensland in that if shared services are to be set up in Local Government – the employees of shared services, are local government workers and wages and conditions are not to be the competing factor for efficiencies. We were successful during EBA to get this principle in across a number of councils.

The branch has also addressed this matter with the state government in consideration of the Local Government Act review which will be completed in 2008/09. These negotiations have not moved very far.

Over 2008/09 the Assistant State Secretary negotiated the Ipswich city Council EBA. The campaign focused on employment security and shared services. Members participated in industrial action in December 2008 as they believe the set up of QPG was an attack on their jobs and the removal of functions from Council to private enterprise. This action resulted in a 3 month case being conciliated by the QIRC. The union was successful in getting a better result for the local workers at ICC and potential new employees of QPG and our union in 2009 are now doing an EBA with QPG.

SACS Organising campaigns - Organising around the Branch's State Award Application in 08 which has resulted in a successful pay equity case in 09.

All Organising has been focused on our award application. Organising for 08/09 has been focused on the industrial work the union is doing and our work with QCOSS. It is essential that the branch delivers good membership growth and support from the award application and a successful new award with pay equity. The branch has held several training programs during 08/09 to assist with delegate development to support our campaigns in this industry. The union held a SACS State Award launch on the 31st July 08 – to which we had over 60 key members and stakeholders attend. The union again held a celebration evening with the success of our pay equity case in July 09 with the Minister for communities and women Hon. Karen Struthers as the guest speaker.

EBA and Organising

The branch negotiated a number of large EBAs within SACs in 2008/09. These EBAs cover the state SACS membership. They are: Mission, Life Line, Endeavour, Churches of Christ, Boystown, Bluecare and Centacare. The branch carried out organising across these large state-wide EBAs.

GOCS CAMPAIGNS

Energy

Negotiations for Energex, Ergon and Powerlink occurred in 2008/09 and were settled after lengthy industrial action at all three corporations. The branches organising focus did not change during this time or into 09 – it has been focused on getting members and new members participating in the union.

Organisers are continuing to map all energy corporations to allow for better target organising. The union is also preparing full delegate lists to identify what delegates we have and where we need new delegates.

Queensland Rail

EBA, restructuring and the carve up of QR occurred during 08/09. The EBA campaign was central to all of this change. From August 08 to April 09 organising and campaigning was focused on the new agreements for QR. Just as we finished EBA negotiations for QR, the state government announced in June 09 the sale of assets plan for Queensland including QR. The union has moved into campaign mode again in QR. We are a major player in the Qld - not for sale campaign with the QCU. We have during June 09 already been a part of the following events:

- State conference rally
- Press/media ads
- 1 month of Queensland wide community campaigning

The union has also contributed financially to a further 12 month media campaign to commence in the new financial year of 09 as co-ordinated by the QCU. The union is now with the QCU developing the further on the ground membership and community campaigning for 09/10.

Ports

During 08/09 the State Government announced the sale of airports from the Mackay and Cairns port authorities. Our union carried out organising and the industrial work to ensure no member was disadvantaged as a result of this decision. In 09 negotiations have recommenced for the Gladstone Port Authority EBA. The union again has identified ports in the Queensland - not for sale campaign as a major issue, as the state government is proposing to sell Brisbane Port. Our members who work in ports across Queensland, are concerned that if the sale occurs in Brisbane

then the Government will extend these sales to other ports across Queensland which will impact upon our membership.

Seqwater

During 08/09 the state government established the bulk entity Seqwater.. Negotiations are now complete at Seqwater with the agreement going out to ballot. These negotiations did not run smoothly and were very concerning to members who feel the state government and the corporation were not really entering into negotiations to ensure that employees were disadvantaged. Organisers put a lot of effort into trying to improve membership and rally the workers to act collectively, however members had endorsed the EBA to go to ballot.

Organising Works Trainees

The branch committed to 2 organising works trainees during 2008/09 – Catherine Laherty and Tim Frost. Both Catherine and Tim have already been successful in becoming full time employees in the SEQ Local Government team and are continuing to complete their traineeship and should complete this at the end of 2009.

