



**Australian Government**  
**Australian Industrial Registry**

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Mr Andrew Dennard  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
South Australian and Northern Territory Branch  
5-9 Rundle Street  
KENT TOWN SA 5071

Dear Mr Dennard

**RE: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule) Financial  
Reports for year ended 30 June 2005 – FR2005/315**

I acknowledge receipt of Operating Report on 23 December 2005.

The documents are now filed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dimitra Doukas'.

Dimitra Doukas  
Statutory Services Branch

9 January 2006



Australian Services Union

**Australian Municipal, Administrative, Clerical and Services Union  
South Australia and Northern Territory branch (hereafter "the Branch")**

**Operating Report for the Year Ended 30 June 2005  
pursuant to s254 of the Workplace Relations Act 1996**

**PRINCIPAL ACTIVITIES**

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The principal activities of the Branch during the financial year ended 30 June 2005 were

- to uphold the rights of organized labour, to improve, protect and foster the best interests of its members and to subscribe to and/or co-operate with a policy of improving the cultural and living standards of its members
- to watch over, improve, foster and protect the interests of its members
- to obtain an maintain for its members reasonable hours of work and fair wages and industrial conditions

**RESULTS OF PRINCIPAL ACTIVITIES**

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Results of the Branch's principal activities were to improve the wages and conditions of employment of the Branch membership, particularly for those members in collective enterprise agreements negotiated by the Branch.

**SIGNIFICANT CHANGES IN THE NATURE OF PRINCIPAL ACTIVITIES**

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There were no significant changes in the nature of the Branch's principal activities during the reporting year.

**SIGNIFICANT CHANGES IN THE ASSOCIATION'S FINANCIAL AFFAIRS**

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No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Branch.



South Australian and Northern Territory Branch

Branch Secretary Andy Dennard, Branch Assistant Secretary Katrine Hildyard  
ABN 55 436 538 739

Adelaide 5-9 Rundle Street Kent Town PO Box 2217 Kent Town 5071 Tel: 08 8363 1322 Fax: 08 8363 2225 [union@asu-santasn.ad](mailto:union@asu-santasn.ad)  
Darwin 3/63 Winnellie Road Winnellie PO Box 37716 Winnellie 0821 Tel: 08 8947 2455 Fax: 08 8947 3944 [asunt@bigpond.com](mailto:asunt@bigpond.com)  
[www.asu-santasn.ad](http://www.asu-santasn.ad)

## **MANNER OF RESIGNATION**

Members may resign from the Branch in accordance with Rule 32 which reads as follows;

### **Rule 32 – Resignation**

- a. A member may resign membership of the Union by written notice addressed and delivered to the Branch Secretary.
- b. A notice of resignation takes effect:
  - i. where the member ceases to be eligible for membership of the Union:
    1. on the day on which the notice is received; or
    2. the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;whichever is the later; or
  - ii. in any other case:
    1. at the end of 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 Branch Secretary and delivered to that officer.
- d. Any member resigning shall be liable for the payment of all subscriptions, fines and levies owing to the Union under these Rules at the date of leaving, and such monies may be sued for and recovered in the name of the Union.
- e. Any subscription paid by a member in respect of a period beyond the end of the quarter in which the member's notice of resignation expires shall be remitted to the member if so requested and a member who pays annual subscription by installments shall not be liable to pay any installment for any period after the end of the quarter in which the member's notice of resignation expires and a member who resigns where the member ceased to be eligible to become a member of the Union as hereinbefore mentioned shall be entitled to the same remission.
- f. A notice delivered to the Branch Secretary shall be taken to have been received by the Union when it was delivered.
- g. A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered to the Branch Secretary.
- h. A resignation from membership of the Union is valid, even if not affected in accordance with sub-clauses a. to g. of this Rule, if the member is informed in writing by or on behalf of the Union, that the resignation has been accepted.
- i. A member on leaving the Union after compliance with this Rule shall be entitled, on written application to the Secretary of the member's Branch, to a clearance certificate in the prescribed form.

## **TRUSTEE OR DIRECTOR OF TRUSTEE COMPANY SUPERANNUATION ENTITY OR EXEMPT PUBLIC SECTOR SUPERANNUATION SCHEME**

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The following members of the Branch held reserved positions in the following entities:

Raymond Keith Bailey is a member of the Branch and an office holder (Member of the Branch Council) and is a Trustee of the Local Government Superannuation Board SA/NT by virtue of the Local Government Act of SA that reserves a Trustee position for a nominee of the Australian Services Union.

