



**Australian Government**

**Australian Industrial Registry**

Level 36, 80 Collins Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0401  
Email: melbourne@air.gov.au

Sean Kelly  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Tasmanian Branch  
265 Macquarie Street  
HOBART TAS 7000

Dear Mr Kelly,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial Reports for year ended 30 June 2004 – FR2004/424**

I have received the financial report of the Tasmanian Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 6 April 2004.

I advise the documents enclosed appear to have been prepared under the provisions of Division 11 of the Workplace Relations Act 1996. As you would be aware, the Workplace Relations (Registration and Accountability of Organisations) legislation came into operation on 12 May 2003. The accounts for the period covered by the abovementioned documents should have been prepared in accordance with the relevant provisions of Schedule 1B of the Act (the RAO Schedule), the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 and the Reporting Guidelines issued by the Industrial Registrar. Each of these documents may be accessed on the Commission's website at [www.airc.gov.au](http://www.airc.gov.au). You will also find various fact sheets on the new legislative requirements imposed on organisations, branches and reporting entities, including one on financial reporting [http://www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html).

I suggest that you contact me when you have had opportunity to study the relevant legislation, regulations and guidelines so we may discuss what the organisation will need to do to discharge its financial reporting obligations under the Act. You can contact myself on (03) 8661 7764 or Iain Stewart on (03) 8661 7787.

Yours sincerely

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

Dimitra Doukas  
Statutory Services Branch

13 June 2006



FR2004/424

Australian Services Union  
Tasmanian Branch

29<sup>th</sup> March, 2006

Mr I Stewart  
Statutory Services Branch  
Australian Industrial Registry  
Level 35, Nauru House  
80 Collins Street  
MELBOURNE VIC 3000

Dear Mr Stewart,

**ASU – TASMANIAN BRANCH AUDIT – YEAR ENDED 30<sup>TH</sup> JUNE  
2004**

Please find enclosed a copy of the ASU Tasmanian Branch accounts for the year ended 30<sup>th</sup> June 2004 as prepared by the Auditor, Deloitte Touche Tohmatsu.

Thank you for your patience in this matter.

For your information we have also received a letter from Cameron's, the company who will be conducting our 2004-05 Audit, stating that they will commence work on this Audit on 3<sup>rd</sup> April 2006, and anticipate it will take approximately 3 weeks to complete.

Yours sincerely

SEAN KELLY  
BRANCH SECRETARY

enc

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE  
CLERICAL & SERVICES UNION  
(AUSTRALIAN SERVICES UNION)  
TASMANIAN BRANCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30-Jun-04**

**Registered Address:**

**265 Macquarie Street  
HOBART TAS 7000**

**Tel (03) 6224 3411  
Fax (03) 6223 7115**

**Branch Secretary: Sean Kelly**

**Contents:**

**Operating Statement  
Statement of Financial Position  
Statement of Cash Flows  
Notes to the Financial Statements  
Branch Executive Certificate  
Statement by Principal Accounting Officer  
Independent Auditor's Report**