Part 4 - Membership of Branch Executive Committee

The members of the Branch Executive Committee for the financial year 2008/2009 were:

President	Mr Robert Ball
Vice President (Local Government & Deputy President)	Mr Malcolm Case
Vice President (Local Government)	Ms Lynette Henson
Vice President (Social and Community Services)	Ms Wendy Turner
Vice President (Brisbane City Council)	Ms Henrietta Moran
Vice President (Energy)	Mr Philip Whittaker
Vice President (Ports and Private Sector)	Ms Debbie McDonald
Vice President (Rail)	Mr William (Bill) Batten
Vice President (Women)	Ms Marianne Ryan
Vice President (Youth)	Mr Ben Thompson
Treasurer	Mr Damian Power
Secretary	Mr David Smith

Robert Ball
BRANCH PRESIDENT

David Smith
BRANCH SECRETARY

11th September, 2009



FAIR WORK
AUSTRALIA

10 December 2009

Mr. D. Smith
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Queensland Services Branch
PO Box 3347
SOUTH BRISBANE QLD 4101

Dear Mr Smith,

Re: Financial Report for the year ended 30 June 2009 - FR 2009/10109

Receipt is acknowledged of the financial report of the Queensland Services Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2009. The documents were lodged in this office on 4 December 2009.

I also acknowledge receipt of the operating report of the Branch for the year ended 30 June 2009 which was lodged in this office on 7 December 2009.

I direct your attention to the following comments concerning the above report and the financial reporting obligations under Schedule 1 of the Workplace Relations Act 1996 [now Fair Work (Registered Organisations) Act 2009]. Please note that the financial report will not be filed until the requested information has been lodged in this office.

1. Financial Report

A reporting unit is required by sections 265 and 266 of Schedule 1 to supply to its members and present to a relevant meeting a copy of the auditor's report, general purpose financial report and operating report (the full report).

I note that the auditor's report and general purpose financial report were lodged under the certificate of the Branch Secretary stating that the documents were circulated among the Branch's membership in September 2009 and presented to the Branch Executive Committee on 27 November 2009.

I further note that the operating report was lodged as a separate document with advice from the Branch Secretary that the document had been made available to the Branch membership.

It would appear that the "full report" has not been provided to members and presented to a meeting in accordance with sections 265 and 266 as the operating report and auditor's report are dated 27 November 2009 and 21 October 2009 respectively, whereas the financial documents were circulated to members in September 2009.

In these circumstances the Branch will be required to provide the full report to its members and present the full report to a relevant meeting.

It should also be noted that as the operating report forms part of the full report, the Branch in future should lodge the full report including the operating report with this office.

2. Auditor's Report

Auditor's Qualification

I note the qualification of the auditor's opinion in relation to the membership subscriptions being recorded in the accounting records on a cash receipt basis. Based on subsection 332(2) of Schedule 1 it is not intended that any further action be taken in respect of this matter.

3. Loans, Grants and Donations

Thank you for forwarding a statement in accordance with subsection 237(1) of Schedule 1 in relation to the financial documents of the Branch for year ended 30 June 2009 which was lodged in this office on 8 December 2009.

The contents of your statement have been noted.

The statement had been placed on a file which is not available to the public.

Inspection of the Statement of Income and Expenditure indicates a disclosure "Donations" of \$4,801 whereas the section 237(1) statement indicates donations totalling \$40,618.70.

Advice is requested explaining the difference between the two figures.

It should be noted that section 237(1) statements should be lodged in this office within 90 days after the end of the financial year.

4. Operating Report

(a) Number of members

Subsection 254(2)(f) of Schedule 1 and regulation 159(a) of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 (RAO Regulations) require the operating report to contain information pertaining to the number of persons that were employees of the reporting unit at the end of the financial year.

(b) Number of employees

Subsection 254(2)(f) of Schedule 1 and regulation 159(b) of the RAO Regulations require the operating report to contain information pertaining to the number of persons that were employees of the reporting unit at the end of the financial year.

(c) Trustees of superannuation entities:

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation. If the reporting unit had no officers or members falling within such a positive statement to that effect should be provided.

The operating report did not provide the above information. Future operating reports should provide all required information.

