



FAIR WORK  
AUSTRALIA

11 January 2011

Ms Katrine Hildyard

Secretary

Australian Municipal, Administrative, Clerical and Services Union, South Australian and Northern Territory Branch

email: [union@asu-sant.asn.au](mailto:union@asu-sant.asn.au)

Dear Ms Hildyard

**Re: Financial Report for the Australian Municipal, Administrative, Clerical and Services Union, South Australian and Northern Territory Branch for year ended 30 June 2010 – FR2010/2732**

I acknowledge receipt of the financial report for the Australian Municipal, Administrative, Clerical and Services Union, South Australian and Northern Territory Branch (the Branch) for the year ended 30 June 2010. The report was lodged with Fair Work Australia on 14 December 2010.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

I make the following comments in relation to the full and concise reports to assist you when you next prepare a financial report.

#### **Committee of Management statement**

The Committee of Management statement dated 19 October 2010 did not contain the date of passage of the resolutions of the Committee of Management. Item 26(b) of the Reporting Guidelines of the General Manager indicates that the committee of management statement must specify the date of passage of the resolution of the Committee of Management.

#### **Notes to Financial Reports**

Notice under Section 272(5) of the Act

The notes to the financial statements contained an extract of section 272 from the previous RAO Schedule of the *Workplace Relations Act 1996*. Could the Branch ensure that future reports contain the extract of section 272(1), (2) and (3) from the *Fair Work (Registered Organisations) Act 2009*. The wording should read as follows:

#### ***272 Information to be provided to members or General Manager***

*(1) A member of a reporting unit, or the General Manager, 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).*

## Operating Report

### Membership of Committee of Management

The operating report contained a list of office holders as at the beginning of the financial year. Please note the operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position – refer to regulation 159(c) *Fair Work (Registered Organisations) Regulations 2009*.

I make the following comments in relation to the full report to assist you when you next prepare a financial report.

### Membership subscriptions to be reported on an accrual basis

Note 1.1(a) of the notes to the financial statements of the Branch disclose that 'contributions and entrance fees are accounted for on a cash receipts basis'. Section 253 of the Act requires that ' . . . a reporting unit must cause a general purpose financial report to be prepared, in accordance with the Australian Accounting Standards . . .'. Paragraph 27 of the Australian Accounting Standard 101 states that 'an entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting'. In future years the GPFR should be prepared on an accrual basis as directed by section 253 of the Act and the relevant Australian Accounting Standard (AASB 101(27)).

I make the following comments in relation to the full report to assist you when you next prepare a financial report.

### Notes to the full report

Note 15 of the notes to the full report contains a donation for 'International Women's Day' which was not disclosed in the statement of loans, grants and donations lodged by the Branch, although the Branch has disclosed donations in excess of \$1,000 in the notes to the full report. Could the Branch ensure that all donations in excess of \$1,000 are also disclosed in the statement of loans, grants and donations.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely



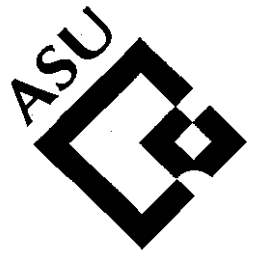
Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)

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



14 December 2010

Fair Work Australia  
**Via E-filing**

Dear Mr Donnellan

**Re: Australian Services Union South Australia and Northern Territory Branch Lodgement of Financial Documents for year ended 30 June 2010 FR2010-2732**

Please find attached the following documentation to meet requirements under the Fair Work Act (Registered Organisations) legislation.

- Operating Report. *Signed 19 October 2010*
- Concise Report. *Signed 19 October 2010.*
- Full Financial Report. *Signed 19 October 2010.*
- Committee of Management Certificate. *Signed 19 October*
- Recommendation by Branch Council to publish to members. *Dated 19 October*
- Auditors Report. *Signed 27 October 2010.*
- Published to Union Website. *On 29 October 2010*
- Branch Council Recommendation. *Dated 30 November 2010*
- Certificate of Designated Officer. *Signed 14 December 2010*

We hope the procedure and documents provided are in accordance with requirements, please do not hesitate to contact me should there be any error or omission.

