



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

Level 5  
11 Exhibition Street, Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
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Mr Andrew Dennard  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
South Australia and Northern Territory Branch  
5-9 Rundle Street  
KENT TOWN SA 5071

Dear Mr Dennard,

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)  
Financial Report for year ended 30 June 2007 - FR 2007/283**

Thank you for forwarding further information in relation to the financial reports of the South Australian and Northern Territory Branch of the Australian Municipal, Administrative, Clerical and Services Union: this has been placed with the documents previously lodged.

The financial documents have now been filed.

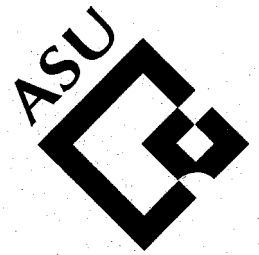
Yours sincerely

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell  
Statutory Services Branch

7 February 2008

a c t i v e   s t r o n g   u n i t e d



3 January 2008

Larry Powell  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994  
MELBOURNE VIC 3001

Australian Services Union  
South Australian and  
Northern Territory Branch  
Amalgamated ASU (SA)  
State Union

Branch Secretary  
Andrew Dennard

Branch Assistant Secretary  
Katrine Hildyard

Dear Mr Powell

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)  
Financial Report for year ended 30 June 2007 – FR 2007/283**

I refer to your letter of 24 December 2007 regarding the above matter.

As requested I advise that the Branch Council ("the committee of management of the Union) of the SA & NT Branch of the Australian Services Union passed the following resolution at its meeting on 16 October 2007:

*"In accordance with the provisions of the Workplace Relations Act a concise financial report for the year ended 30 June 2007 be published on the Branch website and in accordance with the advice already given to members in our recent Branch Newsletter."*

I trust this satisfies your requirements.

If you have any other queries regarding the above please do not hesitate to contact me.

Yours sincerely,

Andy Dennard  
BRANCH SECRETARY

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a c t i v e   s t r o n g   u n i t e d



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

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GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
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Mr Andrew Dennard  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
South Australia and Northern Territory Branch  
5-9 Rundle Street  
KENT TOWN SA 5071

Dear Mr Dennard,

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)  
Financial Report for year ended 30 June 2007 - FR 2007/283**

Receipt is acknowledged of the financial report and concise report of the South Australian and Northern Territory Branch of the Australian Municipal, Administrative, Clerical and Services Union for year ended 30 June 2007. The documents were lodged in the Industrial Registry on 27 November 2007.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under Schedule 1. Please note that these matters are generally advised for assistance in the future preparation of financial reports. With the exception of the comment concerning item "3. Concise Report" no further action is required in respect of the subject documents.

The following comments are in relation to both the full set of accounts and also the concise report.

**1. Auditor's Report**

**Auditor's Qualifications**

It is not clear from the Report whether or not the Auditor is an approved auditor. In this regard I draw your attention to the definition of approved auditor in regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditors.

The following comment is made in relation to the full set of accounts.

**2. Auditor's Report**

**Auditor's Opinion**

The opinion expressed by the auditor in their report has not fully met the requirements of the Act. Section 257(5) of Schedule 1 now sets out the matters on which an auditor is required to state an opinion. An 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 Schedule 1."

The following comment is made in relation to the concise report.

### **3. Concise Report**

The concise report attached to your financial report is noted. As you know, the reporting unit can discharge its obligation to supply a full copy of its financial documents to its members with a concise report of the financial statements for the relevant financial year.

A concise report for the financial year may only be provided to members instead of the full report if under the rules of the reporting unit the committee of management resolves to do so.

There is no indication as to whether the committee of management has passed a resolution to provide the members with such summary - refer subsection 265(2) of Schedule 1.

Would you please advise this office in writing whether the committee of management has passed the required resolution.

