



FAIR WORK
AUSTRALIA

21 July 2010

Mr Sean Kelly
Secretary

Australian Municipal, Administrative, Clerical and Services Union, Tasmanian Branch

email: help@asutas.org

Dear Mr Kelly

Re: Financial Report for the Australian Municipal, Administrative, Clerical and Services Union, Tasmanian Branch for year ended 30 June 2009 – FR2009/10103

I acknowledge receipt of the minutes of the Australian Municipal, Administrative, Clerical and Services Union, Tasmanian Branch (the Branch) Executive of 11 March 2010 in response to correspondence of Fair Work Australia dated 29 June 2010. The minutes were received on 5 July 2010.

The financial reports have 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 report lodged.

Statement of receipts & payments for the recovery of wages activity for the year ended 30 June 2009 and Committee of Management statement

The financial statements included the above statement recording recovery of wages activity for the year ended 30 June 2009. If the Branch did not conduct any recovery of wages activity it is sufficient to include a reference in the Committee of Management that:

'(xz) in relation to the recovery of wages activity:

(i) there has been no such activity undertaken by the reporting unit.'

Audit Report - Audit Opinion

The Audit Opinion refers to recovery of wages activity but mentions a date of '30 June 2008' not '30 June 2009' and reference to 'Schedule 1B' instead of 'Schedule 1'. As indicated above if there is no recovery of wages activity the Auditor does not need to include this reference in the Opinion.

Operating Report – Significant Changes in Financial Affairs

Subsection 254(2)(b) of the Act requires an operating report to give details of any significant changes in the financial affairs during the year. I note that your operating report states the profit for the financial year. It could be deduced from these figures that there have been significant change in the profit, however the Act requires a statement that encompasses more than the profit. In future years, if there no significant changes in the financial affairs of the organisation, this should be stated. If there were any significant changes, these should be detailed.

Right of members to resign

Subsection 254(2)(c) of the Act requires the operating report to give details of the right of members to resign from the reporting unit under section 174 of the Act. This requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 32 of the organisation's Rules is applicable.

The following comments are made in relation to the concise report:

Information to be provided to members or Registrar year ended 30 June 2009 - Concise Report and Discussion and Analysis

The reference to '*Workplace Relations (RAO) Regulations*' appearing under the heading of Concise Report should refer to '*Workplace Relations (RAO) Schedule*' and the date of '*30 June 2008*' appearing under the heading Discussion and analysis should read '*30 June 2009*'.

Audit Report

The reference to '*concise purpose financial statement*' where appearing in the Audit Report should read '*concise report of the general purpose financial statement*'.

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

Yours sincerely



Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



AUSTRALIAN SERVICES UNION

TASMANIAN BRANCH

Minutes of a meeting held at the ASU Meeting Room, 265 Macquarie Street, Hobart, by teleconference, on Monday 11th March, 2010, at 10am.

Mr John Phillips was nominated to Chair the meeting.

Meeting was opened: 10.04am

IN ATTENDANCE:

Sean Kelly	Branch Secretary
Frank Henderson	President
Robert Ralph	Senior Vice President
John Phillips	Junior Vice President
Marilyn Turnbull	Executive Member
Will Peisker	Executive Member
Kevin Crombleholme	Executive Member
Greg Harper	Auditor – Camerons Accountants
Tracey Morgan	Office Manager - ASU

APOLOGIES:

Nil

FINANCE REPORT:

2008-2009 AUDIT:

Mr Greg Harper provided an overview of the Concise and Full Report of the 2008/09 audit.

Greg noted that the revenue has slightly decreased for the 2008-2009 year. But was due to a slight membership drop and the appointment of a new State Organiser.

It was noted that the ASU assets have increased due to the re-evaluation of the building at 265 Macquarie Street.

The Current Assets cash includes all three accounts held by the Branch.

It was also noted that the loan to the National Office has been reduced to the point that with all going well the Loan could be completed by June 2011.

Greg Harper read the Committee of Management Statement.

RESOLUTION:

“That the Committee of Management declares in relation to the General Purposes Financial Report for year ended 30 June 2009 (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.”
- (f) in relation to the recovery of wages activity:
- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of the such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for

recovery of wages activity, and any likely requests for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

The above resolution was accepted.