Yours sincerely

Jude Price  
**Administration – Team Leader**

Australian Services Union  
South Australian and  
Northern Territory Branch  
[abn 55 436 538 739]

Amalgamated ASU (SA)  
State Union  
[abn 66 859 395 795]

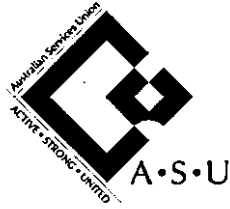
Branch Secretary  
Katrine Hildyard  
Branch Assistant Secretary  
Ian Steel

Adelaide  
5-9 Rundle Street  
Kent Town SA 5067  
PO Box 2217  
Kent Town SA 5071  
p [08] 8363 1322  
f [08] 8363 2225  
e union@asu-sant.asn.au

Darwin  
Suite 4, Floor 1,  
59 Smith Street  
Darwin NT 0800  
PO Box 1763  
Darwin NT 0800  
p [08] 8941 2395  
f [08] 89415482  
e unionnt@asu-sant.asn.au

[www.asu-sant.asn.au](http://www.asu-sant.asn.au)

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



**CERTIFICATE OF DESIGNATED OFFICER**

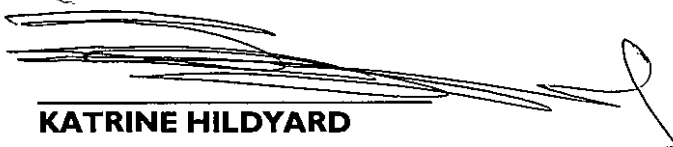
*s268 of Fair Work (Registered Organisations) Act 2009*

I, Katrine Hildyard 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 and

That the concise report was provided to members on 29 October 2010 ; and

That the full report was presented to a meeting of the Branch Council of the reporting unit on 30 November 2010; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.



**KATRINE HILDYARD**

*14 December 2010*

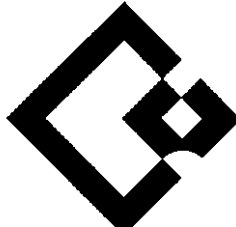
**Australian Services Union - South Australian and Northern Territory Branch**

**Branch Secretary Katrine Hildyard Branch Assistant Secretary Ian Steel**

[www.asu-sant.asn.au](http://www.asu-sant.asn.au) 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

Darwin Suite 4, Floor 1 – 59 Smith Street PO Box 1763 Darwin NT 0800 Tel: (08) 8941 2395 Fax: (08) 8941 5482  
unionnt@asu-sant.asn.au



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

**Operating Report for the Year Ended 30 June 2010  
pursuant to s254 of the Fair Work (Registered Organisations) Act 2009**

**PRINCIPAL ACTIVITIES**

---

The principal activities of the Branch during the financial year ended 30 June 2010 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.

**MANNER OF RESIGNATION**

---

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

**Rule 32 – Resignation**

- a. A member may resign membership of the Union by written notice addressed and delivered to the Branch Secretary.
- b. A notice of resignation takes effect:
  - i. where the member ceases to be eligible for membership of the Union:
    1. on the day on which the notice is received; or
    2. the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is the later; or

- ii. in any other case:
1. at the end of 2 weeks after the notice is received; or
  2. on the day specified in the notice;

whichever is the later.

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

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

---

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

Katrine Anne Hildyard 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.

Ian Robert McEwen Steel 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 Ross 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 6212.

