



FAIR WORK
AUSTRALIA

14 May 2012

Ms Katrine Hildyard
Secretary
Australian Municipal, Administrative, Clerical and Services Union, South Australian and Northern Territory Branch

email: 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 2011 – FR2011/2739

I acknowledge receipt of the revised full and concise reports for 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 2011. The revised reports were lodged with Fair Work Australia on 4 May 2012.

The financial report has now been filed.

I make the following comments in relation to the full and concise reports to assist you when you next prepare a financial report. You are not required to take any further action in respect of the reports lodged.

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* (the Regulations).

Old legislative references

Reference to 'RAO Schedule', 'RAO Regulations' and 'Registrar' where appearing in the Committee of Management statement should properly refer to the 'RO Act', 'RO Regulations' and 'General Manager, Fair Work Australia' respectively.

Notes to Financial Reports

Notice under section 272(5) of the Act

As you are aware the notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information prescribed by the Regulations is available to members on request. Note 1.2 of the full report and note 2 of the concise report of the notes to the financial statements reproduces the wording from outdated legislation (note 1.2) and incorrect references (note 2). Instead the wording should read as follows:

- (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).

Please ensure that future notes contain this extract of the Act word for word.

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

Yours sincerely

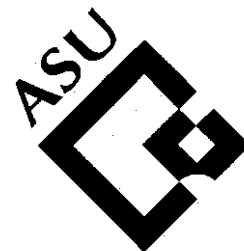
A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Organisations, Research and Advice

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



2 May 2012

Kevin Donnellan
Fair Work Australia

Via e-filing

Dear Mr Donnellan,

Re: The Australian Services Union South Australia and Northern Territory Branch Annual Financial Returns for Year Ended 30 June 2011.

Please find attached the following documentation supplied at your request and the sequence and dates of the various requirements in re-presenting the Financial and Operating reports to Branch Council and ASU SA and NT Membership.

On 24 April 2012

1. The GFPR, Concise and Operating Reports were tabled at a quorate meeting of the Branch Council.
2. The Branch Vice President, Phil Lawson re-signed and re-dated the Committee of Management Certificate in lieu of the President, who was unable to attend the meeting.
3. The Branch Council considered the recommendations; as per the extract of the Minutes of that meeting (at Addendum A) and the motions were moved, seconded and carried.

On 1 May 2012

4. The GFPR, Operating Report and Concise Report containing the re-signed Committee of Management Certificate were published to the Members of the ASU SA and NT Branch on our Branch website. (See Addendum B).
5. Following the GFPR, Operating and Concise Report being published to the web the new Designated Officers Certificate was completed and signed by Secretary Katrine Hildyard.

Notification to members

6. During the next two weeks an e-news will be sent to members electronically and for those without email, by post, containing advice that the Financial Report and Operating report are available on our website or in hard copy by request. (See Addendum C).
7. **Also attached documents as presented to Branch Council**
 - GFPR
 - Committee of Management Certificate (Re-signed 24 April 2012)
 - Auditors Certificate
 - Concise Report
 - Operating Report and
 - New Designated Officers Certificate. (Signed 1 May 2012)

If you have any further questions please do not hesitate to contact Secretary Katrine Hildyard on 08 8363 1322.

Your Sincerely


Jude Price
Team Leader - Administration

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

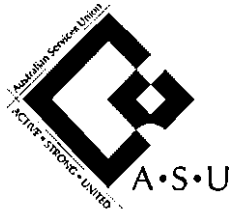
Amalgamated ASU (SA)
State Union
[abu 66 859 395 795]

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



CERTIFICATE OF DESIGNATED OFFICER

s268 of Fair Work (Registered Organisations) Act 2009

I, Katrine Hildyard being the Secretary of the Australian Services Union SA & NT Branch certify:

That the documents lodged herewith are copies of the full report referred to in the s268 and

That the General Purpose Financial Report and Operating Report was provided to members on 1 May 2012; and

That the full report was presented to a meeting of the Branch Council of the reporting unit on 24 April 2012; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

KATRINE HILDYARD

1 May 2012

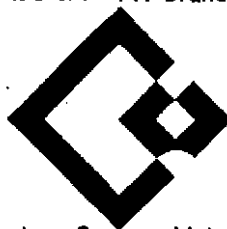
Australian Services Union - South Australian and Northern Territory Branch

Secretary Katrine Hildyard

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 2011
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 2011 were

- to uphold the rights of organised 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, including 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;
 - ii. 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 6203.