### **Electronic Lodgment**

I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment 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)

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell  
Statutory Services Branch

24 December 2007



**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 the s268 of the ROA Schedule: and

That the concise report was provided to members on 31 October 2007; and

That the full report was presented to a meeting of the Committee of Management (Branch Council) of the reporting unit on 27 November 2007; in accordance with section 266 of the RAO Schedule

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**ANDREW DENNARD**

Dated: 30/11/07

**Australian Services Union - South Australian and Northern Territory Branch**

**Branch Secretary Andy Dennard Branch Assistant Secretary Katrine Hildyard**

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Darwin 3/63 Winnellie Road Winnellie PO Box 37716 Winnellie NT 0821 Tel: (08) 8947 2455 Fax: (08) 8947 3944  
[asunt@bigpond.com](http://asunt@bigpond.com)

**FINANCIAL REPORT**

**OF**

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**For the Year Ended 30 June 2007**

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

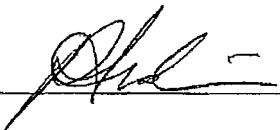
**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

On 16 October 2007 the Branch 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 branch for the year ended 30 June 2007.

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

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position, changes in equity and cash flows of the branch for the financial year ended 30<sup>th</sup> June, 2007.
- (d) There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) During the financial year ended 30<sup>th</sup> June 2007 and since the end of the financial year;
  - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) no information has been sought in any request of a member of the branch or a Registrar under section 272 of the RAO Schedule; and
  - (vi) no order for inspection of the financial records was made by the Commission under section 273 of the RAO Schedule.
- (f) During the financial year ended 30<sup>th</sup> June 2007 the branch did not participate in any recovery of wages activity.

For the Branch Committee of Management

  
\_\_\_\_\_

Date: 16 October 2007

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

**BALANCE SHEET**  
**As at 30 June 2007**

	Note	30 Jun 2007 \$	30 Jun 2006 \$
<b>CURRENT ASSETS</b>			
Cash on Hand	2	569,626	503,770
Receivables	3	1,616	1,118
Other	4	1,124	2,388
<b>TOTAL CURRENT ASSETS</b>		<u>572,366</u>	<u>507,276</u>
<b>NON - CURRENT ASSETS</b>			
Property, Plant & Equipment	5	1,457,266	1,520,707
<b>TOTAL NON - CURRENT ASSETS</b>		<u>1,457,266</u>	<u>1,520,707</u>
<b>TOTAL ASSETS</b>		<u><u>2,029,632</u></u>	<u><u>2,027,983</u></u>
<b>CURRENT LIABILITIES</b>			
Payables	7	106,415	157,993
Provisions	8	317,000	433,700
CBA Bill Facility Secured	5	20,000	20,000
<b>TOTAL CURRENT LIABILITIES</b>	9	<u>443,415</u>	<u>611,693</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	8	165,911	8,600
CBA Bill Facility Secured	5	45,000	65,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>210,911</u>	<u>73,600</u>
<b>TOTAL LIABILITIES</b>		<u>654,326</u>	<u>685,293</u>
<b>NET ASSETS</b>		<u><u>\$1,375,306</u></u>	<u><u>\$1,342,690</u></u>
<b>EQUITY</b>			
Reserves		114,580	94,580
Accumulated Surplus		1,260,726	1,248,110
<b>TOTAL EQUITY</b>		<u><u>\$1,375,306</u></u>	<u><u>\$1,342,690</u></u>

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 2007**

	2007	2006
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,589,434	2,365,122
Other Operating receipts	103,850	107,351
Payments to suppliers and employees	(2,560,445)	(2,359,940)
Interest received	30,233	23,127
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$163,072</u>	<u>\$135,660</u>
	2(b)	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Plant & Motor Vehicle purchases	(118,688)	(137,143)
Proceeds on sale of fixed assets	41,472	35,555
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>(\$77,216)</u>	<u>(\$101,588)</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>	65,856	\$14,072
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<u>\$503,770</u>	<u>489,698</u>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<u>\$ 569,626</u>	<u>\$503,770</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 INCOME**  
**For the Year Ended 30 June 2007**