Darryl Ross Payne is a member of the Branch, a staff member of the Branch and an alternative Trustee of the Local Government Superannuation Board SA/NT by virtue of the Local Government Act of SA that reserves a Trustee position for an alternate nominee of the Australian Services Union.

The aforementioned Raymond Keith Bailey and Darryl Ross Payne are also Directors of Statewide Superannuation Pty Ltd by virtue of the company's articles of association reserving positions for four Directors nominated by the United Trades & Labour Council of South Australia.

Tim Murray is a member of the Branch, a staff member of the Branch, and a member of the Board of the South Australian Electricity Industry Superannuation Scheme by virtue of the board reserving two places for nominees of the united Trades and Labour Council of South Australia.

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### **NUMBER OF MEMBERS**

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The number of persons who, at the end of the financial year, were recorded on the Register of Members was 6552.

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### **NUMBER OF EMPLOYEES**

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The number of persons who were, at the end of the financial year, employees of the Branch was 24.0 (includes 6 part time employees) measured on a full time equivalent basis.

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### **MEMBERS OF THE COMMITTEE OF MANAGEMENT**

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The persons who held office as members of the committee of management of the Branch at the beginning of the financial year were

Secretary	Anne McEwen
Assistant Secretary	Andy Dennard
President	Phil Harrison
Vice President	Robert McKinnon
Vice President	Pam Andritsakis
Vice President	Anne McLaughlin
Vice President	Debra Tribe

Branch Council – Energy Division	Paula Caldicott
Branch Council – Energy Division	Phillip Lawson
Branch Council – Local Government	Steven Mitchell
Branch Council - Local Government	Shana Beard
Branch Council – Local Government	Jude Price
Branch Council – Local Government	Tricia Smith
Branch Council – Community Services Division	Vanessa Yardley-Langridge
Branch Council – Community Services Division	John Siviour
Branch Council – Commercial Division	Melissa Bailey
Branch Council - Commerical Division	Alan Fairley
Branch Council - Commercial Division	Heidi Angove
Branch Council – Commerical Division	Ray Bailey
Branch Council - Federal Awards Division	Dierdre May
Branch Council – Federal Awards Division	Bronwyn Pedersen
Branch Council – Federal Awards Division	Jim Hancock
Branch Council – Federal Awards Division	Helen Malby
Branch Council – Federal Awards Division	Andrew Starcevic
Branch Council – Legal Division	Tania Blake
Branch Council – Finance Division	Helen Jones
Branch Council – Finance Division	Rosi Reschke
Branch Council – Tab/Tote Division	Maxine Winkley
Branch Council – Retail Division	Letita Ashworth
Branch Council – NT Division	Jacqui Bourke

A new committee of Management was elected in May 2005 in accordance with the rules of the Union. The new committee of Management as at May 2005 was as follows.

Secretary	Anne McEwen
Assistant Secretary	Andy Dennard
President	Pam Andritsakis
Vice President	Robert McKnonn
Vice President	Judith Price
Vice President	Anne McLaughlin
Vice President	Rosi Reschke
Branch Council – Energy Division	Vacant
Branch Council – Energy Division	Phillip Lawson
Branch Council – Local Government	Ros Picard
Branch Council - Local Government	Marilyn Perry
Branch Council – Local Government	Ros Gumbys
Branch Council – Local Government	Katrina Potter
Branch Council – Local Government	Michelle Tucker
Branch Council – Community Services Division	Sue Mansfield
Branch Council – Community Services Division	Terry Evans
Branch Council – Commercial Division	Charles Wright
Branch Council - Commerical Division	Maxine Winkley

Branch Council - Commercial Division  
Branch Council – Federal & Airlines Division  
Branch Council – Federal & Airlines Division  
Branch Council – Legal Division  
Branch Council – Finance Division  
Branch Council – Finance Division  
Branch Council – NT Division

Letita Ashworth  
Jim Hancock  
Helen Malby  
Margaret Graham-King  
Prithi Pillay  
Louise Miksza  
Maria Paterakis

On the resignation of the Secretary in June 2005 in accordance with the Union rules Andrew Dennard was elected unopposed to the casual vacancy of Branch Secretary, vacating the position of Assistant Branch Secretary and Katrine Hildyard was elected unopposed to the casual vacancy of Assistant Branch Secretary commencing their terms on 1 July 2005.