#### **NUMBER OF EMPLOYEES**

---

The number of persons who were, at the end of the financial year, employees of the Branch was 28.2 (includes 4 part time employees) 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

Branch President	Pam Andritsakis
Branch Vice President	Phillip Lawson
Branch Vice President	Rachel Abdulla
Branch Vice President	Rosi Reshcke
Branch Council Federal and Airlines Section	Helen Malby
Branch Council Commercial	Letitia Ashworth
Branch Council Commercial	Shannon Schedlich-Day
Branch Council Commercial	Brenton Williamson
Branch Council Energy	Angela D Sloan
Branch Council Energy	Wendy Ann Leech
Branch Council Local Government	Mario Economou
Branch Council Local Government	Gordon Lang
Branch Council Local Government	Sara (no last name)
Branch Council Local Government	Kristen Gilbertson
Branch Council Community Services	Peter Hall
Branch Council Finance	Leith Semmens
Branch Council Finance	Sheryl Malone
Branch Council Legal	Robyn Garside
Branch Council Northern Territory	Shane Kilford

KATRINE HILDYARD  
**Branch Secretary**  
**ASU SA + NT Branch**



Date 19 October (2010)

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**CONCISE FINANCIAL REPORT**

**For the Year Ended 30 June 2010**



**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN: 55 436 538 739**

**TABLE OF CONTENTS**

Discussion and Analysis of the Financial Statements

Branch Committee of Management's Statement

Balance Sheet

Income Statement

Statement of Changes in Equity

Cash Flow Statement

Notes

Audit Report

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

**CONCISE FINANCIAL ACCOUNTS**  
**For the Year Ended 30 June 2010**

**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 2010 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, 2010 Financial Report.

**Income Statement and Balance Sheet Position:**

The year ended 30<sup>th</sup> June 2010 income statement shows a deficit of \$101,293 (2009 a surplus of \$154,726). Income was increased by a Grant monies of \$108,733 and expenditure of \$62,010 was incurred in painting the building.

**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 of \$101,474 was used to purchase three vehicles, a net outflow of \$72,857.



BRANCH SECRETARY

DATED: 19/10/10

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


**BRANCH COMMITTEE OF MANAGEMENT'S STATEMENT**

On 2010 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 2010.

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 Fair Work (R.O.) Act 2009;
- (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, 2010.
- (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 2010 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 2010 the Branch did not participate in any recovery of wages activity.

For the Branch Committee of Management:

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

Date: 19/10/10

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

**BALANCE SHEET**  
**As at 30 June 2010**

	<b>30 Jun 2010</b>	<b>30 Jun 2009</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash on Hand	881,968	853,351
Receivables	31,487	30,631
Other	32,397	---
<b>TOTAL CURRENT ASSETS</b>	<b>945,852</b>	<b>883,982</b>
<b>NON - CURRENT ASSETS</b>		
Financial Assets	614	521
Property, Plant & Equipment	3,881,076	3,983,430
<b>TOTAL NON - CURRENT ASSETS</b>	<b>3,881,690</b>	<b>3,983,951</b>
<b>TOTAL ASSETS</b>	<b>4,827,542</b>	<b>4,867,934</b>
<b>CURRENT LIABILITIES</b>		
Payables	301,336	271,139
Provisions	370,242	293,704
<b>TOTAL CURRENT LIABILITIES</b>	<b>671,578</b>	<b>564,843</b>
<b>NON-CURRENT LIABILITIES</b>		
Provisions	172,119	153,271
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>172,119</b>	<b>153,271</b>
<b>TOTAL LIABILITIES</b>	<b>843,697</b>	<b>718,114</b>
<b>NET ASSETS</b>	<b>\$3,983,845</b>	<b>\$4,149,820</b>
<b>EQUITY</b>		
Reserves	2,673,176	2,750,158
Accumulated Surplus	1,310,669	1,399,662
<b>TOTAL EQUITY</b>	<b>\$3,983,845</b>	<b>\$4,149,820</b>