	30 Jun 2007	30 Jun 2006
	Note	
	\$	\$
Revenues from Ordinary Activities	9. 2,693,783	2,453,097
Other Revenues	30,233	23,127
	<u>2,724,016</u>	<u>2,476,224</u>
Affiliation Fees	10. (52,599)	(50,888)
Audit Fees	(8,400)	(8,100)
Building Expenses	(88,431)	(30,977)
Campaign Expenses	(71,921)	(22,689)
Commission & Debt Collection	11. (2,975)	(3,622)
Computer Expenses	(45,319)	(46,501)
Depreciation Expenses	(140,658)	(120,995)
Employee Benefits Expenses	16. (1,655,469)	(1,456,471)
Fringe Benefits Tax	(31,203)	(37,137)
Lease & Rent of Equip	(20,117)	(61,432)
Legal & Industrial	13. (6,118)	(14,868)
Motor Vehicle Expenses	(51,052)	(64,207)
Meeting & Conference Expenses	(9,133)	(22,248)
National Office Capitation Fees	(159,854)	(158,466)
Payroll Tax	(65,250)	(57,722)
Postage & Freight	(30,466)	(30,994)
Printing & Stationery	(34,025)	(35,701)
Telephone	(31,639)	(22,356)
Training	(21,337)	(29,787)
Travel	(20,616)	(26,675)
Other Expenses from Ordinary Activities	(144,818)	(65,911)
<b>Net Income</b>	<u><b>\$32,616</b></u>	<u><b>\$8,477</b></u>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Year ended 30 June 2007**

	2007	2006
	\$	\$
Opening Balance	1,248,110	1,259,633
Profit for the Year	32,616	8,477
Transfer to Reserve	(20,000)	(20,000)
	<u><b>\$1,260,726</b></u>	<u><b>\$1,248,110</b></u>
<b>RESERVES:</b>		
<b>Building Maintenance Reserve</b>		
Opening Balance	94,580	74,580
Transfer into Reserve	20,000	20,000
	<u><b>\$114,580</b></u>	<u><b>\$94,580</b></u>
<b>TOTAL EQUITY</b>	<u><b>\$1,375,306</b></u>	<u><b>\$1,342,690</b></u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT AND NOTES TO THE ACCOUNTS**

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**For the Year Ended 30 June 2007**

**1.1 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, Urgent Issues Group Interpretations and the Workplace Relations Act 1996.

Compliance with Australian equivalents to International Financial Reporting Standards ensures that the financial report comprising the financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS) except for:

- Segment reporting because AASB 114 "Segment Reporting" does not apply to not-for-profit organisations.
- Impairment of assets under AASB 136 "Impairment of assets"

**BASIS OF PREPARATION**

The financial report is for the entity Australian Services Union South Australia and Northern Territory Branch, as an individual entity. The Australian Services Union South Australia and Northern Territory Branch is an organisation registered under the Workplace Relations Act 1996. The Australian Services Union South Australia and Northern Territory Branch is a Branch of the registered organisation. In accordance with the Act the Union is a body corporate and has perpetual succession. By virtue of this method of incorporation, the Union and the Branch are not subject to the Corporations Act 2001.

The Financial report has been prepared on the basis of historical costs modified by the revaluation of selected financial assets and liabilities for which the fair value basis of accounting has been applied. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following summary of the significant accounting policies adopted by the economic entity in the preparation of the financial statements.

**(a) Revenue**

Contributions and Entrance Fees are accounted for on a cash receipts basis. Otherwise, the concept of accruals accounting has been adopted in the preparation of the financial statements. Interest is accounted for on an accruals basis.

**(b) Income Tax**

No provision for Income Tax is necessary as the Union is exempt from Income Tax under Section 50 – 15 of the Income Tax Assessment Act 1997.

**1.2 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).

**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 2007**

**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:

	2007	2006
	\$	\$
Cash on Hand	800	800
Cash at Commonwealth Bank Accounts	32,007	170,996
Cash at Power State Credit Union	71,373	40,418
Cash at Members Equity	156,010	---
Cash at Adelaide Bank Accounts	309,436	291,556
	<u>\$569,626</u>	<u>\$503,770</u>

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

Profit from Ordinary Activities	32,616	8,477
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	133,704	120,995
- Net gain/loss on disposal of plant & equip	<u>6,954</u>	<u>758</u>
	173,274	130,230
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	(499)	20,796
Decrease/(Increase) in Prepayments	1,264	30,524
(Decrease)/Increase in Payables	(51,578)	(73,690)
Increase in Provisions	40,611	27,800
	<u>\$163,072</u>	<u>\$135,660</u>