Andy Dennard  
Branch Secretary  
ASU SA + NT Branch



Date

20 Sept 2005



Mr Andrew Dennard  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
South Australian and Northern Territory Branch  
5-9 Rundle Street  
KENT TOWN SA 5071

Dear Mr Dennard

**RE: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule) Financial Reports for year ended 30 June 2005**

I have received the financial documents of the South Australian and Northern Territory Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 8 October 2004.

The documents cannot be filed due to a defect in the reporting requirement and requires your attention.

**1. Operating Report - s254 and Reg. 159**

Please note your branch did not file an operating report, as required by s254 of the Workplace Relations Act 1996 Sch 1B Ch8.

S254(1) of the Workplace Relations Act 1996 Sch 1B Ch8 states:

*"As soon as practicable after the end of each financial year, the committee of management of a reporting unit must cause an operating report to be prepared in relation to the financial year."*

S254(2) of the Workplace Relations Act 1996 Sch 1B Ch 8 states:

*"The operating report must:*

- (a) contain a review of the reporting unit's principal activities during the year, the results of those activities and any significant changes in the nature of those activities during the year; and*
- (b) give details of any significant changes in the reporting unit's financial affairs during the year; and*
- (c) give details of the right of members to resign from the reporting unit under section 174; and*
- (d) give details (including details of the position held) of any officer or member of the reporting unit who is:
  - (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or*
  - (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and**
- (e) contain any other information that the reporting unit considers is relevant; and*

(f) contain any prescribed information.”

Could you please kindly lodge an operating report at your earliest convenience.

## 2. **Auditor's Report**

### (a) **Audit opinion**

The opinion expressed by the auditor in their report has been drafted in terms of the previous requirements of the Act. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An example of acceptable wording would be as follows:

*“In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule.”*

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7764 (Mon-Tues) or by email at [\*\*dimitra.doukas@air.gov.au\*\*](mailto:dimitra.doukas@air.gov.au).

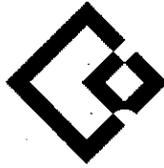
### **Electronic Lodgement**

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement page of the AIRC website at [\*\*www.airc.gov.au\*\*](http://www.airc.gov.au). Alternatively, you may send an email with the documents attached to [\*\*riateam3@air.gov.au\*\*](mailto:riateam3@air.gov.au).

Yours sincerely

Dimitra Doukas  
Statutory Services Branch

6 December 2005



Australian Services Union

**CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER**

S268 of Schedule 1B Workplace Relations Act 1996

I, Andrew Dennard, being the Branch Secretary of the Australian Services Union SA & NT Branch, certify:

- That the documents lodged herewith are copies of the full report and the concise report, referred to in s268 of the RAO Schedule; and
- That the concise report was provided to members on 31<sup>st</sup> October 2005; and
- That the full report was presented to a meeting of the Committee of Management (Branch Council) of the reporting unit on 15<sup>th</sup> November 2005; in accordance with section 266 of the RAO Schedule.

Andrew Dennard

Date: 16/11/05

South Australian and Northern Territory Branch

Branch Secretary Andy Dennard, Branch Assistant Secretary Katrine Hildyard

ABN 55 436 538 739

Adelaide 5-9 Rundle Street Kent Town PO Box 2217 Kent Town 5071 Tel: (08) 8363 1322 Fax: (08) 8363 2225 [union@asu-sant.asn.au](mailto:union@asu-sant.asn.au)  
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[www.asu-sant.asn.au](http://www.asu-sant.asn.au)

**FINANCIAL STATEMENTS**

**OF**

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**For the Year Ended 30 June 2005**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

On *18 October 2005* the Committee of Management of the Australian Services Union South Australian & Northern Territory 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 2005.

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

- a) the Financial Statements and notes comply with the Australian Accounting Standards
- b) the financial Statements and notes comply with the reporting guidelines of the Industrial Register;
- 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 organisation including the rules of a branch concerned; and
  - ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO schedules and the RAO 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 reporting units of the organisation; and
  - v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO schedule has been furnished to the member or Registrar; and
  - vi) there has been compliance with any order for inspection of financial reports made by the Commission under section 273 of the RAO schedule.

For Committee of Management: P. Andritsakis



Title of Office Held: BRANCH President

DATE: *18 OCTOBER* 2005

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**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**INDEPENDENT AUDITORS REPORT**

**Scope**

**The Financial report & Branch Council Responsibility**

We have audited the accompanying general purpose financial report of the Australian Services Union, South Australian and Northern Territory Branch for the year ended 30 June 2005 comprising Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements. The Branch Council is responsible for the preparation and presentation of the financial report and the information it contains. This includes responsibility for the maintenance of adequate accounting records & internal controls that are designed to prevent & detect fraud and error, and for the accounting policies and estimates inherent in the Financial Report.

