



FAIR WORK  
COMMISSION

3 April 2014

Ms Jennifer Thomas  
Acting Branch Secretary  
Queensland (Services and Northern Administrative) Branch  
Australian Municipal, Administrative, Clerical and Services Union  
PO BOX 3347  
South Brisbane QLD 4101

Dear Ms Thomas

**Re: Lodgement of Financial Accounts and Statements - Australian Municipal, Administrative, Clerical and Services Union - Queensland (Services and Northern Administrative) Branch - for year ended 30 June 2013 [FR2013/329]**

I acknowledge receipt of the financial report of the Queensland (Services and Northern Administrative) Branch (the Branch) which was lodged with the Fair Work Commission (FWC) on 29 November 2013.

The financial report has been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

**Key Management Personnel**

General Purpose Financial Reports are required to disclose within the statements or the notes compensation paid to key management personnel.

This normally includes a listing of the key management personnel for the organisation, the total amount of compensation paid to all key management personnel, and then totals for each of the following categories:

- Short term employee benefits
- Post employment benefits
- Other long term employee benefits
- Termination benefits

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- Any share based payments.

The definition for these categories can be found within accounting standard *AASB 119: Employee Benefits*.

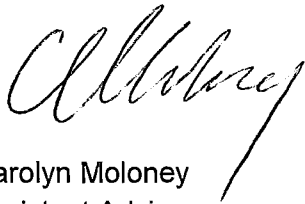
Note 15 appears to disclose a listing of key management personnel for the Branch by listing the names of office bearers as well as a total amount of aggregate remuneration received or receivable by the office bearers. However, it does not disclose the break-down of amounts in terms of the above-listed categories.

I note that this issue was raised in correspondence dated 15 November 2013, regarding the previous financial return lodged by the branch (the 2012 report). However, I also note that the 2013 report had been prepared by the Branch and approved by the auditor on 13 September 2013, before the Branch had received that correspondence. For this reason the abovementioned departure naturally reappeared in the 2013 report.

Could you please ensure that the totals for the above-listed categories for key management personnel as separate items in the 2014 report.

If you have any queries regarding this letter, please contact me on (02) 8374 6510 or via email at [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au).

Yours sincerely



Carolyn Moloney  
Assistant Adviser  
Regulatory Compliance Branch  
Fair Work Commission

**From:** [Jane Grey](#)  
**To:** [PFEIFFER, Robert](#)  
**Subject:** Part 1 of 4 ASU Full Financial Rport 2012/2013  
**Date:** Friday, 29 November 2013 5:36:25 PM  
**Attachments:** [image002.png](#)  
[image006.png](#)  
[image008.png](#)  
[Part 1 - ASU Full Financial Report 2012-2013.pdf](#)

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Hi Robert

Thanks for your help with this, looks like it needs to come in 4 parts to keep each attachment under 10MB.

Please find attached Part 1(pages 1 to 38) Full Financial Report 2012/2013 – Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch for year ended 30 June 2013 - [FR2013/329]

Cheers

**THE  
SERVICES  
UNION** 

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**BE PART OF  
A REAL CHANGE**

Jane Grey  
EXECUTIVE ASSISTANT TO THE SECRETARY & ASSISTANT  
SECRETARY

E [jane.grey@theservicesunion.com.au](mailto:jane.grey@theservicesunion.com.au)

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AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH ABN 86 351 665 653

QUEENSLAND SERVICES, INDUSTRIAL UNION OF EMPLOYEES ABN 13 540 483 194

TRADING AS *THE SERVICES UNION*

Authorised by Acting Secretary Jennifer Thomas/Acting Assistant Secretary Neil Henderson, Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch and the Queensland Services, Industrial Union of Employees.

**Australian  
Services  
Union**

ABN 86 351 665 653

27 November 2013

The Industrial Registrar  
Fair Work Commission  
GPO Box 1994  
Melbourne VIC 3001

By email: [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)

Dear Industrial Registrar,

**Re: Full Financial Report 2012/2013 – Australian Municipal,  
Administrative, Clerical and Services Union Queensland  
(Services and Northern Administrative) Branch for year  
ended 30 June 2013 - [FR2013/329]**

In accordance with s268 of the *Fair Work (Registered Organisations) Act 2009* I lodge the Full Financial Report of the Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch for year ended 30 June 2013.

Yours faithfully,

Queensland  
(Services and Northern  
Administrative) Branch

Ground Floor  
32 Peel Street  
South Brisbane  
QLD 4101

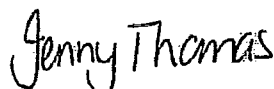
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Acting Branch Secretary:  
Jennifer Thomas

Acting Assistant  
Secretary:  
Neil Henderson



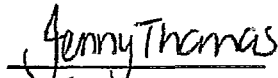
**Jennifer Thomas  
Acting Secretary**

## Designated Officer's Certificate

s268 Fair Work (Registered Organisations) Act 2009

I, Jennifer Thomas being the Acting Branch Secretary of the Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch certify:

- that the documents lodged herewith are copies of the 2012/2013 Full Report of the Australian Municipal Administrative and Clerical Services Union, Queensland (Services and Northern Administrative) Branch, referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on 22 September 2013; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 22 November 2013 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

  
Jennifer Thomas  
Acting Branch Secretary

Date: 22 November 2013

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL  
AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH

**GENERAL PURPOSE FINANCIAL REPORT**

FOR THE YEAR ENDED 30 JUNE 2013

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Members' Subscriptions		4,912,144	4,943,896
Transfers from QSU		2,180,000	1,450,000
Gain/(Loss) on the sale of Fixed Assets		(4,475)	4,249
Capitation fees	3A	-	-
Levies	3B	565	-
Interest	3C	143,909	136,876
Grants or donations	3D	-	-
Service Agreements		3,692	3,186
Sundry Income		175,074	154,253
Total revenue		<u>7,410,909</u>	<u>6,692,461</u>
Administration expenses	4D	176,940	211,713
Affiliations	4C	212,932	162,986
Audit and Consultancy		47,079	88,753
Bad Debts		111,352	29,671
Campaigns		103,578	28,071
Capitation Fees	4B	441,698	405,033
Communication		220,787	250,813
Depreciation and Amortisation		144,261	138,996
Elected Structures		42,732	74,945
Employees Expenses	4A	3,902,668	4,064,084
Finance		51,131	45,386
Grants or Donations	4E	13,143	3,928
Legal Costs	4F	48,802	67,752
Membership		11,979	18,736
Other Expenses	4G	-	-
Repair and Maintenance		115,880	74,529
Support Services		9,951	5,861
Travel		170,177	146,145
Vehicles		121,344	111,005
Total expenses		<u>5,946,434</u>	<u>5,928,407</u>
Surplus/(deficit) before income tax		<u>1,464,475</u>	<u>764,054</u>
Income tax expense	1(a)	-	-
Surplus/(deficit) for the year		<u>1,464,475</u>	<u>764,054</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>1,464,475</u>	<u>764,054</u>
Surplus/(deficit) attributable to members of the entity		<u>1,464,475</u>	<u>764,054</u>
Total comprehensive income attributable to members of the entity		<u>1,464,475</u>	<u>764,054</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5A	4,200,785	2,983,795
Trade and other receivables	5B	189,184	258,862
<b>Total Current Assets</b>		<b>4,389,969</b>	<b>3,242,657</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	2,854,201	2,602,544
Intangibles	6	69,834	14,971
Security deposit		598	598
<b>Total Non-Current Assets</b>		<b>2,924,633</b>	<b>2,618,113</b>
<b>Total Assets</b>		<b>7,314,602</b>	<b>5,860,770</b>
<b>CURRENT LIABILITIES</b>			
Trade Payables	7A	122,963	131,463
Other Payables	7B	87,766	153,279
Employee Provisions	8A	983,018	895,915
<b>Total Current Liabilities</b>		<b>1,193,747</b>	<b>1,180,657</b>
<b>NON CURRENT LIABILITIES</b>			
Employee Provisions	8A	39,017	62,750
<b>Total Non Current Liabilities</b>		<b>39,017</b>	<b>62,750</b>
<b>Total Liabilities</b>		<b>1,232,764</b>	<b>1,243,407</b>
<b>NET ASSETS</b>		<b>6,081,838</b>	<b>4,617,363</b>
<b>EQUITY</b>			
Reserves		1,229,329	1,229,329
Retained Earnings		4,852,509	3,388,034
		<b>6,081,838</b>	<b>4,617,363</b>

The accompanying notes form part of these financial statements.



**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2013**

	Retained Earnings \$	General Reserve \$	Asset Revaluation Reserve \$	Total \$
Balance at 1 July 2011	2,623,980	191,000	1,038,329	3,853,309
Operating surplus	764,054	-	-	764,054
Revaluation increment	-	-	-	-
Balance at 30 June 2012	3,388,034	191,000	1,038,329	4,617,363
Net surplus/(deficit)	1,464,475	-	-	1,464,475
Revaluation increment	-	-	-	-
Balance at 30 June 2013	4,852,509	191,000	1,038,329	6,081,838

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**RECOVERY OF WAGES ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2013**

	<u>2013</u>	<u>2012</u>
	\$	\$
Cash assets in respect of recovered money at beginning of year	<u>          </u>	<u>          </u>
Receipts	<u>          </u>	<u>          </u>
Amounts recovered from employers in respect of wages etc.		
Interest received on recovered money		
<b>Total receipts</b>	<u>          </u>	<u>          </u>
Payments	<u>          </u>	<u>          </u>
Deductions of amounts due in respect of membership for:		
12 months or less		
Greater than 12 months		
Deductions of donations or other contributions to accounts or funds of:		
The reporting Unit:		
name of account		
name of fund		
Name of other reporting unit of the organisation:		
name of account		
name of fund		
Name of other entity:		
name of account		
name of fund		
Deductions of fees or reimbursement of expenses		
Payments to workers in respect of recovered money		
<b>Total payments</b>	<u>          </u>	<u>          </u>
Cash asset's in respect of recovered money at end of year	<u>          </u>	<u>          </u>
Number of workers to which the monies recovered relates	<u>          </u>	<u>          </u>
Aggregate payables to workers attributable to recovered monies but not yet distributed		
Payable balance		
Number of workers the payable relates to		
Fund or account operated for recovery of wages	<u>          </u>	<u>          </u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		4,927,535	4,812,705
Receipts from related parties		2,180,000	1,450,000
Payments to suppliers and employees		(5,758,512)	(6,219,496)
Interest received		143,909	136,876
Other receipts		179,313	184,305
<b>Net Cash provided by (used in) Operating Activities</b>	<b>12</b>	<b>1,672,245</b>	<b>364,390</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant and equipment		33,136	50,655
Purchase of property, plant and equipment		(488,391)	(238,883)
Cash received from merger		-	-
<b>Net Cash provided by (used in) Investing Activities</b>		<b>(455,255)</b>	<b>(188,228)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
<b>Net Cash provided by (used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>		<b>1,216,990</b>	<b>176,162</b>
<b>Cash at beginning of year</b>		<b>2,983,795</b>	<b>2,807,633</b>
<b>Cash at end of year</b>	<b>5A</b>	<b>4,200,785</b>	<b>2,983,795</b>

The accompanying notes form part of these financial statements.

# AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

### 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 Fair Work (Registered Organisations) Act 2009.

The financial report of the Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch as an individual entity complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety. The entity is registered under the Fair Work (Registered Organisations) Act 2009.

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 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**

##### **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.

##### **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 the committee members 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.

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.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

**Note 1: Statement of Significant Accounting Policies (Continued)**

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.

