



Australian Government
Australian Industrial Registry

Level 5
11 Exhibition Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7787
Fax: (03) 9655 0410
Email: iain.stewart@air.gov.au

Mr S Kelly
Branch Secretary
Tasmanian Branch
Australian Municipal, Administrative, Clerical and Services Union
265 Macquaire Street
HOBART TAS 7000

skelly@asutas.org

Dear Mr Kelly

Re: Financial Reports for years ended 30 June 2005 (FR2005/316)

I refer to previous correspondence in this matter. In particular I refer to your correspondence of 15 December 2006 enclosing a Designated Officer's Certificate. That correspondence was received in the Registry on 21 December 2006. In the course of examining your financial report for the financial year ended 30 June 2007 I realised that receipt of your correspondence had not, until now, been formally acknowledged. I apologise for this oversight. I have filed the relevant report and closed the matter. You will receive separate correspondence in relation to the financial report for the financial year ended 30 June 2007 separately.

If you wish to discuss any of the matters referred to above, or any related matters, I can be contacted on (03) 8661 7787 (Mon-Thurs).

Yours sincerely

A handwritten signature in black ink that reads 'Iain Stewart'.

Iain Stewart
Statutory Services Branch

30 June 2008



Australian Government
Australian Industrial Registry

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11 Exhibition Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
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Mr S Kelly
Branch Secretary
Tasmanian Branch
Australian Municipal, Administrative, Clerical and Services Union
265 Macquaire Street
HOBART TAS 7000

skelly@asutas.org

Dear Mr Kelly

Re: Financial Reports for years ended 30 June 2005 (FR2005/316)

I acknowledge receipt of the financial report of the Australian Municipal, Administrative, Clerical and Services Union - Tasmanian Branch for the financial year ended 30 June 2005. The documents were lodged in the Registry on 22 August 2006.

I have examined the report and I advise I am unable to file the documents at this stage.

Section 268 of Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule) provides, in part:

“ 268 A reporting unit must, within 14 days (or such longer period as a Registrar allows) after the general meeting referred to in section 266, lodge in the Industrial Registry:

(a) a copy of the full report ; and

(b) ...

(c) a certificate by a prescribed designated officer that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266.”

The abovementioned report did not include a designated officer's certificate. As noted above, the reporting unit must present the documents to members at a meeting in accordance with section 266, the relevant parts of which I have set out below:

“ 266 (3) If the rules of the reporting unit provide for a specific percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report, the full report may instead be presented to a meeting of the committee of management of the reporting unit that is held within the period mentioned in subsection (1).”

Neither the Organisation's rules nor those of the Branch make provision which would allow for the presentation of the report to the Branch Committee of Management meeting. Accordingly, the full financial report must be presented to a general meeting of members. If the report has been so presented then you, or another designated officer, should complete the requisite designated officer's certificate and lodge it with the Registry. Provided the certificate contains the required information then I will be able to file the report. In that case, I will write to you confirming this and drawing your attention to a number of deficiencies in the report so you may ensure future reports are prepared in full compliance with the RAO Schedule. If, on the other hand, the report has not been supplied (see section 265 of the RAO Schedule), or presented to a general meeting, you should take steps to do so and then, subsequent to those events, lodge the relevant documents with a designated officer's certificate.

If you wish to discuss any of the matters referred to above, or any related matters, I can be contacted on (03) 8661 7787 (Mon-Thurs).

Yours sincerely

A handwritten signature in black ink that reads "Iain Stewart". The signature is written in a cursive, slightly slanted style.

Iain Stewart
Statutory Services Branch

23 October 2006



Australian Services Union
Tasmanian Branch

15 December 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 30TH JUNE 2005

Please find attached a CERTIFICATE OF SECRETARY S268 of Schedule 1B Workplace Relations Act 1996 in relation to the Tasmanian Branch Audit, for year ended 30th June 2005. (The full set of audit documents were sent under separate mail on 16 August 2006).

If you have any further queries in relation to the 2005 audit, please do not hesitate to contact me.

