



**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 2008 - FR 2008/332**

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.

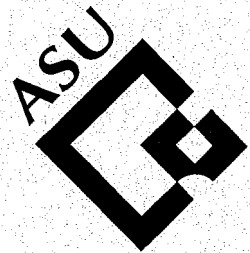
The financial documents have now been filed.

Yours sincerely

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

Larry Powell  
Statutory Services Branch

9 December 2008



5 December 2008

Larry Powell  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994  
MELBOURNE VIC 3000

Dear Mr Powell

**Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1)  
Financial Report for year ended 30 June 2008 – FR 2008/332**

I write in respect to your letter dated 4 December 2008 regarding the above matter.

I confirm that the Executive Committee of the ASU SA & NT Branch passed a motion as follows in respect to the Branch's Financial Reports for 2007/8 at its meeting on 14 October 2008:

*"In accordance with the provisions of the Workplace Relations Act a concise financial report for the year ended 30 June 2008 be published on the Branch website in accordance with the advice already given to members in our recent Branch Newsletter"*

If you have any further queries regarding the above please get in touch.

Yours sincerely,

Andrew Dennard  
BRANCH SECRETARY

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

**Branch Secretary**  
Andrew Dennard  
**Branch Assistant Secretary**  
Katrine Hildyard

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[abr 55 436 538 739 ASU SA+NT]

[abr 66 859 395 795 State (SA) Union]



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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 2008 - FR 2008/332**

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 2008. The documents were lodged in the Industrial Registry on 26 November 2008.

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 "2. Concise Report" no further action is required in respect of the subject documents.

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

**1. 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.

**2. 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.

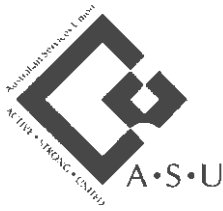
Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at [larry.powell@air.gov.au](mailto:larry.powell@air.gov.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'L. Powell', written in a cursive style.

Larry Powell  
Statutory Services Branch

4 December 2008



**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 28 October 2008; and

That the full report was presented to a meeting of the Committee of Management (Branch Council) of the reporting unit on 25 November 2008; in accordance with section 266 of the RAO Schedule

**ANDREW DENNARD**

Dated: 26 November  
(2008)

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

Branch Secretary Andy Dennard Branch Assistant Secretary Katrine Hildyard

[www.asu-sant.asn.au](http://www.asu-sant.asn.au) ABN 55 436 538 739

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**FINANCIAL REPORT**

**OF**

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**For the Year Ended 30 June 2008**

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


**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

On *14th October* 2008 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 2008.

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, 2008.
- (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 2008 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 2008 the branch did not participate in any recovery of wages activity.

For the Branch Committee of Management

  
\_\_\_\_\_

Date: 14th October 2008

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

**BALANCE SHEET**  
**As at 30 June 2008**

	Note	30 Jun 2008 \$	30 Jun 2007 \$
<b>CURRENT ASSETS</b>			
Cash on Hand	2	712,895	569,626
Receivables	3	5,071	1,616
Other		--	1,124
<b>TOTAL CURRENT ASSETS</b>		<u>717,966</u>	<u>572,366</u>
<b>NON - CURRENT ASSETS</b>			
Financial Assets	4	820	--
Property, Plant & Equipment	5	4,051,066	1,457,266
<b>TOTAL NON - CURRENT ASSETS</b>		<u>4,051,886</u>	<u>1,457,266</u>
<b>TOTAL ASSETS</b>		<u><u>4,769,852</u></u>	<u><u>2,029,632</u></u>
<b>CURRENT LIABILITIES</b>			
Payables	7	188,438	106,415
Provisions	8	338,122	317,000
CBA Bill Facility Secured		---	20,000
<b>TOTAL CURRENT LIABILITIES</b>		<u>526,560</u>	<u>443,415</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	8	213,226	165,911
CBA Bill Facility Secured		--	45,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>213,226</u>	<u>210,911</u>
<b>TOTAL LIABILITIES</b>		<u>739,786</u>	<u>654,326</u>
<b>NET ASSETS</b>		<u><u>\$4,030,066</u></u>	<u><u>\$1,375,306</u></u>
<b>EQUITY</b>			
Reserves		2,765,130	114,580
Accumulated Surplus		1,264,936	1,260,726
<b>TOTAL EQUITY</b>		<u><u>\$4,030,066</u></u>	<u><u>\$1,375,306</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 2008**