NUMBER OF EMPLOYEES

The number of persons who were, at the end of the financial year, employees of the Branch was 30.

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 Secretary	Katrine Hildyard
Branch President	Pam Andriatsakis
Branch Assistant Secretary	Ian Steel
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 Federal and Airlines Section	Carol-Ann Murray
Branch Council Commercial	Letitia Ashworth
Branch Council Commercial	Shannon Schedlich-Day
Branch Council Commercial	Brenton Williamson
Branch Council Energy	Wendy Ann Leech
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 Community Services	Sandra Dunn
Branch Council Finance	Leith Semmens
Branch Council Legal	Robyn Garside
Branch Council Northern Territory	Shane Kilford
	(resigned 13/10/10)



KATRINE HILDYARD
Branch Secretary
ASU SA + NT Branch

8 November 2011
 Date (2011)

FINANCIAL REPORT

OF

AUSTRALIAN SERVICES UNION

SA & NT BRANCH

ABN 55 436 538 739

For the Year Ended 30 June 2011

AUSTRALIAN SERVICES UNION

SA & NT BRANCH

ABN 55 436 538 739

COMMITTEE OF MANAGEMENT'S CERTIFICATE

On 24 April ^{12.} 2011 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 2011.

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 30th June, 2011.
- (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 30th June 2011 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 30th June 2011 the branch did not participate in any recovery of wages activity.

For the Branch Committee of Management



Date: 14/11/2011



24/4/2012.

DEPUTY PRESIDENT-

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

BALANCE SHEET
As at 30 June 2011

	Note	30 Jun 2011 \$	30 Jun 2010 \$
CURRENT ASSETS			
Cash on Hand	2	716,459	881,968
Receivables	3	36,256	31,487
Other	4	---	32,397
TOTAL CURRENT ASSETS		752,715	945,852
NON - CURRENT ASSETS			
Financial Assets	5	664	614
Property, Plant & Equipment	6	4,026,002	3,881,076
TOTAL NON - CURRENT ASSETS		4,026,666	3,881,690
TOTAL ASSETS		4,779,381	4,827,542
CURRENT LIABILITIES			
Payables	7	318,651	301,336
Provisions	8	330,110	370,242
TOTAL CURRENT LIABILITIES		648,761	671,578
NON-CURRENT LIABILITIES			
Provisions	9	195,457	172,119
TOTAL NON-CURRENT LIABILITIES		195,457	172,119
TOTAL LIABILITIES		844,218	843,697
NET ASSETS		\$3,935,163	\$3,983,845
EQUITY			
Reserves		2,784,640	2,673,176
Accumulated Surplus		1,150,523	1,310,669
TOTAL EQUITY		\$3,935,163	\$3,983,845

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 2011

	2011	2010
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	2,891,100	2,868,703
Other Operating receipts	229,229	244,911
Payments to suppliers and employees	(3,282,518)	(3,046,447)
Interest received	<u>40,946</u>	<u>34,307</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	2(b) <u>\$(121,243)</u>	<u>\$101,474</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Plant & Motor Vehicle purchases	(44,266)	(88,766)
Proceeds on sale of fixed assets	<u>---</u>	<u>15,909</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(\$44,266)</u>	<u>(\$72,857)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	<u>---</u>	<u>---</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>---</u>	<u>---</u>
NET INCREASE/(DECREASE) IN CASH HELD	(165,509)	28,617
CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>\$881,968</u>	<u>\$853,351</u>
CASH AT THE END OF THE FINANCIAL YEAR	2(a) <u>\$716,459</u>	<u>\$881,968</u>

