



8 December 2014

Mr Neil Henderson
Secretary, Queensland (Services and Northern Administrative) Branch
Australian Services Union

Sent by email: Jane.Grey@theservicesunion.com.au

Dear Mr Henderson

**Australian Services Union, Queensland (Services and Northern Administrative) Branch -
Financial Report for year ended 30 June 2014 - (FR2014/255)**

I refer to the financial report of the Australian Services Union, Queensland (Services and Northern Administrative) Branch (the reporting unit). The documents were lodged with the Fair Work Commission on 28 November 2014. The financial report has now 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 2015 may be subject to an advanced compliance review.

If you have any queries regarding this letter, I may be contacted on (02) 6723 723 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

From: KELLETT, Stephen
To: ["neil.henderson@theservicesunion.com.au"](mailto:neil.henderson@theservicesunion.com.au)
Subject: FW: Attention Mr Neil Henderson - Financial report y/e 30 June 2014 - filing
Date: Monday, 8 December 2014 8:39:00 AM
Attachments: [ASU_QLD_FR2014_255_\(primary_final\).pdf](#)

Dear Mr Henderson,

Please see attached my letter in relation to the above.

Yours sincerely

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237

(email) stephen.kellett@fwc.gov.au

From: KELLETT, Stephen
To: [KELLETT, Stephen](mailto:KELLETT.Stephen)
Subject: FW: On CMS - FR2014/255 - ASU - QLD - (Services and Northern Administrative) - Full Financial Report 2013/2014
Date: Tuesday, 2 December 2014 12:17:00 PM
Attachments: [image003.png](#)
[image010.png](#)
[image011.png](#)
[ASU Financial Returns 2013-2014.pdf](#)
[Annual Report 2014.pdf](#)
Importance: High

From: Jane Grey [<mailto:Jane.Grey@theservicesunion.com.au>]
Sent: Friday, 28 November 2014 5:29 PM
To: Orgs
Subject: On CMS - FR2014/255 - ASU - QLD - (Services and Northern Administrative) - Full Financial Report 2013/2014
Importance: High

[FR2014/255](#)

Good afternoon

Please find attached the Full Financial Report 2013/2014 – Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch for year ended 30 June 2014

Kind regards



Jane Grey
EXECUTIVE ASSISTANT TO THE SECRETARY & ASSISTANT SECRETARY

E jane.grey@theservicesunion.com.au
D 07 3010 4422

BE PART OF
A REAL CHANGE



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Authorised by Branch Secretary Neil Henderson/ Assistant Branch Secretary Jennifer Thomas, Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch ABN 86 351 665 653. Trading as The Services Union.

Australian Services Union

ABN 86 351 665 653

28 November 2014

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

By email: orgs@fwc.gov.au

Dear Industrial Registrar,

**Re: Full Financial Report 2013/2014 – Australian Municipal,
Administrative, Clerical and Services Union Queensland
(Services and Northern Administrative) Branch for year
ended 30 June 2014.**

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 2014.

Queensland
(Services and Northern
Administrative) Branch

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32 Peel Street
South Brisbane
QLD 4101

PO Box 3347
South Brisbane
QLD 4101

Tel: (07) 3844 5300
Fax: (07) 3846 5046

W: theservicesunion.com.au

Branch Secretary:
Neil Henderson

Assistant Secretary:
Jennifer Thomas

Yours faithfully,



Neil Henderson
Secretary

Designated Officer's Certificate

s268(c) *Fair Work (Registered Organisations) Act 2009*

I, Neil Henderson being the 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 full report for the Australian Municipal, Administrative, Clerical and Services Union, Queensland (Services and Northern Administrative) Branch for the period ended 30 June 2014 referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 24 September 2014; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 28 November 2014 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.



Neil Henderson
Branch Secretary

Date: 28 November 2014

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

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2014

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

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2014

	Note	2014 \$	2013 \$
Members' Subscriptions		6,251,673	4,912,144
Transfers from QSU		-	2,180,000
Gain/(Loss) on the sale of Fixed Assets		1,995	(4,475)
Capitation fees	3A	-	-
Levies	3B	127,021	565
Interest	3C	157,784	143,909
Grants or donations	3D	-	-
Service Agreements		108,482	3,692
Sundry Income		122,824	175,074
Total revenue		<u>6,769,779</u>	<u>7,410,909</u>
Administration expenses	4D	171,415	187,411(*)
Affiliations	4C	184,554	212,932
Audit and Consultancy		27,196	47,079
Bad Debts		114,498	111,352
Campaigns		188,354	103,578
Capitation Fees	4B	441,806	441,698
Communication		198,674	210,316(*)
Depreciation and Amortisation	4F	170,080	144,261
Elected Structures		76,546	42,732
Employees Expenses	4A	4,138,337	3,902,668
Finance		63,795	51,131
Grants or Donations	4E	3,187	13,143
Legal Costs	4G	93,879	48,802
Membership		50,287	11,979
Other Expenses	4H	-	-
Repair and Maintenance		100,073	115,880
Support Services		16,598	9,951
Travel		127,389	170,177
Vehicles		122,651	121,344
Total expenses		<u>6,289,319</u>	<u>5,946,434</u>
Surplus/(deficit) before income tax		<u>480,460</u>	<u>1,464,475</u>
Income tax expense	1(a)	-	-
Surplus/(deficit) for the year		<u>480,460</u>	<u>1,464,475</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>480,460</u>	<u>1,464,475</u>
Surplus/(deficit) attributable to members of the entity		<u>480,460</u>	<u>1,464,475</u>
Total comprehensive income attributable to members of the entity		<u>480,460</u>	<u>1,464,475</u>

(*) Reclassified- During the year the Union reclassified \$10,471 from Communication to Administration Expenses

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 2014

	Note	2014 \$	2013 \$
CURRENT ASSETS			
Cash and cash equivalents	5A	4,728,611	4,200,785
Trade and other receivables	5B	284,211	189,184
Total Current Assets		5,012,822	4,389,969
NON-CURRENT ASSETS			
Property, plant and equipment	6	3,056,072	2,854,201
Intangibles	6	49,865	69,834
Security deposit		598	598
Total Non-Current Assets		3,106,535	2,924,633
Total Assets		8,119,357	7,314,602
CURRENT LIABILITIES			
Trade Payables	7A	354,578	122,963
Other Payables	7B	140,382	87,766
Employee Provisions	8A	803,192	983,018
Total Current Liabilities		1,298,152	1,193,747
NON CURRENT LIABILITIES			
Employee Provisions	8A	52,188	39,017
Total Non Current Liabilities		52,188	39,017
Total Liabilities		1,350,340	1,232,764
NET ASSETS		6,769,017	6,081,838
EQUITY			
Reserves		1,436,048	1,229,329
Retained Earnings		5,332,969	4,852,509
		6,769,017	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**

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2014

	Retained Earnings \$	General Reserve \$	Asset Revaluation Reserve \$	Total \$
Balance at 1 July 2012	3,388,034	191,000	1,038,329	4,617,363
Operating surplus	1,464,475	-	-	1,464,475
Revaluation increment	-	-	-	-
Balance at 30 June 2013	4,852,509	191,000	1,038,329	6,081,838
Net surplus/(deficit)	480,460	-	-	480,460
Revaluation increment	-	-	206,719	206,719
Balance at 30 June 2014	5,332,969	191,000	1,245,048	6,769,017

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 2014

	2014	2013
	\$	\$
Cash assets in respect of recovered money at beginning of year	-	-
Receipts		
Amounts recovered from employers in respect of wages etc.	-	-
Interest received on recovered money	-	-
Total receipts	-	-
Payments		
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	-	-
Total payments	-	-
Cash asset's in respect of recovered money at end of year	-	-
Number of workers to which the monies recovered relates		
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	-	-

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 2014

	Note	2014 \$	2013 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		6,615,686	4,927,535
Receipts from related parties		-	2,180,000
Payments to suppliers and employees		(6,102,376)	(5,758,512)
Interest received		157,784	143,909
Other receipts		-	179,313
		<hr/>	<hr/>
Net Cash provided by (used in) Operating Activities	12	671,094	1,672,245
		<hr/>	<hr/>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		22,912	33,136
Purchase of property, plant and equipment		(166,180)	(488,391)
		<hr/>	<hr/>
Net Cash provided by (used in) Investing Activities		(143,268)	(455,255)
		<hr/>	<hr/>
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
		<hr/>	<hr/>
Net Cash provided by (used in) Financing Activities		-	-
		<hr/>	<hr/>
Net increase (decrease) in cash held		527,826	1,216,990
Cast at beginning of year		4,200,785	2,983,795
		<hr/>	<hr/>
Cash at end of year	5A	4,728,611	4,200,785
		<hr/> <hr/>	<hr/> <hr/>

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 2014

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

(a) Income Tax

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

(b) Property, Plant and Equipment

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

(i) Land and Building

Asset Recognition Threshold

Purchases of land and buildings are recognised initially at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Revaluations—Land and Buildings

Following initial recognition at cost, land and buildings are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Revaluations are performed with sufficient frequency such that the carrying amount of assets do not differ materially from those that would be determined using fair values as at the reporting date.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the profit or loss except to the extent that they reverse a previous revaluation increment for that class. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset is restated to the revalued amount.

**Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

Note 1: Statement of Significant Accounting Policies (Continued)

(b) Property, Plant and Equipment (Cont.)

(ii) Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated 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.

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.

(iii) Depreciation

The depreciable amount of all fixed assets including building and capitalised lease assets but excluding freehold land, 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	
Computers	
Office Equipment	
Motor Vehicles	
Motor Vehicles – Regional	

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.

(iv) Derecognition

An item of land, buildings, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

(c) 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.

**Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

Note 1: Statement of Significant Accounting Policies (Continued)

(d) 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.

(e) 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.

(f) 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.

All revenue is stated net of the amount of goods and services tax (GST)

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

(g) 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.

(h) 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.

(i) Financial Instruments

(i) 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 2014 (Continued)

Note 1: Statement of Significant Accounting Policies (Continued)

(i) Financial Instruments (Cont.)

(ii) Classification and Subsequent Measurement

Finance instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value.

Amortised cost is the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the *effective interest method*.

(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.

(v) Financial liabilities

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

**Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

Note 1: Statement of Significant Accounting Policies (Continued)

(i) Financial Instruments (Cont.)

(iii) Impairment

At the end of each reporting period, the committee members assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

No impairment has been recognised in respect of the branch's financial instruments.

(iv) 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.

(j) Impairment of Assets

At the end of each reporting period, the committee members assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the assets belong.

(k) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from or payable to the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(l) Provisions

Provisions are recognised when the branch has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

Note 1: Statement of Significant Accounting Policies (Continued)

(m) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the branch has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

(n) Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortization charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Long service leave provision

The liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

(o) 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 2014, 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 2014.

Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

	2014	2013
	\$	\$
Note 3 Income		
Note 3A: Capitation fees		
Total capitation fees	<u>-</u>	<u>-</u>
Note 3B: Levies		
Anti Privatisation	<u>127,021</u>	<u>565</u>
Total levies	<u>127,021</u>	<u>565</u>
Note 3C: Interest		
Deposits	157,784	143,909
Loans	-	-
Total levies	<u>157,784</u>	<u>143,909</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 2014 (Continued)

	2014	2013
	\$	\$
Note 4 Expenses		
Note 4A: Employee expenses		
 Holders of office:		
Wages and Salaries	410,273	268,882
Superannuation	77,958	39,965
Leave and other entitlements	5,263	(6,275)
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses holders of office	493,494	302,572
Employees other than office holders:		
Wages and Salaries	2,827,616	2,875,621
Superannuation	381,424	414,401
Leave and other entitlements	(171,917)	68,680
Separation and redundancies	361,755	22,485
Other employee expenses	245,965	218,909
Subtotal employee expenses employees other than office holders	3,644,843	3,600,096
Total employee expenses	4,138,337	3,902,668
Note 4B: Capitation fees		
Australian Municipal, Administration, Clerical and Services Union National Office	431,806	441,698
Brisbane Alliance	10,000	-
Total Capitation fees	441,806	441,698
Note 4C: Affiliation fees		
Australian Labor Party	76,193	108,151
Queensland Council of Unions	84,679	81,740
Union Shopper	17,182	18,041
Workers Health Centre	6,500	5,000
Total Affiliation fees	184,554	212,932
Note 4D: Administration expenses		
Consideration to employers for payroll deductions	7,707	10,916
Compulsory Levies	-	-
Office expenses	163,708	72,662
Fees/allowances – meeting and conferences	-	4,666
Conference and meeting expenses	-	99,167
Total administration expense	171,415	187,411(*)

(*) Reclassified- During the year the Union reclassified \$10,471 from Communication to Administration Expenses

**Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

	2014 \$	2013 \$
Note 4E: Grants or donations		
Grants	-	-
Donations	3,187	13,143
Total grants or donations	<u>3,187</u>	<u>13,143</u>

Note 4F: Depreciation and Amortisation

Depreciation		
Land and Buildings	38,745	31,226
Property, plant and equipment	111,367	103,971
Total Depreciation	<u>150,112</u>	<u>135,194</u>
 Amortisation		
Intangibles	19,969	9,064
Total Amortisation	<u>19,969</u>	<u>9,064</u>
 Total Depreciation and Amortisation	<u>170,081</u>	<u>144,261</u>

Note 4G: Legal costs

Litigation	-	-
Other legal matters	93,879	48,802
Total legal costs	<u>93,879</u>	<u>48,802</u>

Note 4H: Other expenses

Penalties – via RO Act or RO Regulations	-	-
Total other expenses	<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 2014 (Continued)

	2014	2013
Note 5 Current Assets		
Note 5A: Cash and Cash Equivalents		
Cash at bank	4,727,588	4,086,854
Cash on hand	1,023	1,023
Short term deposits	-	112,908
Other		
Total cash and cash equivalents	4,728,611	4,200,785

The effective interest rate on short term deposits was 2.67% these deposits have an average maturity of 214 days

Reconciliation of Cash

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

Cash and cash equivalents	4,728,611	4,200,785
	4,728,611	4,200,785

Note 5B: Trade and Other Receivables

Receivables from other reporting units	-	-
----------------------------------------	---	---

Total receivables from other reporting units	-	-
-----------------------------------------------------	----------	----------

Less provision for doubtful debts	-	-
-----------------------------------	---	---

Total provision for doubtful debts	-	-
-------------------------------------------	----------	----------

Receivable from other reporting units (net)	-	-
----------------------------------------------------	----------	----------

Trade Receivables

Membership Subscription Receivable	183,284	115,801
------------------------------------	---------	---------

Less Provision for Doubtful Debts	(50,502)	(57,546)
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Total Trade Receivables:	132,782	58,255
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Other receivables:

GST receivable from the Australian Taxation Office	2,578	3,590
----------------------------------------------------	-------	-------

Other trade receivables	23,136	102,339
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Term Deposit	114,761	-
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Prepayments	10,954	25,000
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Total other receivables	151,429	130,929
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Total trade and other receivables (net)	284,211	189,184
------------------------------------------------	----------------	----------------

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 or where full recoverability is unlike.

**Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

	2014	2013
	\$	\$
Note 6 Property, Plant and Equipment		
Buildings 32 Peel St South Brisbane (50% interest):		
Independent valuation 2014	670,975	700,000
Improvements	79,025	68,418
Accumulated depreciation	(5,610)	(44,051)
Building 485 Flinders Street, Townsville		
Independent valuation 2014	163,412	215,000
Improvements	256,588	307,449
Accumulated depreciation	(3,141)	(17,263)
	<u>1,161,249</u>	<u>1,229,553</u>
Land 32 Peel St South Brisbane (50% interest):		
Independent valuation 2014	1,325,000	1,050,000
Land 485 Flinders Street, Townsville		
Independent valuation 2014	200,000	220,000
	<u>1,525,000</u>	<u>1,270,000</u>
Computers		
At cost / officer valuation	103,471	74,994
Accumulated depreciation	(76,152)	(71,478)
	<u>27,319</u>	<u>3,516</u>
Office Equipment and Furniture		
At cost / officer valuation	279,286	266,770
Accumulated depreciation	(200,263)	(186,163)
	<u>79,023</u>	<u>80,607</u>
Motor Vehicles		
At cost / officer valuation	471,877	445,021
Accumulated depreciation	(213,788)	(179,889)
	<u>258,089</u>	<u>265,132</u>
Library		
At cost / officer valuation	5,392	5,392
	<u>5,392</u>	<u>5,392</u>
Intangible Asset – Website		
At cost / officer valuation	79,517	79,517
Accumulated amortisation	(29,652)	(9,683)
	<u>49,865</u>	<u>69,834</u>
Total Property, Plant and Equipment	<u>3,105,937</u>	<u>2,924,035</u>

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (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 & Improvements	Land	Computers	Furniture & Equipment	Motor Vehicles	Library	Intangible	
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of year	1,229,554	1,270,000	3,516	80,607	265,132	5,392	69,834	2,924,035
Additions/Revaluation	(29,560)	255,000	28,477	12,516	106,467	-	-	372,900
Disposals	-	-	-	-	(20,917)	-	-	(20,917)
Depreciation expense	(38,745)	-	(4,674)	(14,100)	(92,593)	-	(19,969)	(170,081)
Balance at the end of year	<u>1,161,249</u>	<u>1,525,000</u>	<u>27,319</u>	<u>79,023</u>	<u>258,089</u>	<u>5,392</u>	<u>49,865</u>	<u>3,105,937</u>

(a) In April 2014, the land and buildings at 32 Peel Street, South Brisbane were valued by Mr Geoff Trivett of G.D Trivett & Associates Pty Ltd. 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) In April 2014, the land and buildings at 485 Flinders Street, Townsville were valued by Mr Chris Caleo of Taylor Byrne Pty Ltd

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

	2014	2013
	\$	\$
Note 7 Current Liabilities		
Note 7A: Trade payables		
Payable to ASU Social Club	856	2,045
Payable to ASU Staff – Purchase of Leave	6,170	1,507
Trade creditors and accruals	347,552	119,411
Operating lease rentals	-	-
Subtotal trade creditors	<u>354,578</u>	<u>122,963</u>
 Payables to other reporting units	 -	 -
 Subtotal payables to other reporting units	 <u>-</u>	 <u>-</u>
 Total trade payables	 <u>354,578</u>	 <u>122,963</u>
 Note 7B: Other payables		
Wages and salaries	-	-
Superannuation	-	-
Consideration to employers for payroll deductions	-	-
Legal costs	-	10,998
Prepayments received/unearned revenue	36,286	22,067
GST payable	104,096	54,701
Other	-	-
Total other payables	<u>140,382</u>	<u>87,766</u>
 Total other payables are expected to be settled in:		
No more than 12 months	140,382	87,766
More than 12 months	-	-
Total other payables	<u>140,382</u>	<u>87,766</u>

**Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

	2014	2013
	\$	\$
Note 8 Provisions		
Note 8A: Employee Provisions		
Office Holders:		
Annual Leave	67,737	22,008
Long Service Leave	67,978	67,648
Seperations and redundancies	-	-
Other	-	-
Subtotal employee provisions office holders	135,715	89,656
Employees other than Office Holders:		
Annual Leave	256,562	321,195
Long Service Leave	463,103	611,183
Seperations and redundancies	-	-
Other	-	-
Subtotal employee provisions-employees other than office holders	719,665	932,378
Employee Provisions		
Current	803,192	983,018
Non Current	52,188	39,017
Total Employee Provisions	855,380	1,022,035

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

	2014	2013
	\$	\$
not later than 12 months	8,772	8,772
later than 12 months but not later than 5 years	2,924	11,696
greater than 5 years	-	-
	11,696	20,468

Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (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 11A: 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 2014 was \$431,806 (2013: \$441,698).