Yours sincerely

Sean Kelly
BRANCH SECRETARY

AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION

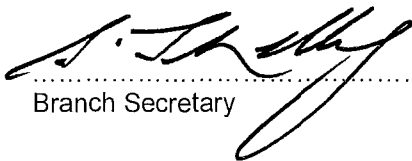
(AUSTRALIAN SERVICES UNION)

TASMANIAN BRANCH

CERTIFICATE OF SECRETARY
S268 of Schedule 1B Workplace Relations Act 1996

I, Sean Kelly being the Branch Secretary of the Australian Municipal Administrative Clerical and Services Union (Australian Services Union) – Tasmania Branch certify:

- that the documents lodged herewith (for the year ended 30 June 2005) are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report, was provided to members on 30th Day of November 2006; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 27th Day of November 2006; in accordance with section 266 of the RAO Schedule.


.....
Branch Secretary

Date: 15 December 2006



Australian Services Union
Tasmanian Branch

16th August, 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 30TH JUNE
2005**

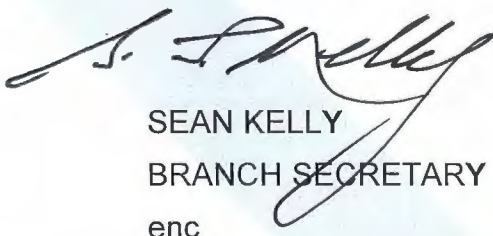
Please find enclosed a final copy of the ASU Tasmanian Branch accounts for the year ended 30th June 2005 as prepared by the Auditor, Camerons Accountants and Advisors.

I have also attached a copy of the Minutes of the State Executive, which includes the Resolution endorsing the completion of the Audit which was passed by the Executive on 25th July, 2006.

Thank you for your patience in this matter.

I also advise that Camerons are also conducting our 2005-06 Audit, which is currently in progress and should be soon completed.

Yours sincerely



SEAN KELLY
BRANCH SECRETARY
enc

AUSTRALIAN SERVICES UNION
TASMANIAN BRANCH
BRANCH EXECUTIVE MEETING

Minutes of a meeting held at by teleconference, on Tuesday 25th July 2006, at 2.00pm.

Mr R Ralph was nominated to Chair the meeting.

IN ATTENDANCE:

Steve MANSER	Vice President	MEU Division
Frank HENDERSON	Joint Branch President	SERVICES Division
John PHILLIPS	Vice President	SERVICES Division
Robert RALPH	Joint Branch President	C&A Division
Will PESIKER	Burnie City Council	
Sean KELLY	Branch Secretary	
Leanne HILL	Office Manager	

APOLOGIES:

Elaine HORGAN	Vice President	C&A Division
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NOTIFICATION OF PROXIES:

No proxies had been received.

ACCEPTANCE OF 2004-05 FINANCIAL STATEMENTS

Mr Kelly reported and summarised the key points made in the Agenda Paper previously circulated to Executive members, regarding the Auditors Financial Statements for 2004-05, as prepared by Cameron's Accountants.

The following resolution was proposed:

RESOLUTION:

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

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including rules of the branch; and
 - (ii) the financial affairs of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been managed in accordance with rules of the organisation; and
 - (iii) the financial records of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been kept and maintained in accordance with the RAO Schedule and RAO Regulations; and
 - (iv) it has not been practical for the Committee to ascertain whether the financial records of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been kept in a consistent manner to each of the other reporting units of the Australian Municipal, Administrative, Clerical & Services Union; and
 - (v) to the knowledge of any member of the Committee, there have been no instances where records of the union or other documents have not been furnished, or made available, to members in accordance with the requirements of Sections 272 and 273 of the Workplace Relation Act 1996; and

(vi) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.”

MOVED: John PHILLIPS

SECONDED: Frank HENDERSON

CARRIED.

The Meeting closed at 2.35 pm.