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH

OPERATING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2004

	Note	2004 \$	2003 \$
<b>INCOME</b>			
Membership Subscriptions		734,167	727,406
Interest Received		529	289
Sundry Income		23,805	6,387
<b>Total Income</b>		<u>758,501</u>	<u>734,082</u>
<b>LESS EXPENDITURE</b>			
Audit & Accountancy Fees		7,773	7,376
Advertising		735	963
Affiliations		14,869	14,888
Amortisation - Office Equipment		12,893	9,191
Bank Charges		2,481	2,701
Capitation - ASU National Office		57,868	56,798
Capitation - National Airlines Division		1,304	1,294
Commissions		1,324	643
Computer Expenses		4,852	6,153
Depreciation - Office Equipment		6,849	10,794
Donations		109	152
Electricity		2,927	2,609
Fees & Charges		2,635	381
Fines & Penalties		-	52
General Expenses		4,225	303
Insurance		5,240	4,080
Interest Paid		20,600	24,850
Legal Fees		-	68
Meeting Expenses		3,692	773
Motor Vehicle Expenses - Running Costs		18,264	24,871
Motor Vehicle Expenses - Lease Rentals		39,269	52,110
Newspaper & Resources		-	429
Occupancy Expenses		4,785	2,201
Office Expenses		1,947	4,577
Postage		5,289	8,568
Printing & Stationery		9,493	23,259
Property Expenses - Macquarie Street		4,244	4,855
Publicity & Promotion		772	4,036
Staff Training, Conference & Function Expenses		910	4,948
Staff Amenities		50	417
Telephone		31,548	30,056
Travelling Expenses		15,728	14,792
Wages & Associated Costs	3	<u>397,026</u>	<u>405,362</u>
<b>Total Expenditure</b>		<u>679,701</u>	<u>724,550</u>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>		<b>78,800</b>	<b>9,532</b>
<b>Prior Period Adjustment</b>	1(h)	<u>-</u>	<u>5,000</u>
		<b>78,800</b>	<b>14,532</b>
<b>Accumulated Losses - Beginning of Year</b>		<u>(679,548)</u>	<u>(694,080)</u>
<b>ACCUMULATED LOSSES AT 30TH JUNE 2004</b>		<u>(600,748)</u>	<u>(679,548)</u>

The accompanying notes form part of these financial statements

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2004**

	Note	2004 \$	2003 \$
<b>EQUITY</b>			
Reserves	8	187,495	187,495
Accumulated Losses		<u>(600,748)</u>	<u>(679,548)</u>
<b>Total Equity</b>		<u><b>(413,253)</b></u>	<u><b>(492,053)</b></u>
Represented by:			
<b>CURRENT ASSETS</b>			
Cash on Hand		194	118
Cash at Bank - Tasmania Account		-	19,089
Cash at Bank - Tasmania Management Account		26,739	-
Cash at Bank - Term Deposit		5,000	5,000
Prepayments		-	536
<b>Total Current Assets</b>		<u>31,933</u>	<u>24,743</u>
<b>NON-CURRENT ASSETS</b>			
Plant and Equipment	4	31,916	51,658
Shares in Trade Union Properties Pty Ltd	5	187,495	187,495
<b>Total Non-Current Assets</b>		<u>219,411</u>	<u>239,153</u>
<b>TOTAL ASSETS</b>		251,344	263,896
<b>CURRENT LIABILITIES</b>			
Bank Overdraft - Tasmania Management Account	6	-	18,863
Bank Overdraft - Tasmanian Account	6	11,256	1,217
Sundry Creditors & Accruals		80,934	102,309
Other Creditor		8,200	31,200
Lease Liabilities	9a	13,251	12,073
Loan - ASU National Office		68,527	42,900
Input Tax Credits		(13,588)	(11,708)
GST Payable		19,555	19,259
Provisions	7	161,329	164,165
<b>Total Current Liabilities</b>		<u>349,464</u>	<u>380,278</u>
<b>NON-CURRENT LIABILITIES</b>			
Other Creditor		-	8,800
Lease Liability	9a	12,614	25,865
Loan - ASU National Office		196,395	236,408
Other Loan - ASU National Office		100,000	100,000
Provisions	7	6,124	4,598
<b>Total Non-Current Liabilities</b>		<u>315,133</u>	<u>375,671</u>
<b>TOTAL LIABILITIES</b>		664,597	755,949
<b>NET ASSETS</b>		<u><b>(413,253)</b></u>	<u><b>(492,053)</b></u>

*The accompanying notes form part of these financial statements*

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR YEAR ENDED 30TH JUNE 2004**