	2008	2007
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,703,954	2,589,434
Other Operating receipts	155,506	103,850
Payments to suppliers and employees	(2,578,606)	(2,560,445)
Interest received	<u>43,469</u>	<u>30,233</u>
<b>NET CASH PROVIDED BY</b>		
<b>OPERATING ACTIVITIES</b>	<b>2(b)</b>	
	<u>\$324,323</u>	<u>\$163,072</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Financial Asset purchases	(1,102)	—
Plant & Motor Vehicle purchases	(141,770)	(118,688)
Proceeds on sale of fixed assets	<u>26,818</u>	<u>41,472</u>
<b>NET CASH PROVIDED BY (USED IN)</b>		
<b>INVESTING ACTIVITIES</b>		
	<u>(\$116,054)</u>	<u>(\$77,216)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	<u>(65,000)</u>	<u>(20,000)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(65,000)</u>	<u>(20,000)</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	143,269	65,856
<b>CASH AT THE BEGINNING OF</b>		
<b>THE FINANCIAL YEAR</b>	<u>\$569,626</u>	<u>\$503,770</u>
<b>CASH AT THE END OF</b>		
<b>THE FINANCIAL YEAR</b>	<b>2(a)</b>	
	<u>\$712,895</u>	<u>\$596,626</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 INCOME**  
**For the Year Ended 30 June 2008**

	30 Jun 2008	30 Jun 2007	
	Note	\$	
	\$	\$	
Revenues from Ordinary Activities	9.	2,859,460	2,693,783
Other Revenues		43,469	30,233
		<u>2,902,929</u>	<u>2,724,016</u>
Affiliation Fees	10.	(55,667)	(54,480)
Audit Fees		(8,650)	(8,400)
Building & Occupancy Expenses		(109,100)	(88,431)
Campaign Expenses		(27,568)	(71,921)
Commission, Bank Fees & Collection Exes	11.	(30,682)	(25,244)
Computer Expenses		(51,426)	(45,319)
Depreciation Expenses		(147,290)	(140,658)
Employee Benefits Expenses	16.	(1,842,881)	(1,684,665)
Fringe Benefits Tax		(28,046)	(31,203)
Lease & Rent of Equip		(22,902)	(20,117)
Legal & Professional Fees	13.	(23,749)	(6,118)
Loss on Sale of Fixed Assets		(4,412)	---
Motor Vehicle Expenses		(65,239)	(51,052)
Meeting & Conference Expenses		(11,822)	(9,133)
National Office Capitation Fees		(158,685)	(159,854)
Payroll Tax		(68,668)	(65,250)
Postage & Freight		(25,425)	(30,466)
Printing & Stationery		(39,106)	(34,025)
Telephone		(34,055)	(31,639)
Training		(18,198)	(21,337)
Travel		(33,454)	(20,616)
Other Expenses from Ordinary Activities		(71,412)	(91,472)
Impairment Loss		(282)	---
<b>Net Income</b>		<u><b>\$24,210</b></u>	<u><b>\$32,616</b></u>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Year ended 30 June 2008**

	Acc. Surplus	Building Maint. Reserve	Asset Reval. Reserve	Total
Balance 1 July 2007	1,260,726	114,580	---	1,375,306
Profit attributable to Members	24,210	---	---	24,210
Transfers to/from Reserves	(20,000)	20,000	---	---
Revaluation Increment	--	---	2,630,550	2,630,550
<b>BALANCE 30 JUNE 2008</b>	<u><b>\$1,264,936</b></u>	<u><b>\$134,580</b></u>	<u><b>\$2,630,550</b></u>	<u><b>\$4,030,066</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 2008**

**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.

**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.

**(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.

**(c) Provisions for Accrued Annual Leave and Long service Leave**

Provisions for current 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. Employee Benefits payable later than one year have been measured at their nominal value.