MINUTES CONFIRMED:

CHAIRMAN: _____
[Signature]

DATE: _____



Australian Services Union
Tasmanian Branch

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION (TASMANIA BRANCH)

FINANCIAL REPORT

**FOR THE YEAR ENDED
30 JUNE 2005**

Sean Kelly - State Secretary

265 Macquarie Street, Hobart, Tas, 7000. Ph: 03 6224 3411 Fax: 03 6223 7115
Email: help@asutas.org Web: www.asu.asn.au/tasmania ABN 40 086 538 504

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES
UNION (AUSTRALIAN SERVICES UNION)
(TASMANIA BRANCH)**

info@camerons-ca.com.au
www.camerons-ca.com.au

Launceston Office:
46-54 Cameron Street
PO Box 1368
Launceston TAS 7250
Phone: 03 6324 1166
Fax: 03 6331 7309
AUSDOC DX 70151

Scottsdale Office:
22 King Street
PO Box 62
Scottsdale TAS 7260
Phone: 03 6352 5755
Fax: 03 6352 2147
AUSDOC DX 72007

Devonport Office:
26 Forbes Street
PO Box 166
Devonport TAS 7310
Phone: 03 6421 4777
Fax: 03 6424 5498
AUSDOC DX 70304

Scope

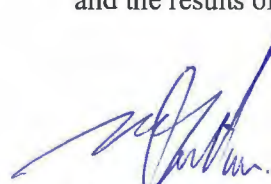
We have audited the financial report of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) for the year ended 30 June 2005 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and 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 Accounting Standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements so as to present a view that is consistent with our understanding of the union's financial position and performance as represented by the results of its operations and its cash flows.

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 applicable accounting standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) as at 30 June 2005, and the results of its operations and cash flows for the year then ended.



MICHAEL WILLIAMS
Chartered Accountant

CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Dated: 7 August 2006

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005**

	NOTES	2005 \$	2004 \$
Revenues from ordinary activities	3	811,557	758,775
Employee expenses			
- Office Holders		(66,338)	(67,280)
- Others		(274,769)	(284,455)
Depreciation and amortisation expenses		(19,741)	(19,742)
Other expenses from ordinary activities		<u>(299,033)</u>	<u>(308,498)</u>
Profit from Ordinary activities before income tax expense	4	151,676	78,800
Income tax expense relating to ordinary activities	1	<u>-</u>	<u>-</u>
Profit or loss from ordinary activities after income tax expense		151,676	78,800
Profit or loss from extraordinary items after income tax expense		-	-
Total Changes in equity of the union		<u><u>151,676</u></u>	<u><u>78,800</u></u>

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

**STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2005**

	NOTES	2005	2004 \$
CURRENT ASSETS			
Cash	5	65,154	31,933
Receivables	6	<u>26,505</u>	<u>-</u>
TOTAL CURRENT ASSETS		<u>91,659</u>	<u>31,933</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	7	12,175	31,916
Shares in Private Companies	8	<u>225,000</u>	<u>187,495</u>
TOTAL NON-CURRENT ASSETS		<u>237,175</u>	<u>219,411</u>
TOTAL ASSETS		<u>328,834</u>	<u>251,344</u>
CURRENT LIABILITIES			
Cash	5	-	11,256
Payables	9	60,630	95,101
Provisions	10	149,772	161,329
Interest-bearing liabilities	11, 15	<u>54,254</u>	<u>81,778</u>
TOTAL CURRENT LIABILITIES		<u>264,656</u>	<u>349,464</u>
NON-CURRENT LIABILITIES			
Provisions	10	7,502	6,124
Interest-bearing liabilities	11, 15	<u>280,747</u>	<u>309,008</u>
TOTAL NON-CURRENT LIABILITIES		<u>288,249</u>	<u>315,132</u>
TOTAL LIABILITIES		<u>552,905</u>	<u>664,597</u>
NET ASSETS		<u>(224,072)</u>	<u>(413,253)</u>
EQUITY			
Reserves	12	225,000	187,495
Retained Profits	13	<u>(449,072)</u>	<u>(600,748)</u>
TOTAL EQUITY		<u>(224,072)</u>	<u>(413,253)</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005**