The branch received \$0 (2013: \$2,180,000) from the Queensland Services, Industrial Unions of Employees during the year.

Note 11B: Key Management Personnel Remuneration for the Reporting Period

	2014 \$	2013 \$
Short Term Employee Benefit		
Salary (including Annual Leave Taken)	410,273	268,882
Performance bonus	-	-
Total short-term employee benefits	<u>410,273</u>	<u>268,882</u>
Post-employment benefits:		
Superannuation		
Total post-employment benefits	<u>77,958</u>	<u>39,965</u>
	77,958	39,965
Other long-term benefits:		
Long-service leave	16,739	(51,732)
Total other long-term benefits	<u>16,739</u>	<u>(51,732)</u>
	16,739	(51,732)
Termination benefits	<u>-</u>	<u>-</u>
	-	-
Total	<u><u>504,970</u></u>	<u><u>257,115</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 2014 (Continued)

	2014	2013
	\$	\$
Note 12 Cash Flow		
Note 12A: Cash Flow Reconciliation		
Reconciliation of operating surplus/(deficit) to net cash from operating activities		
Operating surplus/(deficit)	480,460	1,464,475
Adjustments for non-cash items		
Depreciation/amortisation	170,080	144,261
Net (Gain)/loss on disposal of property, plant and equipment	(1,995)	4,475
Changes in assets/liabilities		
(Increase)/decrease in receivables and prepayments	19,734	69,677
(Increase)/decrease in Short Term Deposit	(114,761)	-
Increase/(decrease) in supplier payables	284,231	(74,013)
Increase/(decrease) in other payables	-	-
Increase/(decrease) in employee provisions	(166,655)	63,370
Increase/(decrease) in other provisions	-	-
	671,094	1,672,245

At 30 June 2014 and 30 June 2013 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
Total cash inflows	-	2,180,000
Cash outflows to Queensland Services, Industrial Union of Employees	-	-
Total cash outflows	-	-

**Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (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 2014.

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 2014 (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			
	2014 %	2013 %	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$
Financial Assets:										
Cash and cash equivalents	3.48%	4.60%	4,728,611	4,087,877	-	-	-	-	-	-
Short-term Deposits	2.67%	3.53%	114,761	112,908	-	-	-	-	-	-
Total Financial Assets	-	-	4,843,372	4,200,785	-	-	-	-	-	-

Australian Municipal, Administrative, Clerical and Services Union
Queensland (Services and Northern Administrative) Branch

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014 (Continued)

Note 13: Financial Instruments (Continued)

B Interest Rate Risk

Weighted Average Effective Interest Rate		Floating Interest Rate		Fixed Interest Rate Maturing					
				Within 1 Year		1 to 5 Years		Non-interest Bearing	
2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
4	3	\$	\$	\$	\$	\$	\$	\$	\$
%	%								

Financial Liabilities:

Lease Liabilities	-	-	-	-	-	-	-	-	-	-
 Total Financial Liabilities	 -	 -	 -	 -	 -	 -	 -	 -	 -	 -

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 2014 (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 2014, 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:

	2014	2013
	\$	\$
Change in profit		
— Increase in interest rate by 2%	89,294	71,846
— Decrease in interest rate by 2%	(89,294)	(71,846)
Change in equity		
— Increase in interest rate by 2%	89,294	71,846
— Decrease in interest rate by 2%	0	0
— Decrease in interest rate by 2%	(89,294)	(71,846)

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 2014 (Continued)

Note 15: Office Bearers

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

Chris Mellersh	Lorraine Walter	Penelope Carr
Debbie McDonald	Lynette Henson	Peter Duffy
Jennifer Thomas	Margaret Evans	Robert Ball
Jessie Westaway	Marianne Ryan	Ronnee Meachen
Justine Moran	Michael Hayworth	Tehanne Denham-Jarvis
Kate MacDonald	Neil Henderson	William Batten
Katherine Nelson	Nikki Burrell	

Aggregate remuneration received or receivable by office bearers during the year ended 30 June 2014 was \$410,273 (2013: \$268,882). Not all office bearers received remuneration during the year. Honorariums were received by some office bearers whilst four full-time elected office bearers received remuneration in the form of a salary at stages during the year (three during 2013).

Aggregate of amounts paid to a superannuation plan in conjunction with the full time elected office bearers during the year ended 30 June 2014 was \$77,958 (2013: \$39,965).

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 2014 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 2014.

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 2014 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 2014.

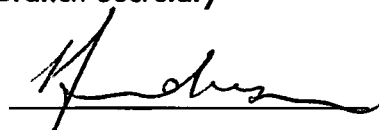
For the Committee of Management:

Neil Henderson

Title of Office held:

Branch Secretary

Signature:



Date:

13 September 2014

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

We have audited the accompanying financial report of the Australian Municipal, Administrative, Clerical and Services Union Queensland (services and northern administrative) branch which comprises the statement of financial position as at 30 June 2014 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 (Audit) Pty Ltd
Chartered Accountants**



**Stewart Douglas
Director**

**Holder of Public Practice Certificate issued by The Institute of Chartered Accountants in Australia
Brisbane
23rd September 2014**



ANNUAL REPORT

BE PART OF A REAL CHANGE



Neil Henderson -
Secretary



Jennifer Thomas -
Assistant Secretary

WELCOME

"In the current political and industrial context of Queensland and Australia, the values that our Union stands for and the protections we have fought to gain for our members and their families and communities, have come under attack over the last twelve months just as we anticipated.

The key to succeeding in this environment is, and will continue to be, the strength of our workplace leadership and the extent to which members participate in, and identify with, our Union.

Having well organised workplaces and a network of committed members who participate actively in our Union will be the key to our ongoing success.

We aim to be a strong, democratic union where workplace leadership and member participation is our focus for the next steps to achieving Real Change.

This is our commitment."





06

27 Ways and Growing



07

Privatisation Campaigns



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Delegate and Activist Training



08

Our Industries



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Rights and Representation

CONTENT



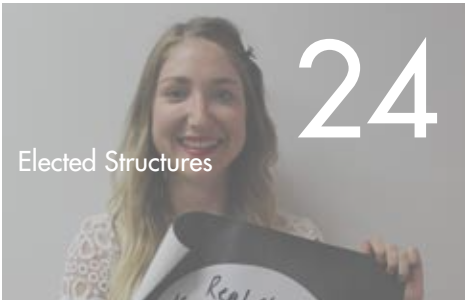
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Targeted Action



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Participating In Our Community



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Elected Structures



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Life Members and Partners

INTRODUCTION

2013-2014 Annual Operating Report of the Australian Municipal, Administrative, Clerical and Services Union Queensland (Services and Northern Administrative) Branch

The Services Union is 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 2013 - 2014. It sets out the activities of our Union over this period.

In 2013, members of our Union elected to our Executive and Council, met to discuss the priorities of our Union.

Those Representatives set down two key areas for union action:

Participation

Our Representatives decided:

We want to engage with everyone in our workplaces and the general community about what's important to them and what's important to our members and how these two areas intersect.

- In our conversations we will consciously listen to and engage with workers and the community about what is





important to them.

- We will build the skills within our union so that our members, delegates and activists feel confident in workplace and community organising and engagement.
- We will build on the legacy of our retired members by consciously involving them in our strategies.
- We will adopt a multitude of innovative ways of connecting members to each other, to the union office and reaching out to the community in order to facilitate engagement and participation.

Leadership

Our Representatives decided:

We will consciously build the current and next generation of our workplace union leaders through:

- Adopting a targeted delegate to new delegate mentoring strategy.
- Opening up positions for new activists and delegates to take up formal leadership roles in our Union.
- Building workplace organising committees that ensure we have a breadth of workplace union leaders and that cater for generational change.

We have been working to advance these Objectives over the last twelve months. Details about our progress are contained in this Report and will be discussed at the Delegates Conference in September 2014.

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.

PARTICIPATION: OUR MEMBERS TAKING ACTION

27 WAYS AND GROWING INITIATIVE



said this was easy to do when you believe in what you are promoting and have materials on hand to support what you are saying.

The Initiative is in its final stages. A conversation has already started as to what should be the '28th Way,' our Union should seek to improve workers' lives.

We have polled members and identified two preferred options: Natural Disaster Leave and Domestic and Family Violence Leave.

Announcements about our 28th Way and actions we will take to achieve it will be made at our Delegates Conference in September 2014.



The 27 Ways and Growing Initiative has given us a framework for discussing what it means to be union with our members, potential members and the community.

The initiative was awarded Best Recruitment Campaign at the Queensland Council of Unions Labour Day Awards in 2014.

Workplace Delegates have embraced the Initiative utilising many of the 27 Ways tools to have discussions with potential members in their workplaces.

An example of our success here was the work of Keirnan Fitzpatrick from the Multicultural Development Association (MDA) who won the 27 Ways Recruitment Competition.

Keirnan recruited over 20 new members from his workplace. Keirnan



PRIVATISATION CAMPAIGNS – OUR ASSETS ARE NOT FOR SALE!