**NOTE 3. RECEIVABLES**

Other Debtors	1,616	1,118
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**NOTE 4. OTHER**

Prepaid Expenses	1,124	2,388
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**NOTE 5 a). PLANT, PROPERTY & EQUIPMENT**

Land & Building at Valuation	1,720,000	1,720,000
Less Accumulated Depreciation	<u>(608,000)</u>	<u>(576,000)</u>
	\$ 1,112,000	\$1,144,000
Office Furniture & Equipment	317,384	319,030
Less Accumulated Depreciation	<u>214,908</u>	<u>(199,404)</u>
	\$102,476	\$119,626
Motor Vehicles	365,403	373,397
Less Accumulated Depreciation	<u>(122,613)</u>	<u>(116,316)</u>
	\$242,790	\$257,081
<b>TOTAL FIXED ASSETS</b>	<u>\$ 1,457,266</u>	<u>\$1,520,707</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 2007**

**NOTE 5. Cont'd**

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

Balance at the beginning of the year	Land	Buildings	Plant Equip	Vehicles	Total
	440,000	704,000	119,627	257,081	1,520,708
Additions	--	--	17,632	101,056	118,688
Disposals	--	--	(783)	(47,644)	(48,427)
Depreciation Expense	--	(32,000)	(34,000)	(67,703)	(133,703)
 Carrying amount at the end of the year	 440,000	 672,000	 102,476	 242,790	 1,457,266

**NOTE 5b). LAND AND BUILDINGS**

- (1) At 30/6/2007 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 7 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 6. 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."  
 A contingent liability - exists for \$72,000 to the Commonwealth Bank for electronic payroll and other transactions.

**NOTE 7. PAYABLES**

	<b>2007</b>	<b>2006</b>
Accounts Payable	41,244	88,504
GST	40,107	44,446
Employee Benefits	<u>25,064</u>	<u>25,043</u>
	<u>106,415</u>	<u>157,993</u>

**NOTE 8. PROVISIONS**

**Current Liabilities**

- Prov for Loss of Office – Elected Officers	---	158,300
- Prov for Annual & other Leave -Elected Officers	24,541	6,400
- Other Staff	107,659	105,800
- Prov for Long Service Leave - Elected Officers	50,552	40,500
- Other Staff	<u>134,248</u>	<u>122,700</u>
	<u>317,000</u>	<u>433,700</u>

**Non Current Liabilities**

- Prov for Long Service Leave - Other Staff	9,411	8,600
- Prov for Loss of Office Elected Officers	<u>156,500</u>	--
	<u>165,911</u>	<u>8,600</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 2007**

<b>NOTE 9. REVENUE FROM ORDINARY ACTIVITIES</b>		
- Members Contributions	2,584,175	2,359,278
- New Members	5,259	5,844
- Board & Fees for Staff Services (Excl Members)	36,757	33,945
- Rent & Room Hire	34,089	30,226
- Sponsorship	13,350	8,424
- Profit on Sale of Plant	---	1,420
- Other (Excl Members)	20,153	13,960
	<u>2,693,783</u>	<u>2,453,097</u>
<b>NOTE 10. AFFILIATION FEES</b>		
National Airlines Divisional Council	4,343	4,409
SA Unions	26,737	26,015
ALP	19,613	20,174
Other	1,906	290
	<u>52,599</u>	<u>50,888</u>
<b>NOTE 11. COMMISSION &amp; DEBT COLLECTION</b>		
Employers PRD Expenses	2,505	3,558
Debt Collection	110	64
Other (Excl Members or Officials)	360	---
	<u>2975</u>	<u>3,622</u>
<b>NOTE 12. HONORARIA &amp; ALLOWANCES</b>		
Council & Executive Allowances	<u>2,445</u>	<u>3,888</u>
<b>NOTE 13. LEGAL &amp; INDUSTRIAL</b>		
Legal	6,011	13,560
Industrial	107	1,308
	<u>6,118</u>	<u>14,868</u>
<b>NOTE 14. DONATIONS</b>		
ALP Hindmarsh Campaign	---	6,793
Other Individually less than \$1000	2,862	2,194
	<u>2,862</u>	<u>8,987</u>
<b>NOTE 15. RENT HIRE AND OPERATING LEASE COMMITMENTS</b>		
Payable within 1 yr	18,691	11,124
Payable >1 & ≤ 5 years	25,146	22,248
	<u>43,837</u>	<u>\$33,372</u>
<b>NOTE 16. PAYMENT TO OFFICIALS</b>		
<b>Salaries</b>		
- Elected officers	148,701	151,081
- Other Staff	1,462,984	1,119,653
<b>Reportable Fringe Benefits</b>		
- Elected Officers	7,188	14,352
- Other Staff	96,770	108,427
<b>Superannuation</b>		
- Elected Officers	21,808	20,688
- Other Staff	164,658	139,128