MOVED: John Phillips

SECONDED: Robert Ralph

CARRIED

It was agreed that the next meeting would be scheduled for Tuesday 30th March 2010 at the Mercure Hobart.

Being that there were no further matters Frank thanks Greg and Tracey for their time and effort.

The Meeting closed at 10.36am

MINUTES CONFIRMED:

CHAIRMAN: _____

DATE: _____



FAIR WORK
AUSTRALIA

29 June 2010

Mr Sean Kelly
Secretary
Australian Municipal, Administrative, Clerical and Services Union, Tasmanian Branch

email: help@asutas.org

Dear Mr Kelly

Re: Financial Report for the Australian Municipal, Administrative, Clerical and Services Union, Tasmanian Branch for year ended 30 June 2009 – FR2009/10103

I acknowledge receipt of the full and concise financial reports for the Australian Municipal, Administrative, Clerical and Services Union, Tasmanian Branch for the year ended 30 June 2009. The reports were lodged with Fair Work Australia on 12 May and 16 June 2010.

The financial reports have not been filed.

The following matter requires your attention before any action can be taken to file the above report.

Committee of Management statement

The Committee of Management statement for the full and concise reports contains the date of the resolution of the Committee of Management as '11 March 2010' although the minutes of the Committee of Management meeting supplied by the Branch to Fair Work Australia refers to the '2nd Branch Financial Reports Meeting Resolution of the 08/09 Audit' made on '30 March 2010'. Could the Branch provide a copy of the minutes of the meeting of '11 March 2010' containing the required resolutions or provide an amended Committee of Management statement reflecting the actual date that the resolutions were carried by the Committee of Management.

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

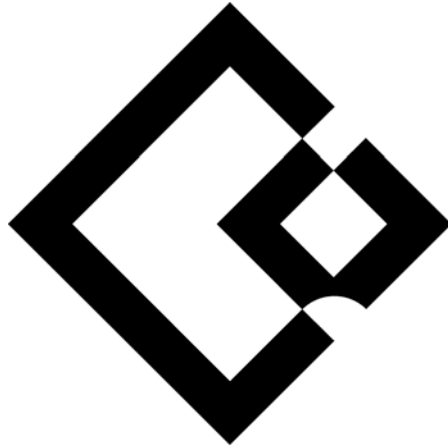
Yours sincerely

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



A•S•U

Australian Services Union
Tasmanian Branch

Branch Executive Meeting

Minutes of the ASU Executive Meeting held at the Liverpool Room, Mercure Hotel,
Hobart, Tuesday 30th March 2010 at 12.30pm.

Mr Frank Henderson was nominated to Chair the meeting.

IN ATTENDANCE

Sean Kelly	Branch Secretary
Frank Henderson	President
Robert Ralph	Senior Vice President
John Phillips	Junior Vice President
Kevin Crombleholme	Executive Member
Marilyn Turnbull	Executive Member

Tracey Morgan Office Manager ASU

Keith Harvey National Industrial Officer

APOLOGIES

Will Peisker Executive Member

The meeting was opened by Frank Henderson at 12.45pm

Business Arising from Minutes

2nd Branch Financial Reports Meeting Resolution of the 08/09 Audit

RESOLUTION:

“That the Committee of Management Second Meeting held on 30th March, 2010, declares in relation to the General Purposes Financial Report for year ended 30 June 2009 (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 Relations Act 1996; and

- (vi) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.”
- (f) in relation to the recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of the such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely requests for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

The above resolution was accepted.

Moved: John Phillips

Seconded: Robert Ralph

CARRIED

It was also Resolved [Pursuant to the Rules of the Reporting Unit - ASU Tasmanian Branch] that the Concise Financial Report [as prepared and signed by the Branch Auditors] will be mailed to all members with the ASU News - April 2010 during the third week of April, 2010 [as has been the practice since 2004-05]. It was also Resolved that that both the Full and Concise Financial Reports will be placed on the Tasmanian Branch web -site Home Page following the lodging of the Audit Return to the Industrial Registrar.

AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION

(AUSTRALIAN SERVICES UNION)

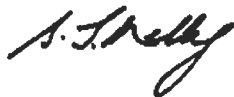
TASMANIAN BRANCH

CERTIFICATE OF SECRETARY

section 268 of the Fair Work (Registered Organisations) Act

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 2009) are copies of the Full report and the Concise Report, referred to in section 268 and that the Concise Report was posted to all members on 23rd April, 2010 [the date of the distribution of the Branch News [Journal] pursuant to a Resolution of the Committee of Management [Branch Executive Committee] at the Second meeting held on Tuesday 30th March, 2010.
- that the full report, has been provided to members since the first week of May, 2010; and
- that the Full Report and the Concise Report was presented to a Second meeting of the Committee of Management of the reporting unit on Tuesday 30th April, 2010; in accordance with section 266.



.....
Branch Secretary

Date: 7th May, 2010



Australian Services Union
Tasmanian Branch

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

FINANCIAL REPORT

**FOR THE YEAR ENDED
30TH JUNE 2009**

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

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTES	2009 \$	2008 \$
Revenues from ordinary activities	3	675,382	683,312
Employee expenses			
- Office holders		(83,942)	(75,499)
- Others		(298,499)	(242,010)
Depreciation and amortisation expenses		(49)	(54)
Other expenses from ordinary activities		<u>(280,498)</u>	<u>(345,836)</u>
Profit from ordinary activities before income tax expense	4	<u>12,395</u>	<u>19,913</u>
Income tax expense relating to ordinary activities	1	<u>-</u>	<u>-</u>
Profit or loss from ordinary activities after income tax expense		12,395	19,913
Profit or loss from extraordinary items after income tax expense		-	-
Total changes in equity of the union		<u><u>12,395</u></u>	<u><u>19,913</u></u>

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

**STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTES	2009 \$	2008 \$
CURRENT ASSETS			
Cash	5	117,985	120,433
Receivables	6	<u>13,749</u>	<u>18,271</u>
TOTAL CURRENT ASSETS		<u>131,734</u>	<u>138,704</u>
 NON-CURRENT ASSETS			
Property, Plant & Equipment	7	1,555	477
Shares in Private Companies	8	<u>570,000</u>	<u>225,000</u>
TOTAL NON-CURRENT ASSETS		<u>571,555</u>	<u>225,477</u>
TOTAL ASSETS		<u>703,290</u>	<u>364,181</u>
 CURRENT LIABILITIES			
Payables	9	61,885	62,280
Provisions	10	153,090	170,286
Interest-bearing liabilities	11, 15	<u>42,900</u>	<u>35,175</u>
TOTAL CURRENT LIABILITIES		<u>257,874</u>	<u>267,741</u>
 NON-CURRENT LIABILITIES			
Provisions	10	26,881	-
Interest-bearing liabilities	11, 15	<u>140,405</u>	<u>175,705</u>
TOTAL NON-CURRENT LIABILITIES		<u>167,285</u>	<u>175,705</u>
TOTAL LIABILITIES		<u>425,160</u>	<u>443,446</u>
NET ASSETS		<u>278,130</u>	<u>(79,265)</u>
 EQUITY			
Reserves	12	570,000	225,000
Retained Profits	13	<u>(291,870)</u>	<u>(304,265)</u>
TOTAL EQUITY		<u>278,130</u>	<u>(79,265)</u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTES	<u>Retained Profits</u>	<u>Capital Reserve</u>	<u>TOTAL</u>
Balance 30 June 2007		(324,177)	225,000	(99,177)
Revaluation of assets				
Profit attributable to members		19,913	-	19,913
Balance 30 June 2008		(304,265)	225,000	(79,265)
Revaluation of assets		-	345,000	345,000
Profit attributable to members		12,395	-	12,395
Balance 30 June 2009		(291,870)	570,000	278,130

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTES	2009 \$	2008 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		740,717	743,826
Payments to suppliers and employees		(707,977)	(716,859)
Interest paid		(7,612)	(9,552)
Other		-	-
Net cash provided from operating activities	14(a)	25,128	17,415
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for the purchase of assets		-	-
Net cash flow from investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		(27,576)	(28,492)
Net cash flow from investing activities		(27,576)	(28,492)
Net increase / (decrease) in cash held		(2,448)	(11,076)
Cash at the beginning of the financial year		120,433	131,509
Cash at the end of the financial year	5	117,985	120,433

