



FAIR WORK
AUSTRALIA

28 March 2011

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 2010 – FR2010/2729

I acknowledge receipt of the amended minutes for the Branch Executive meeting of 3 November 2010 and the revised designated officer's certificate dated 17 January 2011. The minutes were lodged with Fair Work Australia (FWA) on 17 March 2011 and the revised designated officer's certificate was lodged on 22 March 2011 in response to correspondence of FWA dated 9 March 2011.

The financial report has now been filed.

I make the following comments 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.

Operating Report

Operating Result

I refer to the Operating Report, in particular to the 'Significant Changes in the Union's Financial Affairs During the Year'. I note that subsection 254(2)(a) of the Fair Work (Registered Organisations) Act 2009 (the Act) requires the operating report to include a review of the principal activities of the reporting entity, the results of those activities and any significant changes in the nature of those activities.

The 'significant changes' requirement contemplates reference in the operating report to results directly related to the principal activities as opposed to the reporting entities financial result, particularly measured in dollar 'surplus' or 'loss' terms. Although this may not be stated explicitly in the text of the subsection, I think it is reasonable to infer this is what the legislators had in mind given that the subsection is referring primarily to the principal activities and secondly, the actual financial outcome is elaborated elsewhere in the financial documents, such as the Balance Sheet and/or income statement.

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.

Timing of Financial Documents - Lodgement of documents with Fair Work Australia

[Section 268](#) of the Act requires the Branch to lodge its financial documents with FWA within 14 days of the date of the General Meeting of Members at which they were presented (that is, 28 December 2010). The documents were not lodged with FWA until 7 February 2011. In future years please ensure that financial reports are lodged with FWA within 14 days of the General Meeting of Members.

Provisions for officers and other employees

Items 14 (c) and (d) of the General Manager's Reporting Guidelines ([the reporting guidelines](#)) require either the balance sheet or the notes to disclose any liability for employee benefits in respect of office holders separately from any such liabilities for other employees. Note 10 discloses these liabilities but does not distinguish between provisions for office holders and other employees. Provisions for office holders and other employees should be separately disclosed in future years.

Cash flow disclosures

Item 15 of the reporting guidelines states that 'where another reporting unit of the organisation is the source of cash inflow or the application of a cash outflow, such cash flow should be separately disclosed in the notes to the financial statements and show the name of the other reporting unit concerned'. In future years please ensure that cash flows to the national office are disclosed either in the cash flow statement or the notes to the cash flow statement.

General purpose financial report to be prepared on accrual basis

Note 1(e) to the financial statements states that 'revenue from member subscriptions is recognised on the receipt of cash from the member.' Under [section 252](#) of the Act an organisation may *keep* the financial records for its membership subscriptions on a cash basis. However this is distinct from the obligation under [section 253](#) to *prepare* a general purpose financial report (GPFR). Section 253 requires that '...a reporting unit must cause a general purpose financial report to be *prepared*, in accordance with the Australian Accounting Standards...'. Please note that paragraph 27 of Australian Accounting Standard 101 states that 'an entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting'. Thus while some financial records may be *kept* on a cash basis, a GPFR must be *prepared* on an accrual basis whether or not records were kept on a cash or accrual basis.

In future the GPFR should be prepared on an accrual basis as required by section 253 of the Act and the relevant Australian Accounting Standard (AASB 101(27)). It is further noted that this will result in a change of accounting policy that will need to be disclosed in accordance with AASB 108 (Accounting Policies, Changes in Accounting Estimates and Errors). You may need to discuss this with your auditor.

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 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 2010) 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 pursuant to a Resolution of the Committee of Management [Branch Executive Committee] at the Second meeting held on Tuesday 9th December, 2010.
- 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 9th December, 2010; in accordance with section 266.



.....
Branch Secretary

Date: 17th January, 2011



FAIR WORK
AUSTRALIA

9 March 2011

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 2010 – FR2010/2729

I acknowledge receipt of the financial report for the Australian Municipal, Administrative, Clerical and Services Union, Tasmanian Branch (the Branch) for the year ended 30 June 2010. The report was lodged with Fair Work Australia on 7 February 2011. I also acknowledge a copy of the minutes dated 3 November 2010 of the Branch in response to correspondence of Fair Work Australia (FWA).

The financial report has not been filed.

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

Committee of Management statement

The Committee of Management statement dated 3 November 2010 records that at the meeting of the Committee of Management (the Committee), the Committee made a resolution in relation to the matters contained in items 24 and 25 of the General Manager's Reporting Guidelines (the reporting guidelines). The minutes of 3 November 2010 did not contain the resolution, this resolution was contained in the minutes of the Committee dated 9 December 2010. I also note the reference to 'the Health Services Union' in item (e)(iv) of the Committee of Management statement.