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

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

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2010**

	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,868,703	2,704,325
Other Operating receipts	244,911	289,921
Payments to suppliers and employees	(3,046,447)	(2,800,215)
Interest received	34,307	51,664
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$101,474</u>	<u>\$245,695</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Plant & Motor Vehicle purchases	(88,766)	(145,694)
Proceeds on sale of fixed assets	15,909	40,455
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>(\$72,857)</u>	<u>(\$105,239)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	---	---
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>---</u>	<u>---</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	28,617	140,456
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<u>\$853,351</u>	<u>\$712,895</u>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<u><b>\$881,968</b></u>	<u><b>\$853,351</b></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**  
**CONCISE FINANCIAL REPORT**  
**STATEMENT OF INCOME**  
**For the Year Ended 30 June 2010**

	30 Jun 2010	30 Jun 2009
	\$	\$
Revenues from Ordinary Activities	3,142,809	2,859,460
Other Revenues	34,307	51,664
Gain/(loss) on revaluation of financial asset	92	(299)
	<u>3,177,208</u>	<u>3,014,463</u>
Affiliation Fees	(57,262)	(57,613)
Audit Fees	(9,320)	(9,018)
Building & Occupancy Expenses	(202,107)	(129,719)
Campaign Expenses	(59,948)	(2504)
Commission, Bank Fees & Collection Exes	(24,849)	(32,970)
Computer Expenses	(73,289)	(61,750)
Depreciation Expenses	(141,010)	(137,904)
Employee Benefits Expenses	(1,993,135)	(1,757,386)
Fringe Benefits Tax	(24,893)	(26,003)
Lease & Rent of Equip	(20,562)	(22,363)
Legal & Professional Fees	(7,650)	(20,446)
Motor Vehicle Expenses	(83,408)	(89,172)
Meeting & Conference Expenses	(32,430)	(14,240)
Member Benefit Expenses	( 20,638)	---
National Office Capitation Fees	(168,816)	(156,449)
Public Relations & Entertainment	(23,532)	(14,681)
Payroll Tax	(64,144)	(66,024)
Postage & Freight	(44,569)	(39,214)
Printing & Stationery	(60,598)	(54,481)
Telephone	(42,500)	( 38,695)
Training	(25,306)	(21,748)
Travel	(78,631)	(69,841)
Other Expenses from Ordinary Activities	<u>(49,615)</u>	<u>(37,516)</u>
<b>Net Income/ (Loss)</b>	<u><b>\$(131,004)</b></u>	<u><b>\$154,726</b></u>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Year ended 30 June 2010**

	Acc. Surplus	Building Maint. Reserve	Asset Reval. Reserve	Total
Balance 1 July 2009	1,399,663	154,580	2,595,578	4,149,821
Profit/( Loss) attrib to Members	(131,004)	---	---	(131,004)
Transfers to/from Reserves	42,010	(42,010)	---	---
Building Depreciation	---	---	(34,972)	(34,972)
<b>BALANCE 30 JUNE 2010</b>	<u><b>\$1,310,669</b></u>	<u><b>\$112,570</b></u>	<u><b>\$2,560,606</b></u>	<u><b>\$3,983,845</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 2010. The concise financial report has been prepared in accordance with Accounting Standard AASB 1039: Concise Financial Reports, and the Fair Work (R.O.) Act 2009.

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 2010. 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 Fair Work (R.O.) Act 2009, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 272 which read as follows:

[1] A member of a reporting unit, or FWA, 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 on request.

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

**CONCISE FINANCIAL REPORT**  
**For The Year Ended 30<sup>th</sup> June 2010**

**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 2010, 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 2010. 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 2010. 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 (including discussion & analysis) of the Australian Services Union, SA – NT Branch, for the year ended 30 June 2010 complies with Accounting Standard AASB 1039: *Concise Financial Reports*. and the requirements of the *Fair Work (R.O.) Act 2009*.

JH Doyle & Co  
C. Wellington  
REGISTERED AUDITOR / CERTIFIED PRACTISING ACCOUNTANT  
138 Gilles Street Adelaide

Dated: 27.10.10

Signed: 



**FINANCIAL REPORT**

**OF**

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**For the Year Ended 30 June 2010**

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

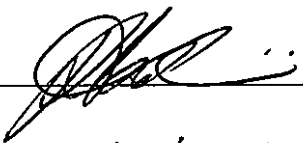
**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

On 2010 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 2010.