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
Cash assets in respect of recovered monies at 1 July 2008	-	-
RECEIPTS		
Amounts recovered from employers	-	-
Interest received on recovered monies	-	-
	<hr/>	<hr/>
Total receipts	-	-
PAYMENTS		
Deductions of amounts due in respect of membership for:		
12 months or less	-	-
greater than 12 months	-	-
Deductions of donations or other contributions:		
the reporting unit	-	-
other entity	-	-
Deduction of fees or reimbursement of expenses:	-	-
Payments to workers in respect of recovered monies:	-	-
	<hr/>	<hr/>
Total payments	-	-
	<hr/>	<hr/>
Cash assets in respect of recovered monies at 30 June 2009	<hr/> <hr/>	<hr/> <hr/>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

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 1 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 (AUSTRALIAN SERVICES UNION)
TASMANIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

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

Revenue from member subscriptions is recognised when subscription become due and payable from the member.

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

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.

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 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 3 - Revenue		
Operating activities		
Membership subscriptions	669,268	677,018
Non-operating activities		
Interest received	3,046	4,210
Sundry income	3,067	2,084
Proceeds from sale of fixed assets	-	-
	6,114	6,294
Total Revenue	675,382	683,312

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	49	54
Remuneration of auditor		
- Audit or review services	4,000	3,500
- other services	-	-
	4,000	3,500

(b) Significant Expenses

The following expense items are relevant in
explaining the financial performance

Wages & associated costs		
- Elected officers	83,942	75,499
- Other employees	261,907	207,519
- Other costs	36,592	34,492
	382,441	317,509

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

CONTINUED:

	2008	2008
	\$	\$
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	52,956	52,645
- Unions Tasmania	10,247	12,110
- Australian Labour Party (ALP)	5,990	5,964
- ASU National Airline Division	1,301	1,627
- Marginal seats campaign	-	3,775
	70,494	76,120
Donations	373	179
Meeting expenses	1,043	354
Motor vehicle expenses	48,924	49,939

Note 5 - Cash Assets

Cash on hand	587	348
Cash at bank	117,398	120,085
	117,985	120,433

Note 6 - Receivables

Current

Trade debtors	13,749	18,271
	13,749	18,271

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 7 - Property, Plant and Equipment		
Office Equipment at cost	32,944	31,880
Accumulated Depreciation	<u>(31,388)</u>	<u>(31,403)</u>
	1,555	477
Leased Office Equipment	42,977	42,977
Accumulated Depreciation	<u>(42,977)</u>	<u>(42,977)</u>
	-	-
	<u>1,555</u>	<u>477</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	477	-	477
Additions	-	-	-
Depreciation Expense	<u>(49)</u>	-	<u>(49)</u>
Carrying Amount at end of year	<u>428</u>	-	<u>428</u>

Note 8 - Shares in Private Companies

Trade Union Properties Pty Ltd		
Land & Buildings 265 Macquarie Street		
HOBART TASMANIA	<u>570,000</u>	<u>225,000</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 per Government valuation on 2nd February 2009.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 9 - Payables		
Trade creditors	32,728	46,704
Payroll liabilities	22,562	7,546
GST control account	6,170	8,030
Other	424	-
Total Payables	61,885	62,280
Note 10 - Provisions		
Current		
Annual leave	60,240	68,490
Long service leave	92,850	101,796
	<u>153,090</u>	<u>170,286</u>
Non-Current		
Long service leave	26,881	-
Total Provisions	179,970	170,286
Number of employees at years end		6

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 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 11 - Interest-bearing Liabilities		
Current		
Loan ASU national office	42,900	35,175
	42,900	35,175
Non-current		
Loan ASU national office	140,405	175,705
	140,405	175,705
Note 12 - Reserves		
Capital Reserve		
Opening balance	225,000	225,000
Movements	345,000	-
Closing balance	570,000	225,000
Note 13 - Retained Profits		
Retained profits at beginning of the financial year	(304,265)	(324,177)
Net profit attributable to the association	12,395	19,913
Retained Profits at end of the financial year	(291,870)	(304,265)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