	NOTES	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		844,545	808,725
Payments to suppliers and employees		(737,470)	(757,458)
Interest paid		(15,901)	(20,600)
Other		7,508	12,342
Net cash provided from operating activities	14(a)	98,682	43,009
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	25,627
Repayment of Borrowings		(54,205)	(52,086)
Net cash flow from investing activities		(54,205)	(26,459)
Net increase / (decrease) in cash held		44,477	16,550
Cash at the beginning of the financial year		20,677	4,127
Cash at the end of the financial year	5	65,154	20,677

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2005**

Note 1 - Statement of Significant Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and guidelines set out in the Schedule 1B of the Workplace Relations Act 1996.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the union in preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Income Tax

No provision for income tax is necessary as 'Trade Unions' are exempt from income tax under section 50-15 of the Income Tax Assessment Act (1997).

(b) Property, Plant and Equipment

Each class of property, plant and equipment are carried at cost or fair values, where applicable, any accumulated depreciation.

Plant and Equipment

Plant and Equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the union 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2005**

Note 1 - Statement of Significant Accounting Policies (cont'd)

Depreciation

The depreciable amount of all fixed assets are depreciated on both a straight line and diminishing value basis, decided in accordance with the expected usage cycle of the asset. All assets are depreciated over the useful lives of the assets to the union commencing from the time the assets is held ready for use. Depreciation rates vary depending the expected life cycle of the asset.

(c) Employee Benefits

Provision is made for the union's liability for employee entitlements arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with entitlements arising from wages and salaries, annual leave, sick leave and long service leave which will be settled after one year, have been measured at their nominal amount.

Contributions are made to superannuation by the union to an employee superannuation fund are charged as expenses when incurred.

(d) Cash

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

(e) Revenue

Previously revenue from member subscriptions has been recognised on the receipt of cash from the member. This year revenue has been recognised when member subscriptions are due rather than when receipted.

Interest revenue is recognised upon being credited to the benefit of the union.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2005**

Note 1 - Statement of Significant Accounting Policies (cont'd)

(f) 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.

(g) Financial Instruments – Interest rate risk

No schedule of interest rate risk has been completed as the only interest bearing financial assets are the union's operating accounts. In relation to financial liabilities, the only interest bearing liabilities are a loan from the ASU National office, the interest being less than mortgage rate, and a lease liability which has a fixed interest rate and has less than 1 year remaining.

Note 2 - Information to be provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act (1996), the attention of members is drawn to the provisions of Sections 272(1), 272(2), 272(3) and 272(4) which read as follows:-

Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

Section 272(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 organisation.

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2005**

Note 2 - Information to be provided to Members or Registrar (cont'd)

Section 272(3) - An organisation must comply with an application made under subsection (1).

Section 272(4) - A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must provide to a member information received because of an application made at the request of the member.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 3 - Revenue		
Operating activities		
Membership Subscriptions	791,864	734,167
Non-operating activities		
Interest Received	366	529
Sundry Income	19,328	23,805
Proceeds from Sale of Fixed Assets	-	274
	19,694	24,608
Total Revenue	811,557	758,775

Note 4 - Profit from Ordinary Activities

Profit from ordinary activities before income tax expense
has been determined after :

(a) Expenses

Depreciation of property, plant & equipment	19,741	19,742
Remuneration of Auditor		
- Audit or review services	7,460	7,773
- other services	-	-
	7,460	7,773

(b) Significant Expenses

The following expense items are relevant in
explaining the financial performance

Wages & Associated costs		
- Elected Officers	66,338	67,280
- Other employees	274,769	284,455
- Other costs	41,653	47,759
	382,760	399,494

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005	2004
	\$	\$

Note 4 - Profit from Ordinary Activities (cont'd)