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 2007**

**NOTE 17. SEGMENT REPORTING**

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

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

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

**INDEPENDENT AUDITORS REPORT**

**Scope**

**The Financial Report and the Responsibility of the Branch Committee of Management and Branch Secretary**

The financial report comprises the balance sheet, income statement, statement of changes in accumulated funds, and cash flow statement, accompanying notes to the financial statements and the Branch Committee of Management's statement for the Australian Services Union, South Australia and Northern Territory Branch, for the year ended 30/6/07.

The Branch Committee of Management and the Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

**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 procedure selected depend on the auditor's judgement, 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 directors, 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 followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

**Audit Opinion**

In our opinion the general purpose financial report of the Australian Services Union South Australia and Northern Territory Branch is in accordance with the Workplace Relations Act 1996, including:

- (i) giving a true and fair view of the Branch's financial position as at 30<sup>th</sup> June 2007 and its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards and other mandatory professional reporting requirements in Australia; and
- (iii) complying with the requirements of the RAO Schedule

JH Doyle & Co  
138 Gilles Street  
ADELAIDE SA 5000

16-10-07

  
C. Wellington FCPA  
Registered Company Auditor



AUSTRALIAN SERVICES UNION

SA & NT BRANCH

ABN 55 436 538 739

**CONCISE FINANCIAL REPORT**

**For the Year Ended 30 June 2007**

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN: 55 436 538 739**

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

**CONCISE FINANCIAL ACCOUNTS**  
**For the Year Ended 30 June 2007**

**DISCUSSION AND ANALYSIS OF THE FINANCIAL STATEMENTS**

**Information on the Australian Services Union, SA & NT Branch, Concise Financial Report:**

The financial statements and disclosures in the concise financial report have been derived from the 2007 financial report of the Australian Services Union, SA & NT Branch.

A copy of the full financial report and auditors report will be supplied to members, free of charge, upon request.

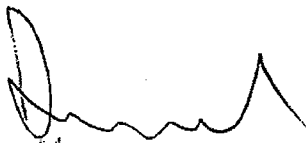
This discussion and analysis is provided to assist members in understanding the concise report. The discussion and analysis is based on the Australian Services Union, SA & NT Branch, 2007 Financial Report.

**Income Statement and Balance Sheet Position:**

The end of year financial position shows a small surplus was achieved despite significant Campaign Expenditure.

**Cash Flow Statement:**

The cash flow of the Branch has been managed to ensure liabilities are met when they fall due.



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A DENARD  
BRANCH SECRETARY

DATED: 16/10/07



## 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 2007  
pursuant to s254 of the Workplace Relations Act 1996

### PRINCIPAL ACTIVITIES

---

The principal activities of the Branch during the financial year ended 30 June 2007 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 and 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

---

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

cont-2

### MANNER OF RESIGNATION

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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;
  - ii. whichever is the later; or
  - iii. 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;
- c. Notice of resignation shall be addressed to the Branch Secretary and delivered to that officer.

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-sanl.asn.au](mailto:union@asu-sanl.asn.au)  
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-sant.asn.au](http://www.asu-sant.asn.au)

- 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**

---

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

Raymond Keith Bailey is a member of the Branch 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 SA Unions.

Ian Heard is a member of the Branch, a staff member of the Branch, and a member of the Board of the Electricity Industry Superannuation Scheme by virtue of the board reserving two places for nominees of SA Unions.