**Audit Approach**

We conducted an Independent audit in order to express an opinion to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the Financial Report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the Financial Report presents fairly, in accordance with the Industrial Relations Act, including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Branch's financial position, and of its performance as represented by the results of the operations and cash flows.

We formed our Audit Opinion on the basis of these procedures, which included:

- Examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- Assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

In our opinion-

- a) the financial report is properly drawn up so as to present fairly the financial position of the branch as at 30 June 2005 and its performance for the year ended on that date; and
- b) the financial report is in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards

Signed at Adelaide this ~~26th~~ day of October, 2005

JH Doyle & Co  
176 Morphett Street  
ADELAIDE SA 5000

  
\_\_\_\_\_  
C. Wellington FCPA  
Registered Company Auditor

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2005**

	Note	30 Jun 2005 \$	30 Jun 2004 \$
<b>CURRENT ASSETS</b>			
Cash on Hand	3	202,052	89,974
Receivables	4	21,914	26,055
Investments	5	287,646	292,734
Other	6	32,914	17,236
<b>TOTAL CURRENT ASSETS</b>		<b>544,526</b>	<b>425,999</b>
<b>NON - CURRENT ASSETS</b>			
Property, Plant & Equipment	7	1,540,868	1,473,978
<b>TOTAL NON - CURRENT ASSETS</b>		<b>1,540,868</b>	<b>1,473,977</b>
<b>TOTAL ASSETS</b>		<b>2,085,394</b>	<b>1,899,977</b>
<b>CURRENT LIABILITIES</b>			
Creditors & Borrowings	8	251,681	158,978
Provisions	9	257,700	249,600
<b>TOTAL CURRENT LIABILITIES</b>		<b>509,381</b>	<b>408,578</b>
<b>NON-CURRENT LIABILITIES</b>			
Creditors & Borrowings	8	85,000	105,000
Provisions	9	156,800	93,300
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>241,800</b>	<b>198,300</b>
<b>TOTAL LIABILITIES</b>		<b>751,181</b>	<b>606,878</b>
<b>NET ASSETS</b>		<b>1,334,214</b>	<b>1,293,099</b>
<b>MEMBERS FUNDS</b>			
Reserves	10	74,580	90,000
Accumulated Funds		1,259,633	1,203,099
<b>TOTAL ACCUMULATED FUNDS</b>		<b>1,334,213</b>	<b>1,293,099</b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO A/CS

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2005**

	2005	2004
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,254,812	2,102,203
Other Operating receipts	107,864	80,358
Payments to suppliers and employees	(2,094,481)	(2122534)
Interest received	21,028	16,243
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$289,223</u>	<u>\$76,270</u>
	2(b)	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Plant & Motor Vehicle purchases	(209,052)	(117,830)
Proceeds on sale of fixed assets	46,819	28,446
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>(\$162,233)</u>	<u>(89,384)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	(20,000)	(20,000)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(20,000)</u>	<u>(20,000)</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	\$106,990	(33,114)
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<u>\$382,708</u>	<u>\$415,822</u>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<u>\$489,698</u>	<u>\$382,708</u>
	2(a)	

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO A/CS**

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**STATEMENT OF FINANCIAL PERFORMANCE**

**For the Year Ended 30 June 2005**

	Note	30 Jun 2005 \$	30 Jun 2004 \$
<b>INCOME</b>			
Members Contributions	1a)	2,254,812	2,102,203
Interest Received		21,028	16,243
Rent & Room Hire		42,737	35,619
National Office - Re N.T.		5,640	7,388
Service Fees	11	49,183	25,142
Depreciation Recouped		5,835	2,735
Grant for Education Expenses		--	3,000
Sundry Income		6,163	9209
<b>TOTAL INCOME</b>		<b>2,385,398</b>	<b>2,201,539</b>
<b>LESS EXPENDITURE</b>			
Advertising	12	2,000	868
Affiliation Fees		50,288	52,685
Audit Fees		7,810	7,775
Bank Charges and Taxes		20,956	20,169
Building Expenses		23,401	28,378
Depreciation of Building		32,000	--
Campaign Expenses		21,897	5,203
Comm & Debt Collect	13	5,093	5,680
Computer Expenses		47,555	41,553
ASU National Office Capitation Fees		156,038	155,999
Depreciation		69,178	74,507
Division Grants & Honoraria	14	2,412	3,861
Donations	15	6,554	2,827
Members, Staff Training		20,559	31,441
Public Relations & Promotions	16	15,920	6,861
Electricity		22,432	23,595
Fringe Benefits Tax	18	31,366	31,368
Insurance		10,137	9,379
Interest & Borrowing Exp.		7,672	8,308
Lease & Rent of Equip	17	76,761	85,574
Legal Expenses		2,503	1,431
Meeting and Conference Expenses		7,011	6,292
Motor Vehicle Expenses		58,005	54,873
Newsletter		17,288	18,019
Office Expenses		3,047	2,506
Payroll Tax		50,681	50,952
Postage & Courier		17,037	17,182
Printing & Stationery		41,475	30,243
Prov for A/Leave & Other Employment Entitlements		74,500	26,416