According to the documents lodged the committee of management resolution was made after the statement was signed and after the audit was conducted. This approach is not consistent with the *Fair Work (Registered Organisations) Act 2009* (the Act) and the reporting guidelines. Item 24 of the reporting guidelines requires the committee of management statement to contain declarations that have been made previously, so the date of the resolution cannot be after the date of the statement. Also, section 253(2)(a)(iv) of the Act provides that the committee of management statement is part of the general purpose financial report (GPFR) and the committee of management statement must form part of the audit report (section 257). Therefore the audit report must be signed after the committee of management resolution was made.

Designated Officer's certificate

The designated officer's certificate dated 17 January 2011 indicated that the 'Concise Report *will be posted to all members*' and 'that the full report *will be provided to all members*'. Section 268 of the Act requires that a reporting unit must within 14 days after the general meeting referred to in section 266 provide a copy of the full report and a certificate by a prescribed officer that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266.

Further action required by Branch

The Branch is required to prepare a revised Committee of Management statement in accordance with the resolution contained in the minutes of the meeting of 9 December 2010. The full report including the revised Committee of Management statement, are then to be referred to the Auditor for a revised Audit Report to be produced. Once the revised Audit Report is received by the Branch the full report is to be referred to a further meeting of the Committee of Management. Once the full report has been represented, the full report and a further designated officer's certificate are to be lodged with FWA. If these events occur after the amalgamation of the Branch with the Victorian Services Branch, then the relevant Committee of Management is the committee of the newly amalgamated Branch and the relevant members are the members of the newly amalgamated branch.

Once this documentation is received by FWA further action can be taken to file the report.

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

Yours sincerely

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

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION

(AUSTRALIAN SERVICES UNION)

TASMANIAN BRANCH

CERTIFICATE OF SECRETARY

section 268 of the Fair Work (Registered Organisations) Act

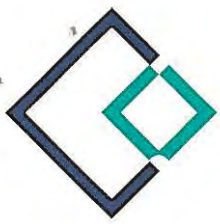
I, Sean Kelly being the Branch Secretary of the Australian Municipal Administrative Clerical and Services Union (Australian Services Union) – Tasmania Branch certify:

- that the documents lodged herewith (for the year ended 30 June 2010) are copies of the Full report and the Concise Report , referred to in section 268 and that the Concise Report will be posted to all members pursuant to a Resolution of the Committee of Management [Branch Executive Committee] at the Second meeting held on Tuesday 9th December, 2010.
- that the full report will be provided to ASU members, 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 9th December, 2010; in accordance with section 266.



.....
Branch Secretary

Date: 17th January, 2011



Australian Services Union
Tasmanian Branch

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

FINANCIAL REPORT

**FOR THE YEAR ENDED
30TH JUNE 2010**

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 2010**

	NOTES	2010 \$	2009 \$
Revenues from ordinary activities	3	701,309	675,382
Employee expenses			
- Office holders		(80,192)	(83,942)
- Others		(284,638)	(298,499)
Depreciation and amortisation expenses		(1,556)	(49)
Other expenses from ordinary activities		<u>(335,140)</u>	<u>(280,498)</u>
Profit from ordinary activities before income tax expense	4	<u>(217)</u>	<u>12,395</u>
Income tax expense relating to ordinary activities	1	<u>-</u>	<u>-</u>
Profit or loss from ordinary activities after income tax expense		(217)	12,395
Profit or loss from extraordinary items after income tax expense		-	-
Total changes in equity of the union		<u><u>(217)</u></u>	<u><u>12,395</u></u>

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

**STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2010**

	NOTES	2010 \$	2009 \$
CURRENT ASSETS			
Cash	5	70,849	117,985
Receivables	6	<u>37,286</u>	<u>13,749</u>
TOTAL CURRENT ASSETS		<u>108,135</u>	<u>131,734</u>
 NON-CURRENT ASSETS			
Property, Plant & Equipment	7	-	1,555
Shares in Private Companies	8	<u>570,000</u>	<u>570,000</u>
TOTAL NON-CURRENT ASSETS		<u>570,000</u>	<u>571,555</u>
TOTAL ASSETS		<u>678,135</u>	<u>703,290</u>
 CURRENT LIABILITIES			
Payables	9	61,295	61,885
Provisions	10	175,882	153,090
Interest-bearing liabilities	11, 15	<u>59,929</u>	<u>42,900</u>
TOTAL CURRENT LIABILITIES		<u>297,106</u>	<u>257,874</u>
 NON-CURRENT LIABILITIES			
Provisions	10	3,116	26,881
Interest-bearing liabilities	11, 15	<u>100,000</u>	<u>140,405</u>
TOTAL NON-CURRENT LIABILITIES		<u>103,116</u>	<u>167,285</u>
TOTAL LIABILITIES		<u>400,221</u>	<u>425,160</u>
NET ASSETS		<u>277,913</u>	<u>278,130</u>
 EQUITY			
Reserves	12	570,000	570,000
Retained Profits	13	<u>(292,087)</u>	<u>(291,870)</u>
TOTAL EQUITY		<u>277,913</u>	<u>278,130</u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2010**