CONTINUED:

	2009	2008
	\$	\$
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	12,395	19,913
Non-cash flows in profit from ordinary activities		
Depreciation	(1,078)	54
Changes in assets and liabilities		
(increase)/decrease in receivables	4,522	(893)
increase/(decrease) in payables	(395)	(12,962)
increase/(decrease) in provisions	9,684	11,304
	25,128	17,415
	25,128	17,415

- (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 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 15 - Leasing Commitments		
Operating Lease Commitments		
- not later than 1 year	36,858	42,022
- later than 1 year but less than 5 years	41,777	36,858
	<u>78,635</u>	<u>78,880</u>

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2009**

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

Principal Activities During the Financial Year

The principle activities of the Union during the 2008/2009 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 and Australian 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 \$357,395 during the Financial Year.

Member Resignation

Section 174 of Schedule 1 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 2009 was 2,228.

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2009**

Number of Employees

As at 30 June 2009, 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 2008/2009 Financial Year.

Positions descriptions for the period 1 July 2008 to 30 June 2009:

Sean Kelly	Branch Secretary First National Executive Representative First National Conference Delegate
John Phillips	Second National Executive Representative Branch Junior Vice President National Conference Delegate
Frank Henderson	Branch President National Conference Delegate
Robert Ralph	Branch Senior Vice President National Conference Delegate
Will Peisker	Executive member Alternate National Conference Delegate
Marilyn Turnbull	Executive member Alternate National Conference Delegate
Kevin Crombleholme	Executive member Alternate National Conference Delegate
William Fleming	Branch Councillors – Southern District
Stephen Rosendale	Branch Councillors – Southern District
Rob Usher	Branch Councillors – Southern District
Tim Lovibond	Branch Councillors – Southern District
Anne Hurd	Branch Councillors – Southern District
James MacKay	Branch Councillors – Southern District
John Best	Branch Councillors – Northern District
Stuart Bucknell	Branch Councillors – Northern District
Sue Vallis	Branch Councillors – Northern District
David Button	Branch Councillors – Northern District
Peter Dawson	Branch Councillors – Northwestern District
Anthony Burrows	Branch Councillors – Northwestern District
Peter Gillam	Branch Councillors – Northwestern District
Rose Dewis	Branch Councillors – Northwestern District

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2009**

Kelvin Viney
Jason Porteous
Ashley McDougall
John Bindon

Branch Councillors – Northern District
Branch Councillors – Northern District
Branch Councillors – Northwestern District
Branch Councillors – Northwestern District

Signed by Designated Officer: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date:

11 March 2010

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

COMMITTEE OF MANAGEMENT STATEMENT

On 11 March 2010 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 2009.

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
 - (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 Relations Act 1996;
and

- (vi) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.
- (f) in relation to the recovery of wages activity:
- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of the such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely requests for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management:

Sean Kelly

Title of Office held:

Branch Secretary

Signature:



Date:

11 March 2010

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

**AUDITOR'S INDEPENDENCE DECLARATION
FOR THE YEAR ENDED 30 JUNE 2009**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2009 there have been

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.



GREGORY HARPER
Registered Company Auditor

CAMERONS
Accountants & Advisors
46 Cameron Street
LAUNCESTON TAS 7250

Dated: 15th March 2010

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

Scope

We have audited the general purpose financial report of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) for the year ended 30 June 2009 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The Committee of Management is responsible for the general purpose financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the general purpose 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 general purpose financial report is presented fairly in accordance with Australian 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.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional and ethical pronouncements.

Audit Opinion

In our opinion the general purpose financial report presents fairly in accordance with applicable Australian accounting standards and the reporting requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) as at 30 June 2009, and the results of its operations and cash flows for the year then ended.

Our audit encompassed the audit of wages recovery activity of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) for the year ended 30 June 2008 and in our opinion the general purpose financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.