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

STATEMENT OF INCOME
For the Year Ended 30 June 2011

	Note	30 Jun 2011 \$	30 Jun 2010 \$
Revenues from Ordinary Activities	10	3,321,364	3,142,809
Other Revenues		40,946	34,307
Gain/(loss) on revaluation of financial asset		51	92
		<hr/> 3,362,361	<hr/> 3,177,208
Affiliation Fees	11	(58,693)	(57,262)
Audit Fees		(11,440)	(9,320)
Building & Occupancy Expenses	12	(144,031)	(202,107)
Campaign Expenses	13	(83,026)	(59,948)
Commission, Bank Fees & Collection Exes	14	(26,173)	(24,849)
Computer Expenses		(75,692)	(73,289)
Depreciation Expenses		(104,896)	(141,010)
Employee Benefits Expenses	18	(2,192,510)	(1,993,135)
Fringe Benefits Tax		(24,824)	(24,893)
Lease & Rent of Equip		(19,399)	(20,562)
Legal & Professional Fees		(15,254)	(7,650)
Motor Vehicle Expenses		(82,280)	(83,408)
Meeting & Conference Expenses		(27,763)	(32,430)
Member Benefit Expenses		(15,113)	(20,638)
National Office Capitation Fees		(178,993)	(168,816)
Public Relations & Entertainment		(25,483)	(23,532)
Payroll Tax		(107,846)	(64,144)
Postage & Freight		(20,066)	(44,569)
Printing & Stationery & Newsletter		(82,462)	(60,598)
Telephone		(39,670)	(42,500)
Training		(30,607)	(25,306)
Travel		(61,352)	(78,631)
Other Expenses from Ordinary Activities	15	(74,934)	(49,615)
Net Income		<hr/> \$(140,146)	<hr/> \$(131,004)

STATEMENT OF CHANGES IN EQUITY
For the Year ended 30 June 2011

	Acc. Surplus	Building Maint. Reserve	Asset Reval. Reserve	Total
Balance 1 July 2010	1,310,669	112,570	2,560,606	3,983,845
Revaluation Surplus	---	---	99,794	99,794
Profit/(Loss) attrib to Members	(140,146)	---	---	(140,146)
Transfers to/from Reserves	(20,000)	20,000	---	---
Building Depreciation	---	---	(8,330)	(8,330)
BALANCE 30 JUNE 2011	<hr/> \$1,150,523	<hr/> \$132,570	<hr/> \$2,652,070	<hr/> \$3,935,163

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
For the Year Ended 30 June 2011

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 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 depreciation 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:

Class of Fixed Asset	Useful Life
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 2011

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:

	2011	2010
	\$	\$
Cash on Hand	800	800
Cash at Commonwealth Bank Accounts	38,983	26,255
Cash at Credit Union SA	83,636	60,509
Cash at Members Equity	198,395	421,618
Cash at Adelaide Bank Accounts	394,645	372,786
	\$716,459	\$881,968

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

Profit (Loss) from Ordinary Activities	(140,146)	(131,004)
<i>Non-Cash flows in profit from ordinary activities:</i>		
- Depreciation	104,896	141,010
- Net gain/loss on disposal of plant & equip	---	(772)
- Impairment Gain (Loss)	(51)	(93)
- Gain on revaluation of fixed assets	114,091	---
	(149,392)	9,141
<i>Change in Assets and Liabilities:</i>		
Decrease/(Increase) in Funds held in Trust	29,711	(29,711)
Decrease/(Increase) in Receivables	(4,769)	(856)
Decrease/(Increase) in Prepayments	2,686	(2,686)
(Decrease)/Increase in Payables	17,315	30,200
Increase/(Decrease) in Provisions	(16,794)	35,964
Cash Flows from Operations	\$121,243	\$101,474