(b) Significant Expenses

The following expense items are relevant in explaining the financial performance

Affiliation & Capitation Fees		
- ASU National Executive	46,450	57,868
- Unions Tasmania	8,572	7,900
- Australian Labour Party (ALP)	7,205	6,969
- ASU National Airline Division	1,524	1,304
	63,751	74,040
Donations	164	109
Legal Fees	110	-
Meeting Expenses	6,770	3,692
Motor vehicle expenses	59,771	57,532

Note 5 - Cash Assets

Cash on Hand	781	194
Cash at bank	59,373	26,739
Bank overdraft	-	(11,256)
Deposits at call	5,000	5,000
	65,154	20,677

Note 6 - Receivables

Current

Trade debtors	26,505	-
	26,505	-

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 7 - Property, Plant and Equipment		
Office Equipment at cost	31,340	31,340
Accumulated Depreciation	<u>(31,340)</u>	<u>(24,492)</u>
	-	6,848
leased Office Equipment	42,977	42,977
Accumulated Depreciation	<u>(30,802)</u>	<u>(17,909)</u>
	12,175	25,068
	<u>12,175</u>	<u>31,916</u>

(a) Movements in carrying amounts

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

	Office Equipment	Leased Equipment	Total
Balance at beginning of year	6,848	25,068	31,916
Additions	-	-	-
Depreciation Expense	<u>(6,848)</u>	<u>(12,893)</u>	<u>(19,741)</u>
Carrying Amount at end of year	<u>-</u>	<u>12,175</u>	<u>12,175</u>

Note 8 - Shares in Private Companies

Trade Union Properties Pty Ltd		
Land & Buildings 265 Macquarie Street		
HOBART TASMANIA	<u>225,000</u>	<u>187,495</u>

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

The land and buildings are disclosed at the valuation as appears on the municipal rates notice as at 1 July 2003.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 9 - Payables		
Trade Creditors	30,789	58,757
Payroll Liabilities	17,204	22,177
GST Control Account	12,016	5,967
Other	621	8,200
Total Payables	60,630	95,101
 Note 10 - Provisions		
Current		
Annual Leave	64,365	81,031
Long Service Leave	85,407	80,298
	149,772	161,329
 Non-Current		
Long Service Leave	7,502	6,124
Total Provisions	157,274	167,453
Number of Employees at years end	6	7

Long Service Leave

The union calculates and recognises long service leave only for those employees who have been employed by the union for greater than ten (10) years.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 11 - Interest-bearing Liabilities		
Current		
Lease liability	11,354	13,251
Loan ASU National Office	42,900	68,527
	54,254	81,778
Non-current		
Lease liability	-	12,613
Loan ASU National Office	280,747	296,395
	280,747	309,008
Note 12 - Reserves		
Capital Reserve		
Opening Balance	187,495	187,495
Increase in book value of Trade Union Properties Pty Ltd	37,505	-
	225,000	187,495
Closing balance	225,000	187,495
Note 13 - Retained Profits		
Retained Profits at beginning of the financial year	(600,748)	(679,548)
Net profit attributable to the association	151,676	78,800
	(449,072)	(600,748)
Retained Profits at end of the financial year	(449,072)	(600,748)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 14 - Cash Flow Information		
(a) Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax		
Profit or loss from ordinary activities after income tax expense	151,676	78,800
Non-cash flows in profit from ordinary activities		
Depreciation	19,741	19,742
Prior Period adjustments	(12,502)	-
Changes in assets and liabilities		
(increase)/decrease in receivables	(26,505)	(1,344)
increase/(decrease) in payables	(34,471)	(52,880)
increase/(Decrease) in provisions	(10,179)	(1,310)
	<u>87,761</u>	<u>43,009</u>
Net cash provided by operating activities	<u>87,761</u>	<u>43,009</u>

- (b) The union has in place an overdraft facility with the Commonwealth Bank of Australia.

Security for this facility is by way of registered mortgage over property owned by the ASU National office.