**a. Intangibles**

Website design and creation is recorded at cost. Software has a finite life and is carried at cost less accumulated amortisation and any impairment losses. It has an estimated useful life of four years. It is assessed annually for impairment.

**b. 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.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

**Note 1: Statement of Significant Accounting Policies (Continued)**

**c. 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.

**d. Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

Donation income is recognised when it is received.

Interest revenue is recognised on an accrual basis using the effective interest method.

**e. Membership Subscriptions Revenue**

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

**f. Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from donors and membership subscriptions. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

**g. Accounts Payable and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount being normally paid within 30 days of recognition of the liability.

**j. 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.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

**Note 1: Statement of Significant Accounting Policies (Continued)**

**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) **Financial assets at fair value through profit or loss**  
Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, or where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in fair value (ie gains or losses) being recognised in profit or loss.
- (ii) **Loans and receivables**  
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.
- (iii) **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.
- (iv) **Available-for-sale financial assets**  
Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.  
They are subsequently measured at fair value with changes in such fair value (ie gains or losses) recognised in other comprehensive income (except for impairment losses and foreign exchange gains and losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

**Note 1: Statement of Significant Accounting Policies (Continued)**

(v) **Financial liabilities**

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

**k. New Accounting Standards for Application in Future Periods**

AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The branch has decided against early adoption of these standards. The committee have considered the likely impact of these standards to be immaterial.

**Note 2 Events after the reporting period**

There were no events that occurred after 30 June 2013, or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch.

The financial report was authorised for issue on 13 September 2013.



AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)

	2013	2012
	\$	\$
Note 3 Income		
Note 3A: Capitation fees		
Total capitation fees	<u>          </u>	<u>          </u>
Note 3B: Levies		
Anti Privatisation	565	-
Total levies	<u>565</u>	<u>          </u>
Note 3C: Interest		
Deposits	143,909	136,876
Loans	-	-
Total levies	<u>143,909</u>	<u>136,876</u>
Note 3D: Grants or donations		
Grants	-	-
Donations	-	-
Total grants or donations	<u>          </u>	<u>          </u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

	2013 \$	2012 \$
<b>Note 4 Expenses</b>		
<b>Note 4A: Employee expenses</b>		
<b>Holders of office:</b>		
Wages and Salaries	268,882	213,129
Superannuation	39,965	32,396
Leave and other entitlements	(6,275)	(3,381)
Separation and redundancies	*	*
Other employee expenses	*	*
<b>Subtotal employee expenses holders of office</b>	<u>302,572</u>	<u>242,144</u>
<b>Employees other than office holders:</b>		
Wages and Salaries	2,875,621	2,979,143
Superannuation	414,401	427,734
Leave and other entitlements	68,680	149,768
Separation and redundancies	22,485	45,649
Other employee expenses	218,909	219,646
<b>Subtotal employee expenses employees other than office holders</b>	<u>3,600,096</u>	<u>3,821,940</u>
<b>Total employee expenses</b>	<u>3,902,668</u>	<u>4,064,084</u>
<b>Note 4B: Capitation fees</b>		
Australian Municipal, Administration, Clerical and Services Union National Office	441,698	405,033
<b>Total Capitation fees</b>	<u>441,698</u>	<u>405,033</u>
<b>Note 4C: Affiliation fees</b>		
Australian Labor Party	108,151	78,471
Queensland Council of Unions	81,740	61,648
Union Shopper	18,041	17,867
Workers Health Centre	5,000	5,000
<b>Total Affiliation fees</b>	<u>212,932</u>	<u>162,986</u>
<b>Note 4D: Administration expenses</b>		
Consideration to employers for payroll deductions	10,916	15,776
Compulsory levies	*	*
Office expenses	62,191	92,972
Fees/allowances – meeting and conferences	4,666	4,905
Conference and meeting expenses	99,167	98,060
<b>Total administration expense</b>	<u>176,940</u>	<u>211,713</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

	2013 \$	2012 \$
<b>Note 4E: Grants or donations</b>		
Grants	-	-
Donations	13,143	3,928
<b>Total grants or donations</b>	<u>13,143</u>	<u>3,928</u>
 <b>Note 4F: Legal costs</b>		
Litigation	-	-
Other legal matters	48,802	67,752
<b>Total legal costs</b>	<u>48,802</u>	<u>67,752</u>
 <b>Note 4G: Other expenses</b>		
Penalties – via RO Act or RO Regulations	-	-
<b>Total other expenses</b>	<u>-</u>	<u>-</u>
 <b>Note 5 Current Assets</b>		
<b>Note 5A: Cash and Cash Equivalents</b>		
Cash at bank	4,086,854	2,874,526
Cash on hand	1,023	1,023
Short term deposits	112,908	108,246
Other	-	-
<b>Total cash and cash equivalents</b>	<u>4,200,785</u>	<u>2,983,795</u>
 The effective interest rate on short term deposits was 3.53%; these deposits have an average maturity of 91 days		
 <b>Reconciliation of Cash</b>		
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	<u>4,200,785</u>	<u>2,983,795</u>
	<u>4,200,785</u>	<u>2,983,795</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

	2013 \$	2012 \$
<b>Note 5B: Trade and Other Receivables</b>		
Receivables from other reporting units	-	-
<b>Total receivables from other reporting units</b>	<u>                    </u>	<u>                    </u>
Less provision for doubtful debts	-	-
<b>Total provision for doubtful debts</b>	<u>                    </u>	<u>                    </u>
<b>Receivable from other reporting units (net)</b>	<u>                    </u>	<u>                    </u>
<b>Trade Receivables</b>		
Membership Subscription Receivable	115,801	131,191
Less Provision for Doubtful Debts	<u>(57,546)</u>	<u>(26,960)</u>
<b>Total Trade Receivables:</b>	<u>58,255</u>	<u>104,231</u>
<b>Other receivables:</b>		
GST receivable from the Australian Taxation Office	3,590	3,013
Other trade receivables	102,339	151,618
Prepayments	<u>25,000</u>	<u>                    </u>
<b>Total other receivables</b>	<u>130,929</u>	<u>154,631</u>
<b>Total trade and other receivables (net)</b>	<u>189,184</u>	<u>258,862</u>

**Provision for Doubtful Debts**

A provision has been recognised for doubtful debts when membership subscription fees owing has been given to a third party for collection.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

	2013 \$	2012 \$
<b>Note 6 Property, Plant and Equipment</b>		
Buildings 32 Peel St South Brisbane (50% interest):		
Independent valuation 2011	700,000	700,000
Accumulated depreciation	(42,058)	(21,058)
Building 485 Flinders Street, Townsville		
Independent valuation 2011	215,000	215,000
Accumulated depreciation	(15,480)	(9,030)
	<u>857,462</u>	<u>884,912</u>
Land 32 Peel St South Brisbane (50% interest):		
Independent valuation 2011	1,050,000	1,050,000
Land 485 Flinders Street, Townsville		
Independent valuation 2011	<u>220,000</u>	<u>220,000</u>
	<u>1,270,000</u>	<u>1,270,000</u>
Computers		
At cost / officer valuation	74,994	71,578
Accumulated depreciation	(71,478)	(70,571)
	<u>3,516</u>	<u>1,007</u>
Office Equipment and Furniture		
At cost / officer valuation	266,770	230,192
Accumulated depreciation	(186,163)	(174,452)
	<u>80,607</u>	<u>55,740</u>
Motor Vehicles		
At cost / officer valuation	445,021	475,491
Accumulated depreciation	(179,889)	(152,203)
	<u>265,132</u>	<u>323,288</u>
Library		
At cost / officer valuation	<u>5,392</u>	<u>5,392</u>
	<u>5,392</u>	<u>5,392</u>
Improvements		
At cost / officer valuation	375,867	62,205
Accumulated depreciation	(3,776)	-
	<u>372,091</u>	<u>62,205</u>
Intangible Asset – Website		
At cost / officer valuation	79,517	15,590
Accumulated amortisation	(9,683)	(619)
	<u>69,834</u>	<u>14,971</u>
<b>Total Property, Plant and Equipment</b>	<u><u>2,924,035</u></u>	<u><u>2,617,515</u></u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

**Note 6: 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.

	Office								Total
	Buildings	Land	Computers	Furniture & Equipment	Motor Vehicles	Library	Improvements	Intangible	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of year	884,912	1,270,000	1,007	55,740	323,288	5,392	62,205	14,971	2,617,515
Additions	-	-	3,415	36,578	70,810	-	313,662	63,927	488,391
Disposals	-	-	-	-	(37,612)	-	-	-	(37,612)
Depreciation expense	(27,450)	-	(906)	(11,711)	(91,354)	-	(3,776)	(9,064)	(144,261)
Balance at the end of year	<u>857,462</u>	<u>1,270,000</u>	<u>3,516</u>	<u>80,607</u>	<u>265,132</u>	<u>5,392</u>	<u>372,091</u>	<u>69,834</u>	<u>2,924,035</u>

- (a) In April 2011, but referable to 30 June 2011, the land and buildings at 32 Peel Street, South Brisbane were valued by Mr Darren Trivett of Trivett Property Group. The amount presented in the financial statements represents half of the valuation value for land and buildings as provided in this valuation, in accordance with the company's ownership interest in these assets.
- (b) Computers, office furniture and equipment and motor vehicles were valued at 30 June 2013 and 30 June 2012 using a combination of cost and officer valuations plus additions at cost since those dates.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)

	2013 \$	2012 \$
Note 7 Current Liabilities		
Note 7A: Trade payables		
Payable to ASU Social Club	2,045	2,590
Payable to ASU Staff – Purchase of Leave	1,507	1,911
Trade creditors and accruals	119,411	126,962
Operating lease rentals	-	-
Subtotal trade creditors	<u>122,963</u>	<u>131,463</u>
Payables to other reporting units	-	-
Subtotal payables to other reporting units	<u>-</u>	<u>-</u>
Total trade payables	<u>122,963</u>	<u>131,463</u>
Note 7B: Other payables		
Wages and salaries	-	-
Superannuation	-	47,208
Consideration to employers for payroll deductions	-	-
Legal costs	10,998	5,294
Prepayments received/ unearned revenue	22,067	22,250
GST payable	54,701	78,527
Other	-	-
Total other payables	<u>87,766</u>	<u>153,279</u>
Total other payables are expected to be settled in:		
No more than 12 months	87,766	153,279
More than 12 months	-	-
Total other payables	<u>87,766</u>	<u>153,279</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

	<u>2013</u>	<u>2012</u>
	\$	\$
Note 8 Provisions		
Note 8A: Employee Provisions		
Office Holders:		
Annual Leave	22,008	19,329
Long Service Leave	67,648	77,167
Seperations and redundancies	*	*
Other	*	*
Subtotal employee provisions office holders	<u>89,656</u>	<u>96,496</u>
Employees other than Office Holders:		
Annual Leave	321,195	301,491
Long Service Leave	611,183	560,678
Seperations and redundancies	*	*
Other	*	*
Subtotal employee provisions-employees other than office holders	<u>932,378</u>	<u>862,169</u>
Total Employee Provisions		
Current	983,018	895,915
Non Current	39,017	62,750
Total Employee Provisions	<u>1,022,035</u>	<u>958,665</u>

**Provision for Employee Entitlements**

A provision has been recognised for employee entitlements relating to annual leave and long service leave. The measurement and recognition criteria relating to employee benefits have been included in Note 1(d) to these financial statements.