	Note	2004 \$	2003 \$
<b>CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Membership Dues		808,725	800,502
Other income		12,342	7,026
Interest Received		-	289
		<u>821,067</u>	<u>807,817</u>
<b>Payments</b>			
Payments to Suppliers & Employees		(757,458)	(783,335)
Interest Paid		(20,600)	(19,508)
		<u>(778,058)</u>	<u>(802,843)</u>
<b>Net Cash Provided by / (Used in) Operating Activities</b>	<b>11</b>	43,009	4,974
<b>CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>			
Purchase of Office Equipment		-	(3,945)
		<u>-</u>	<u>(3,945)</u>
<b>Net Cash Provided by / (Used in) Investing Activities</b>		-	(3,945)
<b>CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>			
Repayment of Lease Finance		(12,073)	(10,706)
Proceeds form Borrowings		25,627	16,263
Repayment of Borrowings		(40,013)	(41,240)
		<u>(26,459)</u>	<u>(35,683)</u>
<b>Net Cash Provided by / (Used in) Financing Activities</b>		(26,459)	(35,683)
<b>Net Increase / (Decrease) in Cash Held</b>		16,550	(34,654)
Add: Cash Held as at 1st July, 2004		4,127	33,781
Add: Prior Period Adjustment	<b>1(h)</b>	-	5,000
		<u>-</u>	<u>5,000</u>
<b>CASH HELD AS AT 30TH JUNE 2004</b>		<u>20,677</u>	<u>4,127</u>
<b>REPRESENTED BY:</b>			
Cash on Hand		194	118
Cash at Bank/(Overdraft) - Tasmania Account		(11,256)	19,089
Cash at Bank/(Overdraft) - Tasmania Management Account		-	(18,863)
Cash at Bank/(Overdraft) - Tasmanian Account No. 2		26,739	(1,217)
Term Deposit		5,000	5,000
		<u>20,677</u>	<u>4,127</u>

*The accompanying notes form part of these financial statements*

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2004**

**1. STATEMENT OF ACCOUNTING POLICIES**

This special purpose financial report has been prepared in accordance with the measurement requirements of Australian Accounting Standards including the disclosure requirements of the *Workplace Relations Act 1996*.

The following is a summary of significant accounting policies adopted by the Union in the preparation of the accounts which, unless otherwise stated, have been consistently applied:

**(a) Basis of Accounting**

The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets.

With the exception of membership subscriptions, income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

Membership subscriptions are brought to account on the cash basis of accounting as and when received as permitted by Section 272 of the *Workplace Relations Act 1996*.

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

Provision has been made in the accounts for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual and long service leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at their expected present value of the estimated future cash outflows to be made for those entitlements.

**(c) Income Tax**

No provision has been made in the accounts for income tax on the basis that the Union is exempt pursuant to Section 50-15 (3.2) of the *Income Tax Assessment Act 1997* (Formerly Section 23(f) of the *Income Tax Assessment Act 1936*).

**(d) Plant and Equipment**

The carrying amount of plant and equipment is reviewed annually by the Branch to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets' employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

Plant & Equipment is depreciated on a straight line basis over the effective life of the asset, commencing from the time the asset is held ready for use.

The depreciation rate used for Office Equipment is primarily 25% Prime Cost. The depreciation rate used for Leased Office Equipment is primarily 30% Prime Cost.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 30TH JUNE 2004**

**1. STATEMENT OF ACCOUNTING POLICIES**

**(e) Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the Branch, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are amortised on a straight line basis over their estimated useful lives where it is likely that the Branch will obtain ownership of the asset, or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**(f) Cash**

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

**(g) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

**(h) Prior Period Adjustment**

A prior period adjustment, in 2003 has been made for Cash At Bank - Term Deposit which had a balance of \$5,000 as at 30th June 2002, however, due to an accounting oversight was not included in the 2002 audited financial statements.

**(i) Comparatives**

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current financial year information and other disclosures.

**2. WORKPLACE RELATIONS ACT 1996**

In accordance with the requirements of the *Workplace Relations Act 1996*, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which read as follows -

(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

(2) An organisation shall, on application made under sub-section (1) by a member of the organisation, or a Registrar, make the specified information available to the member or Registrar in such manner and within such time as is prescribed.

(3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned and the Registrar shall provide to a member information received because of an application made at the request of the member.