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 Fair Work (R.O.) Act 2009;
- (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, 2010.
- (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 2010 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 2010 the branch did not participate in any recovery of wages activity.

For the Branch Committee of Management

  
\_\_\_\_\_

Date: 19/10/10

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

**BALANCE SHEET**  
**As at 30 June 2010**

	Note	30 Jun 2010 \$	30 Jun 2009 \$
<b>CURRENT ASSETS</b>			
Cash on Hand	2	881,968	853,351
Receivables	3	31,487	30,631
Other	4	32,397	--
<b>TOTAL CURRENT ASSETS</b>		<b>945,852</b>	<b>883,982</b>
<b>NON - CURRENT ASSETS</b>			
Financial Assets	5	614	521
Property, Plant & Equipment	6	3,881,076	3,983,430
<b>TOTAL NON - CURRENT ASSETS</b>		<b>3,881,690</b>	<b>3,983,951</b>
<b>TOTAL ASSETS</b>		<b>4,827,542</b>	<b>4,867,934</b>
<b>CURRENT LIABILITIES</b>			
Payables	8	301,336	271,139
Provisions	9	370,242	293,704
<b>TOTAL CURRENT LIABILITIES</b>		<b>671,578</b>	<b>564,843</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	9	172,119	153,271
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>172,119</b>	<b>153,271</b>
<b>TOTAL LIABILITIES</b>		<b>843,697</b>	<b>718,114</b>
<b>NET ASSETS</b>		<b>\$3,983,845</b>	<b>\$4,149,820</b>
<b>EQUITY</b>			
Reserves		2,673,176	2,750,158
Accumulated Surplus		1,310,669	1,399,662
<b>TOTAL EQUITY</b>		<b>\$3,983,845</b>	<b>\$4,149,820</b>

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

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

**STATEMENT OF INCOME**  
**For the Year Ended 30 June 2010**

	Note	30 Jun 2010 \$	30 Jun 2009 \$
Revenues from Ordinary Activities	10	3,142,809	2,963,098
Other Revenues		34,307	51,664
Gain/(loss) on revaluation of financial asset		92	(299)
		<u>3,177,208</u>	<u>3,014,463</u>
Affiliation Fees	11	(57,262)	(57,613)
Audit Fees		(9,320)	(9,018)
Building & Occupancy Expenses	12	(202,107)	(129,719)
Campaign Expenses	13	(59,948)	(2504)
Commission, Bank Fees & Collection Exes	14	(24,849)	(32,970)
Computer Expenses		(73,289)	(61,750)
Depreciation Expenses		(141,010)	(137,904)
Employee Benefits Expenses	18	(1,993,135)	(1,757,386)
Fringe Benefits Tax		(24,893)	(26,003)
Lease & Rent of Equip		(20,562)	(22,363)
Legal & Professional Fees		(7,650)	(20,446)
Motor Vehicle Expenses		(83,408)	(89,172)
Meeting & Conference Expenses		(32,430)	(14,240)
Member Benefit Expenses		(20,638)	---
National Office Capitation Fees		(168,816)	(156,449)
Public Relations & Entertainment		(23,532)	(14,681)
Payroll Tax		(64,144)	(66,024)
Postage & Freight		(44,569)	(39,214)
Printing & Stationery		(60,598)	(54,481)
Telephone		(42,500)	(38,695)
Training		(25,306)	(21,748)
Travel		(78,631)	(69,841)
Other Expenses from Ordinary Activities	15	<u>(49,615)</u>	<u>(37,516)</u>
<b>Net Income/ (Loss)</b>		<u><b>\$(131,004)</b></u>	<u><b>\$154,726</b></u>