- (c) There were no non-cash financing or investing activities during the period

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005	2004
	\$	\$
Note 15 - Leasing Commitments		
Finance Lease Commitments		
Being for the lease of motor vehicles		
- not later than 1 year	11,853	15,111
- later than 1 year but less than 5 years	-	13,113
	11,853	28,224
less future finance charges	(499)	(2,359)
Total finance lease liability	11,354	25,865
 Operating Lease Commitments		
Being for the lease of motor vehicles		
- not later than 1 year	33,927	42,588
- later than 1 year but less than 5 years	7,142	80,349
	41,069	122,937

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2005**

This report is compiled to meet requirements under Section 254 of Schedule 1B of the Workplace Relations Act 1996

Principal Activities During the Financial Year

The principal activities of the Union during the 2004/2005 Financial Year were as follows:

- Representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected
- Representing all members at various workplaces regarding disputes with employers resulting in a fair outcome
- Negotiating Enterprise Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements
- Negotiating Industrial Agreements at a number of worksites resulting in the settlement of disputes or the resulting in flexibility working arrangements
- Representing members in the Tasmanian Industrial Commission in unfair dismissals cases resulting in a fair outcome for those members.
- Providing certain classes of members with professional indemnity and legal benefits insurance
- Providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

Significant Changes in the Union's Financial Affairs During the Year

The net assets of the Union increased by \$151,676 during the Financial Year.

Member Resignation

Section 174 of Schedule 1B of the Workplace Relations Act 1996 states that a member of the Union may resign from membership by written notice addressed and delivered to the State Secretary giving two weeks notice.

Members who are Trustees of a Superannuation Entity

Sean Kelly is a trustee of Tasplan Super.

Number of Members

The number of persons that were members of the union at 30 June 2005 was 2,619

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

**OPERATING REPORT (Cont'd)
YEAR ENDED 30 JUNE 2005**

Number of Employees

As at 30 June 2005, the number of full-time equivalent persons who were employees of the Union was 6.

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2004/2005 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
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 Delegate – Services Division
Scott Manten	Branch Conference Delegate – Services Division
Kevin Patmore	Branch Conference Delegate – Services Division
Aniela Harris	Branch Conference Delegate – Clerical & Administrative
Maree Steinbauer	Branch Conference Delegate – Clerical & Administrative
Susan Vallis	Branch Conference Delegate – Clerical & Administrative
David Button	Branch Conference Delegate – MEU Division
Tony McKenzie	Branch Conference Delegate – MEU Division
Stephen Parramore	Branch Conference Delegate – MEU Division

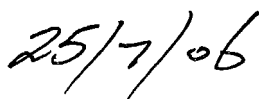
Signed by Designated Officer: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date:



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

COMMITTEE OF MANAGEMENT STATEMENT

On 25 July 2006.....the Committee of Management of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit of the financial year ended 30 June 2005.

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

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with reporting guidelines of the industrial registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including rules of the branch; and
 - (ii) the financial affairs of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been managed in accordance with the rules of the organisation; and
 - (iii) the financial records of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been kept and maintained in accordance with the RAO Schedule and RAO Regulations; and
 - (iv) ~~with~~ ^{it} has not been practical for the Committee to ascertain whether the financial records of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been kept in a consistent manner to each of the other reporting units of the Australian Municipal, Administrative, Clerical & Services Union; and
 - (iv) to the knowledge of any member of the Committee, there have been no instances where records of the union or other documents have not been furnished, or made available, to members in accordance with the

requirements of Sections 272 and 273 of the Workplace Relations Act 1996; and

- (v) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.