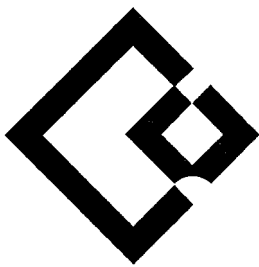
Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at larry.powell@fwa.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read "L. Powell". The signature is written in a cursive style with a large initial "L" and a period at the end.

Larry Powell

Statutory Services Branch



A•S•U

**Australian
Services
Union**

ABN 86 351 665 653

**Queensland
Services Branch**

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South Brisbane
QLD 4101

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Web: www.asuqld.asn.au

Branch Secretary:
David Smith

Assistant Branch Secretary:
Jenny Earl

1st December, 2009



The Deputy Industrial Registrar
Australian Industrial Relations Commission
PO Box 5795, Central Plaza
BRISBANE QLD 4001

Dear Registrar,

**RE: AUDITED STATEMENTS OF ACCOUNTS:
FINANCIAL YEAR ENDED 30 JUNE 2009**

Please find enclosed copy of the required documentation in respect of the accounts and audit in respect of registered organisations – s.279 of the Act.

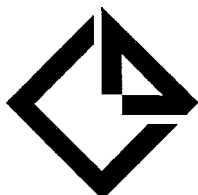
- Audited Statement of Accounts for the year ended 30 June 2009.
- Copy of Minutes of the Branch Executive Committee meeting of 27th November, 2009 adopting the Financial Statements for the year ended 30th June, 2009.
- Branch Secretary's Certificate certifying that the documents filed with the Australian Industrial Registry are true and faithful copies of the documents presented to the Branch Executive Committee on 27th November, 2009.

Trusting the enclosed documentation satisfactorily meets the requirements of the ASU Queensland Services Branch in pursuance of the Act.

Yours faithfully

**DAVID SMITH
BRANCH SECRETARY**

enc.



Q•S•U

ABN 13 540 483 194

CERTIFICATE BY PRESIDENT OR SECRETARY
Industrial Organisation Act 1997, Section 214(2)(b)



I, David Charles Smith, being the Branch Secretary of the Australian Municipal, Administrative, Clerical and Services Union, hereby certify that the documents lodged herewith are true and faithful copies of the documents that were circulated among our membership in September, 2009 and presented to the Branch Executive Committee on 27 November, 2009.

BRISBANE, 1st December, 2009

A handwritten signature in cursive script that reads "David Smith".

.....
DAVID SMITH
BRANCH SECRETARY

AUSTRALIAN SERVICES UNION

Minutes of Meeting of the Branch Executive Committee, Queensland Services Branch, Australian Services Union held at 16 Peel Street, South Brisbane on Friday, the 27th of November, 2009 commencing at 9:10 a.m.

1. ATTENDANCE:

Mr B Batten	Vice President (Rail)
Ms M Evans	Vice President (Brisbane City Council)
Ms L Henson	Vice President (Local Authorities)
Ms D McDonald	Vice President (Ports)
Mr D Power	Branch Treasurer
Mr D Smith	Branch Secretary
Ms J Thomas	Assistant Secretary
Ms W Turner	Vice President (SACS)
Mr P Whittaker	Vice President (Energy)

Observers

Nil

Apologies

Mr R Ball	Branch President
Mr I Buckley	Deputy Secretary
Mr M Case	Branch Deputy President (Local Authorities)
Ms H Moran	
Ms M Ryan	Vice President (Women)
Mr B Thompson	Vice President (Youth)

In the absence of Mr R Ball, Ms W Turner chaired the meeting.

6. **FINANCE**

6.5 **Draft Auditor's Report and Statement of Accounts 2008/2009**

It was moved Ms M Evans; seconded Mr D Power that the Auditor's Report and Statement of Accounts for the 2008/2009 financial year be adopted.

CARRIED

8.3 Meeting Close

There being no further business, the meeting closed at 11:39 a.m.