**Note 9: Capital and Leasing Commitments**

**Operating Lease Commitments**

Non-cancellable operating leases contracted for but not recognised in the financial statements

Payable – minimum lease payments

	<u>2013</u>	<u>2012</u>
	\$	\$
not later than 12 months	8,772	8,772
later than 12 months but not later than 5 years	11,696	20,468
greater than 5 years	*	*
	<u>20,468</u>	<u>29,240</u>

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**



AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH

(Continued)

Note 10: 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 11: 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 2013 was \$441,698 (2012: \$403,775).

The branch received \$2,180,000 (2012: \$1,450,000) from the Queensland Services, Industrial Unions of Employees during the year.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

	2013	2012
	\$	\$
Note 12 Cash Flow		
Note 12A: Cash Flow Reconciliation		
Reconciliation of operating surplus/(deficit) to net cash from operating activities		
Operating surplus/(deficit)	1,464,475	764,054
Adjustments for non-cash items		
Depreciation/amortisation	144,261	138,996
Net (Gain)/loss on disposal of property, plant and equipment	4,475	(4,249)
Changes in assets/liabilities		
(Increase)/decrease in receivables and prepayments	69,677	(201,459)
(Increase)/decrease in asset revaluation reserve	-	-
Increase/(decrease) in supplier payables	(74,013)	(470,966)
Increase/(decrease) in other payables	-	-
Increase/(decrease) in employee provisions	63,370	138,014
Increase/(decrease) in other provisions	-	-
	1,672,245	364,390

At 30 June 2013 and 30 June 2012 the Branch did not have any credit stand-by arrangements or credit facilities with a financial institution.

**Cash flow information from/to Reporting/Controlled Entity**

Cash inflows from Queensland Services, Industrial Union of Employees	2,180,000	1,450,000
<b>Total cash inflows</b>		
Cash outflows to Queensland Services, Industrial Union of Employees		
<b>Total cash outflows</b>		

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)

Note 13: 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 2013.

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.

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.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

Note 13: 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:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing				Non-Interest Bearing	
					Within 1 Year		1 to 5 Years			
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
	%	%	\$	\$	\$	\$	\$	\$	\$	\$
<b>Financial Assets:</b>										
Cash and cash equivalents	4.60%	5.28%	4,087,877	2,875,550	-	-	-	-	-	-
ShortTerm Deposits	3.53%	5.64%	112,908	108,245	-	-	-	-	-	-
<b>Total Financial Assets</b>			<b>4,200,785</b>	<b>2,983,795</b>						

	Weighted Average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing				Non-Interest Bearing	
					Within 1 Year		1 to 5 Years			
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
	%	%	\$	\$	\$	\$	\$	\$	\$	\$
<b>Financial Liabilities:</b>										
Lease Liabilities	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>										

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)

Note 13: Financial Instruments (Continued)

C Net Fair Values

The fair values of financial assets and financial liabilities can be compared to their carrying values as presented in the statement of financial position. Fair value is the amount at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Fair value may be based on information that is estimated or subject to judgment, where changes in assumptions may have a material impact on the amounts estimated. Areas of judgment and the assumptions have been detailed below. Where possible, valuation information used to calculate fair values is extracted from the market, with more reliable information available from markets that are actively traded. In this regard, fair values for listed securities are obtained from quoted market bid prices. Where securities are unlisted and no market quotes are available, fair value is obtained using discounted cash flow analysis and other valuation techniques commonly used by market participants.

Differences between fair values and carrying amounts of financial instruments with fixed interest rates are due to the change in discount rates being applied by the market since their initial recognition by the company. Most of these instruments, which are carried at amortised cost (ie accounts receivables, loan liabilities), are to be held until maturity and therefore the fair value figures calculated bear little relevance to the company.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)**

**Note 13: Financial Instruments (Continued)**

**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 2013, 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:

	2013	2012
	\$	\$
<b>Change in profit</b>		
Increase in interest rate by 2%	71,846	57,914
Decrease in interest rate by 2%	(71,846)	(57,914)
<b>Change in equity</b>		
Increase in interest rate by 2%	71,846	57,914
Decrease in interest rate by 2%	(71,846)	(57,914)

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 14: Branch Details**

The principal place of business is:

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

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013  
(Continued)

Note 15: Office Bearers

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

Chris Mellersh	Lynette Henson	Nikki Burrell
Damian Power	Margaret Evans	Penelope Carr
Debbie McDonald	Marianne Ryan	Robert Ball
Jennifer Thomas	Michael Hayworth	Ronnee Meachen
Katherine Nelson	Neil Henderson	William Batten

Aggregate remuneration received or receivable by office bearers during the year ended 30 June 2013 was \$268,882 (2012: \$213,129). Not all office bearers received remuneration during the year. Honorariums were received by some office bearers whilst two full-time elected office bearers received remuneration in the form of a salary at stages during the year.

Aggregate of amounts paid to a superannuation plan in conjunction with the full time elected office bearers during the year ended 30 June 2013 was \$39,965 (2012: \$32,396).

Note 16: Information to be provided to Members or General Manager, Fair Work Australia.

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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 General Manager, Fair Work Australia, 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 17: Segment Reporting

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

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION  
QUEENSLAND (SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

**STATEMENT BY MEMBERS OF COMMITTEE**

On 13 September 2013 the Committee of Management of Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) 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 2013.

The Committee of Management declares in relation to the GPFR of the Queensland (Services and Northern Administrative) Branch for the financial year ending 30 June 2013 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 General Manager of Fair Work Australia;
- (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 Union 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 Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009 (the RO Regulations); and
  - (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 General Manager of Fair Work Australia duly made under section 272 of the *Fair Work (Registered Organisations) Act 2009*; and
  - (vi) No orders have been made by the Fair Work Australia or FWA under section 273 of the *Fair Work (Registered Organisations) Act 2009* during the period; and
  - (vii) There has been no recovery of wages undertaken by the reporting unit during the year ended 30 June 2013.

For the Committee of Management:

Jennifer Thomas

Title of Office held:

Acting Branch Secretary

Signature:

Jenny Thomas  
13/9/13

Date:



**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
THE AUSTRALIAN SERVICES UNION QUEENSLAND  
(SERVICES AND NORTHERN ADMINISTRATIVE) BRANCH**

We have audited the accompanying financial report of the Australian Services Union Queensland (Services and Northern Administrative) Branch which comprises the statement of financial position as at 30 June 2013 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year ending on that date, a summary of significant accounting policies, other explanatory notes, and the statement by members of committee.

**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 *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009 (the RO Regulations)*. 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.

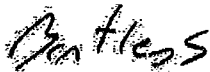
### Audit Opinion

In our opinion, the financial report:

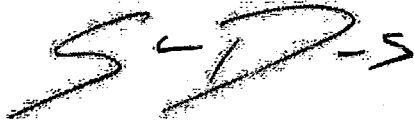
- is presented fairly in accordance with applicable Australian Accounting Standards;
- reports recovery of wages activity properly and fairly;
- is presented fairly in accordance with the requirements imposed by Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

### Other

We have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate.



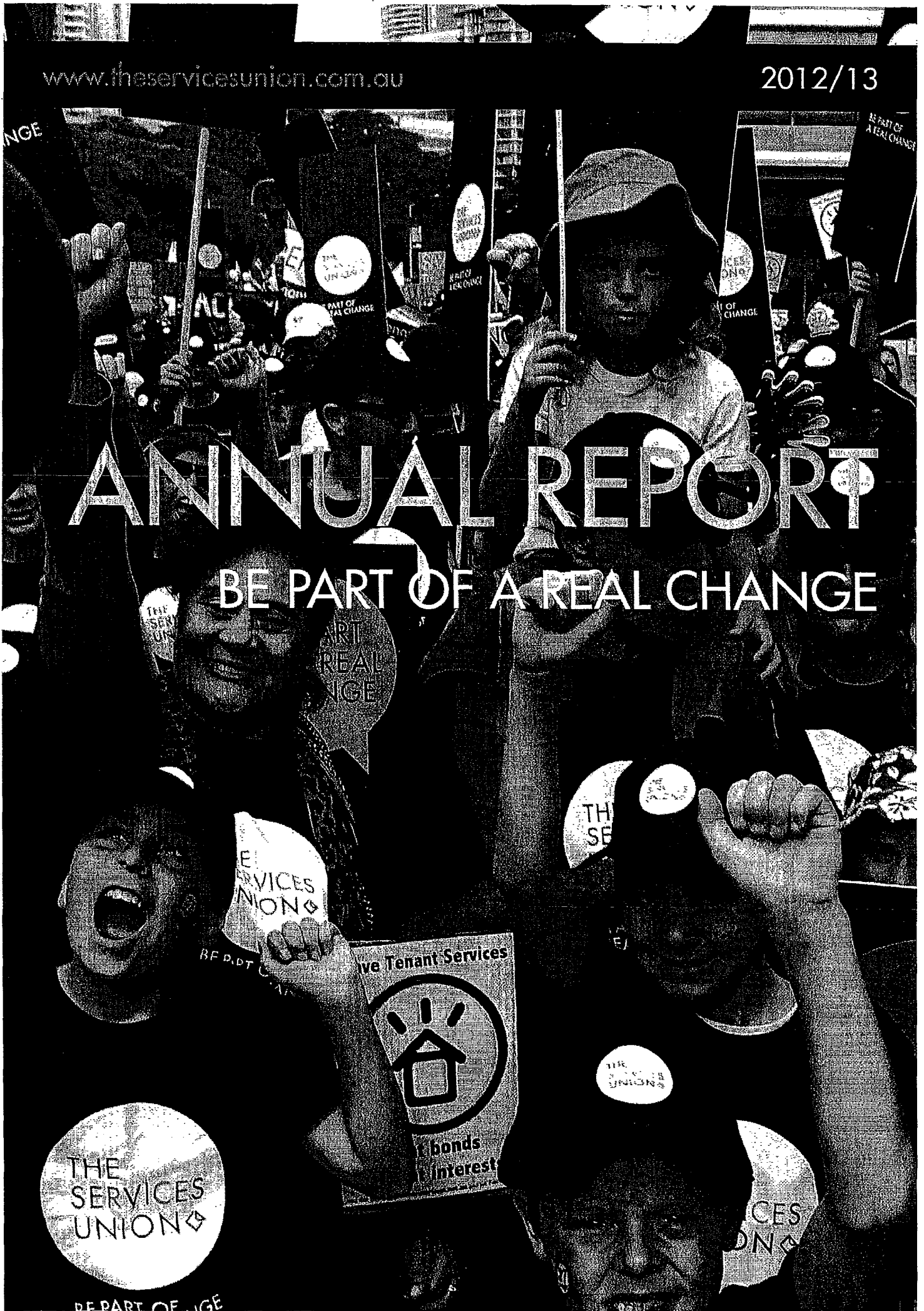
Bentleys Brisbane Partnership  
Chartered Accountants



Stewart Douglas  
Partner  
Holder of Public Practice Certificate issued by The Institute of Chartered Accountants in Australia.  
Brisbane  
13 September 2013

# ANNUAL REPORT

BE PART OF A REAL CHANGE





# WELCOME

"Our Union is committed to Real Change to make Australia a more just place to live and work.

We seek to achieve this change through many means: by acting as professionals providing community and public services; through our commitment to making our industries stronger and more responsive to the community; by striving to improve the wages and working conditions of our members; through making our workplaces fairer and more respectful; and by joining with others in our community who share our goal to achieve real social change.

This is our commitment."