**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 2008**

**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 the financial position as follows:

	<b>2008</b>	<b>2007</b>
	\$	\$
Cash on Hand	800	800
Cash at Commonwealth Bank Accounts	81,953	32,007
Cash at Power State Credit Union	7,944	71,373
Cash at Members Equity	290,729	156,010
Cash at Adelaide Bank Accounts	331,469	309,436
	<b>\$712,895</b>	<b>\$569,626</b>

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

Profit from Ordinary Activities	24,210	32,616
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	147,290	133,704
- Net gain/loss on disposal of plant & equip	4,412	6,954
- Impairment Loss	282	--
	176,194	173,274
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Receivables	(3,455)	(499)
Decrease/(Increase) in Prepayments	1,124	1,264
(Decrease)/Increase in Payables	82,023	(51,578)
Increase in Provisions	68,437	40,611
<b>Cash Flows from Operations</b>	<b>\$324,323</b>	<b>\$163,072</b>

**NOTE 3 RECEIVABLES**

Other Debtors	5,071	1,616
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**NOTE 4. Financial Assets**

Shares at Bendigo Bank	1,102	
Less Impairment Loss	282	
Market Value as at 30/6/08	820	

**NOTE 5 a). PLANT, PROPERTY & EQUIPMENT**

Land & Building at Valuation	3,742,550	1,720,000
Less Accumulated Depreciation	(50,091)	(608,000)
	<b>\$ 3,692,459</b>	<b>\$1,112,000</b>
Office Furniture & Equipment	338,734	317,384
Less Accumulated Depreciation	240,794	214,908
	<b>\$97,940</b>	<b>\$102,476</b>
Motor Vehicles	407,211	365,403
Less Accumulated Depreciation	(146,544)	(122,613)
	<b>\$260,667</b>	<b>\$242,790</b>
<b>TOTAL FIXED ASSETS</b>	<b>\$ 4,051,066</b>	<b>\$1,457,266</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 2008**

**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.

	Build&Lnd	Plant Equip	Motor Vh	Total
Balance at the beginning of the year	1,112,000	102,476	242,790	1,457,266
Revaluation Increments	2,630,550	--	--	2,630,550
Additions	--	21,351	120,420	141,770
Disposals	--	--	(31,230)	(31,230)
Depreciation Expense	(50,091)	(25,887)	(71,313)	(147,290)

Carrying amount at the end of the year	3,692,459	97,940	260,667	4,051,066
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**NOTE 5b). LAND AND BUILDINGS**

- (1) At 30/6/2008 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.) The mortgage secures National Office borrowings which have not been included in these statements.
- (3) Valuation  
Land and Buildings Kent Town have been valued by Nathan Robins, Qualified Valuer & Simon Lambert, Certified Practising Valuer for McGees Property on 1/10/07.

**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 \$40,000 to the Commonwealth Bank for banking transactions.

**NOTE 7. PAYABLES**

	<b>2008</b>	<b>2007</b>
Accounts Payable	71,183	41,244
GST	45,689	40,107
Employee Benefits	21,472	25,064
OHS Grant	<u>50,094</u>	<u>---</u>
	<u>188,438</u>	<u>106,415</u>

**NOTE 8. PROVISIONS**

**Current Liabilities**

- Prov for Loss of Office - Elected Officers	---	---
- Prov for Annual & other Leave -Elected Officers	27,492	24,541
- Other Staff	129,451	107,659
- Prov for Long Service Leave - Elected Officers	58,062	50,552
- Other Staff	<u>123,117</u>	<u>134,248</u>
	<u>338,122</u>	<u>317,000</u>

**Non Current Liabilities**

- Prov for Long Service Leave - Other Staff	46,621	9,411
- Prov for Loss of Office Elected Officers	<u>166,605</u>	<u>156,500</u>
	<u>213,226</u>	<u>165,911</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 2008**