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO A/CS**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**STATEMENT OF FINANCIAL PERFORMANCE**  
**For the Year Ended 30 June 2005**

		30 Jun 2005	30 Jun 2004
		\$	\$
	Note		
Provision for Long Service Leave		13,445	24,310
Publications & Subscriptions		6,052	7,844
Rates & Taxes		18,565	18,161
Rent & Office Services N.T.		5,400	5,400
Repairs & Maintenance		3,785	592
Salaries & Wages	18	1,164,950	1,062,981
Contract Staff		19,493	18,013
Superannuation	18	152,344	148,995
Workcover		19,100	19,838
Sundry Expenses		144	247
Telephone		24,593	37,200
Travelling		14,839	11,602
<b>TOTAL EXPENDITURE</b>		<b>2,344,284</b>	<b>2,159,128</b>
<b><u>SURPLUS FOR THE YEAR:</u></b>		<b><u>\$41,114</u></b>	<b><u>\$42,411</u></b>
Accumulated Funds at The Beginning Of The Year		1,203,099	1,197,688
Add Net Transfer From (To) Reserves		15,420	(37,000)
<b>Accumulated Funds at 30 June 2005</b>		<b><u>\$1,259,633</u></b>	<b><u>\$1,203,099</u></b>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO A/CS**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**NOTES TO AND FORMING PART OF THE CONCISE ACCOUNTS**  
**For the Year Ended 30 June 2005**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & IN ACCORD WITH  
THE WORKPLACE RELATIONS ACT 1996**

1. This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, and the Workplace Relations Act 1996.

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

(a) **Basis of Accounting**

The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets. Contributions from members have been brought to account on a cash basis. All other income and expenditure of the Branch has been brought to account on an accrual basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

(b) **Provisions for Accrued Annual Leave and Long Service Leave**

Provision for Employee Benefits in the form of Accrued Annual Leave, Accrued Long Service Leave and other Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates. ie the provisions have been measured at their nominal amount.

(c) **Income Tax**

No Provision has been made in the accounts for income tax on the basis that the branch is exempt under section 50-15 of the income tax assessment Act 1997

(d) **Property, Plant & Equipment**

Each class of property, plant and equipment is carried at historical cost less, where applicable any accumulated depreciation. Rates used are:

Buildings	2.5% Prime Cost
Office Furniture & Equipment	Varying Rates, using both prime cost and diminishing value methods
Motor Vehicles	18.75% & 22.5% Diminishing Value

**2. WORKPLACE RELATIONS ACT 1996**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272, which reads

- (1) A member of a reporting unit, or a registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub section (1).

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2005**

**NOTE 2. CASH FLOW INFORMATION**

**(a) Reconciliation of Cash**

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

	<b>2005</b>	<b>2004</b>
	\$	\$
Cash on Hand	550	450
Cash at Commonwealth Bank Accounts	201,502	89,524
Cash at Power State Credit Union	11,393	30,485
Cash at Adelaide Bank Accounts	276,253	262,249
	<b>\$489,698</b>	<b>\$382,708</b>

**(b) Reconciliation of Net Cash from Operating Activities to the Surplus/ (Deficit) For the year.**

Profit from Ordinary Activities	41,114	42,411
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	101,178	74,507
- Net gain on disposal of plant & equipment	(5,835)	(2,734)
	136,457	114,184
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	4141	(22,535)
Decrease/(Increase) in Prepayments	(15,678)	5,455
(Decrease)/Increase in Payables	92,703	(41,934)
Increase in Provisions	71,600	21,100
	<b>\$289,223</b>	<b>\$76,270</b>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2005**