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 2011

NOTE 3	RECEIVABLES	2011	2010
	ASU National Office	9,050	---
	Other Debtors	27,867	32,057
	Previous Employee	---	3,298
		<u>36,917</u>	<u>35,355</u>
	Less Provision for Doubtful Debts	661	(3,868)
	TOTAL ACCOUNTS RECEIVABLE	<u>\$36,256</u>	<u>\$31,487</u>
NOTE 4.	OTHER CURRENT ASSETS		
	Prepaid Expenses	---	2,686
	Defined Benefit Super Contrib. held in Trust	---	29,711
	Market Value as at 30/6/11	---	<u>32,397</u>
NOTE 5.	FINANCIAL ASSETS		
	Shares at Bendigo Bank	614	521
	Add revaluation of financial asset	51	93
	Market Value as at 30/6/2011	<u>665</u>	<u>614</u>
NOTE 6a.	PLANT, PROPERTY & EQUIPMENT		
	Land & Building at Valuation	3,772,400	3,742,550
	Less Accumulated Depreciation	<u>(11,837)</u>	<u>(184,035)</u>
		<u>3,760,563</u>	<u>3,558,515</u>
	Office Furniture & Equipment	388,894	363,370
	Less Accumulated Depreciation	<u>(316,321)</u>	<u>(297,963)</u>
		<u>\$72,573</u>	<u>\$65,407</u>
	Motor Vehicles	436,539	436,539
	Less Accumulated Depreciation	<u>(243,673)</u>	<u>(179,385)</u>
		<u>\$192,866</u>	<u>\$257,154</u>
	TOTAL FIXED ASSETS	<u>\$4,026,002</u>	<u>\$3,881,076</u>

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
	3,558,515	65,407	257,154	3,881,076
Revaluation Increment	213,885			213,885
Additions	---	44,266	---	44,266
Disposals	---	---	---	---
Depreciation Expense	(11,837)	(37,100)	(64,288)	(113,235)
Carrying amount at the End of the year	3,760,563	72,573	192,866	4,026,002

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 2011

NOTE 5b). 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 28/4/11.
- (3) The National Office auditors have advised that for reporting purposes,
 the property should be shown as an asset of the SA & NT Branch.

NOTE 7. CONTINGENT LIABILITY

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

	2011	2010
Accounts Payable – National Office	56,096	8,326
- Other	148,318	96,156
GST	54,486	49,495
Employee Benefits	59,751	54,255
Grants	---	93,104
	<u>318,651</u>	<u>301,336</u>

NOTE 9. PROVISIONS

Current Liabilities

- Prov for Annual & other Leave - Elected Officers	17,321	12,078
- Other Staff	156,734	136,898
- Prov for Long Service Leave - Elected Officers	45,605	40,250
- Other Staff	110,450	121,594
Prov for Defined Ben. Super - Elected Officers	-----	59,422
	<u>330,110</u>	<u>370,242</u>

Non Current Liabilities

- Prov for Long Service Leave - Other Staff	31,765	31,352
- Prov for Loss of Office Elected Officers	163,692	140,767
	<u>195,457</u>	<u>172,119</u>

NOTE 10. REVENUE FROM ORDINARY ACTIVITIES

- Members Contributions & Fees	2,891,100	2,868,703
- Board Fees for Staff Services (Excl Members)	138,379	76,312
- Rent & Room Hire	43,006	36,477
- Sponsorship	16,654	16,264
- Grants	108,104	108,733
- Gain on sale of fixed assets	---	772
- Gain on revaluation of fixed assets	114,091	---
- Other (Excl Members)	10,030	35,548
	<u>3,321,364</u>	<u>3,142,809</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 2011

	2011	2010
NOTE 11. AFFILIATION FEES		
National Airlines Divisional Council	3,909	4,387
SA Unions	30,277	30,520
ALP	22,613	21,599
Other	1,894	756
	<u>58,693</u>	<u>57,262</u>
NOTE 12. BUILDING OCCUPANCY	2011	2010
Painting of Building	---	62,010
Other	144,031	140,097
	<u>144,031</u>	<u>202,107</u>
NOTE 13. CAMPAIGN EXPENSES	2011	2010
SA Unions Campaign Fund	9,275	---
SA Unions Future Project	---	7,273
ALP Makin	2,500	---
ALP Mayo	2,000	---
ALP Hindmarsh	3,000	---
ALP Sturt	10,000	20,000
ALP Other	---	20,500
ASU National Office ACTU 2010 Fed. Election Campaign Levy	6,099	---
Other	50,152	12,175
	<u>83,026</u>	<u>59,948</u>
NOTE 14. BANK FEES COMMISSION & COLLECTION		
Includes Comm paid to Employers	<u>314</u>	<u>814</u>
NOTE 15. DONATIONS & SPONSORSHIPS IN EXCESS OF \$1,000 (included in Sundry Expenses)		
Centacare Catholic Services	2,000	---
SACOSS 2010 Conf	2,000	---
Neil Sachse Foundation	---	2,300
International Womens Day	1,818	1,818
Local Govt. Managers	12,800	---
NOTE 16. HONORARIA & ALLOWANCES		
Council & Executive Allowances	<u>2,000</u>	<u>1,800</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 2011