The present Queensland Government has made it clear that they will take their asset privatisation agenda to the next State Election in 2015.

Our Union's campaign, Our Queensland, Our Future, has educated communities about the affects the privatisation of our State's assets will have on Queensland communities, especially regional areas.

Our Campaign has engaged members and the wider community encouraging them to be active participants in fighting the privatisation agenda.

Member participation, particularly across the Government Owned Corporation (GOC) Sector, has increased with Workplace Delegates and members participating in the Redcliffe By-Election Campaign, the Rockhampton Rally Against Privatisation and the Stafford By-Election.

We have also seen a great increase in workplace activism on the issue, with hundreds of members signing petitions, postcards and sharing content on social media.

Other achievements include:

- Increased visibility during the Redcliffe By-Election Campaign;
- New website, allowing for more interactive member participation, transferring people from online to offline activism;
- Increased social media presence with over 2000 people engaging directly and over 40,000 indirectly;
- Direct contact with thousands of Services Union members across the State;
- Community Engagement across the State;
- Rockhampton Budget Response Rally; and
- Appearances in media including The Morning Bulletin, Townsville Bulletin, Gold Coast Bulletin, Queensland Times, Toowoomba Chronicle, Cairns Post, South Burnett Times, Workers' Weekly, ABC News Radio, Community Radio Network, 4ZZZ Radio, The Gladstone Observer, Brisbane Times, Sunshine Coast Daily, Daily Mercury and Central Queensland Commercial Radio.

Our Union has recently taken the step to fold the Our Queensland Our Future Campaign into the Not4Sale Campaign. We believe that combining the strength of the two campaigns will ensure that the message is sent loudly and clearly.

We have been also laying the foundations for community activism in target seats between now and the 2015 State Election as part of the Not4Sale and Stand for Queensland Campaigns.

We will specifically be targeting the Seats: Townsville, Keppel, Gladstone, Nudgee, Ipswich West, Springwood and Albert.

Our work to date has shown that we truly can make a difference in ensuring a positive future for our essential services in Queensland – whether that be our electricity, vital public assets like our ports, our railways, local government services or social and community services.



PARTICIPATION AND LEADERSHIP IN OUR INDUSTRIES

LOCAL AUTHORITIES INCLUDING BRISBANE CITY COUNCIL

OUR UNION IS CAMPAIGNING TO MAINTAIN MEMBERS' HARD FOUGHT FOR AND WON CONDITIONS IN LOCAL GOVERNMENT. AFTER THE 2013 DE-AMALGAMATION PROCESS, OUR UNION THOUGHT THAT MEMBERS IN LOCAL GOVERNMENT COULD SETTLE INTO WORKING HARD FOR THEIR COMMUNITIES ACROSS THE STATE.

However, the Queensland Government had other plans to destabilise the important work our members do for their local communities.

New industrial legislation was brought in late 2013 under the guise of harmonising the Queensland Industrial Relations Act with the Fair Work System. Unfortunately, many current negotiated and arbitrated working conditions will be stripped away through the so called award modernisation process and when it comes time to bargain for new agreements worse is to come.

Amendments to the Industrial Relations Act made by the Queensland Government stipulate what can and cannot be included in future agreements.

Conditions that will be excluded from agreements or restricted are:

- Job security provisions;
- Redundancy payments capped at 16 weeks;
- Provisions that limit the use of contractors or outsourcing;
- Union encouragement provisions (e.g. paid training and payroll deductions for union fees);
- Organisational change provisions;
- Workload management provisions;
- Training provisions; and
- New agreements can no longer have provisions restricting the delivery of services.

In addition, the State Government set the task of having the Local Government Award reviewed and modernised. The award modernisation process is aimed at destroying your hard won conditions.

On the Agenda is:

- One award covering officers and outdoor employees

- which standardises provisions which differ;
- Local government officers moving to a 38 hour week, from a 36.25 hour week with no increase in pay;
- Published award rates changing to the lowest possible weekly amount; and
- Review of penalty rates for evenings and weekend work for local laws, community services and libraries that could see these reduced or removed entirely.

Only the Services Union has been active to safeguard these hard won and long held conditions.



TAKING THE STEPS TO KEEP OUR CONDITIONS CAMPAIGN

THIS CAMPAIGN ENGAGES COUNCIL EMPLOYEES TO BE ACTIVE PARTICIPANTS IN SECURING THEIR CURRENT WORKING CONDITIONS.

OUR CAMPAIGN CALLS FOR LOCAL GOVERNMENT EMPLOYEES TO SIGN ONLINE PETITIONS CALLING ON THEIR EMPLOYERS TO SIGN A MEMORANDUM OF UNDERSTANDING (MOU) TO KEEP EXISTING CONDITIONS WITH A MODEST PAY INCREASE.

A NUMBER OF COUNCILS HAVE SIGNED THE MOU AND WE ARE HOPEFUL OF MANY MORE.



BCC – DODGES A BULLET FROM THE STATE GOVERNMENT...FOR NOW



Members at Brisbane City Council (BCC) were successful in gaining a new agreement (EBA8), after many months of difficult negotiations.

This agreement was registered in the Queensland Industrial Relations Commission (QIRC) in early October 2013.

The new industrial relations legislation brought in by the State Government went into the Parliament on 17 October 2013 and contained provisions which applied to all certified agreements from the 17 October 2013 onwards even though the legislation did not actually pass into law until much later.

The BCC agreement was certified prior to the new legislation taking effect. If this agreement had not been certified in time, provisions of the agreement such as the redundancy procedures and payment would have been caught by the legislation and would have been stripped away.

Our Union will be putting the three years breathing space to good use by working with BCC members to shore up their valuable conditions of employment for when the next bargaining round commences.

SOCIAL AND COMMUNITY SECTOR CAMPAIGNING IN SACS



OUR INVESTING IN QUALITY COMMUNITY SERVICES CAMPAIGN FOCUSES ON THE NEED FOR FAIR AND FULL FUNDING TO THE COST OF SERVICE PROVISION AND THE NEED FOR THE OF WORK AND VALUE OF SACS WORKERS TO BE RECOGNISED.

We have surveyed members to gain information about the state of the SACS industry.

The main things we found were:

- It is an ageing workforce;
- There is a need to attract younger workers;
- It is increasingly more professional with workers being generally highly educated; and
- There is an increased demand on services resulting in workers regularly working unpaid hours.

With this information we produced an infographic (please see below). We also asked members to make a submission to the National Commission of Audit. Our Union has made a submission on the Draft Social Services Investment Framework and developed a petition supporting this.

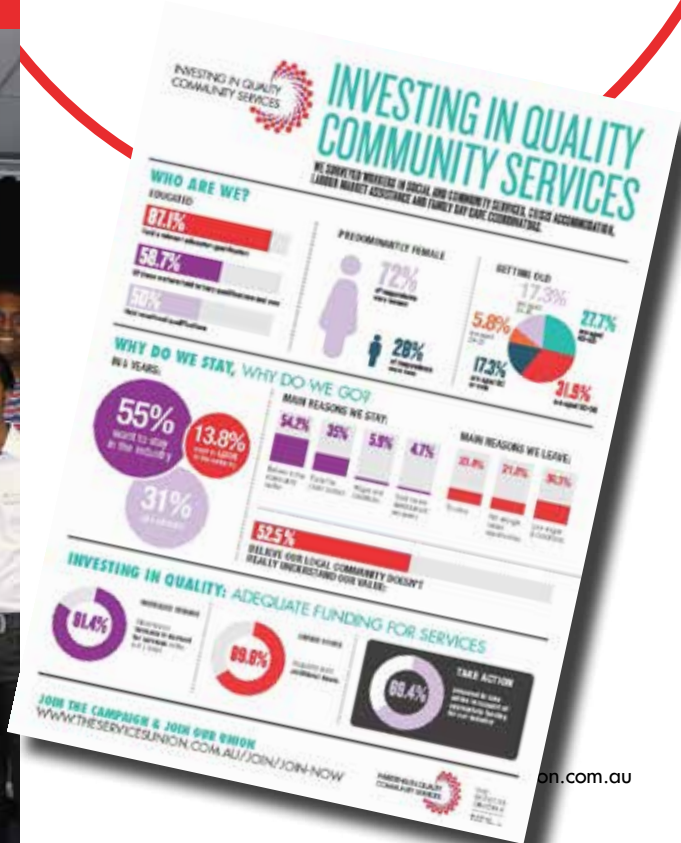
Members will soon collectively lobby State Members of Parliament (MPs). These delegations will build important relationships with MPs, educate them on the importance of the work carried out in SACS in their electorates, and advocate for the Sector to be funded adequately.

INDUSTRIAL SUPPORT FOR SACS WORKERS

THE REGIONAL COMMUNITY ASSOCIATION (RCA) MADE THE HEADLINES AS DISGRACED FORMER REDCLIFFE MP SCOTT DRISCOLL'S ACTIVITIES CAME TO LIGHT.

OUR UNION FOUGHT INDUSTRIALLY FOR OUR MEMBERS AT RCA, WHO WERE STOOD DOWN WITHOUT PAY AFTER THE STATE GOVERNMENT SUSPENDED FUNDING TO THE ORGANISATION PENDING AN INDEPENDENT AUDIT OF THE ORGANISATION'S BOOKS.

THE WORK TO SECURE REDUNDANCY PAYMENTS FOR THESE WORKERS IS ONGOING.



AWARD WIN FOR WORKERS

OUR UNION ACHIEVED SIGNIFICANT IMPROVEMENTS TO THE SOCIAL, COMMUNITY, HOME CARE AND DISABILITY SERVICES INDUSTRY AWARD 2010 (THE SCHADS AWARD) THROUGH THE AWARD REVIEW PROCESS.