GREGORY HARPER
Registered Company Auditor

CAMERONS
Accountants & Advisors
46 Cameron Street
Launceston Tasmania

Dated: 15th March 2010

Launceston Office:
46-54 Cameron Street
PO Box 1368
Launceston TAS 7250
Phone: 03 6337 7777
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AUSDOC DX 70151

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Scottsdale TAS 7260
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Devonport Office:
26 Forbes Street
PO Box 166
Devonport TAS 7310
Phone: 03 6421 4777
Fax: 03 6424 5498
AUSDOC DX 70304

Ulverstone Office:
3a The Quadrant
PO Box 401
Ulverstone TAS 7315
Phone: 03 6425 4877
Fax: 03 6425 5089
AUSDOC DX 70507



Australian Services Union
Tasmanian Branch

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

CONCISE REPORT

**FOR THE YEAR ENDED
30TH JUNE 2008**

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

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
Revenues from ordinary activities	675,382	683,312
Employee expenses		
- Office holders	(83,942)	(75,499)
- Others	(298,499)	(242,010)
Depreciation and amortisation expenses	(49)	(54)
Other expenses from ordinary activities	<u>(280,498)</u>	<u>(345,836)</u>
Profit from ordinary activities before income tax expense	<u>12,395</u>	<u>19,913</u>
Income tax expense relating to ordinary activities	<u>-</u>	<u>-</u>
Profit or loss from ordinary activities after income tax expense	12,395	19,913
Profit or loss from extraordinary items after income tax expense	-	-
Total changes in equity of the union	<u><u>12,395</u></u>	<u><u>19,913</u></u>

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

**STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
CURRENT ASSETS		
Cash	117,985	120,433
Receivables	13,749	18,271
TOTAL CURRENT ASSETS	<u>131,734</u>	<u>138,704</u>
 NON-CURRENT ASSETS		
Property, Plant & Equipment	1,555	477
Shares in Private Companies	570,000	225,000
TOTAL NON-CURRENT ASSETS	<u>571,555</u>	<u>225,477</u>
TOTAL ASSETS	<u>703,290</u>	<u>364,181</u>
 CURRENT LIABILITIES		
Payables	61,885	62,280
Provisions	153,090	170,286
Interest-bearing liabilities	42,900	35,175
TOTAL CURRENT LIABILITIES	<u>257,874</u>	<u>267,741</u>
 NON-CURRENT LIABILITIES		
Provisions	26,881	-
Interest-bearing liabilities	140,405	175,705
TOTAL NON-CURRENT LIABILITIES	<u>167,285</u>	<u>175,705</u>
TOTAL LIABILITIES	<u>425,160</u>	<u>443,446</u>
NET ASSETS	<u>278,130</u>	<u>(79,265)</u>
 EQUITY		
Reserves	570,000	225,000
Retained Profits	(291,870)	(304,265)
TOTAL EQUITY	<u>278,130</u>	<u>(79,265)</u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009**

	<u>Retained Profits</u>	<u>Capital Reserve</u>	<u>TOTAL</u>
Balance 30 June 2007	(324,177)	225,000	(99,177)
Revaluation of assets			
Profit attributable to members	19,913	-	19,913
Balance 30 June 2008	(304,265)	225,000	(79,265)
Revaluation of assets	-	345,000	345,000
Profit attributable to members	12,395	-	12,395
Balance 30 June 2009	(291,870)	570,000	278,130

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	740,717	743,826
Payments to suppliers and employees	(707,977)	(716,859)
Interest paid	(7,612)	(9,552)
Other	-	-
	25,128	17,415
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for the purchase of assets	-	-
	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	(27,576)	(28,492)
	(27,576)	(28,492)
Net increase / (decrease) in cash held	(2,448)	(11,076)
Cash at the beginning of the financial year	120,433	131,509
Cash at the end of the financial year	117,985	120,433

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
Cash assets in respect of recovered monies at 1 July 2008	-	-
 RECEIPTS		
Amounts recovered from employers	-	-
Interest received on recovered monies	-	-
	<hr/>	<hr/>
Total receipts	-	-
 PAYMENTS		
Deductions of amounts due in respect of membership for:		
12 months or less	-	-
greater than 12 months	-	-
Deductions of donations or other contributions:		
the reporting unit	-	-
other entity	-	-
Deduction of fees or reimbursement of expenses:	-	-
Payments to workers in respect of recovered monies:	-	-
	<hr/>	<hr/>
Total payments	-	-
	<hr/>	<hr/>
Cash assets in respect of recovered monies at 30 June 2009	<hr/> <hr/>	<hr/> <hr/>

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

**INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR
YEAR ENDED 30 JUNE 2009**

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.