NOTE 17. RENT HIRE AND OPERATING LEASE COMMITMENTS

Payable within 1 yr	35,997	55,765
Payable >1 & ≤ 5 years	<u>26,228</u>	<u>44,028</u>
	<u>\$62,225</u>	<u>\$99,793</u>

NOTE 18. PAYMENT TO OFFICIALS

Salaries

- Elected officers	178,549	165,080
- Other Staff	1,743,682	1,489,289

Reportable Fringe Benefits

- Elected Officers	3,995	16,283
- Other Staff	95,490	152,339

Superannuation

- Elected Officers	24,975	23,111
- Other Staff	210,033	184,386

NOTE 19. SEGMENT REPORTING

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

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 30th June 2011.

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 due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

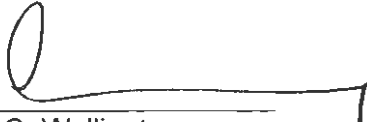
In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

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 30th June 2011 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.

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JH Doyle & Co
138 Gilles Street
ADELAIDE SA 5000


C. Wellington
Registered Company Auditor
Certified Practising Accountant

AUSTRALIAN SERVICES UNION

SA & NT BRANCH

ABN 55 436 538 739

CONCISE FINANCIAL REPORT

For the Year Ended 30 June 2011

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 REPORT

BRANCH COMMITTEE OF MANAGEMENT'S STATEMENT

On 24 April ~~2011~~²⁰¹² 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 2011.

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 30th June; 2011.
- (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 30th June 2011 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 30th June 2011 the Branch did not participate in any recovery of wages activity.

For the Branch Committee of Management:



BRANCH PRESIDENT

Date: 14/11/2011


24/4/2012.
DEPUTY PRESIDENT.

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

CONCISE FINANCIAL ACCOUNTS
For the Year Ended 30 June 2011

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 2011 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, 2011 Financial Report.

Income Statement and Balance Sheet Position:

The year ended 30th June 2011 income statement shows a deficit of \$140,146 (2010 a deficit of \$131,004). Income was increased and expenses decreased by a Grant & monies of \$108,104, a gain on revaluation of land and buildings of \$114,091, and a write back of a provision for superannuation of \$38,761.

Cash Flow Statement:

The cash flow of the Branch has been managed to ensure liabilities are met when they fall due. The cash deficit for the year was \$165,509 being \$121,243 on operations and \$44,266 on purchase of equipment.



BRANCH SECRETARY

DATED: 17/11/2011

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

BALANCE SHEET
As at 30 June 2011

	30 Jun 2011	30 Jun 2010
	\$	\$
CURRENT ASSETS		
Cash on Hand	716,459	881,968
Receivables	36,256	31,487
Other	---	32,397
TOTAL CURRENT ASSETS	752,715	945,852
NON - CURRENT ASSETS		
Financial Assets	664	614
Property, Plant & Equipment	4,026,002	3,881,076
TOTAL NON - CURRENT ASSETS	4,026,666	3,881,690
TOTAL ASSETS	4,779,381	4,827,542
CURRENT LIABILITIES		
Payables	318,651	301,336
Provisions	330,110	370,242
TOTAL CURRENT LIABILITIES	648,761	671,578
NON-CURRENT LIABILITIES		
Provisions	195,457	172,119
TOTAL NON-CURRENT LIABILITIES	195,457	172,119
TOTAL LIABILITIES	844,218	843,697
NET ASSETS	\$3,935,163	\$3,983,845
EQUITY		
Reserves	2,784,640	2,673,176
Accumulated Surplus	1,150,523	1,310,669
TOTAL EQUITY	\$3,935,163	\$3,983,845