	2005 \$	2004 \$
<b>NOTE 3. CASH ON HAND</b>		
Petty Cash	550	450
Commonwealth Bank	201,502	89,524
	<b>202,052</b>	<b>89,974</b>
<b>NOTE 4. RECEIVABLES</b>		
Other Debtors	21,914	26,055
<b>NOTE 5. INVESTMENTS</b>		
Cash at Adelaide Bank	276,253	262,249
Cash at Power State Credit Union	11,393	30,485
	<b>287,646</b>	<b>292,734</b>
<b>NOTE 6. Other</b>		
Prepaid Expenses	32,914	17,236
<b>NOTE 7 a). PLANT, PROPERTY &amp; EQUIPMENT</b>		
Land & Building at Valuation	1,720,000	1,720,000
Less Accumulated Depreciation	(544,000)	(512,000)
	<b>\$1,176,000</b>	<b>\$1,208,000</b>
Office Furniture & Equipment	264,493	198,182
Less Accumulated Depreciation	(171,952)	(168,227)
	<b>\$92,541</b>	<b>\$29,955</b>
Motor Vehicles	388,296	401,160
Less Accumulated Depreciation	(115,969)	(165,137)
	<b>\$272,327</b>	<b>\$236,023</b>
<b>TOTAL FIXED ASSETS</b>	<b>\$1,540,868</b>	<b>\$1,473,978</b>

**NOTE 7b). LAND AND BUILDINGS**

- (1) At 30/6/2005 the Land and Buildings are in the name of:  
 "The Australian Municipal Administrative, Clerical & Services Union", of  
 Carlton South Victoria.
- (2) The Commonwealth Bank has a registered mortgage over the title deeds  
 at 5-9 Rundle Street, Kent Town. (See Note 4. Contingent Liability.)
- (3) Valuation  
 Land and Buildings Kent Town have been valued by the Management  
 Committee at the rated assessment value for the year-ended 30/6/2004  
 of \$1,720,000.

**NOTE 7c). CONTINGENT LIABILITY**

A contingent liability exists for other or further borrowings without restriction  
 against the land & buildings by National Office.

The National Office auditors have advised that "for financial reporting purposes,  
 the property should be shown as an asset of ASU - SA Branch."

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2005**

**NOTE 8. CREDITORS & BORROWINGS**

	<b>2005</b>	<b>2004</b>
<b>CURRENT</b>		
Accounts Payable	231,681	138,978
Loan ASU National Office	<u>20,000</u>	<u>20,000</u>
	<b><u>\$251,681</u></b>	<b><u>\$158,978</u></b>
<b>NON CURRENT</b>		
Loan ASU National Office	<u>85,000</u>	<u>105,000</u>
	<b><u>\$85,000</u></b>	<b><u>\$105,000</u></b>

**NOTE 9. PROVISIONS**

**CURRENT LIABILITIES**

- Prov for Annual & other Leave -Elected Officers	6,700	9,300
- Other Staff	94,600	88,300
- Prov for Long Service Leave -Elected Officers	30,100	44,700
- Other Staff	<u>126,300</u>	<u>107,300</u>
	<u>257,700</u>	<u>249,600</u>

**NON CURRENT LIABILITIES**

- Provision for Long Service Leave - Other Staff	10,700	18,000
- Provision for Loss of Office for Elected Officers	<u>146,100</u>	<u>75,300</u>
	<u>156,800</u>	<u>93,300</u>

**NOTE 10. RESERVES - BUILDING MAINTENANCE RESERVE**

Opening Balance	90,000	53,000
Add Transfer to Reserve	42,000	37,000
Less Transfer to General Fund	<u>57,420</u>	<u>--</u>
Closing Balance 30 June 2005	<u>74,580</u>	<u>90,000</u>

**NOTE 11. SERVICE FEES**

- New Members	8,894	4,642
- Board & Fees for Staff Services (Excl Members)	<u>40,289</u>	<u>20,500</u>
	<u>49,183</u>	<u>25,142</u>

**NOTE 12. AFFILIATION FEES**

National Airlines Divisional Council	4,387	4,381
UTLC	25,292	24,762
NT - TLC	1,330	2,660
ALP	19,090	18,631
Other	189	2,251
	<u>\$50,288</u>	<u>\$52,685</u>

**NOTE 13. COMMISSION & DEBT COLLECTION**

Employers PRD Expenses	4,709	4,661
Debt Collection	<u>384</u>	<u>--</u>
	<u>5,093</u>	<u>4,661</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2005**