Concise Report

This concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the reporting unit as the full report.

In accordance with Section 265(3) of the Workplace Relations (RAO) Regulations, a free copy of the full Financial Report and Audit Report will be sent to members free of charge upon request.

Discussion and analysis

The net assets of the union increased by \$456,391 during the year ended 30 June 2008, wholly attributable to the profit of the union for that period. This was a better than expected result given the increased level of activity by the union for and behalf of its members.

The profit of the union was predominately used to reduce liabilities.

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

COMMITTEE OF MANAGEMENT STATEMENT

On 11 March 2010 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 2009.

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
 - (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 Relations Act 1996;
and

- (vi) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.
- (f) in relation to the recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of the such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely requests for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management:

Sean Kelly

Title of Office held:

Branch Secretary

Signature:



Date:

11 March 2010

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2009**

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

Principal Activities During the Financial Year

The principle activities of the Union during the 2008/2009 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 and Australian 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 \$357,395 during the Financial Year.

Member Resignation

Section 174 of Schedule 1 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 2009 was 2,228.

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2009**

Number of Employees

As at 30 June 2009, 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 2008/2009 Financial Year.

Positions descriptions for the period 1 July 2008 to 30 June 2009:

Sean Kelly	Branch Secretary First National Executive Representative First National Conference Delegate
John Phillips	Second National Executive Representative Branch Junior Vice President National Conference Delegate
Frank Henderson	Branch President National Conference Delegate
Robert Ralph	Branch Senior Vice President National Conference Delegate
Will Peisker	Executive member Alternate National Conference Delegate
Marilyn Turnbull	Executive member Alternate National Conference Delegate
Kevin Crombleholme	Executive member Alternate National Conference Delegate
William Fleming	Branch Councillors – Southern District
Stephen Rosendale	Branch Councillors – Southern District
Rob Usher	Branch Councillors – Southern District
Tim Lovibond	Branch Councillors – Southern District
Anne Hurd	Branch Councillors – Southern District
James MacKay	Branch Councillors – Southern District
John Best	Branch Councillors – Northern District
Stuart Bucknell	Branch Councillors – Northern District
Sue Vallis	Branch Councillors – Northern District
David Button	Branch Councillors – Northern District
Peter Dawson	Branch Councillors – Northwestern District
Anthony Burrows	Branch Councillors – Northwestern District
Peter Gillam	Branch Councillors – Northwestern District
Rose Dewis	Branch Councillors – Northwestern District

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2009**

Kelvin Viney
Jason Porteous
Ashley McDougall
John Bindon

Branch Councillors – Northern District
Branch Councillors – Northern District
Branch Councillors – Northwestern District
Branch Councillors – Northwestern District

Signed by Designated Officer: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date: 11 March 2010

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

**AUDITOR'S INDEPENDENCE DECLARATION
FOR THE YEAR ENDED 30 JUNE 2009**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2009 there have been

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.



GREGORY HARPER
Registered Company Auditor

CAMERONS
Accountants & Advisors
46 Cameron Street
LAUNCESTON TAS 7250

Dated: 15th March 2010

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

Scope

We have audited the concise purpose financial report of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) for the year ended 30 June 2009 being the Statement of Financial Performance, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows. The Committee of Management is responsible for the concise purpose financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise purpose 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 concise purpose financial report is presented fairly in accordance with Australian 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.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional and ethical pronouncements.

Audit Opinion

In our opinion the concise purpose financial report presents fairly in accordance with applicable Australian accounting standards and the reporting requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) as at 30 June 2009, and the results of its operations and cash flows for the year then ended.

Our audit encompassed the audit of wages recovery activity of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) for the year ended 30 June 2008 and in our opinion the concise purpose financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.

GREGORY HARPER
Registered Company Auditor

CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Dated: 15th March 2010

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AUSDOC DX 70151

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Fax: 03 6425 5089
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