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO ACS

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

STATEMENT OF CASH FLOWS
For the Year Ended 30 June 2011

	2011	2010
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	2,891,100	2,868,703
Other Operating receipts	229,229	244,911
Payments to suppliers and employees	(3,282,518)	(3,046,447)
Interest received	40,946	34,307
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$(121,243)</u>	<u>\$101,474</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Plant & Motor Vehicle purchases	(44,266)	(88,766)
Proceeds on sale of fixed assets	---	15,909
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(\$44,266)</u>	<u>(\$72,857)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	---	---
NET CASH USED IN FINANCING ACTIVITIES	<u>---</u>	<u>---</u>
 NET INCREASE/(DECREASE) IN CASH HELD	(165,509)	28,617
 CASH AT THE BEGINNING OF THE FINANCIAL YEAR	<u>\$881,968</u>	<u>\$853,351</u>
 CASH AT THE END OF THE FINANCIAL YEAR	<u>\$716,459</u>	<u>\$881,968</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 2011

	30 Jun 2011	30 Jun 2010
	\$	\$
Revenues from Ordinary Activities	3,321,364	3,142,809
Other Revenues	40,946	34,307
Gain/(loss) on revaluation of financial asset	51	92
	<u>3,362,361</u>	<u>3,177,208</u>
Affiliation Fees	(58,693)	(57,262)
Audit Fees	(11,440)	(9,320)
Building & Occupancy Expenses	(144,031)	(202,107)
Campaign Expenses	(83,026)	(59,948)
Commission, Bank Fees & Collection Exes	(26,173)	(24,849)
Computer Expenses	(75,692)	(73,289)
Depreciation Expenses	(104,896)	(141,010)
Employee Benefits Expenses	(2,192,510)	(1,993,135)
Fringe Benefits Tax	(24,824)	(24,893)
Lease & Rent of Equip	(19,399)	(20,562)
Legal & Professional Fees	(15,254)	(7,650)
Motor Vehicle Expenses	(82,280)	(83,408)
Meeting & Conference Expenses	(27,763)	(32,430)
Member Benefit Expenses	(15,113)	(20,638)
National Office Capitation Fees	(178,993)	(168,816)
Public Relations & Entertainment	(25,483)	(23,532)
Payroll Tax	(107,846)	(64,144)
Postage & Freight	(20,066)	(44,569)
Printing & Stationery	(82,462)	(60,598)
Telephone	(39,670)	(42,500)
Training	(30,607)	(25,306)
Travel	(61,352)	(78,631)
Other Expenses from Ordinary Activities	(74,934)	(49,615)
Net Income/ (Loss)	<u>\$(140,146)</u>	<u>\$(131,004)</u>

STATEMENT OF CHANGES IN EQUITY
For the Year ended 30 June 2011

	Acc. Surplus	Building Maint. Reserve	Asset Reval. Reserve	Total
Balance 1 July 2010	1,310,669	112,570	2,560,606	3,983,845
Revaluation Surplus	---	---	99,794	99,794
Profit/(Loss) attrib to Members	(140,146)	---	---	(140,146)
Transfers to/from Reserves	(20,000)	20,000	---	---
Building Depreciation	---	---	(8,330)	(8,330)
BALANCE 30 JUNE 2011	<u>\$1,150,523</u>	<u>\$132,570</u>	<u>\$2,652,070</u>	<u>\$3,935,163</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 2011. 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 30th June 2011. 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 30th June 2011

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 2011, 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 2011. 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 2011. 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 2011 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: 14.11.11

Signed: 

TELEPHONE: 8232 0826
8232 1057
FACSIMILE: 8232 0839
EMAIL: jhdoyle@chariot.net.au
Liability limited by a scheme approved
under Professional Standards Legislation

138 GILLES STREET
ADELAIDE SA 5000

GPO BOX 2142
ADELAIDE SA 5001

J. H. DOYLE & CO
CERTIFIED PRACTISING ACCOUNTANTS
ABN 93 280 528 531

C. WELLINGTON, F.C.P.A

To the AUSTRALIAN SERVICES UNION SA/NT BRANCH

AUDITOR INDEPENDENCE DECLARATION

I declare that to the best of my knowledge and belief, during the year ended
30.6.11 and to this date

- there have been no breaches of any auditor independence requirements and
- No contraventions of any applicable code of professional conduct in relation to the audit.

J H DOYLE & CO



C. Wellington
138 Gilles St
ADELAIDE 5000
17.10.11