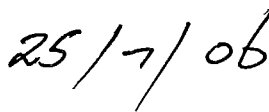
For the Committee of Management: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date:





Australian Services Union
Tasmanian Branch

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES UNION (TASMANIA BRANCH)

CONCISE REPORT

**FOR THE YEAR ENDED
30 JUNE 2005**

Sean Kelly - State Secretary

265 Macquarie Street, Hobart, Tas, 7000. Ph: 03 6224 3411 Fax: 03 6223 7115
Email: help@asutas.org Web: www.asu.asn.au/tasmania ABN 40 086 538 504

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES
UNION (AUSTRALIAN SERVICES UNION)
(TASMANIA BRANCH)**

info@camerons-ca.com.au
www.camerons-ca.com.au

Launceston Office:
46-54 Cameron Street
PO Box 1368
Launceston TAS 7250
Phone: 03 6324 1166
Fax: 03 6331 7309
AUSDOC DX 70151

Scottsdale Office:
22 King Street
PO Box 62
Scottsdale TAS 7260
Phone: 03 6352 5755
Fax: 03 6352 2147
AUSDOC DX 72007

Devonport Office:
26 Forbes Street
PO Box 166
Devonport TAS 7310
Phone: 03 6421 4777
Fax: 03 6424 5498
AUSDOC DX 70304

Scope

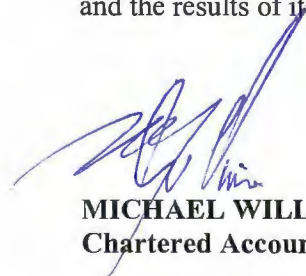
We have audited the concise financial report of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) for the year ended 30 June 2005 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and 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 Accounting Standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements so as to present a view that is consistent with our understanding of the union's financial position and performance as represented by the results of its operations and its cash flows.

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

Audit Opinion

In our opinion, the concise financial report presents fairly in accordance with applicable accounting standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) as at 30 June 2005, and the results of its operations and cash flows for the year then ended.



MICHAEL WILLIAMS
Chartered Accountant

CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Dated: 7 August 2006

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

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005

	2005	2004
	\$	\$
Revenues from ordinary activities	811,557	758,775
Employee expenses		
- Office Holders	(66,338)	(67,280)
- Others	(274,769)	(284,455)
Depreciation and amortisation expenses	(19,741)	(19,742)
Other expenses from ordinary activities	<u>(299,033)</u>	<u>(308,498)</u>
Profit from Ordinary activities before income tax expense	151,676	78,800
Income tax expense relating to ordinary activities	<u>-</u>	<u>-</u>
Profit or loss from ordinary activities after income tax expense	151,676	78,800
Profit or loss from extraordinary items after income tax expense	<u>-</u>	<u>-</u>
Total Changes in equity of the union	<u><u>151,676</u></u>	<u><u>78,800</u></u>

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

STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2005

	2005	2004 \$
CURRENT ASSETS		
Cash	65,154	31,933
Receivables	26,505	-
TOTAL CURRENT ASSETS	<u>91,659</u>	<u>31,933</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	12,175	31,916
Shares in Private Companies	225,000	187,495
TOTAL NON-CURRENT ASSETS	<u>237,175</u>	<u>219,411</u>
TOTAL ASSETS	<u>328,834</u>	<u>251,344</u>
CURRENT LIABILITIES		
Cash	-	11,256
Payables	60,630	95,101
Provisions	149,772	161,329
Interest-bearing liabilities	54,254	81,778
TOTAL CURRENT LIABILITIES	<u>264,656</u>	<u>349,464</u>
NON-CURRENT LIABILITIES		
Provisions	7,502	6,124
Interest-bearing liabilities	280,747	309,008
TOTAL NON-CURRENT LIABILITIES	<u>288,249</u>	<u>315,132</u>
TOTAL LIABILITIES	<u>552,905</u>	<u>664,597</u>
NET ASSETS	<u>(224,072)</u>	<u>(413,253)</u>
EQUITY		
Reserves	225,000	187,495
Retained Profits	(449,072)	(600,748)
TOTAL EQUITY	<u>(224,072)</u>	<u>(413,253)</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005**