**NUMBER OF MEMBERS**

---

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 6179

**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 25.2 (includes 3 part time employees, 2 casual employee and one on leave without pay) measured on a full time equivalent basis.

**MEMBERS OF THE COMMITTEE OF MANAGEMENT**

---

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

Secretary	Andy Dennard
Assistant Secretary	Katrine Hildyard
President	Pam Andriksakis
Vice President	Robert McKinnon
Vice President	Marilyn Perry
Vice President	Anne McLaughlin
Vice President	Rosi Reschke
Branch Council – Energy Division	Vacant
Branch Council – Energy Division	Phillip Lawson
Branch Council – Local Government	Ross Picard
Branch Council - Local Government	Peter Collett
Branch Council – Local Government	Katrina Potter
Branch Council – Local Government	Vacant
Branch Council – Local Government	Vacant
Branch Council – Community Services Division	Sue Mansfield
Branch Council – Community Services Division	Terry Evans
Branch Council – Commercial Division	Virginia Hall
Branch Council - Commercial Division	Maxine Winkley
Branch Council - Commercial Division	Leticia Ashworth
Branch Council – Federal & Airlines Division	Jim Hancock

Branch Council – Federal & Airlines Division	Helen Malby
Branch Council – Legal Division	Margaret Graham-King
Branch Council – Finance Division	Pritchi Pillay
Branch Council – Finance Division	Louise Miksza
Branch Council – NT Division	Maria Paterakis

A new Branch Committee of Management was elected in April 2007 in accordance with the union's rules as follows:

Secretary	Andy Dennard
Assistant Secretary	Kacrine Hildyard
President	Pam Andricakis
Deputy President	Phil Lawson
Vice President	Marilyn Perry
Vice President	Anne McLaughlin
Vice President	Rosi Reschke
Branch Council – Energy Division	Wendy Leech
Branch Council – Energy Division	Michelle Epton
Branch Council – Local Government	Ross Picard
Branch Council - Local Government	Roxanne Withers
Branch Council – Local Government	Katrina Potter
Branch Council – Local Government	Kylie Sunners
Branch Council – Local Government	Steve Mitchell
Branch Council – Community Services Division	Ari Reid
Branch Council – Community Services Division	Terry Evans
Branch Council – Commercial Division	Brenton Williamson
Branch Council - Commercial Division	Maxine Winkley
Branch Council - Commercial Division	Letitia Ashworth
Branch Council – Federal & Airlines Division	Jim Hancock
Branch Council – Federal & Airlines Division	Helen Malby
Branch Council – Legal Division	Robyn Garside
Branch Council – Finance Division	Helen Ferris
Branch Council – Finance Division	Leith Semmens
Branch Council – NT Division	Sue McKinnon

Andy Dennard  
 Branch Secretary  
 ASU SA & NT Branch



Date  
 16 November 2007

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

**BRANCH COMMITTEE OF MANAGEMENT'S STATEMENT**

On 16 October 2007 the Branch 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 branch for the year ended 30 June 2007.

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

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position, cash flows and changes in equity of the Branch for the financial year ended 30<sup>th</sup> June, 2007.
- (d) There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) During the financial year ended 30<sup>th</sup> June 2007 and since the end of the financial year;
  - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the Branch have been kept, as far a practicable, in a consistent manner to each of the other Branches of the organisation; and
  - (v) no information has been sought in any request of a member of the Branch or a Registrar under section 272 of the RAO Schedule; and
  - (vi) no order for inspection of the financial records was made by the Commission under section 273 of the RAO Schedule.
- (f) During the financial year ended 30<sup>th</sup> June 2007 the Branch did not participate in any recovery of wages activity.