<b>NOTE 9. REVENUE FROM ORDINARY ACTIVITIES</b>		
- Members Contributions	2,703,954	2,589,434
- Board & Fees for Staff Services (Excl Members)	49,061	36,757
- Rent & Room Hire	34,418	34,089
- Sponsorship	13,427	13,350
- OHS Grant	49,906	---
- Other (Excl Members)	8,694	20,153
	<u>2,859,460</u>	<u>2,693,783</u>
<b>NOTE 10. AFFILIATION FEES</b>		
National Airlines Divisional Council	4,376	4,343
SA Unions	27,460	26,737
ALP	19,320	19,613
Other	4,511	3,787
	<u>55,667</u>	<u>54,480</u>
<b>NOTE 11. BANK FEES COMMISSION &amp; COLLECTION</b>		
Includes Comm paid to Employers	1,791	2,505
<b>NOTE 12. HONORARIA &amp; ALLOWANCES</b>		
Council & Executive Allowances	606	2,455
<b>NOTE 13. LEGAL &amp; PROFESSIONAL FEES</b>		
Legal & Industrial	21,022	6,118
Valuation	2,727	---
	<u>23,749</u>	<u>6,118</u>
<b>NOTE 14. DONATIONS IN EXCESS OF \$1,000</b>		
ALP Makin	15,200	---
ALP Grey	1,500	---
ALP Hindmarsh	3,500	---
AACM	2,000	---
<b>NOTE 15. RENT HIRE AND OPERATING LEASE COMMITMENTS</b>		
Payable within 1 yr	18,691	18,691
Payable >1 & ≤ 5 years	6,455	25,146
	<u>25,146</u>	<u>\$43,837</u>
<b>NOTE 16. PAYMENT TO OFFICIALS</b>		
<b>Salaries</b>		
- Elected officers	161,315	148,701
- Other Staff	1,403,710	1,462,984
<b>Reportable Fringe Benefits</b>		
- Elected Officers	---	7,188
- Other Staff	58,998	96,770
<b>Superannuation</b>		
- Elected Officers	22,377	21,808
- Other Staff	167,560	164,658

**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 2008**

**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 equity, 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 30/6/08.

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 to the date of this report.

**Audit Opinion**

In our opinion the general purpose financial report of the Australian Services Union, South Australia and Northern Territory Branch is properly drawn up

- so as to present fairly the financial position of the branch as at 30/6/08 and of the performance for the year ended on that date
- the financial report is in accordance with the provisions of the Workplace Relations Act 1996
- and the Australian Accounting Standards (including mandatory professional reporting requirements).

JH Doyle & Co  
138 Gilles Street  
ADELAIDE SA 5000

  
C. Wellington FCPA  
Registered Company Auditor  
16-8-08



**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**CONCISE FINANCIAL REPORT**

**For the Year Ended 30 June 2008**

AUSTRALIAN SERVICES UNION

SA & NT BRANCH

ABN 55 436 538 739

**CONCISE FINANCIAL REPORT**

**For the Year Ended 30 June 2008**

**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 2008**

**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 2008 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.

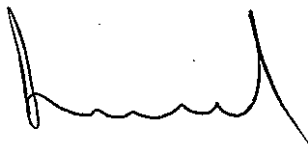
This discussion and analysis is provided to assist members in understanding the concise report. The discussion and analysis is based on the Australian Services Union, SA & NT Branch, 2008 Financial Report.

**Income Statement and Balance Sheet Position:**

The end of year financial position shows a surplus of \$24,210. Income was increased by an OHS Grant of \$49,906 used during the year.

**Cash Flow Statement:**

The cash flow of the Branch has been managed to ensure liabilities are met when they fall due. The surplus cash on operations was used principally to replace the aging car fleet.



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A DENARD  
BRANCH SECRETARY

DATED: 14 October 2008

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


**BRANCH COMMITTEE OF MANAGEMENT'S STATEMENT**

On *14th October* 2008 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 2008.

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, 2008.
- (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 2008 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 2008 the Branch did not participate in any recovery of wages activity.