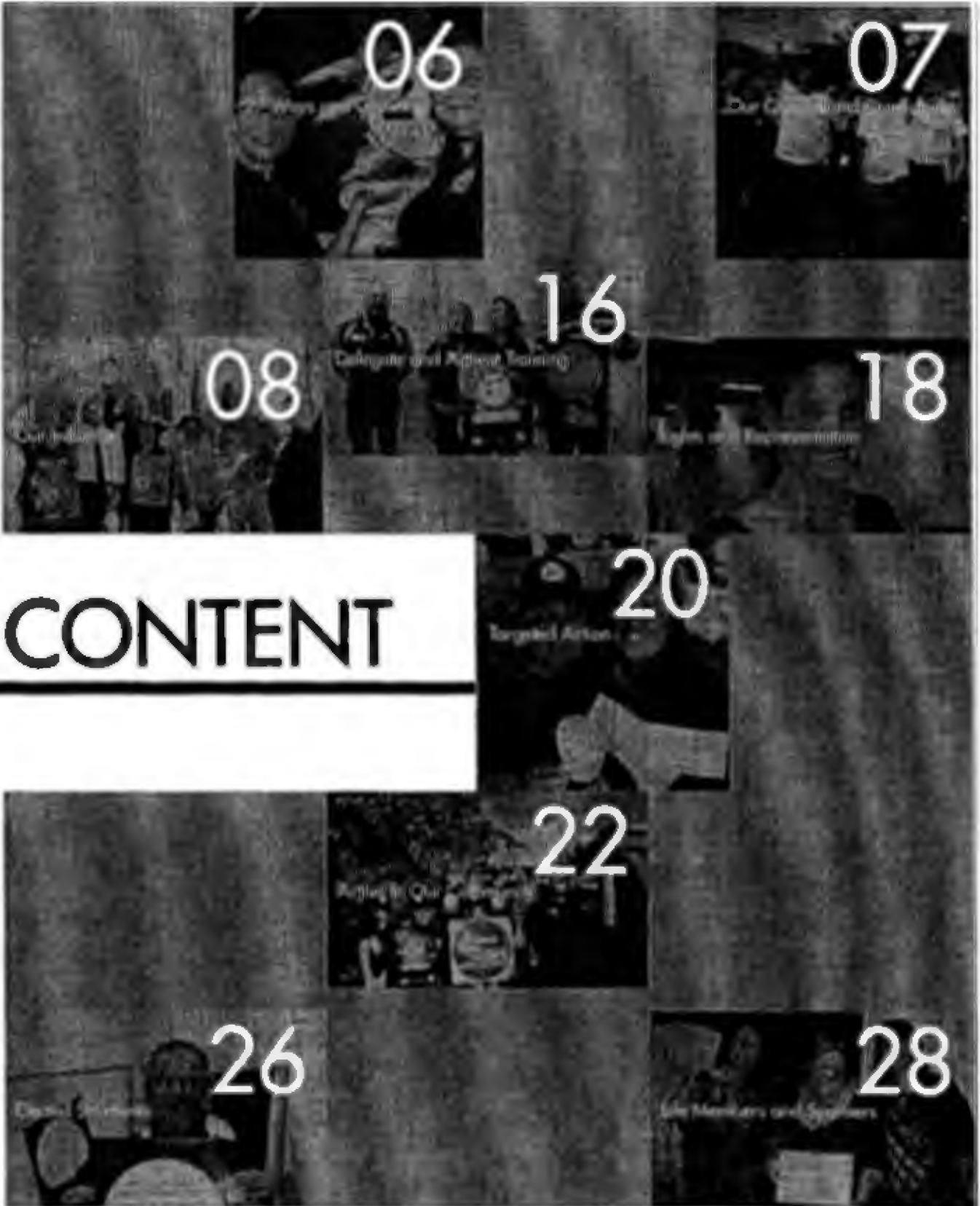
Kath Nelson - Secretary



Jennifer Thomas -  
Assistant Secretary



Neil Henderson -  
Acting Assistant Secretary



# CONTENT

## 2012-2013 Annual Operating Report of the Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch

The Services Union continues to be committed to our vision of creating **REAL CHANGE** to make Australia a more just place to live and work.

The following is the Annual Operating Report of our Union for 2012 -2013.

It sets out the activities of our Union over that period.

In 2011, members of our





# INTRODUCTION

Union who are elected to our Executive and Council, met to discuss the priorities of our Union.

Those Representatives set down four key areas for union action:

- VISIBILITY
- REPRESENTATION
- DELEGATES
- YOUTH

At the 2012 Delegates Conference our Union reaffirmed our commitment to these Objectives and to progressing our actions in relation to them.

Our progress in relation to these Objectives will be discussed at the 2013 Branch Council in September 2013.

A full version of the Objectives can be found in our 2011-12 Annual Report on our website [www.theservicesunion.com.au](http://www.theservicesunion.com.au).

We would value your feedback on this Report and any feedback you may have about our Union and its activities.

Feedback can be provided by email to [general@theservicesunion.com.au](mailto:general@theservicesunion.com.au).

# OUR OBJECTIVES IN ACTION

## 27 WAYS AND GROWING INITIATIVE

I DON'T NEED DECENT WORKING HOURS OR EVEN WEEKENDS OR SICK LEAVE

OR ANNUAL LEAVE OR TABLE ROSTERS

OR PAY INCREASES OR LEAVE OR ALLOWANCE

OR PAY EQUITY OR WORK/LIFE BALANCE

OR SUPER OR PENALTY RATES OR MEDICARE

OR SICK LEAVE

Unions have done a lot for Australian workers like you over the years, like getting Saturdays off, sick leave, Medicare and Superannuation.

You can be part of maintaining and growing these workplace rights. To find out more about the 27 ways and growing visit [27ways.com.au](http://27ways.com.au).

27 ways [27ways.com.au](http://27ways.com.au)

THE SERVICES UNION

'27 Ways' is an initiative that straddles each of our Objectives.

'27 Ways' showcases the achievements of Union members over time and reminds the community of the important rights that workers have achieved for all working Australians through collective action within their unions.

'27 Ways' is an interactive way to educate members and potential members about the achievements of our Union and the wider union movement. It reinforces how being part of our Union improves our lives.

'27 Ways' was designed to target our four Branch Objectives. The use of social media has been integral in regard to visibility and

capturing a youth audience. Facebook, Twitter and YouTube have been utilised daily. This has been most successful with close to 20 thousand YouTube views of the 'Dave' video. The video can be viewed on our website.

Through the use of infographics and electronic newsletters we have been able to educate members about how our Union represents them in achieving workplace rights. Infographics have been an excellent tool to engage younger workers who may not be aware how their workplace entitlements actually evolved.

We have held barbeques and morning teas to promote workplace rights. This has made us visible in workplaces. We also utilised '27 Ways' as a means to further promote our public profile via paid advertising, including billboards and social media.

'27 Ways' has provided an excellent platform for Workplace Delegate development. It has given Workplace Delegates tools to positively engage with members and create awareness about workplace power.

Through the first phase of '27 Ways', it became apparent, workers value the 27 identified workplace rights but few people understood that it was union members working together that achieved these rights.

There has been an increase in membership during the first phase of '27 Ways.' As the initiative continues and Workplace Delegates become more skilled in utilising campaign tools within their own workplaces, we believe there will be further growth in membership.

The Queensland Council of Unions (QCU) recognised the efforts of our Union awarding '27 Ways' with a highly commended award for Best Recruitment Campaign at the annual Labour Day Awards in May 2013. '27 Ways' also won the Best Innovative Use of Social Media Award.

We have partnered with sponsors Hall Payne Lawyers (key sponsor), Union Shopper, Energy Super Fund, HESTA Super Fund, Local Government Super (LG Super), Teachers Union Health (TUH), and Members Equity Bank (ME Bank) to support this initiative.





# OUR QUEENSLAND OUR FUTURE CAMPAIGN

There can be no doubt that our essential public services are under threat from the privatising and outsourcing agenda of the Queensland Government. Our members have been proactively involved in the campaign to protect these services - the "Our Queensland, Our Future Campaign".

When surveyed, our members overwhelmingly expressed their desire to support this campaign including the establishment of a levy to provide the resources for it. Members working in the Energy, Rail and Ports and Private Industry Divisions of our Union pay the \$1 levy.

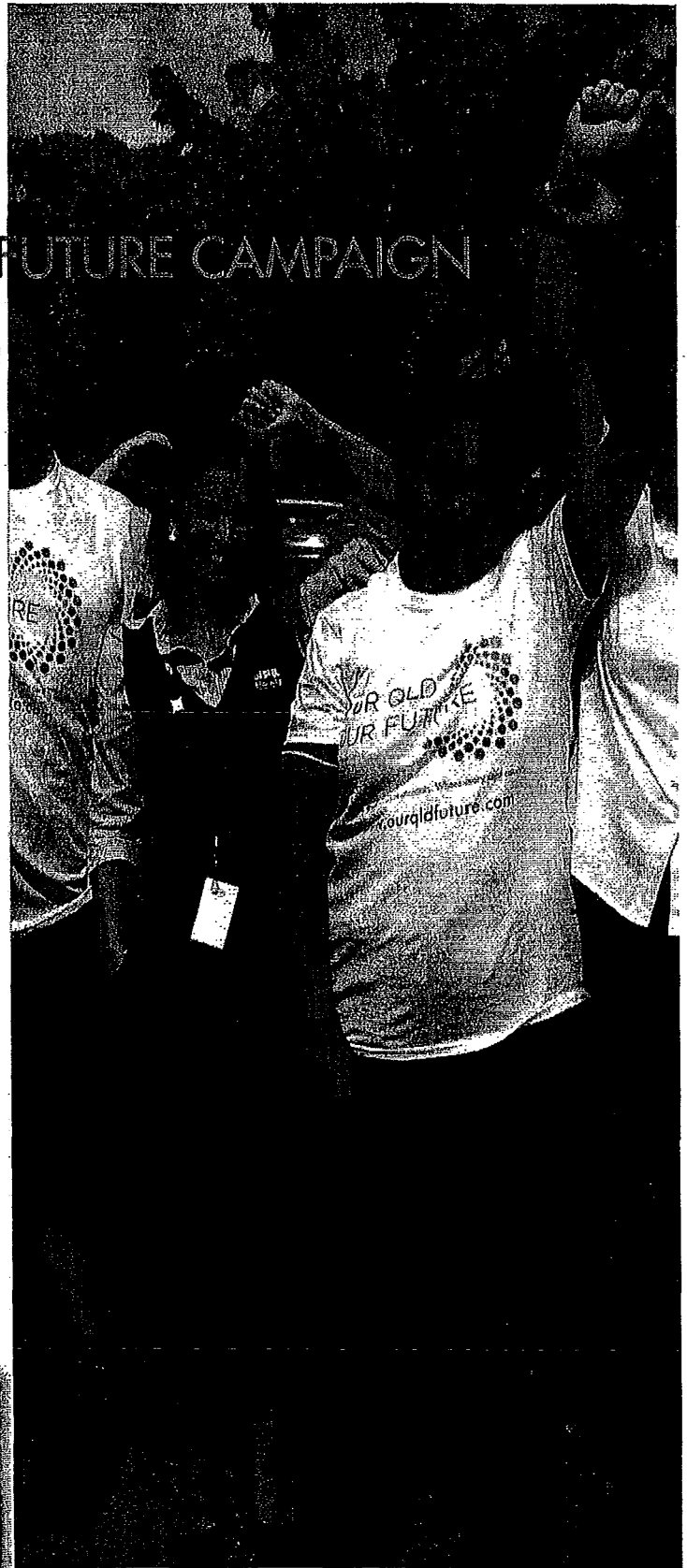
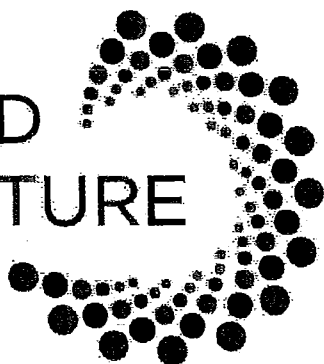
The focus of the campaign is on the threat of service reliability, price hikes and job losses. It aims to educate the population about the impact these factors will have on Queensland communities, especially regional areas.