.....
R. Ball
Chairperson, February, 2010

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**SURPLUS AND DEFICIT APPROPRIATION
FOR THE YEAR ENDED 30 JUNE 2009**

	Note	2009 \$	2008 \$
Operating Surplus/(Deficit)		379,788	275,133
Accumulated General Fund Balance at the beginning of the financial year		1,580,818	1,305,685
		1,960,606	1,580,818
Aggregate amounts transferred from/(to) Reserves			
Motor Vehicle Replacement Reserve		-	-
Equipment Reserve		-	-
Computer Reserve		-	-
		-	-
Accumulated General Fund Balance at the end of the financial year		1,960,606	1,580,818

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

BALANCE SHEET AS AT 30 JUNE 2009

	Note	2009 \$	2008 \$
ACCUMULATED FUNDS			
Reserves		775,053	775,069
General Fund		1,960,606	1,580,818
Balance 30 June 2008		2,735,659	2,355,887
Represented by:			
CURRENT ASSETS			
Cash and cash equivalents	2	1,877,233	1,437,341
Trade and other receivables	3	2,385	1,455
Total Current Assets		1,879,618	1,438,796
NON-CURRENT ASSETS			
Property, plant and equipment	5	1,676,926	1,691,570
Security deposit	4	198	198
Total Non-Current Assets		1,677,124	1,691,768
Total Assets		3,556,742	3,130,564
CURRENT LIABILITIES			
Trade and other payables	6	107,646	153,375
Provisions – employee entitlements		656,983	575,591
Total Current Liabilities		764,629	728,966
NON CURRENT LIABILITIES			
Provisions – employee entitlements		56,454	45,711
Total Non Current Liabilities		56,454	45,711
Total Liabilities		821,083	774,677
NET ASSETS		2,735,659	2,355,887

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009**

	Accumulated Fund \$	General Reserve \$	Asset Revaluation Reserve \$	Total \$
Balance at 1 July 2007	1,305,685	191,000	584,069	2,080,754
Operating surplus	275,133	-	-	275,133
Revaluation increment	-	-	-	-
Balance at 30 June 2008	1,580,818	191,000	584,069	2,355,887
Operating surplus	379,788	-	-	379,788
Revaluation increment	-	-	(16)	(16)
Balance at 30 June 2009	1,960,606	191,000	584,053	2,735,659

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		4,946,262	4,600,042
Other income		200,938	342,894
Payments to suppliers and employees		(4,685,237)	(4,650,275)
Interest received		93,289	72,278
Net Cash provided by (used in) Operating Activities	10	555,252	364,939
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		37,727	81,818
Purchase of property, plant and equipment		(153,087)	(192,366)
Net Cash provided by (used in) Investing Activities		(115,360)	(110,548)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net Cash provided by (used in) Financing Activities		-	-
Net increase (decrease) in cash held		439,892	254,391
Cast at beginning of year		1,437,341	1,182,950
Cash at end of year	2	1,877,233	1,437,341

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 1: Statement of Significant Accounting Policies

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

The financial report of the Australian Municipal, Clerical and Services Union, Queensland Services Branch as an individual entity complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety. The entity is registered under Australian industrial relations legislation and domiciled in Australia.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

Accounting Policies

a. Income Tax

No provision for income tax is necessary, as trade unions are exempt from income tax in accordance with the Income Tax Assessment Act.

b. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Plant and Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by officers to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets' employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

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The cost of fixed assets constructed within the entity includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Branch and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets, is depreciated on a straight-line basis over their useful lives to the commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Assets	Depreciation Rate
Building	3%
Computers	30%
Office Equipment	10%
Motor Vehicles	17%
Motor Vehicles – Regional	25%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

c. Employee Benefits

Provision is made for the Branch's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

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**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 1: Statement of Significant Accounting Policies (Continued)

d. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

e. Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

f. Membership Contributions

In accordance with Section 272(3) Workplace Relations Act 1996, membership contributions have been accounted for on a cash receipts basis.

g. Financial Instruments

Recognition and Initial Measurement

Financial instruments, incorporating financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially measured at fair value plus transactions costs where the instrument is not classified at fair value through profit or loss. Transaction costs related to instruments classified as at fair value through profit or loss are expensed to profit or loss immediately. Financial instruments are classified and measured as set out below.

De-recognition

Financial assets are de-recognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

Classification and Subsequent Measurement

(i) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost using the effective interest rate method.