FOR WORKERS IN QUEENSLAND, WE WERE ABLE TO TEMPORARILY WIN BACK REDUNDANCY ENTITLEMENTS FOR WORKERS AT SMALL EMPLOYERS, UNTIL DECEMBER 2014.

AFTER AN APPEAL, ANOTHER SIGNIFICANT WIN RESTORED OVERTIME PENALTY RATES AND WEEKEND PENALTY RATES FOR CASUAL WORKERS UNDER THE AWARD. THE RESTORATION OF THESE ENTITLEMENTS IS A GREAT OUTCOME FOR OUR MEMBERS WHO WORK CASUALLY.

EQUAL PAY - THE LEGACY CONTINUES

OUR HISTORY-MAKING NATIONAL EQUAL PAY CASE CONTINUES TO REVERBERATE.

FROM 1 DECEMBER 2013, SACS WORKERS PAID AWARD RATES OF PAY RECEIVED THEIR SECOND EQUAL PAY WAGE INCREASE AS OUR DECISION PHASES IN.

FOLLOWING ON FROM OUR CASE, UNITED VOICE AND THE AUSTRALIAN EDUCATION UNION (VICTORIAN BRANCH) HAVE NOW LODGED AN APPLICATION FOR AN EQUAL REMUNERATION ORDER FOR WORKERS IN CHILDREN'S SERVICES AND THE EARLY CHILDHOOD EDUCATION INDUSTRY.



PENNY CARR - A LEADER IN THE SACS INDUSTRY

OUR SACS VICE PRESIDENT PENNY CARR FROM TENANTS QUEENSLAND WAS OUR UNION'S DELEGATE OF THE YEAR IN 2013. PENNY WENT ON TO BECOME THE AUSTRALIAN COUNCIL OF TRADE UNIONS (ACTU) DELEGATE OF THE YEAR, QCU DELEGATE OF THE YEAR AND SHE IS OUR UNION'S EMMA MILLER AWARD WINNER. PLEASE READ MORE ABOUT PENNY'S ACHIEVEMENTS LATER IN THIS REPORT.



ENERGY INDUSTRY

RESTRUCTURING

THERE HAS BEEN SIGNIFICANT WORKPLACE CHANGE OCCURRING ACROSS THE ENERGY INDUSTRY WITH A SUCCESSION OF RESTRUCTURES AT ERGON ENERGY, INCREMENTAL LOSSES OF POSITIONS AT ENERGEX, AND AT POWERLINK A NUMBER OF REVIEWS RESULTING IN ANNOUNCEMENTS OF REDUNDANCIES.

Energex has flagged that a greater number of positions may be announced as redundant in the 2014 /15 financial year.

Given the amount of organisation change across the Industry our Union remains concerned about the rights and interests of our members who find themselves in redeployment pools. We have been active and successful at holding employers to the terms of their agreements to ensure decent treatment of redeployees.



BARGAINING

BARGAINING IS UNDERWAY FOR A NUMBER OF COMPANIES ACROSS THE ENERGY INDUSTRY. AGREEMENT HAS BEEN REACHED AT KOGAN CREEK AND NEGOTIATIONS AT CS ENERGY CALLIDE AND ORIGIN AT DARLING DOWNS ARE ALSO UNDERWAY.

Members at Energex, Powerlink and Ergon have commenced bargaining with workplace delegates leading the process.

We expect employers in Distribution and Transmission will receive their bargaining frameworks sometime in August 2014 from the Cabinet Budget Review Committee. Our Union expects robust discussions arising from this.

Negotiations at SPARQ are not due until next year. It will be a tough bargaining period, with the majority of our members identifying employment security as their key concern given the State Government agenda. Members have been participating in the discussions and are committed in their resolve to maintain key conditions including job security through the bargaining process.

CAMPAIGNING



OUR MEMBERS ACROSS THE ENERGY INDUSTRY HAVE THROWN THEIR SUPPORT BEHIND OUR CAMPAIGN AGAINST PRIVATISATION AND THE CURRENT STATE GOVERNMENT AGENDA.

OUR UNION HAS JOINED THE Not4Sale CAMPAIGN TO SEND A CLEAR MESSAGE TO THE STATE GOVERNMENT THAT WORKERS IN THE INDUSTRY WILL STAND TOGETHER TO PROTECT JOBS AND THEIR LOCAL COMMUNITIES.

OUR WORKPLACE DELEGATES HAVE BEEN LEADERS IN ENSURING OUR MEMBERS PARTICIPATE AND ARE ACTIVE CAMPAIGNERS DURING THIS UNCERTAIN TIME. WORKPLACE DELEGATES HAVE BEEN SUPPORTING THEIR COLLEAGUES AND BUILDING UNION STRENGTH AROUND PRIVATISATION ISSUES. MEMBERS HAVE BEEN CAMPAIGNING TO ENSURE THEIR LOCAL COMMUNITIES HAVE THE JOBS AND THE ESSENTIAL ENERGY SERVICES THEY DESERVE.



CHANGES AT BOTH QUEENSLAND RAIL (QR) AND AURIZON OVER THE LAST 12 MONTHS HAVE MADE IT VERY TOUGH FOR MEMBERS. IT IS IMPORTANT TO NOTE HOWEVER, THAT OUR WORKPLACE DELEGATES AND MEMBERS HAVE BEEN ACTIVE IN CHALLENGING THE NEED FOR CHANGE AND HAVE ARGUED FOR DIFFERENT, MORE ACCEPTABLE APPROACHES.

RAIL INDUSTRY

QUEENSLAND RAIL

Changes at QR have largely been driven by State Government action.

In May 2013, legislation transferred all employees from the existing Government Owned Corporation (GOC) to a new statutory organisation. This was done to enable the Government to legislate to remove large parts of the agreements covering employment conditions that it did not support.

Members lost many of their hard fought for working rights and conditions.

These included:

- Protections against forced redundancies;
- Loss of preferential redeployment treatment;
- Certain benefits contained in policies; and
- Union encouragement provisions.

Negotiations for a new certified agreement (or agreements) have commenced, and are being conducted in the difficult parameters created by the changes to the legislation.

In the meantime our Union (along with other rail unions) has commenced an action in the High Court of Australia. This action will challenge whether the new Statutory Authority status of QR has actually removed it from the federal system and the jurisdiction of the Fair Work Commission. This application will be heard towards the end of this year or early next year (2015).

AURIZON

Members at Aurizon have also had to withstand significant change during the past 12 months. Restructuring the company has been the focus of management with little regard to the impact this has on employees. Aurizon management has also been trying to reduce working conditions through the negotiation process for new enterprise agreements. In the negotiations, our Union has been working hard to maintain the rights and entitlements of members.

Recently, Aurizon has taken the extraordinary step of applying to the Fair Work Commission to have the current Agreements cancelled. Our Union is strenuously opposing this. The matter will go to a hearing before a Full Bench of the Fair Work Commission later this year.

The next 12 months will be a time when our Union will be concentrating on assisting our workplace delegates and all members in general, in this ongoing campaign.



ACTIVIST TRAINING IN RAIL

THE WIDER PARTICIPATION OF MEMBERS IN WORKPLACE ISSUES AT QUEENSLAND RAIL AND AURIZON HAS BEEN IDENTIFIED AS A CRUCIAL FOCUS IN RESPONSE TO THE HIGH LEVEL OF CHANGE BEING EXPERIENCED.

TO SUPPORT THIS OUR UNION CONTINUES TO PROVIDE A BROAD PROGRAM OF TRAINING AND ACTIVIST DEVELOPMENT.

WE WANT TO ENSURE THAT RAIL WORKPLACE DELEGATES ARE PROVIDED WITH THE STRENGTH AND SKILLS TO ENSURE THEY CAN LEAD THE DISCUSSION ABOUT WHAT EMPLOYEES WANT. THE INVOLVEMENT OF MORE MEMBERS IS GOING TO BE CRUCIAL TO OUR SUCCESS.

PORTS AND PRIVATE INDUSTRY

PRIVATISATION THREAT - BAD NEWS FOR COMMUNITIES

OUR MEMBERS HAVE BEEN ACTIVELY EDUCATING THEIR COMMUNITIES ABOUT THE THREATS OF PRIVATISATION NOW HANGING OVER THE GLADSTONE PORT CORPORATION LIMITED (GPCL) AND PORT OF TOWNSVILLE. THEY HAVE ALSO BEEN PARTICIPATING IN THE OUR QUEENSLAND, OUR FUTURE CAMPAIGN AND NOW THE NOT4SALE CAMPAIGN. MEMBERS HAVE BEEN SIGNING PETITIONS, ATTENDING RALLIES AND ENGAGING WITH LOCAL POLITICIANS.

Our Union's message has been clear: These assets once sold to private interests (usually at a discount price), result only in a short term monetary gain. This in turn is quickly mislaid by the millions lost in yearly returns to government. The resulting job losses also ultimately hurt local communities.

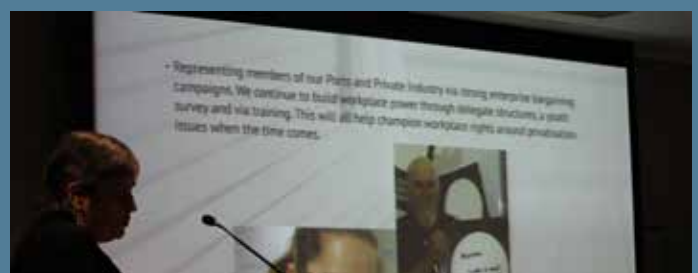
Our Union has gained local media coverage in both the Gladstone and Townsville regions. Recent articles reported in the Gladstone Observer show that community leaders including the Mayor and the local State Member, are on-board with our Campaign to ensure profitable assets such as the Ports stay in the hands of Queenslanders.