For the Branch Committee of Management:

  
\_\_\_\_\_  
BRANCH PRESIDENT

Date: *14th October 2008*

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

**BALANCE SHEET**  
**As at 30 June 2008**

	Note	30 Jun 2008 \$	30 Jun 2007 \$
<b>CURRENT ASSETS</b>			
Cash on Hand		712,895	569,626
Receivables		5,071	1,616
Other		--	1,124
<b>TOTAL CURRENT ASSETS</b>		<u>717,966</u>	<u>572,366</u>
<b>NON - CURRENT ASSETS</b>			
Financial Assets		820	--
Property, Plant & Equipment		4,051,066	1,457,266
<b>TOTAL NON - CURRENT ASSETS</b>		<u>4,051,886</u>	<u>1,457,266</u>
<b>TOTAL ASSETS</b>		<u><u>4,769,852</u></u>	<u><u>2,029,632</u></u>
<b>CURRENT LIABILITIES</b>			
Payables		188,438	106,415
Provisions		338,122	317,000
CBA Bill Facility Secured		---	20,000
<b>TOTAL CURRENT LIABILITIES</b>		<u>526,560</u>	<u>443,415</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions		213,226	165,911
CBA Bill Facility Secured		--	45,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>213,226</u>	<u>210,911</u>
<b>TOTAL LIABILITIES</b>		<u>739,786</u>	<u>654,326</u>
<b>NET ASSETS</b>		<u><u>\$4,030,066</u></u>	<u><u>\$1,375,306</u></u>
<b>EQUITY</b>			
Reserves		2,765,130	114,580
Accumulated Surplus		1,264,936	1,260,726
<b>TOTAL EQUITY</b>		<u><u>\$4,030,066</u></u>	<u><u>\$1,375,306</u></u>

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

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

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2008**

	2008	2007
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,703,954	2,589,434
Other Operating receipts	155,506	103,850
Payments to suppliers and employees	(2,578,606)	(2,560,445)
Interest received	<u>43,469</u>	<u>30,233</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b><u>\$324,323</u></b>	<b><u>\$163,072</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Financial Asset purchases	(1,102)	---
Plant & Motor Vehicle purchases	(141,770)	(118,688)
Proceeds on sale of fixed assets	<u>26,818</u>	<u>41,472</u>
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b><u>(\$116,054)</u></b>	<b><u>(\$77,216)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	<u>(65,000)</u>	<u>(20,000)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b><u>(65,000)</u></b>	<b><u>(20,000)</u></b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>143,269</b>	<b>65,856</b>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<b><u>\$569,626</u></b>	<b><u>\$503,770</u></b>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<b><u>\$712,895</u></b>	<b><u>\$596,626</u></b>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT

**AUSTRALIAN SERVICES UNION**  
**SA & NT BRANCH**  
**ABN 55 436 538 739**  
**CONCISE FINANCIAL REPORT**  
**STATEMENT OF INCOME**  
**For the Year Ended 30 June 2008**

	30 Jun 2008	30 Jun 2007
	Note	\$
Revenues from Ordinary Activities	9.	2,859,460
Other Revenues		43,469
		<u>2,902,929</u>
Affiliation Fees	10.	(55,667)
Audit Fees		(8,650)
Building & Occupancy Expenses		(109,100)
Campaign Expenses		(27,568)
Commission, Bank Fees & Collection Exes	11.	(30,682)
Computer Expenses		(51,426)
Depreciation Expenses		(147,290)
Employee Benefits Expenses	16.	(1,842,881)
Fringe Benefits Tax		(28,046)
Lease & Rent of Equip		(22,902)
Legal & Professional Fees	13.	(23,749)
Loss on Sale of Fixed Assets		(4,412)
Motor Vehicle Expenses		(65,239)
Meeting & Conference Expenses		(11,822)
National Office Capitation Fees		(158,685)
Payroll Tax		(68,668)
Postage & Freight		(25,425)
Printing & Stationery		(39,106)
Telephone		(34,055)
Training		(18,198)
Travel		(33,454)
Other Expenses from Ordinary Activities		(71,412)
Impairment Loss		(282)
		<u>(\$32,616)</u>
<b>Net Income</b>		<u><b>\$24,210</b></u>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Year ended 30 June 2008**