Through the Campaign our Union has been highly visible including through:

- State-wide workplace and community tour in reaction to the State Government's Response to the Costello Commission of Audit Report and the 2013 State Budget;
- Campaign website ([www.ourqldfuture.com](http://www.ourqldfuture.com));
- Social media feeds;
- Campaign materials including two videos that have reached an audience of over 250 000 worldwide;
- Creation and distribution of fact sheets; and
- Media including reports in The Brisbane Times, The Mackay Mercury, Channels Seven and Nine Mackay, ABC Local Radio and ABC News 24.

Workplace Delegates in affected industries have enhanced and developed their skills and activism by participating at a grass roots community level, helping to organise community meetings and the distribution of campaign materials.

OUR QLD  
OUR FUTURE



The campaign is achieving results. It was instrumental in the Newman Government's decision to back away from the Costello Audit recommendations to privatise the electricity distribution network.

We have learnt that there is a real role, and a community expectation, for our Union to continue to push its position on all issues surrounding the threats to essential services.



## ACTIVE IN OUR INDUSTRIES

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LOCAL AUTHORITIES  
INCLUDING  
BRISBANE CITY COUNCIL

IN THE POST BARGAINING PERIOD OUR FOCUS IS ON REVIEWING, ASSESSING AND PLANNING FUTURE STRATEGIES. AS PART OF THIS PROCESS A MEMBER SURVEY WAS CONDUCTED. THE RESULTS OF THIS SURVEY HAVE BEEN CONSIDERED BY THE INDUSTRY DIVISION COMMITTEE (IDC) AND USED BY THEM IN FORMULATING THE BARGAINING AGENDA FOR THE 2013 – 2015 PERIODS.

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**BARGAINING - GOLD COAST CITY COUNCIL AND BRISBANE CITY COUNCIL**

Within this period, Gold Coast City Council (GCCC) members have reached a collective Agreement whilst Brisbane City Council (BBC) members commenced negotiating Enterprise Bargaining Agreement Eight (EBA 8).

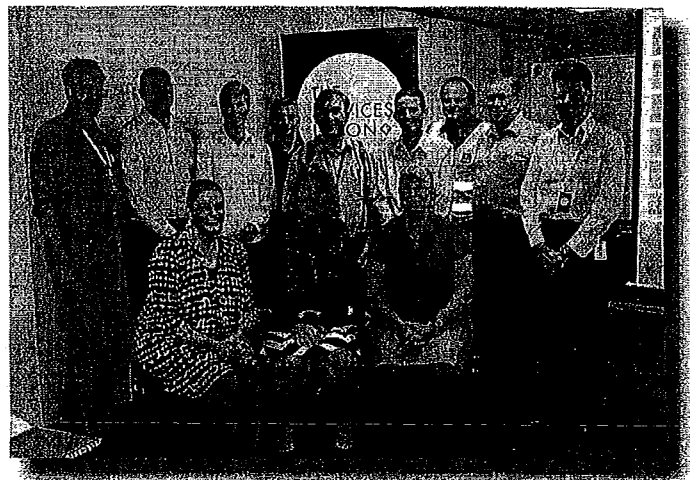
GCCC was one of the last larger Councils to bargain. Bargaining issues included low wage offers, no job security and erosion of working conditions.

Members at GCCC were stoic and following a successful 'No Vote' Campaign saw a reasonable wage increase of 9.1% across three years.

At the conclusion of their EBA negotiations, GCCC members embarked on a campaign requiring equitable wage restraint across the board calling on the Mayor, Councillors, the Chief Executive Officer and Senior Management to show the same wage restraint which they had imposed upon workers.

Our members were successful with the Council executive staff deciding to show wage constraint with their increases reflecting those of Council staff.

In the BCC EBA8 Campaign, we are engaging with members through educational material on their entitlements and via report back



meetings. It has been one of the hardest EBA rounds for BCC members who are presently contemplating taking Protected Industrial Action to secure their conditions. There have been one thousand job losses at BCC, outsourcing of jobs and increases to Councillors' wages.

Our media strategy has involved media releases and the use of social media. We have gained substantial media coverage.

**LOCAL GOVERNMENT DELEGATES**

Our Union is reviewing and assessing our Workplace Delegate structures in the industry.

Through this we are identifying the support, training and mentoring Workplace Delegates need in order to help them build workplace power and member activity within their work areas.

This has involved Organisers working with Workplace Delegates in establishing regular workplace committee meetings.

These meetings provide a forum for Workplace Delegates to strategise and plan union goals and actions in their workplaces and identify ways to elevate the profile of Workplace Delegates.

The '27 Ways' campaign materials are being utilised to help delegates to profile workplace rights issues.



# SOCIAL AND COMMUNITY SECTOR

OUR UNION'S KEY OBJECTIVE IN SACS OVER THE LAST TWELVE MONTHS HAS BEEN TO BUILD ON THE NATIONAL EQUAL PAY DECISION, HANDED DOWN ON 22 JUNE 2012. OUR MEMBERS CELEBRATED THEIR FIRST EQUAL PAY DAY ON 1 DECEMBER 2012.

Our members worked with the Federal Government and the Queensland Government to secure funding for the State Government to fund the State Government's commitment to TAAS.

## CAMPAINING IN SACS

Launched in June 2013, our new campaign Investing in Quality Community Services will increase the visibility of our Union and of our members' work whilst facilitating member activism.

The Campaign follows naturally from our work in 2012 campaigning in support of our members at de-funded organisations like the Tenants Advice and Advocacy Services (TAAS).

Our member's grass roots campaign here assisted in securing emergency Federal Government funding to June 2013, and again to December 2013. We continue to fight to have the State Government recommit to TAAS.

Our SACS Industry Division Committee nominated TAAS Statewide Coordinator Penny Carr for Delegate of the Year, due to her tireless work on this campaign.



MEMBERS  
Services  
younger  
8 per cent of SACS  
this year were 65 or  
were under 30. We've  
campaigning around  
Together  
Unions  
small at  
Oriental  
student  
bonds  
interests  
facebook

access in  
on our website where  
accessed by all sector workers  
whether they were members of our  
Union or not.  
an excellent and as an online  
Union's visibility to an array of  
industry across Queensland  
UNION  
workforce in the industry,  
are joining our Union  
workers who joined  
per 15 per cent  
this is  
Industry Issues

Transport and Main Roads  
THE SERVICES UNION  
PART OF A REAL CHANGE  
THE SERVICES UNION  
THE SERVICES UNION  
BE PART OF A REAL CHANGE  
ALBERT A REAL CH.



# ACTION

## ON MEMBER PRIORITIES

From January to April 2013, we conducted an industry-wide survey of members and workers about the priorities of SACS workers. Utilising the results from this survey ensures that our Union is able to represent our members' interests and priorities.

The survey results have informed the investing in Quality Community Services Campaign. The key concern identified is adequate government funding. It is concerning that 87.2% of survey respondents said they were prepared to take action in support of appropriate funding for the SACS industry.

### CALL TO ACTION

In line with this call to action, SACS members in the Whitsunday Region held a community awareness event 'Save Our SACS' at the Airlie Beach Community Centre on Saturday, 17 February 2013.

Approximately 220 people in the Whitsunday region have been lost and over \$100,000 in funding withdrawn from the community. Over 60 people volunteered to participate in direct action. Our Union is now working with members in the Whitsunday region to plan and coordinate the 'SOS' Campaign.

IT HAS BEEN A TUMULTUOUS 12 MONTHS FOR OUR MEMBERS IN THE ENERGY INDUSTRY. ONE THOUSAND EMPLOYEES HAVE LOST THEIR JOBS AS A RESULT OF RESTRUCTURING.

With strong campaigning through the Our Queensland Our Future Campaign, our Union played a major role in ensuring that no privatisation of energy assets occurs until after the next State election.

This Campaign also increased visibility for the work of our members within the community.

Delegates have been working hard on the ground in representing individual members and arranging meetings to discuss the disruptions occurring across the industry.

We have had media attention around these issues including ABC Radio, The Courier Mail, The Morning Bulletin and The Townsville Bulletin.

Although it has been a despondent time, Delegates are to be congratulated for their tireless work for our Union.



### PURSUING MEMBERS' RIGHTS

There has been an increase in the number of Worker's Compensation claims across the industry and a number of these have been pursued through the Queensland Compensation (QComp) Review process. We have also seen a rise in the number of restructuring disputes escalated to the Fair Work Commission (FWC).

As part of the FWC process, our Union has ensured a fair and transparent process has been followed during each of the restructures. We also ensure our members have received the maximum benefit which they are entitled to.

Our Union has been working over the last 12 months to establish the foundations for our next enterprise bargaining campaign that starts in the second half of 2013.

There has been a survey conducted across the industry to ascertain its needs. These will be addressed in the next round of bargaining. Results from the survey are also being used to develop educational tools during bargaining.

Our members have identified their key priority as the fight to maintain current entitlements. This will be our focus over the next 12 months.

# ENERGY

www.theservicesunion.com.au

## FOR OUR MEMBERS IN RAIL THE LAST 12 MONTHS HAVE BEEN A TIME OF SIGNIFICANT CHANGE.

Restructures within Queensland Rail (QR) and Aurizon (previously Queensland Rail National) have occurred at a constant rate whilst recent changes by the State Government have radically affected the conditions and entitlements of members who work at QR.

Through the Our Queensland Our Future Campaign we have been and will continue to be a strong advocate against restructures, redundancies and the threat of privatisation.

The environment of constant and significant change has placed stress on all members.

Our Union has continued to look for opportunities to establish visible links with private organisations and groups who have an interest in a vital and efficient industry.

We aim to establish relationships that in turn foster and increase the overall strength of our Union.

We have also had media exposure in the Courier Mail, the ABC and Commercial Radio in Brisbane, concerning Rail Industry issues.

Our Union has been concentrating on the support of Workplace Delegates in the various consultative forums conducted in the industry. These forums are an essential tool intended to provide

clear lines of communication between members of our Union (through Workplace Delegates) and management representatives.

The forums help to resolve workplace issues before they escalate. Our Delegates have also become more adept at managing issues beyond this, supporting members outside the workplace to the Fair Work Commission.

A number of new Workplace Delegates have been identified and trained and this will continue.

We have learnt that trained and effective Workplace Delegates are essential to achieve the best outcomes for members.

Efforts to involve younger members in the Union also remain a focus.

In particular we aim to continue training young members from the Rail Industry as Workplace Delegates.

# RAIL

OUR QUEENSLAND OUR FUTURE CAMPAIGN



# PORTS AND PRIVATE

## MAINTAINING AND BUILDING WORKPLACE POWER

THROUGH THE COLLECTIVE WORK OF WORKPLACE DELEGATES MEMBERS ACHIEVED A GOOD AGREEMENT AT NORTH QUEENSLAND BULK PORTS.

BARGAINING AT GLADSTONE PORTS CORPORATION LIMITED (GPCL) WAS HAMPERED BY THE NEW AND RESTRICTIVE WAGES POLICY THAT THE STATE GOVERNMENT INTRODUCED.