	2005	2004
	\$	\$
<b>NOTE 14. DIVISIONS GRANTS &amp; HONORARIA</b>		
Council & Executive Allowances	2412	2316
Other	--	1545
	<b>2412</b>	<b>3861</b>
<b>NOTE 15. DONATIONS</b>		
ALP Hindmarsh Campaign	5000	--
ALP Grey Campaign	500	--
Other Individually less than \$1000	1054	2827
	<b>6554</b>	<b>2827</b>
<b>NOTE 16. PUBLIC RELATIONS &amp; PROMOTIONAL</b>		
- Union Function	3,423	--
- Staff Function	1,022	--
- Union Shopper A/C Members	2,773	--
- Promotional Products/ Materials	6,127	4,018
- Other	2,575	2,843
	<b>15,920</b>	<b>6,861</b>
<b>NOTE 17. RENT HIRE AND OPERATING LEASE COMMITMENTS</b>		
Payable within 1 yr	32,786	27,824
Payable >1 & ≤ 5 years	67,968	60,292
<b>Total Payable</b>	<b>\$100,754</b>	<b>\$88,116</b>
<b>NOTE 18 a) PAYMENT TO OFFICIALS</b>		
<b>Salaries</b>		
- Elected officers	136,661	152,583
- Other Staff	1,028,289	910,398
<b>Reportable Fringe Benefits</b>		
- Elected Officers	10,631	11,054
- Other Staff	110,578	96,670
<b>Superannuation</b>		
- Elected Officers	20,688	19,890
- Other Staff	131,656	129,105
<b>NOTE 18 b) PROVISION FOR LONG SERVICE LEAVE – CURRENTLY LIABILITY</b>		
Opening Balance	152,000	146,400
Add Increase in Provision	20,745	5,600
Less LSL Payment to Elected Officers	(16,345)	--
Closing Balance	<b>156,400</b>	<b>152,000</b>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2005**

	2005	2004
	\$	\$
<b>NOTE 19. CAMPAIGN EXPENSES</b>		
- ACTU Industrial Relation Campaign	14,031	--
- Other	7,866	5,203
	<u>21,897</u>	<u>5,203</u>

**NOTE 20. SEGMENT REPORTING**

The Branch operates as a trade union and provides employee support to members.

**CONCISE FINANCIAL STATEMENTS**

**OF**

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**For the Year Ended 30 June 2005**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

On *18 OCTOBER 2005* the Committee of Management of the Australian Services Union South Australian & Northern Territory 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 2005.

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

- a) the Financial Statements and notes comply with the Australian Accounting Standards
- b) the financial Statements and notes comply with the reporting guidelines of the Industrial Register;
- 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 organisation including the rules of a branch concerned; and
  - ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO schedules and the RAO 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 reporting units of the organisation; and
  - v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO schedule has been furnished to the member or Registrar; and
  - vi) there has been compliance with any order for inspection of financial reports made by the Commission under section 273 of the RAO schedule.
- f) In accord with subsection 265 (2), the Concise Report be provided to members in the next Branch newsletter

For Committee of Management: ~~A Denard~~ *Pan Andritschakis*



Title of Office Held: BRANCH President

DATE: *18 OCTOBER 2005*

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**CONCISE FINANCIAL ACCOUNTS**  
**For the Year Ended 30 June 2005**

**WORKPLACE RELATIONS ACT 1996**

In accordance with the requirements of the workplace relations act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272, which reads

- (1) A member of a reporting unit, or a registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub section (1).

The Financial Accounts of the Branch have been audited in accordance with the provisions of the Workplace Relations Act 1996, and the following Concise financial Accounts is provided for Members.

**STATEMENT BY THE AUDITOR**

- The concise financial report, pages 3 to 5, has been audited by us;
- In our opinion, the concise report is consistent with the full financial report and ;
- The full financial report on the General Purpose Accounts stated that in the opinion of the Auditor, the accounts were presented fairly in accordance with Australian Accounting standards and the requirements of the Workplace Relations Act 1996.