**STATEMENT OF CHANGES IN EQUITY**  
**For the Year ended 30 June 2010**

	Acc. Surplus	Building Maint. Reserve	Asset Reval. Reserve	Total
Balance 1 July 2009	1,399,663	154,580	2,595,578	4,149,821
Profit/( Loss) attrib to Members	(131,004)	---	---	(131,004)
Transfers to/from Reserves	42,010	(42,010)	---	---
Building Depreciation	---	---	(34,972)	(34,972)
<b>BALANCE 30 JUNE 2010</b>	<u><b>\$1,310,669</b></u>	<u><b>\$112,570</b></u>	<u><b>\$2,560,606</b></u>	<u><b>\$3,983,845</b></u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT AND 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 2010**

	2010	2009
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,868,703	2,704,325
Other Operating receipts	244,911	289,921
Payments to suppliers and employees	(3,046,447)	(2,800,215)
Interest received	<u>34,307</u>	<u>51,664</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>2(b) <u>\$101,474</u></b>	<b><u>\$245,695</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Plant & Motor Vehicle purchases	(88,766)	(145,694)
Proceeds on sale of fixed assets	<u>15,909</u>	<u>40,455</u>
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b><u>(\$72,857)</u></b>	<b><u>(\$105,239)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	<u>---</u>	<u>---</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b><u>---</u></b>	<b><u>---</u></b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>28,617</b>	<b>140,456</b>
<b>CASH AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<b><u>\$853,351</u></b>	<b><u>\$712,895</u></b>
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	<b>2(a) <u>\$881,968</u></b>	<b><u>\$853,351</u></b>

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

**AUSTRALIAN SERVICES UNION**

**SA & NT BRANCH**

**ABN 55 436 538 739**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**

**For the Year Ended 30 June 2010**

**1.1 SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the Fair Work (R.O.) Act 2009.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated.

**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 is an organisation registered under the Fair Work (R.O.) Act 2009. 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 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.

**(d) Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land, is depreciated on a straight-line or diminishing value basis over the assets useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the estimated useful lives of the improvements.

The useful lives used for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Useful Life</b>
Buildings	40 Years
Plant and Equipment	3 – 20 Years

The residual values and useful lives are reviewed annually. Gains or losses on disposal are determined by comparing the proceeds with the carrying amount.

**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 2010**

**1.2 FAIR WORK (R.O.) ACT 2009**

In accordance with the requirements of the Fair Work (R.O.) Act 2009, 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).

**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>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
Cash on Hand	800	800
Cash at Commonwealth Bank Accounts	26,254	92,619
Cash at Power State Credit Union	60,509	35,100
Cash at Members Equity	421,618	366,125
Cash at Bendigo Adelaide Bank Accounts	372,786	358,707
	<b>\$881,968</b>	<b>\$853,351</b>
<b>(b) Reconciliation of Net Cash from Operating Activities to the Surplus/ (Deficit) For the year.</b>		
Profit (Loss) from Ordinary Activities	(131,004)	154,726
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	141,010	137,904
- Net gain/loss on disposal of plant & equip	(772)	---
- Impairment Loss	(93)	299
	9,141	292,929
<i>Change in Assets and Liabilities:</i>		
Increase/(Decrease) in Funds held in Trust	29,711	---
Decrease/(Increase) in Receivables	(856)	(25,559)
Decrease/(Increase) in Prepayments	(2,686)	---
(Decrease)/Increase in Payables	30,200	82,700
Increase/(Decrease) in Provisions	35,964	(104,375)
<b>Cash Flows from Operations</b>	<b>\$101,474</b>	<b>\$245,695</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 2010**