**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 30TH JUNE 2004**

**3. WAGES & ASSOCIATED COSTS**

	2004	2003
	\$	\$
<b>Elected Officers:</b>		
Salaries & Salary-Sacrifice Benefits	59,018	55,343
Employer Superannuation	8,262	7,154
	<u>67,280</u>	<u>62,497</u>
<b>Other Officers:</b>		
Salaries & Salary-Sacrifice Benefits	253,489	250,845
Employer Superannuation	30,966	32,662
	<u>284,455</u>	<u>283,507</u>
<b>Other Costs:</b>		
Change in Leave Provisions	(1,310)	14,568
Fringe Benefits Tax	13,359	17,017
Payroll Tax	27,159	22,365
Work Cover Insurance	6,033	5,408
Employment Expenses	50	-
	<u>45,291</u>	<u>59,358</u>
<b>TOTAL WAGES &amp; ASSOCIATED COSTS</b>	<u>397,026</u>	<u>405,362</u>

**4. PLANT AND EQUIPMENT**

	2004	2003
	\$	\$
Office Equipment	31,340	31,340
Accumulated Depreciation	(24,492)	(17,643)
	<u>6,848</u>	<u>13,697</u>
Leased Office Equipment	42,977	42,977
Accumulated Amortisation	(17,909)	(5,016)
	<u>25,068</u>	<u>37,961</u>
<b>TOTAL PLANT AND EQUIPMENT</b>	<u>31,916</u>	<u>51,658</u>

**5. SHARES IN TRADE UNION PROPERTIES PTY LTD**

	2004	2003
	\$	\$
Shares in Trade Union Properties Pty Ltd - Land and Buildings 265 Macquarie St HOBART TASMANIA	<u>187,495</u>	<u>187,495</u>

Shares in Trade Union Properties Pty Ltd are held in trust on behalf of the Australian Services Union Tasmanian Branch.

The land and buildings are disclosed at 1991 Directors' Valuation less accumulated depreciation on the building.

The latest municipal rates notice for 265 Macquarie Street disclosed a valuation as at 1st July 2004 of \$225,000.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 30TH JUNE 2004**

**6. OVERDRAFT FACILITIES**

The Australian Municipal, Administrative, Clerical and Services union have provided security for the overdraft facilities of the Tasmanian Branch as follows: -

- \* a Registered Mortgage over property situated at 116 - 124 Queensberry St, Carlton South, VIC.
- \* a Registered Mortgage over property situated at 5-9 Rundle St, Kent Town SA.
- \* other equitable charges.

**7. PROVISIONS**

	2004	2003
	\$	\$
<u>Current</u>		
Provision for Annual Leave Entitlements	81,031	81,583
Provision for Long Service Leave Entitlements	80,298	82,582
	<u>161,329</u>	<u>164,165</u>
<u>Non-Current</u>		
Provision for Long Service Leave Entitlements	6,124	4,598
	<u>6,124</u>	<u>4,598</u>
Aggregate Employee Entitlement Liability	<u>167,453</u>	<u>168,763</u>
Number of employees at year end	7	8

**8. RESERVES**

	2004	2003
	\$	\$
<u>Capital Reserve</u>		
Opening Balance	187,495	136,951
Increase in book value of Trade Union Properties P/L	-	51,723
Depreciation on building for year	-	(1,179)
Closing Balance	<u>187,495</u>	<u>187,495</u>

The capital reserve is the Branch's interest in Trade Union Properties Pty Ltd, which owns land and buildings at 265 Macquarie Street Hobart as at 30th June 2004.

**9. LEASING COMMITMENTS**

	2004	2003
	\$	\$
<b>a. Finance Lease Commitments</b>		
Payable		
- not later than 1 year	15,111	15,111
- later than 1 year but not later than 5 years	13,113	28,224
Minimum lease payments	<u>28,224</u>	<u>43,335</u>
Less future finance charges	2,359	5,397
Total lease liability	<u>25,865</u>	<u>37,938</u>
<b>b. Operating Lease Commitments</b>		
Being for lease of motor vehicles		
Payable		
- not later than 1 year	42,588	42,588
- later than 1 year but not later than 5 years	80,349	80,349
	<u>122,937</u>	<u>122,937</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 30TH JUNE 2004**

**10. RELATED PARTY DISCLOSURES**

(i) The following persons have held office in the Branch at some time during the financial year.