They understand the Gladstone Port is very much part of the Central Business District (CBD) and has supported the communities local and regional development and prosperity for decades through local employment and investment.



BARGAINING

MEMBERS AT THE NORTH QUEENSLAND BULK PORT (NQBP) ARE BARGAINING FOR A NEW AGREEMENT. WORKPLACE DELEGATES TOGETHER WITH THEIR COLLEAGUES UNDERSTAND THAT COLLECTIVE PARTICIPATION IS NEEDED DURING THIS TIME DUE TO MANAGEMENT THREATS TO REDUCE CONDITIONS.



NORTH QUEENSLAND CLERICAL AND ADMINISTRATIVE



THE NORTH QUEENSLAND CLERICAL AND ADMINISTRATIVE INDUSTRY DIVISION COMMITTEE CONTINUES TO MEET REGULARLY AND PROVIDE THE DIRECTION NEEDED TO ACHIEVE OUR STRATEGIC GOALS IN THE CHALLENGING ENVIRONMENT THAT IS THE PRIVATE SECTOR.

QANTAS

THE SERVICES UNION TOGETHER WITH REPRESENTATIVES FROM THE AUSTRALIAN SERVICES UNION (ASU) NATIONALLY, CONTINUE TO MEET WITH QANTAS REPRESENTATIVES ABOUT THE ON-GOING FUTURE STATUS OF THE AIRLINE.

ASU members working at QANTAS have built QANTAS and its reputation as the safest airline in the world. Our members want and deserve to see Australia's airline have a successful and profitable future.

At the start of this process, QANTAS management were not forthcoming about the need for job losses (5000). They have also been evasive throughout negotiations about:

- when and where these jobs will be cut;
- the alternatives they have considered to avoid job losses; and
- consulting with their workforce about options to minimise redundancies.

What we do know is QANTAS has affected a range of job cuts across the organisation which has resulted in redundancies for some of our members. We are currently monitoring how this reduction impacts on the workload of those who remain.

A number of disputes involving our members in Cairns have been pursued into the Fair Work Commission to safeguard our members' interests. Our Union is continuing to debate the issues, ensuring our members voices are heard loud and clear, especially in the media.



JETSTAR

THROUGHOUT THIS YEAR, JETSTAR MANAGEMENT ALSO CONTINUED TO BE EVASIVE ABOUT ITS FUTURE OPERATIONS AND ITS PLANS FOR ITS WORKFORCE.

Jetstar workplace delegates have been attending negotiating meetings on a regular basis. Jetstar has sought a wage freeze until the whole Qantas Group comes back into profit.

This move angered members who have always bargained separately to Qantas. It is especially concerning considering Jetstar has made a half year profit.

Due to the position taken by management, negotiations have been slow but our members have not been diverted from seeking a fair pay rise and improvements in conditions.

QUEENSLAND COUNTRY CREDIT UNION

THE LATEST ENTERPRISE AGREEMENT WAS APPROVED BY THE FAIR WORK COMMISSION IN EARLY 2014 AND INCLUDES WAGE INCREASES AND IMPROVEMENTS IN WORKPLACE FLEXIBILITY TO BENEFIT MEMBERS. DELEGATES WERE VERY ACTIVE IN THE NEGOTIATION PROCESS AND WERE ABLE TO DIRECTLY REPRESENT THE VIEWS OF MEMBERS TO MANAGEMENT.

LINFOX ARMAGUARD

THE CONSULTATIVE COMMITTEE HAS BEEN FORMED AND HAS A SCHEDULE OF MEETINGS PLANNED. THIS IS THE FIRST COMMITTEE OF ITS KIND. OUR UNION IS KEEN TO ENSURE IT DELIVERS GOOD OUTCOMES FOR OUR MEMBERS.

THERE HAS BEEN LITTLE PROGRESS ON THE CLASSIFICATION REVIEW DUE TO CONTINUAL CHANGES IN KEY PERSONNEL IN THE HEAD OFFICE. THE CONSULTATIVE COMMITTEE HAS DISCUSSED THIS AND WILL PURSUE THE REVIEW AS PART OF THE ENTERPRISE AGREEMENT REQUIREMENTS.

LEADERSHIP - DELEGATE AND ACTIVIST DEVELOPMENT

FUNDAMENTALS DELEGATES TRAINING

OUR BASIC DELEGATES TRAINING COURSE FOCUSES ON HOW MEMBERS CAN BE ACTIVE UNION PARTICIPANTS IN THEIR WORKPLACES.

This training is no longer run on an industry specific basis, allowing for the opportunities for cross industry networking as requested by workplace delegates.

This course aims to enable workplace delegates to build union power prior to and during negotiations for an agreement, in the context of the changes which have been made to the Queensland Industrial Relations Act 1999.

Members who have completed the course now have skills (amongst many others) enabling them to build workplace organising committees and make collective decisions about how to progress their bargaining agenda in a hostile environment.

The ongoing education and investment in workplace delegates has resulted in expansion of the training being offered, to include an Effective Bargaining course in Local Government.

Another successful grant application to the ACTU Trade Union Education Fund has resulted in a specialised course for workplace delegates facing the full frontal onslaught of the Queensland Government's award stripping and new industrial relations legislation.

2013	Activists' Training	Basic Delegates' Training	Follow Up Training
July 2013		2 Days Basic GOC/SACS Brisbane Wednesday 17 th and Thursday 18 th July 2013	
August 2013	2 Days Thursday 1 st and Friday 2 nd August 2013 2 nd Program	2 Days Basic L.G. Townsville Wednesday 28 th and Thursday 29 th August 2013	1 Day (June Basic) Follow Up Wednesday 7 th August 2013
September 2013			1 Day (July Basic) Follow Up Wednesday 4 th September 2013
October 2013		2 Days Basic GOC Brisbane Tuesday 15 th and Wednesday 16 th October 2013	1 Day (August Activist) Follow Up Friday 11 th October 2013 1 Day (June Basic) Follow Up Townsville Tuesday 22 nd October 2013
November 2013			1 Day (October Basic) Follow Up Thursday 28 th November 2013
December 2013			
2014	Activists' Training	Basic Delegates' Training	Effective Bargaining
January 2014			
February 2014		2 Days Tuesday 25 th and Wednesday 26 th	
March 2014	2 Days Thursday 27 th and Friday 28 th	1 Day Follow Up Tuesday 25 th	2 Days Noosa, Moreton and Sunshine Coast Local Councils Tuesday 4 th and Wednesday 5 th
April 2014		2 Days Tuesday 29 th and Wednesday 30 th	2 Days Cairns, Tablelands, Port Douglas and Mareeba Local Councils Tuesday 1 st and Wednesday 2 nd
May 2014	1 Day Follow Up Tuesday 13 th	1 Day Follow Up Tuesday 27 th	
June 2014		2 Days Tuesday 17 th and Wednesday 18 th	2 Days Ipswich, Logan and Scenic Rim Local Councils Tuesday 24 th and Wednesday 25 th





ACTIVISTS PROGRAM

THERE HAS BEEN AN ONGOING IMPLEMENTATION OF OUR ACTIVIST DEVELOPMENT PROGRAM, WHICH INTEGRATES ACTIVE AND PARTICIPATORY LEARNING APPROACHES WITH AN EMPHASIS ON REFLECTIVE AND COLLABORATIVE LEARNING.

This course focuses on a broad rights based approach to activism which aims to achieve rights in our members' workplaces, industries and communities.

The Activist Development Program, (as well as our other courses) has project work built in to it to allow for practice and consolidation of new skills in a live workplace or community setting.

All course project work is followed up by relevant union organisers, and an organiser is allocated to each participant, with a schedule of at least five coaching sessions built in to the program.

The project work provides an opportunity for organisers to refresh their own coaching and mentoring skills while they are working with our activists in training.



DELEGATE OF THE YEAR - PENNY CARR

Penny has been a member of the Services Union since 1993 and has been actively engaged in campaigning for the industrial and working rights of members in SACS.

Her selfless commitment to union values has been demonstrated consistently by her active involvement in our Union, as Branch Councillor since August 1999, a SACS Industry Committee Division (IDC) member since November 2000, and SACS Vice President and Executive member since September 2010.

As the Coordinator at the Tenants Union of Queensland, Penny has facilitated the negotiation of agreements and worked tirelessly to ensure staff are paid the Queensland Pay Equity rates. She sets an example in her workplace, advocating union values and supporting workplace delegates.

Penny uses her extensive networks in SACS to promote union membership and activism. From the 1990s 'SACS Award Now' Campaign to the 'We Do it For Love and Money- Pay Equity' Campaign for Queensland SACS Workers in 2008 and 2009, to the national Equal Pay Case and Campaign from 2010 to 2012,

Penny has been at the forefront, advocating for her sector and industry colleagues.

Penny best exhibited her extraordinary skills as a campaigner and leader through effective use of collective action in the fight to save the Queensland's Tenants Advice and Advocacy Service (TAAS) in 2012 from funding cuts. Penny was also awarded the 2014 ACTU Delegate of the Year and the 2014 QCU Delegate of the Year.



RIGHTS AND REPRESENTATION

SERVICES CONNECT AND UNION LAW

SERVICES CONNECT IS OUR UNION'S CENTRALISED MEMBER SERVICE, HANDLING MEMBER ENQUIRIES.

Services Connect provides our members with telephone industrial advice, as well as ongoing industrial advocacy and representation.