<b>NOTE 3</b>	<b>RECEIVABLES</b>	<b>2010</b>	<b>2009</b>
	Other Debtors	32,057	30,631
	Previous Employee	<u>3,298</u>	<u>---</u>
		35,355	30,631
	Less Provision for Doubtful Debts	<u>(3,868)</u>	<u>---</u>
	<b>TOTAL ACCOUNTS RECEIVABLE</b>	<b><u>\$31,487</u></b>	<b><u>\$30,631</u></b>
<b>NOTE 4.</b>	<b>OTHER CURRENT ASSETS</b>		
	Prepaid Expenses	2,686	---
	Defined Benefit Super Contrib. held in Trust	<u>29,711</u>	<u>---</u>
		<u>32,397</u>	<u>---</u>
<b>NOTE 5.</b>	<b>FINANCIAL ASSETS</b>		
	Shares at Bendigo Bank	521	820
	Add revaluation of financial asset	<u>93</u>	<u>( 299)</u>
	Market Value as at 30/6/10	<u>614</u>	<u>521</u>
<b>NOTE 6 a).</b>	<b>PLANT, PROPERTY &amp; EQUIPMENT</b>		
	Land & Building at Valuation	3,742,550	3,742,550
	Less Accumulated Depreciation	<u>(184,035)</u>	<u>(117,063)</u>
		<u>\$3,558,515</u>	<u>\$3,625,487</u>
	Office Furniture & Equipment	363,370	339,962
	Less Accumulated Depreciation	<u>(297,963)</u>	<u>(262,959)</u>
		<u>\$65,407</u>	<u>\$77,003</u>
	Motor Vehicles	436,539	425,126
	Less Accumulated Depreciation	<u>(179,385)</u>	<u>(144,186)</u>
		<u>\$257,154</u>	<u>\$280,940</u>
	<b>TOTAL FIXED ASSETS</b>	<b><u>\$ 3,881,076</u></b>	<b><u>\$3,983,430</u></b>

**6b) 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 & Build	Plant Equip	Motor Vehicle	Total
	3,625,487	77,003	280,940	3,983,430
Additions	--	24,966	63,800	88,766
Disposals	--	--	(15,138)	(15,138)
Depreciation Expense	(66,972)	(36,563)	(72,447)	(175,982)
Carrying amount at the end of the year	3,558,515	65,406	257,155	3,881,076

**6c) LAND AND BUILDINGS**

- (1) At 30/6/2010 the Land and Buildings are in the name of:  
 "The Australian Municipal Administrative, Clerical & Services Union", of  
 Carlton South Victoria.
- (2) 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

**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 2010**

**NOTE 7. CONTINGENT LIABILITY**

A contingent liability exists for additional superannuation payments to be made to a defined benefit fund in respect of any employee who is a member of the fund leaving the employment of the Union prior to 30/6/11. At 12/10/10 the amount has not been quantified and a provision of \$59,422 has been made.

A contingent liability exists for \$90,000 to the Commonwealth Bank for credit card and banking transactions.

A contingent liability exists for losses incurred at National or Branch level as a Branch is not a separate legal entity.

**NOTE 8. PAYABLES**

	<b>2010</b>	<b>2009</b>
Accounts Payable – National Office	8,326	--
- Other	96,156	61,547
GST	49,495	54,160
Employee Benefits	54,255	48,141
Grants	<u>93,104</u>	<u>107,291</u>
	<u>301,336</u>	<u>271,139</u>

**NOTE 9. PROVISIONS**

**Current Liabilities**

	- Prov for Annual & other Leave - Elected Officers	12,078	4,588
	- Other Staff	136,898	119,936
	- Prov for Long Service Leave - Elected Officers	40,250	37,589
	- Other Staff	121,594	131,591
	- Prov for Defined Ben. Super - Elected Officers	<u>59,422</u>	<u>---</u>
		<u>370,242</u>	<u>293,704</u>

**Non Current Liabilities**

	- Prov for Long Service Leave - Other Staff	31,352	22,323
	- Prov for Loss of Office Elected Officers	<u>140,767</u>	<u>130,948</u>
		<u>172,119</u>	<u>153,271</u>

**Paid to Officials**

<b>&amp; Deducted from the Provision</b>	--	52,238
--	----	--------

**NOTE 10. REVENUE FROM ORDINARY ACTIVITIES**

- Members Contributions & Fees	2,868,703	2,711,741
- Board Fees for Staff Services (Excl Members)	76,312	68,372
- Rent & Room Hire	36,477	35,399
- Sponsorship	16,264	9,318
- Grants	108,733	102,802
- Gain on sale of fixed assets	772	--
- Other (Excl Members)	<u>35,548</u>	<u>35,466</u>
	<u>3,142,809</u>	<u>2,963,098</u>