	NOTES	Retained Profits	Asset Revaluation Reserve	TOTAL
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
Revaluation of assets		-	-	-
Profit attributable to members		(217)	-	(217)
Balance 30 June 2010		(292,087)	570,000	277,913

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2010**

	NOTES	2010 \$	2009 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		742,921	740,717
Payments to suppliers and employees		(758,795)	(707,977)
Interest paid		(7,886)	(7,612)
Other		-	-
Net cash provided from operating activities	14(a)	<u>(23,760)</u>	<u>25,128</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for the purchase of assets		-	-
Net cash flow from investing activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		(23,376)	(27,576)
Net cash flow from investing activities		<u>(23,376)</u>	<u>(27,576)</u>
Net increase / (decrease) in cash held		<u>(47,136)</u>	<u>(2,448)</u>
Cash at the beginning of the financial year		<u>117,985</u>	<u>120,433</u>
Cash at the end of the financial year	5	<u><u>70,849</u></u>	<u><u>117,985</u></u>

**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 2010**

	2010	2009
	\$	\$
Cash assets in respect of recovered monies at 1 July 2009	-	-
 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	-	-
Cash assets in respect of recovered monies at 30 June 2010	<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 2010**

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 Fair Work (Registered Organisations) Act 2009.

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 2010**

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 on the receipt of cash from the member.

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

(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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

Note 2 -Information to be provided to Members or Registrar

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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 the General Manager of FWA, 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) – The General Manager of FWA may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the General Manager of FWA 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 2010**

CONTINUED:

	2010	2009
	\$	\$
Note 3 - Revenue		
Operating activities		
Membership subscriptions	694,511	669,268
Non-operating activities		
Interest received	4,162	3,046
Sundry income	2,636	3,067
Proceeds from sale of fixed assets	-	-
	6,798	6,114
Total Revenue	701,309	675,382

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	1,556	49
Remuneration of auditor		
- Audit or review services (2009 year)	4,500	4,000
- other services (2000 & 2004 year)	16,104	-
	20,604	4,000

(b) Significant Expenses

The following expense items are relevant in
explaining the financial performance

Wages & associated costs		
- Elected officers	80,192	83,942
- Other employees	253,107	261,907
- Other costs	31,531	36,592
	364,830	382,441

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

CONTINUED:

	2010	2009
	\$	\$

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	55,316	52,956
- Unions Tasmania	14,761	10,247
- Australian Labour Party (ALP)	6,403	5,990
- ASU National Airline Division	1,524	1,301
	78,005	70,494
Donations	3,111	373
Legal Fees	-	-
Meeting expenses	3,681	1,043
Motor vehicle expenses	54,427	48,924

Note 5 - Cash Assets

Cash on hand	155	587
Cash at bank	70,694	117,398
	70,849	117,985

Note 6 - Receivables

Current		
Trade debtors	37,286	13,749
	37,286	13,749

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

CONTINUED:

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

Note 8 - Shares in Private Companies

Trade Union Properties Pty Ltd		
Land & Buildings 265 Macquarie Street		
HOBART TASMANIA	<u>570,000</u>	<u>570,000</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 2010**

CONTINUED:

	2010	2009
	\$	\$
Note 9 - Payables		
Trade creditors	34,086	32,728
Sundry creditors	14,129	-
Payroll liabilities	5,080	22,562
GST control account	8,001	6,170
Other	-	424
Total Payables	61,295	61,885

Note 10 - Provisions

Current

Annual leave	75,880	60,240
Long service leave	100,002	92,850
	175,882	153,090

Non-Current

Long service leave	3,116	26,881
Total Provisions	178,997	179,970

Number of employees at years end

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 2010**

CONTINUED:

	2010	2009
	\$	\$
Note 11 - Interest-bearing Liabilities		
Current		
Loan ASU national office	59,929	42,900
	59,929	42,900
Non-current		
Loan ASU national office	100,000	140,405
	100,000	140,405
Note 12 - Asset Revaluation Reserve		
Capital Reserve		
Opening balance	570,000	225,000
Movements	-	345,000
Closing balance	570,000	570,000
Note 13 - Retained Profits		
Retained profits at beginning of the financial year	(291,870)	(304,265)
Net profit attributable to the association	(217)	12,395
Retained Profits at end of the financial year	(292,087)	(291,870)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

CONTINUED:

	2010	2009
	\$	\$
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	(217)	12,395
Non-cash flows in profit from ordinary activities		
Depreciation	1,556	(1,078)
Prior period adjustments		-
Changes in assets and liabilities		
(increase)/decrease in receivables	(59,144)	4,522
increase/(decrease) in payables	35,018	(395)
increase/(decrease) in provisions	(973)	9,684
Net cash provided by operating activities	(23,760)	25,128

- (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 2010**

CONTINUED:

	2010	2009
	\$	\$

Note 15 - Leasing Commitments

Operating Lease Commitments

- not later than 1 year	23,873	36,858
- later than 1 year but less than 5 years	17,905	41,777
	<u>41,777</u>	<u>78,635</u>

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2010**

This report is compiled to meet requirements of Section 254 of the Fair Work (Registered Organisations) Act 2009.

Principal Activities During the Financial Year

The principle activities of the Union during the 2009/2010 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 \$217 during the Financial Year.

Member Resignation

Section 174 of Fair Work (Registered Organisations) Act 2009 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 2010 was 2,174.

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2010**

Number of Employees

As at 30 June 2010, 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 2009/2010 Financial Year.

Positions descriptions for the period 1 July 2009 to 30 June 2010:

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 2010**

Kelvin Viney	Branch Councillors – Northern District
Jason Porteous	Branch Councillors – Northern District
Ashley McDougall	Branch Councillors – Northwestern District
John Bindon	Branch Councillors – Northwestern District

Signed by Designated Officer: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date: 3rd November 2010

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

COMMITTEE OF MANAGEMENT STATEMENT

On 3rd November 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 2010.

The Committee of Management declares in relation to the General Purpose Financial Report (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 Fair Work (Registered Organisations) Act 2009 and Fair Work (Registered Organisations) Regulations 2009; 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 Health 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 Fair Work (Registered Organisations) Act 2009; and

- (vi) no orders have been made by the Commission under Section 273 of the Fair Work (Registered Organisations) Act 2009 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 Fair Work (Registered Organisations) Act 2009 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.

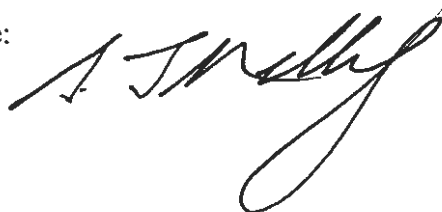
For the Committee of Management:

Sean Kelly

Title of Office held:

Branch Secretary

Signature:



Date:

3rd November 2010



CAMERONS

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

**AUDITOR'S INDEPENDENCE DECLARATION
FOR THE YEAR ENDED 30 JUNE 2010**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2010 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: 19th November 2010



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

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 2010 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 Fair Work (Registered Organisations) Act 2009 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 the Fair Work (Registered Organisations) Act 2009 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 2010, 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 2010 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 HARRER
Registered Company Auditor
CAMERONS

46 Cameron Street, Launceston, Tas

Dated: 19th November 2010



Australian Services Union
Tasmanian Branch

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

CONCISE REPORT

**FOR THE YEAR ENDED
30TH JUNE 2010**

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
Revenues from ordinary activities	701,309	675,382
Employee expenses		
- Office holders	(80,192)	(83,942)
- Others	(284,638)	(298,499)
Depreciation and amortisation expenses	(1,556)	(49)
Other expenses from ordinary activities	(335,140)	(280,498)
	<hr/>	<hr/>
Profit from ordinary activities before income tax expense	(217)	12,395
	<hr/>	<hr/>
Income tax expense relating to ordinary activities	-	-
	<hr/>	<hr/>
Profit or loss from ordinary activities after income tax expense	(217)	12,395
Profit or loss from extraordinary items after income tax expense	-	-
Total changes in equity of the union	(217)	12,395
	<hr/> <hr/>	<hr/> <hr/>