For the Branch Committee of Management:

  
 BRANCH PRESIDENT PAM ANORITSAKIS

Date: 16 October 2007

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

**CONCISE FINANCIAL ACCOUNTS**

**BALANCE SHEET**  
**As at 30 June 2007**

	30 Jun 2007	30 Jun 2006
	\$	\$
<b>CURRENT ASSETS</b>		
Cash & Equivalents	569,626	503,770
Receivables	1,616	1,118
Other	1,124	2,388
<b>TOTAL CURRENT ASSETS</b>	<u>572,366</u>	<u>507,276</u>
<b>NON - CURRENT ASSETS</b>		
Property, Plant & Equipment	1,457,266	1,520,707
<b>TOTAL NON - CURRENT ASSETS</b>	<u>1,457,266</u>	<u>1,520,707</u>
<b>TOTAL ASSETS</b>	<u><u>2,029,632</u></u>	<u><u>2,027,983</u></u>
<b>CURRENT LIABILITIES</b>		
Payables	106,415	157,993
Provisions	317,000	433,700
CBA Bill Facility – Secured	20,000	20,000
<b>TOTAL CURRENT LIABILITIES</b>	<u>443,415</u>	<u>611,693</u>
<b>NON-CURRENT LIABILITIES</b>		
Provisions	165,911	8,600
CBA Bill Facility - Secured	45,000	65,000
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>210,911</u>	<u>73,600</u>
<b>TOTAL LIABILITIES</b>	<u>654,326</u>	<u>685,293</u>
<b>NET ASSETS</b>	<u><u>\$1,375,306</u></u>	<u><u>\$1,342,690</u></u>
<b>EQUITY</b>		
Reserves	114,580	94,580
Accumulated Surplus	1,260,726	1,248,109
<b>TOTAL EQUITY</b>	<u><u>\$1,375,306</u></u>	<u><u>\$1,342,690</u></u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT



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

**CONCISE FINANCIAL ACCOUNTS**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2007**

	2007	2006
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,589,434	2,365,122
Other Operating receipts	103,850	107,351
Payments to suppliers and employees	2,560,445)	(2,359,940)
Interest received	<u>30233</u>	<u>23,127</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$163,072</u>	<u>\$135,660</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Plant & Motor Vehicle purchases	(118,688)	(137,143)
Proceeds on sale of fixed assets	<u>41,472</u>	<u>35,555</u>
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>(\$77,216)</u>	<u>(\$101,588)</u>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	<u>(20,000)</u>	<u>(20,000)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(20,000)</u>	<u>(20,000)</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	65,856	\$14,072
 <b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<u>\$503,770</u>	<u>489,698</u>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<u>\$569,626</u>	<u>\$503,770</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**  
**CONCISE FINANCIAL ACCOUNTS**  
**INCOME STATEMENT**  
**As at 30 June 2007**

	30 Jun 2007	30 Jun 2006
	\$	\$
Revenues from Ordinary Activities	2,693,783	2,453,097
Other Revenues	30,233	23,127
	<u>2,724,016</u>	<u>2,476,224</u>
Affiliation Fees	(52,599)	(50,888)
Audit Fees	(8,400)	(8,100)
Building Expenses	(88,431)	(30,977)
Campaign Expenses	(71,921)	(22,689)
Commission & Debt Collection	(2,975)	(3,622)
Computer Expenses	(45,319)	(46,501)
Depreciation Expenses	(140,658)	(120,995)
Employee Benefits Expenses	(1,655,469)	(1,456,471)
Fringe Benefits Tax	(31,203)	(37,137)
Lease & Rent of Equip	(20,117)	(61,432)
Legal & Industrial	(6,118)	(14,868)
Motor Vehicle Expenses	(51,052)	(64,207)
Meeting & Conference Expenses	(9,133)	(22,248)
National Office Capitation Fees	(159,854)	(158,466)
Payroll Tax	(65,250)	(57,722)
Postage & Freight	(30,466)	(30,994)
Printing & Stationery	(34,025)	(35,701)
Telephone	(31,639)	(22,356)
Training	(21,337)	(29,787)
Travel	(20,616)	(26,675)
Other Expenses from Ordinary Activities	(144,818)	(165,911)
<b>Net Income</b>	<u><b>\$32,616</b></u>	<u><b>\$8,477</b></u>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Year ended 30 June 2007**