	2005	2004
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	844,545	808,725
Payments to suppliers and employees	(737,470)	(757,458)
Interest paid	(15,901)	(20,600)
Other	7,508	12,342
Net cash provided from operating activities	<u>98,682</u>	<u>43,009</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	-	25,627
Repayment of Borrowings	(54,205)	(52,086)
Net cash flow from investing activities	<u>(54,205)</u>	<u>(26,459)</u>
Net increase / (decrease) in cash held	44,477	16,550
Cash at the beginning of the financial year	<u>20,677</u>	<u>4,127</u>
Cash at the end of the financial year	<u><u>65,154</u></u>	<u><u>20,677</u></u>

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2005**

This report is compiled to meet requirements under Section 254 of Schedule 1B of the Workplace Relations Act 1996

Principal Activities During the Financial Year

The principal activities of the Union during the 2004/2005 Financial Year were as follows:

- Representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected
- Representing all members at various workplaces regarding disputes with employers resulting in a fair outcome
- Negotiating Enterprise Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements
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- Representing members in the Tasmanian Industrial Commission in unfair dismissals cases resulting in a fair outcome for those members.
- Providing certain classes of members with professional indemnity and legal benefits insurance
- Providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

Significant Changes in the Union's Financial Affairs During the Year

The net assets of the Union increased by \$151,676 during the Financial Year.

Member Resignation

Section 174 of Schedule 1B of the Workplace Relations Act 1996 states that a member of the Union may resign from membership by written notice addressed and delivered to the State Secretary giving two weeks notice.

Members who are Trustees of a Superannuation Entity

Sean Kelly is a trustee of Tasplan Super.

Number of Members

The number of persons that were members of the union at 30 June 2005 was 2,619

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

**OPERATING REPORT (Cont'd)
YEAR ENDED 30 JUNE 2005**

Number of Employees

As at 30 June 2005, the number of full-time equivalent persons who were employees of the Union was 6.

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2004/2005 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
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
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Peter Dawson	Branch Councillors – MEU Division
Perry Holohan	Branch Councillors – MEU Division
Kaye Cook	Branch Conference Delegate – Services Division
Scott Manten	Branch Conference Delegate – Services Division
Kevin Patmore	Branch Conference Delegate – Services Division
Aniela Harris	Branch Conference Delegate – Clerical & Administrative
Maree Steinbauer	Branch Conference Delegate – Clerical & Administrative
Susan Vallis	Branch Conference Delegate – Clerical & Administrative
David Button	Branch Conference Delegate – MEU Division
Tony McKenzie	Branch Conference Delegate – MEU Division
Stephen Parramore	Branch Conference Delegate – MEU Division

Signed by Designated Officer: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date:

25/7/06.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL & SERVICES
(AUSTRALIA SERVICES UNION)
TASMANIA BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On *25 July 2006*.....the Committee of Management of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit of the financial year ended 30 June 2005.

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

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with reporting guidelines of the industrial registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including rules of the branch; and
 - (ii) the financial affairs of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been managed in accordance with the rules of the organisation; and
 - (iii) the financial records of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been kept and maintained in accordance with the RAO Schedule and RAO Regulations; and
 - (iv) it has not been practical for the Committee to ascertain whether the financial records of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been kept in a consistent manner to each of the other reporting units of the Australian Municipal, Administrative, Clerical & Services Union; and
 - (iv) to the knowledge of any member of the Committee, there have been no instances where records of the union or other documents have not been furnished, or made available, to members in accordance with the

requirements of Sections 272 and 273 of the Workplace Relations Act 1996; and

- (v) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.

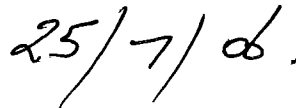
For the Committee of Management: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date:



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

**INFORMATION TO BE PROVIDED TO MEMEBRS
YEAR ENDED 30 JUNE 2005**

In accordance with the requirements of the Workplace Relations Act (1996), the attention of members is drawn to the provisions of Sections 272(1), 272(2), 272(3) and 272(4) which read as follows:-

Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

Section 272(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 organisation.

Section 272(3) - An organisation must comply with an application made under subsection (1).

Section 272(4) - A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must provide to a member information received because of an application made at the request of the member.