**J.H DOYLE & CO**




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**C. WELLINGTON** *21st October 2005*  
**REGISTERED AUDITOR**

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**CONCISE FINANCIAL ACCOUNTS**

**STATEMENT OF FINANCIAL POSITION**

**As at 30 June 2005**

	30 Jun 2005	30 Jun 2004
	\$	\$
<b>CURRENT ASSETS</b>		
Cash on Hand	202,052	89,974
Receivables	21,914	26,055
Investments	287,646	292,734
Other	32,914	17,236
<b>TOTAL CURRENT ASSETS</b>	<u>544,526</u>	<u>425,999</u>
<b>NON - CURRENT ASSETS</b>		
Property, Plant & Equipment	1,540,868	1,473,978
<b>TOTAL NON - CURRENT ASSETS</b>	<u>1,540,868</u>	<u>1,473,978</u>
<b>TOTAL ASSETS</b>	<u><u>2,085,394</u></u>	<u><u>1,899,977</u></u>
<b>CURRENT LIABILITIES</b>		
Creditors & Borrowings	251,681	158,978
Provisions	257,700	249,600
<b>TOTAL CURRENT LIABILITIES</b>	<u>509,381</u>	<u>408,578</u>
<b>NON-CURRENT LIABILITIES</b>		
Creditors & Borrowings	85,000	105,000
Provisions	156,800	93,300
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>241,800</u>	<u>198,300</u>
<b>TOTAL LIABILITIES</b>	<u>751,181</u>	<u>606,878</u>
<b>NET ASSETS</b>	<u>1,334,213</u>	<u>1,293,099</u>
<b>MEMBERS FUNDS</b>		
Reserves	74,580	90,000
Accumulated Funds	1,259,633	1,203,099
<b>TOTAL ACCUMULATED FUNDS</b>	<u>1,334,213</u>	<u>1,293,099</u>

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**CONCISE FINANCIAL ACCOUNTS**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2005**

	2005	2004
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,254,812	2,102,203
Other Operating receipts	107,864	80,358
Payments to suppliers and employees	(2,094,481)	(212,254)
Interest received	21,028	16,243
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$289,223</u>	<u>\$76,270</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Plant & Motor Vehicle purchases	(209,052)	(117,830)
Proceeds on sale of fixed assets	46,819	28,446
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>(\$162,233)</u>	<u>(89,384)</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	(20,000)	(20,000)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(\$20,000)</u>	<u>(20,000)</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	\$106,990	(33,114)
 <b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<u>\$382,708</u>	<u>\$415,822</u>
 <b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<u>\$489,698</u>	<u>\$382,708</u>

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**

**CONCISE FINANCIAL ACCOUNTS**  
**STATEMENT OF FINANCIAL PERFORMANCE**

**As at 30 June 2005**

	30 Jun 2005	30 Jun 2004
	\$	\$
<b>INCOME</b>		
Members Contributions	2,254,812	2,102,203
Interest Received	21,028	16,243
Rent & Room Hire	42,737	35,619
National Office - Re N.T.	5,640	7,388
Service Fees	49,183	25,142
Other income from ordinary activities	11,998	14,944
<b>TOTAL INCOME</b>	<b>2,385,398</b>	<b>2,201,539</b>
<b>LESS EXPENDITURE</b>		
Affiliation Fees	50,288	52,685
Bank Charges and Taxes	20,956	20,169
Building Expenses	23,401	28,378
Depreciation of Building	32,000	-
Campaign Expenses	21,897	5,203
Computer Expenses	47,555	41,553
ASU National Office Capitation Fees	156,038	155,999
Depreciation	69,178	74,507
Members, Staff Training	20,559	31,441
Public Relations & Promotions	15,920	6,861
Electricity	22,432	23,595
Fringe Benefits Tax	31,366	31,368
Insurance	10,137	9,379
Lease & Rent of Equip	76,761	85,574
Motor Vehicle Expenses	58,005	54,873
Newsletter	17,288	18,019
Payroll Tax	50,681	50,952
Postage & Courier	17,037	17,182
Printing & Stationery	41,475	30,243
Prov for A/Leave & Other Employment Entitlements	74,500	26,416
Provision for Long Service Leave	13,445	24,310
Rates & Taxes	18,565	18,161
Salaries & Wages	1,164,950	1,062,981
Contract Staff	19,493	18,013
Superannuation	152,344	148,995
Workcover	19,100	19,838
Telephone	24,593	37,200
Travelling	14,839	11,602
Other Expenses	59,481	53,631
<b>TOTAL EXPENDITURE</b>	<b>2,344,284</b>	<b>2,159,128</b>
<b><u>SURPLUS FOR THE YEAR:</u></b>	<b><u>\$41,114</u></b>	<b><u>\$42,411</u></b>
Accumulated Funds at The Beginning Of The Year	1,203,099	1,197,688
Add Net Transfer From (To) Reserves	15,420	(37,000)
<b>Accumulated Funds at 30 June 2005</b>	<b><u>\$1,259,633</u></b>	<b><u>\$1,203,099</u></b>