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**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 2: Cash and Cash Equivalents

	2009	2008
	\$	\$
Cash in hand	1,020	1,020
Cash at bank	1,354,995	915,390
Short-term deposit	522,238	520,931
	<u>1,877,233</u>	<u>1,437,341</u>

The effective interest rate on short term deposits was 8.29%; these deposits have an average maturity of 159 days.

Reconciliation of cash

Cash at the end of financial year as shown in the Cash Flow Statement is reconciled to items in the balance sheet as follows:

Cash and cash equivalents	1,877,233	1,437,341
	<u>1,877,233</u>	<u>1,437,341</u>

Note 3: Trade and Other Receivables

CURRENT

Other Receivables	2,385	1,455
	<u>2,385</u>	<u>1,455</u>

Note 4: Non Current Assets

Security Deposits Held	198	198
	<u>198</u>	<u>198</u>

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**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 5: Property, Plant and Equipment

	2009	2008
	\$	\$
Buildings 32 Peel St South Brisbane (50% interest):		
Independent valuation 2005	768,400	768,400
Accumulated depreciation	92,208	69,156
	676,192	699,244
Land 32 Peel St South Brisbane (50% interest):		
Independent valuation 2005	642,600	642,600
	642,600	642,600
Computers		
At cost / officer valuation	70,333	70,333
Accumulated depreciation	68,642	65,733
	1,691	4,600
Office Furniture & Equipment		
At cost / officer valuation	190,738	172,829
Accumulated depreciation	143,506	135,903
	47,232	36,926
Motor Vehicles		
At cost / officer valuation	442,135	432,168
Accumulated depreciation	138,316	129,360
	303,819	302,808
Library		
At cost / officer valuation	5,392	5,392
	5,392	5,392
Total Property, Plant and Equipment	1,676,926	1,691,570

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QUEENSLAND SERVICES BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 5: Property, Plant and Equipment (Continued)

Movement in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Buildings \$	Land \$	Computers \$	Office Furniture & Equipment \$	Motor Vehicles \$	Library \$	Total \$
Balance at the beginning of year	699,244	642,600	4,600	36,926	302,808	5,392	1,691,570
Additions	-	-	-	17,909	135,177	-	153,086
Disposals	-	-	-	-	(48,102)	-	(48,102)
Depreciation expense	(23,052)	-	(2,909)	(7,603)	(86,064)	-	(119,628)
Balance at the end of year	<u>676,192</u>	<u>642,600</u>	<u>1,691</u>	<u>47,232</u>	<u>303,819</u>	<u>5,392</u>	<u>1,676,926</u>

- (a) In July 2005, but referable to 30 June 2005, the land and buildings at 32 Peel Street, South Brisbane were valued by Mr T B Nugent of Richardson & Wrench Valuers. The amount presented in the financial statements represents half of the valuation value for land and buildings as provided in this valuation.
- (b) Computers, office furniture and equipment and motor vehicles were valued at 30 June 2009 and 30 June 2008 using a combination of cost and officer valuations plus additions at cost since those dates.

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**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 6: Trade and Other Payables

	2009 \$	2008 \$
CURRENT		
Payable to ASU Social Club	1,039	2,052
Payable to ASU Staff – Purchase of Leave	1,185	2,164
Sundry Creditors and Accrued Expenses	105,422	149,159
	<hr/>	<hr/>
	107,646	153,375
	<hr/>	<hr/>

Note 7 Reserves

General Reserve

The general reserve records funds set aside for future expansion of the economic entity.

Asset Revaluation Reserve

The asset revaluation reserve records revaluation of financial assets.

Note 8 Events after the Balance Sheet Date

The financial report was authorised for issue on 1 September 2009

Note 9 Related Party Transactions

During the year the following transactions took place with related parties:

A percentage of the contributions received from members are forwarded on to the National Office. The amount paid to the National Office during the year ended 30 June 2009 was \$311,304 (2008: \$449,648).