Sean Kelly	Branch Secretary
Frank Henderson	Joint Branch President - Services Division
Robert Ralph	Joint Branch President - Clerical & Administrative Division
Michael Lynd	Joint Branch President - MEU Division
John Phillips	Joint Vice Branch President - Services Division
Elaine Horgen	Joint Vice Branch President - Clerical & Administrative Division
Steve Manser	Joint Vice Branch President - MEU Division
Kevin Crombleholme	Branch Councillors - Services Division
Will Peisker	Branch Councillors - Services Division
Steven Rosendale	Branch Councillors - Services Division
William Fleming	Branch Councillors - Clerical & Administrative Division
Marilyn Turnbull	Branch Councillors - Clerical & Administrative Division
Rob Usher	Branch Councillors - Clerical & Administrative Division
John Best	Branch Councillors - MEU Division
Peter Dawson	Branch Councillors - MEU Division
Perry Holohan	Branch Councillors - MEU Division
Kaye Cook	Branch Conference Delegates - Services Division
Scott Manten	Branch Conference Delegates - Services Division
Kevin Patmore	Branch Conference Delegates - Services Division
Aniela Harris	Branch Conference Delegates - Clerical & Administrative Division
Maree Steinbauer	Branch Conference Delegates - Clerical & Administrative Division
Susan Vallis	Branch Conference Delegates - Clerical & Administrative Division
David Button	Branch Conference Delegates - MEU Division
Tony McKenzie	Branch Conference Delegates - MEU Division
Stephen Parramore	Branch Conference Delegates - MEU Division

(ii) The aggregate amount of remuneration paid to elected officers during the financial year is disclosed in Note 3.

(iii) There were no other transactions between the Officers of the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS Continued**

**FOR THE YEAR ENDED 30TH JUNE 2004**

**11. RECONCILIATION OF CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES WITH  
OPERATING SURPLUS FOR THE YEAR**

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>
Surplus/(Deficit) as per Statement of Financial Performance	78,800	9,532
<b>Add: Non Cashflow Items</b>		
Depreciation	6,849	10,794
Amortisation	12,893	9,191
<b>Changes in Assets and Liabilities</b>		
(Increase) / Decrease in Sundry Debtors	(1,880)	8,297
(Increase) / Decrease in Prepayments	536	(536)
Increase / (Decrease) in Creditors	(53,175)	(44,226)
Increase / (Decrease) in GST Payable	296	(2,646)
Increase / (Decrease) in Provisions	(1,310)	14,568
<b>Net Cash Provided by / (Used In) Operating Activities</b>	<u>43,009</u>	<u>4,974</u>

**12. CONTINGENT LIABILITIES**

The members of the Branch Executive are unaware of any contingent liabilities, the effect of which may be material in relation to the financial statements.

**13. EVENTS SUBSEQUENT TO BALANCE DATE**

No event has arisen subsequent to balance date, the effect of which may be material in relation to the financial statements.

**14. GOING CONCERN**

Notwithstanding the deficiency in net assets, the financial statements have been prepared on the basis of the Branch as a going concern which, in turn, is dependent upon the continued financial support of its members and both secured and unsecured creditors.



**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

**BRANCH EXECUTIVE CERTIFICATE**

In accordance with Section 273(2) of the *Workplace Relations Act* 1996, the executive of the Australian Municipal, Administrative, Clerical and Services Union - Tasmanian Branch state that -

- 1 In the opinion of the Executive Committee -
  - (a) The accompanying Statement of Financial Position is drawn up so as to show a true and fair view of the state of affairs of the Branch as at 30th June 2004;
  - (b) The accompanying Operating Statement is drawn up so as to show a true and fair view of the results of the Branch for the financial year ended 30th June 2004;
  - (c) Meetings of the Executive were held in accordance with the Rules of the Branch.
  