**NOTE 11. AFFILIATION FEES**

National Airlines Divisional Council	4,387	4,365
SA Unions & NT TLC	30,520	28,604
ALP SA & NT	21,599	19,320
Other	<u>756</u>	<u>5,555</u>
	<u>57,262</u>	<u>57,844</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 2010**

<b>NOTE 12. BUILDING OCCUPANCY</b>	<b>2010</b>	<b>2009</b>
Painting of Building	62,010	--
Other	140,097	129,719
	<u>202,107</u>	<u>129,719</u>
 <b>NOTE 13. CAMPAIGN EXPENSES</b>		
SA Unions Future Project	7,273	--
ALP Cheltenham	5,000	--
ALP Finnis	3,500	--
ALP Hartley	10,000	--
ALP Sturt	20,000	--
ALP Legislative Council	2,000	--
Other Expenses	12,175	2,504
	<u>59,948</u>	<u>2,504</u>
 <b>NOTE 14. BANK FEES COMMISSION &amp; COLLECTION EXPENSES</b>		
Includes Commission paid to employers	<u>814</u>	<u>953</u>
 <b>NOTE 15. DONATIONS &amp; SPONSORSHIPS IN EXCESS OF \$1,000 and included in Sundry Expenses</b>		
Environment Health Aust Conf	--	1,364
Victorian Bushfire Appeal	--	1,239
SACOSS 2008 Conf	--	2,000
Neil Sachse Foundation	2,300	--
International Womens Day	1,818	--
 <b>NOTE 16. HONORARIA &amp; ALLOWANCES</b>		
Council & Executive Allowances	<u>1,800</u>	<u>1,600</u>
 <b>NOTE 17. RENT HIRE AND OPERATING LEASE COMMITMENTS</b>		
Payable within 1 yr	55,765	40,412
Payable >1 & ≤ 5 years	44,028	40,375
	<u>\$99,793</u>	<u>\$80,787</u>
 <b>NOTE 18. PAYMENT TO OFFICIALS</b>		
<b>Salaries</b>		
- Elected officers	165,080	226,910
- Other Staff	1,489,289	1,403,610
<b>Reportable Fringe Benefits</b>		
- Elected Officers	16,283	9,514
- Other Staff	152,339	59,672
- <b>Superannuation</b>		
- Elected Officers	23,111	31,489
- Other Staff	184,386	166,163

**NOTE 19. 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**

We have audited the accompanying financial report of the Australian Services Union SA & NT Branch comprising the balance sheet, income statement, statement of changes in equity, cash flow statement & accompanying notes to the financial statements and the Branch Committee of Management statement for the year ended 30<sup>th</sup> June 2010.

**Responsibility of the Branch Committee of Management and Branch Secretary**

The Branch Committee of Management and the Branch Secretary are responsible for the preparation and presentation of the financial report in accordance with the Fair Work (R.O.) Act 2009 and Australian Accounting Standards. The responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend upon the auditor's judgement, including the assessment of the risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

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

**Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

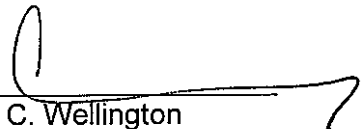
**Audit Opinion**

In our opinion the financial report of the Australian Services Union, South Australia and Northern Territory Branch

- presents fairly, in all material respects, the financial position of the Branch as at 30<sup>th</sup> June 2010 and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and
- the financial report is in accordance with the provisions of the Fair Work (R.O.) Act 2009

JH Doyle & Co  
138 Gilles Street  
ADELAIDE SA 5000

27-10-10

  
C. Wellington  
Registered Company Auditor  
Certified Practising Accountant