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**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 10 Cash Flow Information

	2009	2008
	\$	\$
Reconciliation of Cash Flow from Operations with Operating Surplus/(Deficit)		
Operating surplus/(deficit)	379,788	275,133
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit		
- Depreciation	119,628	116,467
- Net Gain/(loss) on disposal of property, plant and equipment	(10,375)	5,403
Changes in assets and liabilities		
- (Increase)/decrease in asset revaluation reserve	(16)	-
- (Increase)/decrease in receivables	(930)	31,508
- Increase/(decrease) in payables	(45,729)	(80,296)
- Increase/(decrease) in employee benefits	92,136	27,530
	555,252	364,939

At 30 June 2009 and 30 June 2008 the Branch did not have any credit stand-by arrangements or credit facilities with a financial institution.

Note 11 Financial Instruments

A Financial Risk Management

The Branch's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and accounts payable.

The Branch does not have any derivative instruments at 30 June 2009.

i. Treasury Risk Management

A finance committee consisting of senior committee members meet on a regular basis to analyse currency and interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 11 Financial Instruments (Continued)

ii. Financial Risks

The main risks the Branch is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

Interest rate risk

Interest rate risk is managed with a mixture of fixed and floating rate debt.

Foreign currency risk

The Branch is not exposed to fluctuations in foreign currencies.

Liquidity risk

The Branch manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

The Branch does not have any material credit risk exposure to any single receivable or group of receivables under financial instruments entered into by the Branch.

Price risk

The Branch is not exposed to any material commodity price risk.

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 11 Financial Instruments (Continued)

B Interest Rate Risk

The Branch's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	Fixed Interest Rate Maturing									
	Weighted Average Effective Interest Rate		Floating Interest Rate		Within 1 Year		1 to 5 Years		Non-interest Bearing	
	2009 %	2008 %	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$
Financial Assets:										
Cash and cash equivalents	3.58%	5.48%	1,354,995	786,450	-	-	-	-	-	-
Short-term Deposits	8.29%	8.47%	522,238	520,931	-	-	-	-	-	-
Total Financial Assets	-	-	1,877,233	1,307,381	-	-	-	-	-	-

	Fixed Interest Rate Maturing									
	Weighted Average Effective Interest Rate		Floating Interest Rate		Within 1 Year		1 to 5 Years		Non-interest Bearing	
	2009 %	2008 %	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$	2009 \$	2008 \$
Financial Liabilities:										
Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-

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**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009
(Continued)**

Note 11 Financial Instruments (Continued)

C Net Fair Values

The net fair values of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the economic entity intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

D Sensitivity Analysis

Interest rate risk

The entity has performed a sensitivity analysis relating to its exposure to interest rate risk at balance date. This sensitivity analysis demonstrates the effect on current year results and equity which could result from a change in this risk.

As at 30 June 2009, the effect on profit and equity as a result of changes in the interest rate, with all other variables remaining constant, would be as follows:

	2009	2008
	\$	\$
Change in profit		
— Increase in interest rate by 2%	30,423	23,302
— Decrease in interest rate by 2%	(30,423)	(22,994)
Change in equity		
— Increase in interest rate by 2%	30,423	23,302
— Decrease in interest rate by 2%	(30,423)	(22,994)

This sensitivity analysis has been performed on the assumption that all other variables remain unchanged.

No sensitivity analysis has been performed for foreign exchange risk, as the entity is not exposed to fluctuations in foreign exchange.

Note 12 Branch Details

The principal place of business is:

Australian Municipal, Administrative, Clerical and Services Union
Queensland Services Branch
32 Peel Street
South Brisbane QLD 4101

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Note 13 Office Bearers

Persons holding the position of office bearer at any time during the year:

Robert Ball	William Batten	Malcolm Case
Lynette Henson	Debbie McDonald	Damian Power
David Smith	Henrietta Moran	Marianne Ryan
Philip Whittaker	Ben Thompson	Wendy Turner
Ian Buckley	Jennifer Earl	

Aggregate remuneration received or receivable by office bearers during the year ended 30 June 2009 was \$108,253 (2008: \$103,303). Not all office bearers received remuneration during the year. Honorariums were received by some office bearers whilst one full-time elected office bearer received remuneration in the form of a salary.

Aggregate of amounts paid to a superannuation plan in conjunction with the full time elected office bearers during the year ended 30 June 2009 was \$18,803 (2008: \$16,954).

Note 14 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-section (1), (2) and (3) of Section 272, which reads as follows:

- (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 15 Segment Reporting

The Branch operates within the trade union movement solely in Queensland.