- 2 To the knowledge of any member of the Executive, there have been no instances during the financial year ended 30th June 2004 where records of the Branch or other documents (not being documents containing information made available to a member of the union under Subsection 274(2) of the *Workplace Relations Act* 1996) or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished or made available, to members of the Branch in accordance with the requirements of the *Workplace Relations Act* 1996, the Regulations thereto or the Rules of the Branch, as the case may be.
  
- 3 The Branch has complied with Section 279 of the *Workplace Relations Act* 1996 in relation to the accounts, statements and auditors report, of the Australian Municipal, Administrative, Clerical and Services Union - Tasmanian Branch prepared in accordance with Section 273(1) and 276 of the Act, in respect of the proceeding financial year.

Signed by two members of the Executive Committee in accordance with a resolution of the Branch Executive of the Australian Municipal, Administrative, Clerical and Services Union - Tasmanian Branch.

Date: 21st MARCH 2006.

Signature

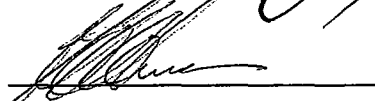
Full Name

Signature

Full Name



SEAN T. KELLY



EMMA ANSTOOL HENDERSON

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION  
TASMANIAN BRANCH**

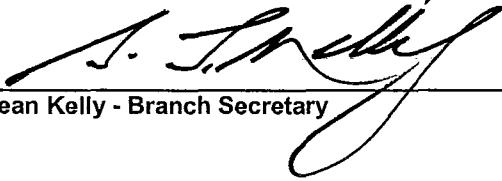
**STATEMENT BY PRINCIPAL ACCOUNTING OFFICER**

In accordance with Section 273(2) of the *Workplace Relations Act* 1996, I Sean Kelly being the principal accounting officer of the Australian Municipal, Administrative, Clerical and Services Union - Tasmanian Branch and responsible for keeping the accounting records of the Branch -

1 Certify that as at 30th June 2004 the number of members of the Branch was .

2 State that, in my opinion -

- (i) the accounts show a true and fair view of the financial affairs of the Branch as at the end of the financial year;
- (ii) a record has been kept of all monies paid by, or collected from, members of the Branch, and all monies so paid or collected have been credited to the bank account or accounts to which those monies are to be credited in accordance with the Rules of the Branch.
- (iii) before any expenditure was incurred by the Branch, approval for the incurring of the expenditure was obtained in accordance with the Rules of the Branch;
- (iv) no payment out of a fund referred to in subparagraph 107(b)(xiii) or (xv) of the Regulations was made for a purpose other than the purpose for which the fund was operated;
- (v) any loans or other financial benefits granted to persons holding office in the Branch were authorised in accordance with the rules of the Branch; and
- (vi) the Register of Members of the Branch was maintained in accordance with the Act.

Signed at *Hobart*, this the *21<sup>st</sup>* day of *March* 200*5*/*6*  
  
Sean Kelly - Branch Secretary

# **Independent audit report to the Members of Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) Tasmanian Branch**

## **Scope**

We have audited the attached financial report, being a special purpose financial report, of Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) Tasmanian Branch for the financial year ended 30 June 2004 as set out on pages 1 to 10. The committee of management is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements are appropriate to their needs. We have conducted an independent audit of the financial report in order to express an opinion on it to the committee of management of Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) Tasmanian Branch. No opinion is expressed as to whether the accounting policies used, and described in Note 1, are appropriate to the needs of the members.

The financial report has been prepared to satisfy the committee of management's information needs. We disclaim any assumption of responsibility for any reliance on this audit report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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



## Audit Opinion

In our opinion, the financial report presents fairly in accordance with the accounting policies described in Note 1 to the financial statements the financial position of Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) Tasmanian Branch as at 30 June 2004 and the results of its operations and its cash flows for the year then ended.

*Deloitte Touche Tohmatsu*  
DELOITTE TOUCHE TOHMATSU



L.T.Cox  
Partner  
Chartered Accountants  
Hobart, 18 March 2006