	2007	2006
	\$	\$
Opening Balance	1,248,110	1,259,633
Profit for the Year	32,616	8,477
Transfer to Reserve	(20,000)	(20,000)
	<u><b>\$1,260,726</b></u>	<u><b>\$1,248,110</b></u>
<b>RESERVES:</b>		
<b>Building Maintenance Reserve</b>		
Opening Balance	94,580	74,580
Transfer into Reserve	20,000	20,000
	<u><b>\$114,580</b></u>	<u><b>\$94,580</b></u>
<b>TOTAL EQUITY</b>	<u><b>\$1,375,306</b></u>	<u><b>\$1,342,690</b></u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

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

**NOTES TO CONCISE REPORT**

**Note 1. Basis of Preparation of the Concise Report**

The concise financial report is an extract from the full financial report for the year ended 30th June 2007. The concise financial report has been prepared in accordance with Accounting Standard AASB 1039: Concise Financial Reports, and the Workplace Relations Act 1996.

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full report of the Australian Services Union SA & NT Branch for the year ended 30<sup>th</sup> June 2007. The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position and financing and investing activities of the Australian Services Union SA & NT Branch as the full financial report.

**Note 2. Information to be provided to Members or Registrar**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 272 of Schedule 1B which read as follows:

[1] A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

[2] The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

[3] A reporting unit must comply with an application made under subsection (1).

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

**Independent Auditor's Report to the members of Australian Services Union SA & NT Branch**

**Report on the concise financial report**

The accompanying concise financial report of the Australian Services Union SA & NT Branch comprises the balance sheet as at 30 June, 2007, the income statement, statement of changes in equity and cash flow statement for the year then ended and related notes, derived from the audited financial report of the Australian Services Union SA & NT Branch for the year ended 30 June, 2007 and the discussion and analysis. The concise financial report does not contain all the disclosures required by the Australian Accounting Standards.

**Branch Council and Branch Secretary responsibility for the concise financial report**

The Branch Council and Branch Secretary are responsible for the preparation and presentation of the concise financial report in accordance with Accounting Standard AASB 1039: Concise Financial Reports (including the Australian Accounting Interpretations), statutory and other requirements. This responsibility includes establishing and maintaining internal control relevant to the preparation of the concise financial report; selecting and applying the 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 concise financial report based on our audit procedures. We have conducted an independent audit, in accordance with Australian Auditing Standards, of the full financial report of the Australian Services Union SA & NT Branch for the year ended 30 June, 2007. Our audit report on the financial report for the year was signed on 16-10-07 and was not subject to any qualification.

Our procedures in respect of the concise financial report included testing that the information in the concise financial report is derived from, and is consistent with, the financial report for the year, and examination on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the financial report for the year. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report complies with Accounting Standard AASB 1039: Concise Financial Reports and the Workplace Relations Act 1996.

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

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

**Independent Auditor's Report to the members of Australian Services Union SA & NT Branch (cont)**

**Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements and the Workplace Relations Act, 1996. We confirm that the independence declaration required by the Australian professional ethical pronouncements would be in the same terms if provided to the Branch Secretary as at the date of this auditor's report.

**Auditor's opinion**

In our opinion, the concise financial report including the discussion and analysis of the Australian Services Union SA & NT Branch for the year ended 30 June, 2007 complies with Accounting Standard AASB 1039: Concise Financial Reports.

Name of Firm: J H DOYLE & CO

Name of Partner:   
C. WELLINGTON

Address: 138 Gilles St., ADELAIDE

Dated this: 16 day of October 2007

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

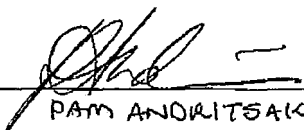
**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

On *16 October* 2007 the Branch 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 branch for the year ended 30 June 2007.

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

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position, changes in equity and cash flows of the branch for the financial year ended 30<sup>th</sup> June, 2007.
- (d) There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) During the financial year ended 30<sup>th</sup> June 2007 and since the end of the financial year;
  - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
  - (iii) the financial records of the branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) no information has been sought in any request of a member of the branch or a Registrar under section 272 of the RAO Schedule; and
  - (vi) no order for inspection of the financial records was made by the Commission under section 273 of the RAO Schedule.
- (f) During the financial year ended 30<sup>th</sup> June 2007 the branch did not participate in any recovery of wages activity.

For the Branch Committee of Management

  
\_\_\_\_\_  
PAM ANDRITSAKIS

Date: 16 October 2007