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STATEMENT BY MEMBERS OF COMMITTEE

On ~~11/09/09~~ the Committee of Management of Australian Municipal, Administrative, Clerical and Services Union Queensland Services Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2009.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) 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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - i. meetings of the committee of management were held in accordance with the rules of the Union 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.
 - iv. 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. No requests have been sought, by any member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule; and
 - vi. No orders have been made by the Commission under section 273 of the RAO Schedule during the period.
- (f) There has been no recovery of wages undertaken by the reporting unit during the year ended 30 June 2009.

For Committee of Management: David Smith
Title of Office held: Branch Secretary

Signature: 

Date: *11/09/09*

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**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2009**

	2009 \$	2008 \$
INCOME		
Members' Subscriptions	4,946,262	4,600,042
Interest Received	93,289	72,278
Gain/(Loss) on the sale of Fixed Assets	(10,375)	5,403
Sundry Income	201,868	186,386
State Government Grants	-	125,000
	<hr/>	<hr/>
Total Income	5,231,044	4,989,109
EXPENDITURE		
Accounting and Audit Fees	10,591	9891
Affiliation & Other Fees	180,839	137,132
Bank Charges	31,038	23,899
Branch Executive Committee of Management	99,347	71,517
Capitation Fees	311,453	449,648
Cleaning	22,443	18,445
Depreciation	119,628	116,467
Donations	4,801	9,500
Electricity	11,998	12,467
Honoraria	9,400	10,000
Insurance	74,406	32,966
Legal & Industrial Expenses	102,504	109,859
Library	10,717	9,896
Maintenance and Repairs Computer	37,404	46,137
Maintenance Equipment, Building, etc.	54,250	54,080
Motor Vehicle Expenses	81,282	87,484
Office Supplies and Contingencies	98,861	96,538
Payroll Tax and FBT	151,016	131,354
Postage	38,363	45,016
Printing and Publications	99,558	122,123
Publicity	13,502	11,377
Refund Subscriptions (Rule 32)	15,255	18,517
Rent	14,376	13,680
Salaries:		
Holders of Office	108,253	103,303
Employees	2,410,872	2,382,969
Staff Uniforms	8,505	7,334
Scholarships and Bursaries	1,500	1,500
Staff Entitlements	92,136	27,530
Sub-Division Expenses	600	500
Superannuation	366,053	337,512
Telephones	77,258	73,110
Training	34,341	24,570
Travelling	144,564	100,820

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**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2008
(Continued)**

	2009	2008
	\$	\$
EXPENDITURE (Continued)		
Union Shopper	9,597	12,290
Workers Health Centre	4,545	4,545
	<hr/>	<hr/>
Total Expenditure	4,851,256	4,713,976
	<hr/>	<hr/>
OPERATING SURPLUS/(DEFICIT)	379,788	275,133
	<hr/>	<hr/>

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
AUSTRALIAN MUNICIPAL, ADMINISTRATIVE,
CLERICAL AND SERVICES UNION
QUEENSLAND SERVICES BRANCH**

We have audited the financial report of the Australian Municipal, Administrative, Clerical and Services Union, Queensland Services Branch which comprises of the balance sheet, surplus and deficit appropriation, accompanying notes to the financial statements, statement of changes in equity, income statement and the accounting officer and state executive committee certificates for the year ended 30 June 2009 as set out on pages 2 to 20.

Committee's Responsibility for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

INDEPENDENT AUDIT REPORT (Continued)

Qualification

As membership subscriptions are recorded in the accounting records on a cash receipts basis, we are not in a position to certify that all membership subscriptions have been receipted and entered into those records. Accordingly, our examination does not extend the income recorded in the accounting records.

Qualified Audit Opinion

In our opinion, except for the effects on the financial statements of the matter referred to in the qualification paragraph, the general purpose financial report is presented fairly in accordance with applicable Australian Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996.

Bentleys

Bentleys
Brisbane Partnership
Chartered Accountants

Robert Forbes

R J Forbes
Partner – Holder of Public Practice Certificate issued by The Institute of Chartered Accountants in Australia.

Date: *21 October 2009*

Level 26, AMP Place
10 Eagle Street
Brisbane QLD 4000