WORKPLACE DELEGATES AND MEMBERS ACHIEVED AN AGREEMENT THAT PROVIDED EXCELLENT OUTCOMES FOR MEMBERS. IT WAS THE EXPERIENCE OF OUR WORKPLACE DELEGATES DURING THIS PROCESS UTILISING DETAILED KNOWLEDGE OF THE HISTORY OF PREVIOUS AGREEMENTS THAT MADE THE DIFFERENCE HERE.

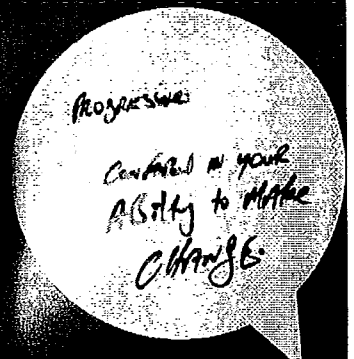
OUR ACTION AT GPCL DEMONSTRATED THAT A STRONG UNION COLLECTIVE CAN STRENGTHEN WORKING CONDITIONS EVEN WITH SUBSTANTIAL EMPLOYER AND GOVERNMENT OPPOSITION.

MEMBERS WITNESSED FIRST-HAND THAT WORKPLACE POWER IS REAL AND EFFECTIVE IN COMBATING UNREASONABLE MANAGEMENT CLAIMS.

MEMBERS IN THE PORTS INDUSTRY ARE ALSO A PART OF THE OUR QUEENSLAND OUR FUTURE CAMPAIGN.

THE CAMPAIGN WILL CONTINUE TO PURSUE MEMBERS RIGHTS AROUND PRIVATISATION, RESTRUCTURES AND LEASING.

# THE SERVICES UNION



THE SERVICES UNION



THE SERVICES UNION  
BE PART OF  
A REAL STRIKE



# NORTH QUEENSLAND CLERICAL AND ADMINISTRATIVE

## BUILDING BARGAINING POWER

### QHEALTH

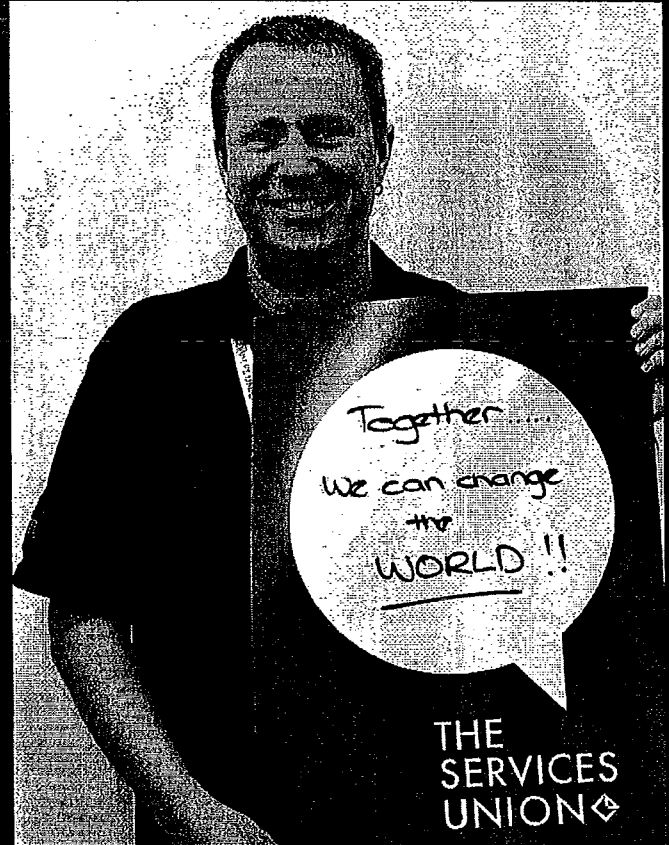
Without any notice or public pronouncement the state government has embarked on a slash and burn exercise at QHealth. Redundancies have been far reaching and the loss of services to the community devastating.

We have been representing members who have been affected by redundancies and changes to working conditions and continuing to campaign against this policy.

### AIRLINES

Our membership continues to be strong in the airline industry in North Queensland. Members know constant vigilance is the secret, ensuring the employer remains responsive and conscious of the obligation to consult.

This is especially important as they commence bargaining at QANTAS. Workplace Delegates are responsible for our strength and all members are grateful for the work they do.



## BARGAINING

Negotiations for an agreement at Armaguard were successful. Queensland Country Credit Union (QCCU) is still bargaining.

These negotiations again highlight the importance of our Workplace Delegates. Due to tough economic times in Queensland, negotiating in the private sector at the moment is not for the fainthearted.





# DELEGATE AND ACTIVIST DEVELOPMENT

ACTIVELY BUILDING WORKPLACE POWER

Year	Activity Training	Area Integration Training	Leadership Training
2018	1 Year Basic 1.5 Day Training Wednesday 28 and Thursday 29 August 2018	1 Year Basic 1.5 Day Basic Wednesday 28 and Thursday 29 August 2018	
2019		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2020		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2021		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2022		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2023		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2024		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2025		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2026		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2027		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2028		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2029		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	
2030		1 Year Basic 1.5 Day Training Wednesday 27 and Thursday 28 November 2018	

IN THE PAST FEW YEARS, WE'VE GIVEN OUR MEMBERS  
MUCH TO BE PROUD OF. A NUMBER OF INITIATIVES HAVE BEEN  
PUT IN PLACE TO SUPPORT THIS STRATEGY OVER  
THE LAST 12 MONTHS.



# Inclusion

## DEDICATED RESOURCES FOR DELEGATE EDUCATION

AT THE END OF 2012 OUR UNION EMPLOYED A DEDICATED TRAINER WHOSE FOCUS IS DELEGATE DEVELOPMENT.

THROUGH THIS WE HAVE DESIGNED AND DELIVERED NEW, RELEVANT AND USER-FRIENDLY COURSE PROGRAMS, CREATED NEW TRAINING MATERIALS AND RESOURCES INCLUDING ONLINE DELEGATE RESOURCES AND DEVELOPED NEW WAYS OF CONNECTING WITH DELEGATES THROUGH WEB-BASED FORUMS.

## ACTIVIST PROGRAM

Our Union was successful in applying for a grant from the Trade Union Education Fund to deliver a revised and more finely tuned Activist Program in 2013.

Our Activism Program exposes delegates to the concepts of activism, advocacy and social change, and provides them with the experience of planning and implementing an action-based campaign using a rights based framework. The course has been redesigned into a more condensed program (3 days rather than 6) to allow more delegates to participate in the course as access to extended leave away from the workplace was an issue.



## EMPLOYER'S DELEGATES TRAINING

Our Employer's Delegates Training is focused on providing a skills-based introduction to questioning and listening and one-to-one negotiation. The aim of the course is to provide Workplace Delegates with the necessary skills to raise issues and then negotiate a resolution.

We have remodelled our training to include the option for delegates to complete workplace issues and negotiations in a role-play format. This allows delegates to practice their skills in a safe environment. The course is now a 3-day program, which allows delegates to complete the course in a shorter time frame. This has been a very successful change and we have received positive feedback from delegates who have completed the course.

During this training program our Workplace Delegates are provided with an opportunity to participate in the Union's Growing Campaign Workplace Delegates. This program provides examples of how they can take action in their workplace and are encouraged to take up this challenge.

## DELEGATE OF THE YEAR

LUCAS GARRETTY – IS OUR 2012 DELEGATE OF THE YEAR. LUCAS HAS BEEN AN ACTIVE WORKPLACE DELEGATE FOR OUR UNION AT ERGON-ENERGY FOR OVER FOUR YEARS, WHERE HE PROMOTES THE IMPORTANCE OF UNION COLLECTIVISM AND THE STRENGTH THAT COMES WITH IT.

LUCAS HAS ALWAYS BEEN AN ACTIVE UNION MEMBER AT HIS WORKPLACE WHERE HE HAS WORKED FOR EIGHT YEARS. LUCAS SAYS HE "HAS ALWAYS BEEN PASSIONATE ABOUT UNIONISM BECAUSE HE LIKES TO MAKE SURE HIS WORKMATES GET A SAY ABOUT REAL CHANGE IN THEIR WORKPLACE."

HIS POSITIVE ENGAGEMENT WITH HIS WORKMATES HAS ENSURED THIS AT ALL TIMES. FURTHER DETAILS OF LUCAS' EFFORTS CAN BE FOUND ON OUR WEBSITE, [www.theservicesunion.com.au](http://www.theservicesunion.com.au)

Justice



# RIGHTS AND REPRESENTATION

THE LATEST ON ISSUES THAT AFFECT  
SERVICES CONNECTIONS VAST AND  
DIVERSE. ALSO INCLUDE GENERAL WORKING  
ENQUIRIES.

## SERVICES CONNECTIONS

THE LATEST ON ISSUES THAT AFFECT  
SERVICES CONNECTIONS VAST AND  
DIVERSE. ALSO INCLUDE GENERAL WORKING  
ENQUIRIES.

CONTACT WITH US AT  
SERVICES CONNECTIONS  
MEMBERS CAN CONTACT SERVICES CONNECTIONS  
AT 1888-555-7262

MEMBERS CAN CONTACT SERVICES CONNECTIONS  
AT 1888-555-7262



**INCLUSION**  
REPRESENTATION



...the world's...  
...made. This...  
...making...  
**Justice**

**HALL  
PAYNE  
LAWYERS**

# TARGETED ACTIONS

## YOUTH SURVEY

The results from the survey indicate younger workers are more concerned about their wages and conditions than their older counterparts. Younger workers are also more concerned about the impact of changes to their workplace rights, especially their job skills curriculum and increasing the cost of living. Younger workers also want professional development opportunities.

We have found that young people are more likely to be employed in casual or part-time roles than their older counterparts.

The survey also indicates young people generally oppose the sale of public assets, privatisation and outsourcing of public services.

The survey supports the Our Queensland, Our Future campaign. The Youth Survey will be conducted at Gladstone Ports Corporation and at Townsville City Council in 2013. The results of the Survey will be used by our Union to develop strategies for youth engagement and participation.

Our Union will become more representative of our members. Over the last twelve months we have replaced Delegates from the Queensland branch. Most of the new Workplace Delegates have been recruited as part of a new initiative to broaden our membership.

Our Union is a Social and Community Organisation for members and the wider community.

31 service period 20 category

THE SERVICES UNION

## YOUTH

In line with our Objectives a particular emphasis has been placed on engaging young workers. Actions here have included:

- Online communication strategies
- The '27 Ways' Initiative
- Better connect with young workers in our industries
- University visits engaging with students about the important role unions play in our workplaces and in the broader community
- Youth Survey used to ascertain what young people think about unions generally.

The survey has been conducted at Energex Newstead and Brisbane City Council.

Our Youth Committee is the driver of our actions here.



ANYTHING FOR LIFESTYLE

Find out at 27 ways



# International Women's Day

## INTERNATIONAL WOMEN'S DAY

International Women's Day (IWD) was celebrated with our Workplace Activists who were attending the Activists Training Course. Activists were asked to reflect on why we celebrate IWD, do we still need it and the experience of women workers around the globe. Members were also invited to a function hosted by The Services Union and other unions to raise money and awareness of Union Aid Abroad (APHEDA) and Dress for Success, an organisation that assists unemployed women by providing them with clothing for job interviews.