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

**STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
CURRENT ASSETS		
Cash	70,849	117,985
Receivables	37,286	13,749
TOTAL CURRENT ASSETS	108,135	131,734
 NON-CURRENT ASSETS		
Property, Plant & Equipment	-	1,555
Shares in Private Companies	570,000	570,000
TOTAL NON-CURRENT ASSETS	570,000	571,555
TOTAL ASSETS	678,135	703,290
 CURRENT LIABILITIES		
Payables	61,295	61,885
Provisions	175,882	153,090
Interest-bearing liabilities	59,929	42,900
TOTAL CURRENT LIABILITIES	297,106	257,874
 NON-CURRENT LIABILITIES		
Provisions	3,116	26,881
Interest-bearing liabilities	100,000	140,405
TOTAL NON-CURRENT LIABILITIES	103,116	167,285
TOTAL LIABILITIES	400,221	425,160
NET ASSETS	277,913	278,130
 EQUITY		
Reserves	570,000	570,000
Retained Profits	(292,087)	(291,870)
TOTAL EQUITY	277,913	278,130

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2010**

	Retained Profits	Asset Revaluation Reserve	TOTAL
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
Revaluation of assets	-	-	-
Profit attributable to members	(217)	-	(217)
Balance 30 June 2010	(292,087)	570,000	277,913

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2010**

	2010	2009
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	742,921	740,717
Payments to suppliers and employees	(758,795)	(707,977)
Interest paid	(7,886)	(7,612)
Other	-	-
Net cash provided from operating activities	(23,760)	25,128
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	(23,376)	(27,576)
Net cash flow from investing activities	(23,376)	(27,576)
Net increase / (decrease) in cash held	(47,136)	(2,448)
Cash at the beginning of the financial year	117,985	120,433
Cash at the end of the financial year	70,849	117,985

**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 2010**

	2010	2009
	\$	\$
Cash assets in respect of recovered monies at 1 July 2009	-	-
 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 2010	<hr/> <hr/>	<hr/> <hr/>

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

**INFORMATION TO BE PROVIDED TO MEMBERS
YEAR ENDED 30 JUNE 2010**

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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 the General Manager of FWA, 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) - The General Manager of FWA may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the General Manager of FWA 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(4) of the Fair Work (Registered Organisations) Act 2009, 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 \$217 during the year ended 30 June 2010.

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

COMMITTEE OF MANAGEMENT STATEMENT

On 3rd November 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 2010.

The Committee of Management declares in relation to the General Purpose Financial Report (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 Fair Work (Registered Organisations) Act 2009 and Fair Work (Registered Organisations) Regulations 2009; 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 Health 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 Fair Work (Registered Organisations) Act 2009; and

- (vi) no orders have been made by the Commission under Section 273 of the Fair Work (Registered Organisations) Act 2009 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 Fair Work (Registered Organisations) Act 2009 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:

3rd November 2010

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2010**

This report is compiled to meet requirements of Section 254 of the Fair Work (Registered Organisations) Act 2009.

Principal Activities During the Financial Year

The principle activities of the Union during the 2009/2010 Financial Year were as follows:

- Representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected
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- 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 \$217 during the Financial Year.

Member Resignation

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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 2010 was 2,174.

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2010**

Number of Employees

As at 30 June 2010, 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 2009/2010 Financial Year.

Positions descriptions for the period 1 July 2009 to 30 June 2010:

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
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Sue Vallis	Branch Councillors – Northern District
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Peter Dawson	Branch Councillors – Northwestern District
Anthony Burrows	Branch Councillors – Northwestern District
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Rose Dewis	Branch Councillors – Northwestern District

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2010**

Kelvin Viney	Branch Councillors – Northern District
Jason Porteous	Branch Councillors – Northern District
Ashley McDougall	Branch Councillors – Northwestern District
John Bindon	Branch Councillors – Northwestern District

Signed by Designated Officer: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date:

3rd November 2010



CAMERONS

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

**AUDITOR'S INDEPENDENCE DECLARATION
FOR THE YEAR ENDED 30 JUNE 2010**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2010 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: 19th November 2010



CAMERONS

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

Scope

We have audited the concise purpose financial report of the the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) for the year ended 30 June 2010 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 Fair Work (Registered Organisations) Act 2009 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 the Fair Work (Registered Organisations) Act 2009 and other mandatory professional reporting requirements the financial position of the the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) as at 30 June 2010 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 the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) for the year ended 30 June 2010 and in our opinion the concise purpose financial report on the recovery of wages activity presents fairly in accordance with the requirements of the General Manager of FWA.

GREGORY HARPER
Registered Company Auditor
CAMERONS

46 Cameron Street, Launceston, Tas

Dated: 19 November 2010

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info@cameronsaa.com.au

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AUSDOC DX 70151

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AUSDOC DX 72007

DEVONPORT

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Devonport TAS 7310
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Fax: 03 6424 5498
AUSDOC DX 70304

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