	Acc. Surplus	Building Maint. Reserve	Asset Reval. Reserve	Total
Balance 1 July 2007	1,260,726	114,580	---	1,375,306
Profit attributable to Members	24,210	---	---	24,210
Transfers to/from Reserves	(20,000)	20,000	---	---
Revaluation Increment	---	---	2,630,550	2,630,550
	<u>1,264,936</u>	<u>134,580</u>	<u>2,630,550</u>	<u>4,030,066</u>
<b>BALANCE 30 JUNE 2008</b>	<b>\$1,264,936</b>	<b>\$134,580</b>	<b>\$2,630,550</b>	<b>\$4,030,066</b>

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 2008. 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 2008. 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).

A copy of the full audited accounts will be supplied free of charge to the members who request them.

**Australian Services Union**  
**SA – NT BRANCH**  
**ABN 55 436 538 739**

**CONCISE FINANCIAL REPORT**  
**For The Year Ended 30/6/08**

**Independent Auditors Report to the Members**

The accompanying concise financial report of Australian Services Union, SA – NT Branch, comprises the Balance Sheet as at 30 June 2008, the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, derived from the audited financial report of Australian Services Union, SA – NT Branch, for the year ended 30 June 2008. The Concise Financial Report does not contain all the disclosures required by the Australian Accounting Standards.

The Branch Committee is 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. The 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.

**Auditors 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 financial report of Australian Services Union, SA – NT Branch, for the year ended 30 June 2008. Our audit report on the financial report for the year was signed and was not subject to any modification. The Australian 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 for the year is free from material misstatement.

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, and other disclosures. 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*.

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

**Independence**

In conducting our audit, we have complied with the independence requirements of the *Australian professional ethical pronouncements*. We confirm that the independence declaration provided to the Committee of the Australian Services Union, SA - NT Branch, would be in the same terms if provided to the Committee as at the date of this audit report.

**Auditors Opinion**

In our opinion, the Concise Financial Report of Australian Services Union, SA – NT Branch, for the year ended 30 June 2008 complies with Accounting Standard AASB 1039: *Concise Financial Reports*, and the requirements of the *Workplace Relations Act 1996*.

Name of Firm: JH Doyle & Co  
Name of Partner: C. Wellington  
Address: 138 Gilles Street Adelaide



Dated this 16th day of October 2008



## 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 2008  
pursuant to s254 of the Workplace Relations Act 1996

### PRINCIPAL ACTIVITIES

---

The principal activities of the Branch during the financial year ended 30 June 2008 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

---

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

---

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;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.

#### 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)

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

- 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.

Darryl Payne 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 6123

**NUMBER OF EMPLOYEES**

---

The number of persons who were, at the end of the financial year, employees of the Branch was 23.6 (includes 5 part time employees, 1 casual employee) measured on a full time equivalent basis.

**MEMBERS OF THE COMMITTEE OF MANAGEMENT**

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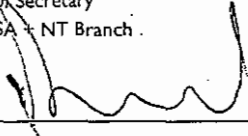
The persons who held office as members of the committee of management of the Branch at the beginning of the financial year were

Secretary	Andy Dennard
Assistant Secretary	Katrine Hildyard
President	Pam Andritsakis
Vice President	Phil Lawson
Vice President	Marilyn Perry
Vice President	Anne McLaughlin
Vice President	Rosi Reschke
Branch Council – Energy Division	Michelle Epton
Branch Council – Energy Division	Wendy Leech
Branch Council – Local Government	Ross Picard
Branch Council - Local Government	Kylie Sunners
Branch Council – Local Government	Katrina Potter
Branch Council – Local Government	Steve Mitchell
Branch Council – Local Government	Raxanne Withers
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  
Branch Council – Legal Division  
Branch Council – Finance Division  
Branch Council – Finance Division  
Branch Council – NT Division

Helen Malby  
Robyn Garside  
Helen Ferris  
Leith Semmens  
Sue McKinnon

Andy Dennard  
Branch Secretary  
ASU SA – NT Branch



Date

14/10/08