## ANNA STEWART MEMORIAL PROJECT 2012

The Anna Stewart Memorial Project took place from 30 July 2012 to 10 August 2012. The Services Union nominated Sian Tooker from BoysTown and Robyn Lawrence from MATES In Construction. Sian was hosted at the Electrical Trades Union (ETU) and Robyn at the Construction Forestry Mining Energy Union (CFMEU) during the second week.



## EMMA MILLER AWARD

In 2012, The Services Union proudly nominated Margaret Evans for the Emma Miller Award. She received her Award at a presentation ceremony held on Friday, 19 October 2012. Margaret has been a member of our Union for 18 years and works as a Business Analyst at Brisbane City Council (BCC).

Margaret is a tireless, skilled and dependable representative of our Union at workplace committees and negotiations in her capacity as a Workplace Delegate. Currently, she is the Chair of the Services Union's BCC Industry Committee and a member of our Union's Branch Executive. Through both these roles Margaret advocates and communicates for the broader membership in regard to the direction of our Union. Margaret is trusted and well respected by members to represent them in the workplace.

Margaret is committed to social justice. She has a solid and steadfast commitment to the cause of workers' rights. Margaret's ability to engage with other workers whilst inspiring them to work together for change in the workplace has resulted in effective communication, increased membership and the active involvement of workers in all our campaigns.

## DOMESTIC VIOLENCE IS A UNION ISSUE

The Services Union has been an international leader in this field with the first domestic violence leave clause negotiated by the Australian Services Union (ASU) in Victoria in September 2010. This is considered to be world's best practice and was acknowledged as such by the United Nations Commission on the Status of Women in New York in March 2013. Nationally, the ASU has worked with the Domestic and Family Violence Clearing House on the Domestic Violence Workplace Rights and Entitlements Project. The Services Union ran training for Queensland Rail (QR) Workplace Delegates on 23 April 2013 on why Family Violence is considered a workplace issue. Over 20 Workplace Delegates attended. Members at QR now have a domestic violence clause in their Agreement.

## WHITE RIBBON DAY

The Services Union held a White Ribbon Day event for our Rail Industry Committees and Workplace Delegates on Thursday, 22 September 2012.

Deputy Branch President and Vice President Rail, Bill Batten and Workplace Delegate from Brisbane City Council Mark Taylor, explained how White Ribbon Day is the largest global male led movement to stop men's violence against women. Collectively the group took the White Ribbon Day oath, wore a white ribbon, and added a white ribbon to a banner, which was hung on The Services Union building in Brisbane the following week.





# ACTIVE IN OUR COMMUNITY



## STUDENT BURSARIES

The Student Bursaries Committee is a group of students who work with the Student Society to provide financial support to students who are in financial difficulty. The committee is made up of students from all faculties and is chaired by the Student Society's Vice President. The committee meets regularly to discuss applications for bursaries and to recommend those who should receive them. The committee also works with the Student Society to provide financial support to students who are in financial difficulty.



**STAND FOR GREENSAND**

...the development of the area...





## GOVERNANCE

Our Union is committed to ensuring that it is well governed so that it can adequately perform its role of protecting and improving the interests of our members in the most efficient and effective way possible. Our union is run effectively, in accordance with its rules and appropriate legislation and regulations.

New regulatory arrangements have required that our Union adopts some new practices and procedures and that those involved in union decision-making – particularly around finances, to which we are required to provide training for and the establishment of registers which are published on our website. Our Union is well advanced in making all of the necessary arrangements to ensure these legislative provisions are met.

Our Union operates through two separate entities under both the Industrial Relations Act 1999 (Queensland) and the Fair Work (Registered Organisations) Act. Both systems require an annual audit and financial reports which must be filed with the Queensland Industrial Relations Commission (QIRC) and Fair Work Australia (FWA) respectively. These audits are conducted in accordance with the requirements of those Acts and general audit standards. Our officers are now also required to provide statement of interests that provide details of their assets and interests and we are required to maintain a range of registers.

The financial reports of the Queensland Services, Industrial Union of Employees and the Queensland Services And Northern Administrative Branch of the ASU are available to members on the website under Annual Operating Reports ([www.theservicesunion.com.au](http://www.theservicesunion.com.au)). The ASU National Union Financial Reports are also available on the ASU National Union website ([www.asu.asn.au](http://www.asu.asn.au)). Reports for both entities of our Union are available to members on the Services Union website. For more information on union governance issues see our website.

Towards the later half of our reporting period our Union Secretary Kathrine Nelson was granted extended leave due to illness. Kath is currently undergoing treatment. The Executive of our Union made the appropriate contingent arrangements appointing Jennifer Thomas as the Acting Secretary and Neil Henderson as the Acting Assistant Secretary (filling Jennifer's role) for the period of Kath's absence from 19 June 2013.

# FINANCES AND PROCESSES

## RESIGNATION

It is a requirement of our reporting that we include a statement regarding how members may resign from the union. This matter is covered by the union's rules. Rule 32 states

### 32 - Resignation

a. A member may resign membership of the Union by written notice addressed and delivered to the 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 2 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 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 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 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, to a clearance certificate in the prescribed form.

# FINANCIAL SUMMARY



Accountants  
Auditors  
Advisors

## EXECUTIVE SUMMARY

The purpose of this report is to provide insight in regard to the sources and utilisation of the net cash surplus derived by the Queensland Services, Industrial Union of Employees and the Australian, Municipal, Administrative, Clerical and Services Union Queensland (Services & Northern Administrative) Branch ("the Union"). Current year movements and comparatives were sourced from the audited financial statements for the 2012 and 2013 financial years, with adjustments made to remove non-cash transactions.

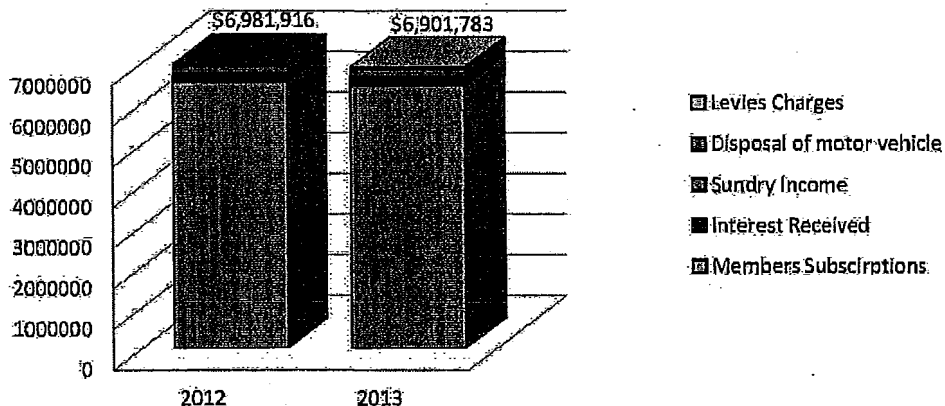
As per previous years, the largest source of the Union's income was derived from membership subscriptions. The use of these membership subscriptions remained unchanged, with consumption being through the payment of the operating expenses of the Union, the purchase of fixed assets and increasing cash reserves.

A detailed analysis of the source and application of funds is discussed in depth below.

## SOURCE OF FUNDS

In 2013 the Union saw a decrease in the source of funds of \$137,688 or 10.42%. The largest decrease in dollar terms was in members' subscriptions with a drop of \$87,274. Although this was the largest decrease, in percentage terms the movement was only 1.34% which reflects the dominance of members' subscriptions contribution to total revenue representing 93%. The marginal decrease in subscription income can be explained by a slight decrease in members from 14,469 in 2012 to 14,197 in 2013. The decrease in interest received of \$17,123 or 7.14% does not appear reflective of the Union's consistent increase in cash and cash equivalents however when macro-economic conditions are considered the decrease is explicable. As per previous years the sale of motor vehicles represents the largest contributor to the sale of assets, showing a tendency within the union to replace vehicles regularly as opposed to other assets that tend to be utilised until obsolescence.

The following graph shows the movement of revenue between the 2012 and 2013 financial years:

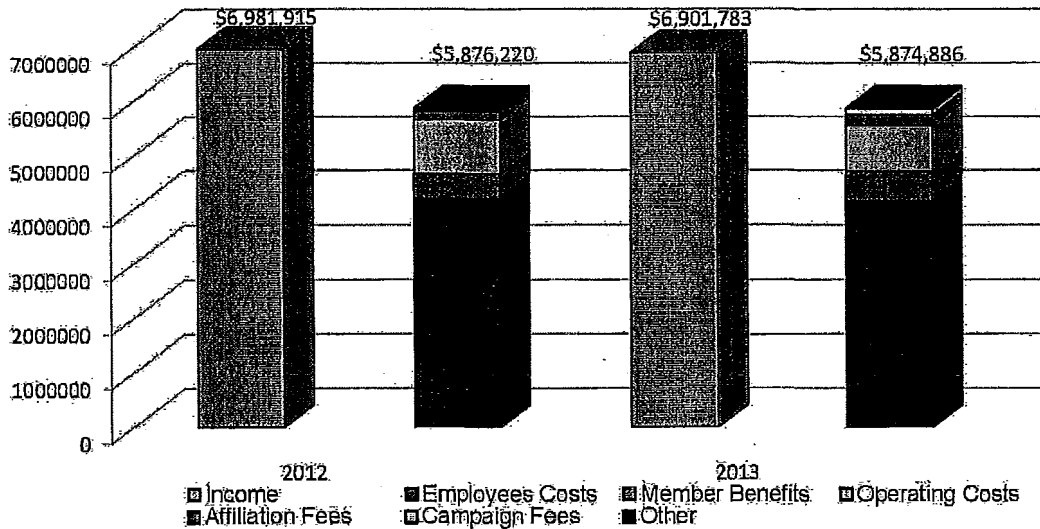


The above graph illustrates the decrease in revenue from \$6,981,916 in 2012 to \$6,901,783 in 2013 and shows the return of minor levy charges of \$12,451 as a contributor to revenue. The Union's running expenses are offset against total revenue. For 2013, expenses were down \$1,334 or 0.02% to \$5,874,886. The overall movement in the operating surplus decreased by 7.13% which when compared to the revenue drop of 1.16% indicates a potential loss of efficiency or timing differences. Previously the rate at which expenses have increased has been slower than the growth of income with the understanding that some variable expenses were driven by membership numbers. The movement for 2013 indicates that some fixed expenses have increased or alternatively, some expenses are no longer driven by membership numbers.



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Advisors

The following graph shows a dissection of expenses for 2012 and 2013, in comparison to revenues for those years:

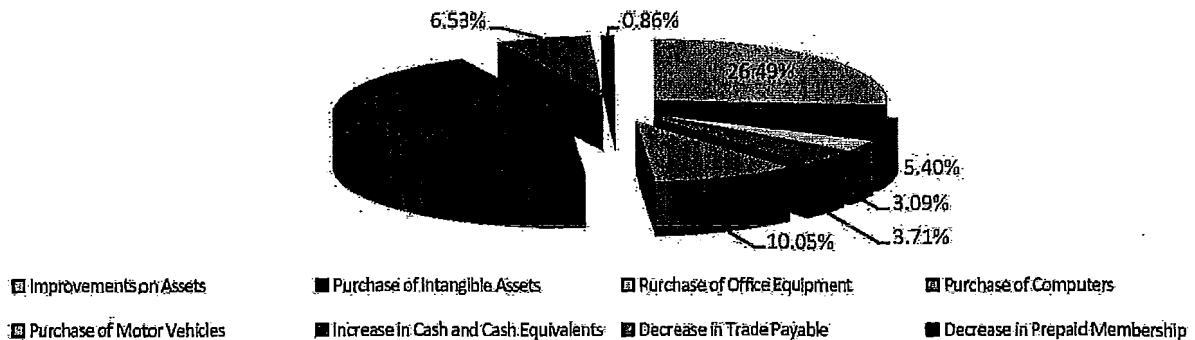


Outside of profit and loss items, within the source of funds a significant contributor was the continued decrease in trade receivables. This indicates a significant increase in efficiency in collecting outstanding debts and could potentially indicate an improvement in the quality of external parties being dealt with.