The types of issues that are dealt with by Services Connect are vast and varied and include advice regarding worker entitlements, as well as more complex matters such as workplace harassment, unfair dismissal and workers' compensation.

In the period 1 July 2013 to 30 June 2014 Services Connect has received over 13,320 member enquiries. During this period, our work has recovered over \$1,167,642.00 for our members.

Monies "recovered" include all money which the Union has been able to recoup (but does not include guaranteed entitlements such as annual and long service leave).

Members can contact Services Connect on (07) 3844 5300 (Selection 3) or by emailing industrial@theservicesunion.com.au



OUR UNION HAS ALSO CONTINUED TO PROVIDE OUR UNION LAW SERVICE.

Through this service, our members are entitled to a referral to Hall Payne Lawyers for a free consultation on any non workplace legal issue. Workplace issues are primarily handled in Services Connect before any referral to Hall Payne.

The types of issues that members have sought advice on include, personal injury and common law workers' compensation claims, family law, property and insurance, as well as some very interesting questions in other areas of law. Further engagement of the Union Law service beyond the initial consultation is at the member's own cost.

Members are also able to obtain a simple will, free of charge. This feature of the Union Law service is frequently accessed by our members. In the last financial year, 206 referrals were made through our Union law service.

Area of Law	2013/4 Referrals	2013/4 Files opened
PI Workers Comp	29	5
Wills	96	0
Employment/Industrial	10	1
Property	11	0
Family	31	1
Other	24	1
Crime	5	2





TARGETED ACTIONS

YOUTH

ELECTION OF A NEW VP



A new Vice President (VP) for Youth was elected this year.

Our Union would like to thank the outgoing VP (Youth), Michael Hayworth, for his tireless work in the community sector and for advocating for the most vulnerable people across the world as a campaigner for Amnesty International.

Our new VP (Youth), Jessie Westaway, works for Queensland Working Women's Service and is a passionate advocate for the rights of working women.

Jessie is a strong believer in collectivism and has been an important member of our Union's Youth Committee.

Jessie will bring a strong sense of optimism and specialised experience to help ensure our Union's continued relevance to young workers.

UNIVERSITY STRATEGY

THE RESULTS FROM OUR STRATEGY TO ENGAGE WITH STUDENTS STUDYING SOCIAL WORK AND HUMAN SERVICES ARE ENCOURAGING. THIS FINANCIAL YEAR, OUR UNION HAS RECRUITED 29 STUDENT MEMBERS, WITH 21 OF THESE COMING FROM SCHEDULED VISITS TO THE UNIVERSITY OF QUEENSLAND (UQ) AND GRIFFITH UNIVERSITY. RELATIONSHIPS HAVE BEEN DEVELOPED WITH LECTURERS AND COURSE COORDINATORS TEACHING SOCIAL WORK AND HUMAN SERVICES AT GRIFFITH UNIVERSITY AND WITH THE SOCIAL WORK AND HUMAN SERVICES STUDENT ASSOCIATION AT UQ. OUR UNION WILL CONTINUE TO WORK WITH THESE EXISTING CONTACTS AND EXPLORE FURTHER OPPORTUNITIES TO ENGAGE WITH STUDENTS AND TEACHERS AT RELEVANT EDUCATION INSTITUTIONS.

YOUTH SURVEY RESULTS

Our Union conducted a Youth Survey at the Gladstone Ports Corporation and Townsville City Council. This survey was to ascertain what concerns young workers, what is important to them and how their values shape their opinions and attitudes towards their work, industry and our Union.

Based on the results it is clear young workers value social justice, equality, freedom, dignity, respect and good workplace conditions. Threats to job security, is a concern.

Respondents felt that their employer provided

services in tune with the needs of the community.

However, approximately half of the respondents felt the community do not understand, respect or value the role of workers delivering these services.

Results also indicated a strong opposition to the sale or outsourcing of public assets. Over 90 per cent of respondents thought the drive for profitability (under a privatised asset) would negatively impact upon employment conditions.

LAST PEOPLE'S DAY

IN AUGUST 2013, OUR MEMBERS CONCERNED ABOUT THE LOSS OF PENALTY RATES UNDER ATTACK BY BOTH STATE AND FEDERAL GOVERNMENTS TOOK ACTION TO PROTECT THEM. MANY MEMBERS PARTICIPATED IN THE LAST PEOPLE'S DAY ACTIVITY AT THE 2013 EKKA. YOUTH COMMITTEE MEMBER, ERIN FIELD AND HER UNION COLLEAGUES FROM BRISBANE YOUTH SERVICE TOOK OUT THE PRIZE FOR THE MOST SHARED PHOTO ON THE LAST PEOPLE'S DAY FACEBOOK PAGE.

LABOUR DAY 2014

OUR UNION USED LABOUR DAY TO HIGHLIGHT THE ATTACKS MADE BY THE STATE AND FEDERAL GOVERNMENTS ON WORKPLACE RIGHTS, OUR INDUSTRIES AND THE LABOUR MOVEMENT.

Our Youth Committee set strategies in regard to the promotion of Labour Day. Email communications and flyers were sent to all youth members. Social media was used to promote the event and our Union contacted members directly to invite them along. This year saw a rise in the numbers of members, who fall into our youth category attending. Our VP for Youth, Jessie Westaway, participated in the Queensland Council of Unions (QCU) Labour Day promotional video, highlighting the cuts made by the State Government on essential services.

TARGETED ACTIONS

WOMEN

INTERNATIONAL WOMEN'S DAY 2014

International Women's Day was celebrated in Brisbane on Friday 7 March 2014 at a function hosted by Our Union and other unions to raise money and awareness of Union Aid Abroad (APHEDA).

The event raised \$1800 for APHEDA. Entry to the event was by gold coin or donation of clothes for Dress for Success, an organisation which assists unemployed women by providing them with clothing for job interviews.

ANNA STEWART MEMORIAL PROJECT

The Anna Stewart Memorial Project ran from 29 July to 9 August 2013. The Services Union proudly nominated Michelle McDonald from Union Shopper to participate. Michelle joined our Union in June 2011 and has been actively participating in our campaigns, rallies and Labour Day celebrations.



WALK A MILE IN HER SHOES

Members of our Union participated in the Walk a Mile in Her Shoes event in Ipswich on 7 May 2014. This event was organised by the Ipswich Women's Centre Against Domestic Violence. This international event is a fun walk where men wear a pair of high heels and walk for one mile raising awareness and funds for the campaign to end violence against women.

VIGIL FOR SOPHIE COLLOMBET

Sophie Collombet was young French student who was murdered at Kurilpa Park in South Brisbane. Organised by the Queensland Council of Unions (QCU) Women's Committee, union members attended a community vigil for Sophie Collombet on 10 April 2014 and marched with a "Union Women Against Violence" banner. This community event was attended by about 2000 people.



EMMA MILLER AWARD

Penny Carr is the 2013 recipient of the Emma Miller Award (see previous section for Penny's history).

Emma Miller was a pioneer trade union organiser, suffragist, and key figure in organisations which led to the founding of the Australian Labor Party. As a long term and active representative of Community Services workers and international participant in tenancy forums, Penny exemplifies exactly the sort of women strong unions need and is a worthy recipient of the Award.

WHITE RIBBON DAY

White Ribbon Day is the largest global male led movement to stop men's violence against women. An event for members and staff was held on Thursday on 22 November 2013. 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 over the following week. Our member Gabrielle Borggaard from the Ipswich Women's Centre Against Domestic Violence, addressed the audience about the importance of the White Ribbon initiative.



International Women's Day



PARTICIPATING IN OUR COMMUNITY

THE SERVICES UNION CONTINUES TO BE ACTIVE AND VISIBLE IN QUEENSLAND COMMUNITIES

LABOUR DAY 2014

The fight against privatisation of Queensland's public assets was a major focus of Labour Day celebrations, which were held across the State on the traditional weekend of 3 and 4 May 2014.

The focus for Our Union was families and also young workers, who turned up in larger numbers to celebrate this year.

Members united across the communities of Brisbane, Bundaberg, Cairns, Gladstone, the Gold Coast Ipswich, Mackay, Palm Island, Rockhampton, Toowoomba and Townsville to participate.



STAND FOR QUEENSLAND CAMPAIGN

The Services Union has been a significant contributor to the Queensland Council of Unions (QCU) Stand for Queensland Campaign. Further details of the campaign can be found on our website.

This campaign links our union values with important community values such as commitment to quality public services, the development of public infrastructure the expansion of publicly funded education and safer and fairer workplace laws.

Our Union has been active in spreading the message about the campaign through our workplace delegate structures and communication channels. We have had active member participation at rallies and regional community forums.



AUSTRALIAN UNIONS JOIN FOR A BETTER LIFE CAMPAIGN

Our Union has been an active supporter of the Australian Council of Unions (ACTU) Join For A Better Life Campaign.

The aim of this campaign is to encourage and educate people to join a union as the best way to protect rights at work and the life we enjoy outside of work. This campaign is strongly aligned with the objectives of our 27 Ways campaign.

Our Union has been spreading the message through social media and member communication around these micro campaigns that have been a part of the Join for a Better Life campaign

- Bust The Budget;
- Stand Up For Super;
- Increase the Minimum Wage;
- Support our QANTAS Workers; and
- Our Penalty Rates Are Under Attack.



PARTICIPATING IN OUR COMMUNITY



QUEENSLAND COMMUNITY ALLIANCE

The new Queensland Community Alliance is a bold plan to achieve real and lasting change for the common good. It aims to build community power in order to tackle some of our society's big issues by bringing together a range of community, faith organisations and unions together.

On 10 October 2013, a gathering took place in Brisbane's inner-south to mark the beginning of the Alliance. In a remarkable show of strength, the inaugural meeting boasted approximately 300 participants from 17 partner organisations (including The Services Union) in what was the first mini-assembly.

This was an opportunity for partner organisations to publicly commit; build enthusiasm around the concept; model the powerful diversity of groups involved; and demonstrate how this Alliance is different from the same old politics.



STUDENT BURSARIES

Each year our Union awards student bursaries (to children of our members) as part of our commitment to the broader community. Due to the extraordinary high calibre of applicants we awarded an extra bursary this year. This year the bursaries were awarded to three students:

- 1. Jessica Dunphy, daughter of member Helen Love.** Jessica is studying dual Bachelor of Economics/Bachelor of Arts degrees.
- 2. Julia Lynch, daughter of member Jennifer Sullivan.** Julia is studying a Bachelor of Medicine.
- 3. Sean Foster, son of member Susan Foster.** Sean is studying dual degrees in Engineering and Science.

The three students are planning to use their bursaries for textbooks, internship travel and transport costs.

"I am very appreciative that The Services Union provides support for Year 12 graduates such as myself. The prize will definitely help out with the expenses of all of my costly textbooks and will thankfully chip away at my overall subject fees."

Sean Foster



OUR FINANCES AND PROCESSES

GOVERNANCE

Sound governance remains the highest priority of Our Union. At a time when the financial performance and behaviour of Unions is under the microscope, Our Union is determined to ensure members have the utmost confidence, The Services Union is run according to proper management and accounting principles whilst complying with all legal requirements.

These requirements are set out in the Industrial Relations Act (Queensland) and Regulations for the Queensland Services Industrial Union of Employees and the Fair Work (Registered Organisations) Act and Regulations for the Australian Municipal, Administrative and Clerical Services Union Queensland Services and Northern Administrative Branch.

The Services Union operates in both the Queensland and the Australian industrial systems to ensure all our members rights are protected.

This means however, the Union must comply with two systems of regulation which are similar, but not the same.

All officers of The Services Union who hold positions in either the State Union or the Federal Union have participated in training required under legislation.

The financial accounts of both entities are audited annually in accordance with the requirements of the legislation and general audit principles.

The audited financial reports for both entities can be found on the Services Union website (www.theservicesunion.com.au) under Governance. The website also publishes the returns which must be published as a requirement of legislation. These returns contain details of the highest paid officers of the Union and any interests (of these officers) which are required to be published.

Details of the financial operations of the national union - the Australian Municipal, Administrative and Clerical Services Union can be found on the national website (www.asu.asn.au). Rules of the national union and the Queensland Services Industrial Union of Employees can be found on the national website.

Our membership figures as of 1 July 2014 were 13,094. This is 1103 members less than at 30 June 2013. This is due to retirement of members, redundancies and the affect of changes in State Government legislation.

During the year covered by this report, our Union Secretary Kath Nelson sadly passed away. Neil Henderson was elected by the Executive of both entities to complete the balance of the terms as Secretary and Branch Secretary.

Assistant Secretary Jennifer Thomas has been on maternity leave since the end of December 2013 for the birth of her second child. Justine Moran has carried out the role as Acting Assistant Secretary during this time.

Long serving President Robert (Bob) Ball stepped down from the role earlier this year after nearly 20 years and has been replaced by our Union's first female President, Lynette (Lindy) Henson who is an employee of the Townsville City Council. This also makes Lindy the first President of our Union who hails from a regional area.

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.

ELECTED REPRESENTATIVE STRUCTURES

EXECUTIVE

Robert (Bob) BALL- President (1/7/13 - 14/3/14)
 William (Bill) BATTEN - Deputy President and Vice-President Rail (1/7/13 - 31/12/13)
 Nicole (Nikki) BURRELL - Vice-President North Queensland Clerical and Administrative (1/7/13 - 19/8/13)
 Penelope (Penny) CARR - Vice-President Social and Community Services Sector
 Tenhanne DENHAM-JARVIS - Deputy President and Vice-President Rail (From 1/1/14)
 Peter DUFFY - Treasurer
 Margaret (Marg) EVANS-Vice-President Brisbane City Council
 Michael HAYWORTH - Vice-President Youth (1/7/13 - 23/5/14)
 Neil HENDERSON - Secretary (From 3/4/14), Acting Secretary (23/12/13 - 2/4/14), Acting Assistant Secretary (1/7/13 - 22/12/13)
 Lynette (Lindy) HENSON - President (From 14/3/14), Deputy President (1/1/14 - 13/3/14), Vice-President Local Authorities (1/7/13 - 13/3/14)
 Kathleen (Kate) MACDONALD - Vice President Local Authorities - (From 6/6/14)
 Debbie MCDONALD - Vice-President Ports and Private Sector
 Veronica (Ronnee) MEACHEN- Deputy President (From 14/3/14), Vice-President Women
 Christopher (Chris) MELLERSH-Vice-President Energy
 Justine MORAN - Acting Assistant Secretary (From 23/12/13)
 Kathrine (Kath) NELSON-Secretary (1/7/13 - 14/3/14)
 Marianne RYAN-Vice-President Local Authorities
 Jennifer THOMAS - Acting Secretary (1/7/13 - 22/12/13), Assistant Secretary
 Lorraine WALTER - Vice-President North Queensland Clerical and Administrative (From 13/9/13)
 Jessie WESTAWAY - Vice President Youth (From 6/6/14)

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 National Executive Committee
 Australian Labour Party Administrative Committee (Queensland Branch)
 Australian Labour Party Electoral College (Queensland Branch)
 (1/7/13 - 14/3/14)

Jennifer Thomas - Australian Services Union National Executive
 Australian Labor Party Administration Committee
 Australian Labour Party Electoral College (Queensland Branch)
 Queensland Council of Unions Vice President

Neil Henderson - Australian Services Union National Executive
 Queensland Council of Unions Executive
 Queensland Council of Unions Management Committee
 Union Shopper Management Committee

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

Neil Henderson - Secretary
Jennifer Thomas - Assistant Secretary
Justine Moran - Acting Assistant Secretary

EXECUTIVE SUPPORT

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

FINANCE TEAM

Cary Pollock - Finance & General Administration Coordinator

DEVELOPMENT TEAM

Justine Moran - Development and Local Government Coordinator
Daniel Reeves - Government Owned Corporations Lead Organiser
Anna Herzog - Acting Local Government Lead Organiser
Sarah Gleeson - Organiser
Benjamin Jones - Organiser
Chiara Lennox - Organiser
Christopher McJannett - Organiser
Richard Tarnawski - Organiser
Louise Ryan - Campaign Organiser

GROWTH TEAM

Kirk Rostock - Growth Lead
Ellen Kear - Organiser
Stuart Maggs - Organiser
Zachary Walsh - Organiser

ADMINISTRATIVE TEAM

Karen Davis - Operational Administration Officer
Christian Dickinson - Operational Administration Officer
Jeanine Orzani - Operational Administration Officer
Debra Draper - General Administration Officer
Kim Johansson - General Administration Officer
Mary Maddocks - General Administration Officer

INDUSTRIAL TEAM

Rebecca Girard - Senior Industrial Officer
Benjamin Green - Senior Industrial Officer
James Mattner - Senior Industrial Officer
Tneka Springett - Senior Industrial Officer
Michelle Robertson - Senior Industrial Officer
John Donaghy - Industrial Officer
Tammy Gaze - Industrial Officer
Jacelyn Mitchell - Industrial Officer

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 IN 2012. THE COUNCIL AWARDED LIFE MEMBERSHIP TO FOUR DESERVING MEMBERS, NORMA PERKINS, HERB SNIDE, JAN KELLY, ALLAN JOHNSTONE AND FRANK MCFADDEN.

CONGRATULATIONS.



OUR SUPPORTERS

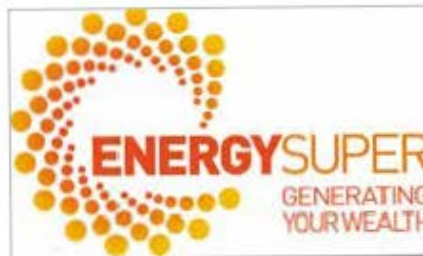
This year our Union has continued to work with our key partners Hall Payne Lawyers, Energy Super, HESTA Super Fund, Teachers Union Health (TUH), Local Government Super (LG Super) and Members Equity Bank (ME Bank).

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 Campaign.

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

www.theservicesunion.com.au



18 July 2014

Mr Neil Henderson
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union-Queensland (Services and Northern Administrative) Branch
Sent by email: neil.henderson@theservicesunion.com.au

Dear Mr Henderson,

**Re: Lodgement of Financial Report - [FR2014/255]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Queensland (Services and Northern Administrative) Branch of the Australian Municipal, Administrative, Clerical and Services Union (the reporting unit) ended on 30 June 2014.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2015 (being the expiry date of 6 months and 14 days from the end of the financial year), under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets and guidance notes in relation to financial reporting under the RO Act are provided on the Fair Work Commission website. Further, the General Manager's updated Reporting Guidelines, that apply to all financial reports prepared on or after 30 June 2014, are also available on the website. For your convenience, our webinar video and slides on the Reporting Guidelines have also been placed on the website.

The Fair Work Commission has also developed a model set of financial statements. There is no requirement to use this model but it may be a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards. All of the above information can be accessed through our website under [Financial Reporting](#).

The financial report and any statement of loans, grants or donations made during the financial year (statement must be lodged within 90 days of end of financial year) can be emailed to orgs@fwc.gov.au. A sample statement of loans, grants or donations is available at [sample documents](#).

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$51,000 for a body corporate and \$10,200 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au.

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	/ /	
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. 	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.