**APPLICATION OF FUNDS**

The Union's consistency in operating surpluses, along with the ability to improve the management of receivable debts has seen the Union in a cash flow positive position despite the slight decreases in revenue.

Below is a breakup of the application of funds for 2013:



The Union has remained consistent in their cash management approach by investing 43.87% of funds in cash accounts and term deposits. Improvement of assets was the largest increase of \$251,456 or 40.23% showing that the Union has deemed it appropriate to update and properties owned by the Union. The largest decrease was in the decrease in trade payables with a drop of 84.18%. This shows the continued desire by the Union to reduce the amount of short term debt.

In summary, the Union has continued to positively develop its financial position however there appears to have been a slight slowdown due to the drop in membership subscriptions. As was the case in 2012, 2013 saw the Union apply revenue to support operating expenses, purchase assets and further its secure investments and reserves through the use of cash accounts and term deposits.

# ELECTED REPRESENTATIVE STRUCTURES

## EXECUTIVE

Robert (Bob) BALL-President  
 William (Bill) BATTEN-Deputy President and Vice-President Rail  
 Nicole (Nikki) BURRELL-Vice-President North Queensland Clerical  
 and Administrative Industry Division  
 Penelope (Penny) CARR-Vice-President Social and Community  
 Services Sector  
 Margaret (Marg) EVANS-Vice-President Brisbane City Council  
 Michael HAYWORTH-Vice-President Youth  
 Neil HENDERSON-Acting Assistant Secretary (as of 19 June 2013)  
 Lynette (Lindy) HENSON-Vice-President Local Authorities  
 Debbie MCDONALD-Vice-President Ports and Private Sector  
 Veronica (Ronnee) MEACHEN-Vice-President Women  
 Christopher (Chris) MELLERSH-Vice-President Energy  
 Kathrine (Kath) NELSON-Secretary  
 Damian POWER-Treasurer  
 Marianne RYAN-Vice-President Local Authorities  
 Jennifer THOMAS-Assistant Secretary and Acting Secretary  
 (as of 19 June 2013)

## BOARDS AND COMMITTEES

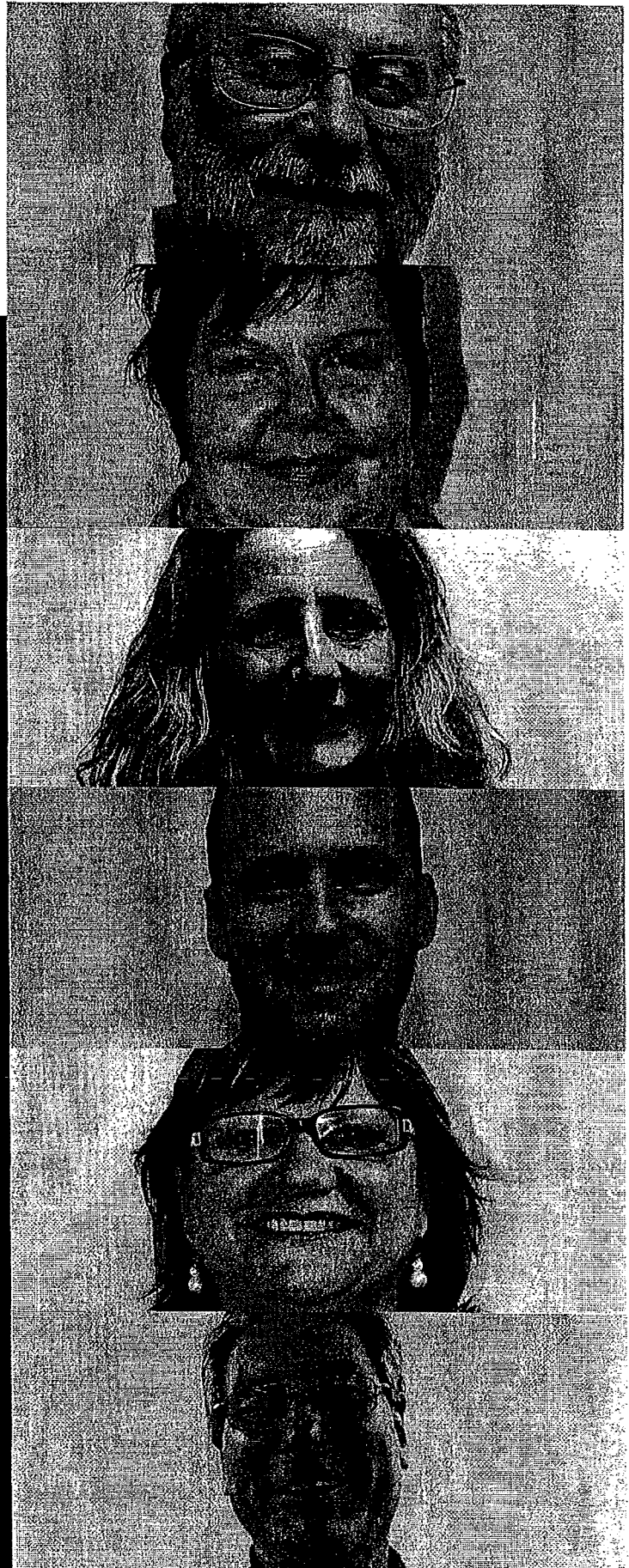
Kath Nelson-ASU National Vice President \*  
 Queensland Council of Unions Vice President \*  
 Queensland Council of Unions Executive Committee \*  
 Queensland Council of Unions Management Committee\*  
 Australian Labour Party Executive Committee (Queensland Branch)  
 Australian Labour Party Administrative Committee (Queensland  
 Branch)  
 Australian Labour Party Electoral College (Queensland Branch)  
 (\* Jennifer Thomas-Acting in these roles from 19 June 2013)

Jennifer Thomas-Australian Labor Party Electoral College  
 (Queensland Branch)

## TRUSTEE OF SUPERANNUATION ENTITY

Officers who are a trustee of a superannuation scheme/directors of  
 company who is trustee of superannuation entity:

David Smith, Director of ESI Superannuation.



# EMPLOYEES OF OUR UNION

## ELECTED OFFICIALS

Kathrine Nelson-Secretary  
Jennifer Thomas-Assistant Secretary and Acting Secretary (as of 19 June 2013)  
Neil Henderson-Industrial Services Coordinator and Acting Assistant Secretary (as of 19 June 2013)

## EXECUTIVE SUPPORT

Belinda Hogan-Collis-Media/Communications Officer  
Jane Grey-Executive Assistant  
Holly Patterson-Trainer

## FINANCE TEAM

Cary Pollock-Finance & Administration Coordinator  
Kim Johansson-Finance Officer

## MEMBERSHIP TEAM

Debbie Hoogerdyk-Membership Officer  
Mary Maddocks-Membership Officer  
Debbie Draper-Assistant Membership Officer

## ORGANISING TEAM

Justine Moran-Development and Local Government Coordinator  
Daniel Reeves-Government Owned Corporations Lead Organiser  
Catherine Laherty-Social and Community Services Coordinator  
Kirk Rostock-Growth Lead  
Anna Herzog-Organiser  
Stuart Maggs-Organiser  
Richard Tarnawski-Organiser  
Zach Walsh-Organiser  
Steve Rodgers-Organiser  
Janet Kelly-Organiser  
Peter Ryan-Organiser  
Sarah Gleeson-Organiser (fixed term)  
Louise Ryan-Organiser (fixed term)  
Lance McCallum-Campaign Organiser (fixed term)  
Karen Davis-Administrative Support  
Christian Dickinson-Administrative Support  
Jeanine Orzani-Administrative Support

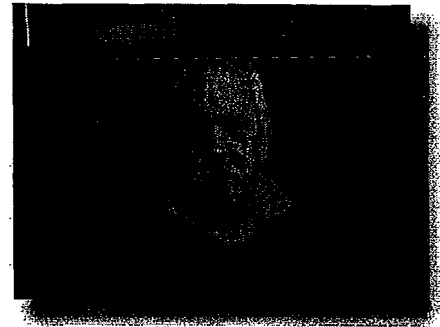
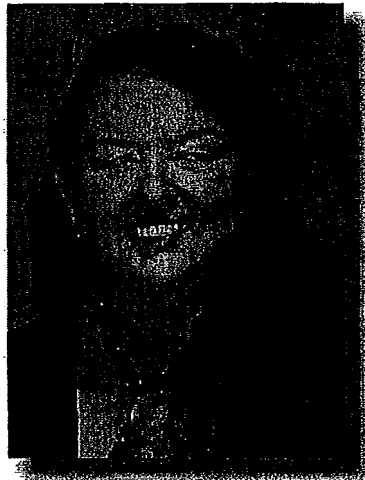
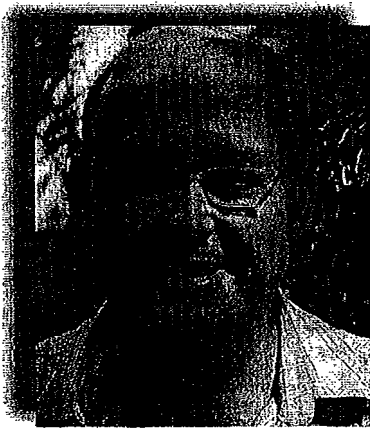
## INDUSTRIAL TEAM

Michelle Robertson-Senior Industrial Officer  
Ian Buckley-Senior Industrial Officer (Fixed Term)  
Rebecca Girard-Senior Industrial Officer  
James Mattner-Senior Industrial Officer  
Tneka Springett-Senior Industrial Officer  
Jace Mitchell-Industrial Officer  
Gerard O'Gorman-Industrial Officer  
David Malcolm-Industrial Officer  
Barbara Cochrane-Administrative Support  
Clecing  
Ilma Wilson Cleaner



## LIFE MEMBERS

Being awarded life membership of our union is a high honour. It acknowledges both length of service and outstanding contribution made by individual members. The Council awarded life membership to four deserving members, Margaret Dale, Gail Gillespie, Ray Culverhouse and Phil Whittaker. Congratulations.



## OUR SUPPORTERS

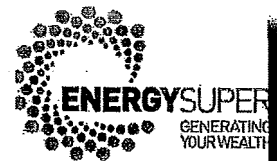
This year our Union has continued to work with our key partners Hall Payne Lawyers, Energy Super, HESTA Super Fund, Teachers Union Health (TUH), Local Government Super (LG Super) and Members Equity Bank (ME Bank).


Hall Payne Lawyers has been working with our Union for more than 13 years, providing our members with a comprehensive range of legal services in more than 12 locations throughout Queensland. Hall Payne Lawyers have been the major sponsor of our 27 Ways and Growing Initiative.

Energy Super Fund, Hesta Super Fund, TUH, LG Super and Union Shopper also supported this campaign.

We also worked with ME Bank in the ongoing promotion of our Do It Direct Campaign, which encourages current members to switch from payroll deduction to direct debit.

Our Union continued to promote our partners' work through our membership and communication platforms.



THE  
SERVICES  
UNION 

BE PART OF  
A REAL CHANGE

**ANNUAL REPORT 2012-13**

[www.theservicesunion.com.au](http://www.theservicesunion.com.au)

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