



**Australian Government**  
**Australian Industrial Registry**

Level 5  
11 Exhibition Street, Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
Fax: (03) 9655 0410

Mr. J. Lapidos  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Taxation Officers Branch  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr. Lapidos

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR 2004/425**

Thank you for providing further information in relation to the financial reports of the Taxation Officers Branch of the Australian Municipal, Administrative, Clerical and Services Union for the year ended 30 June 2004; this has been placed with the documents previously lodged

The financial documents have now been filed.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at [larry.powell@air.gov.au](mailto:larry.powell@air.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L. Powell'.

Larry Powell  
Statutory Services Branch

6 November 2006

**AUSTRALIAN MUNICIPAL ADMINISTRATIVE CLERICAL & SERVICES UNION  
TAXATION OFFICERS BRANCH  
(ASU TAX)**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2004**

**(a) Review of principal activities:**

The principal activities of ASU Tax during the 2003-04 year were to provide industrial, professional and managerial services to members consistent with the objects of the union and particularly the object of protecting and improving the interests of members.

The results of our activities over the year were:

- We negotiated the ATO (General Employees) Agreement 2004 with the ATO. This involved consulting with members in person, by phone and e-mail around Australia, in the course of developing our claims, reporting on the progress of negotiations and the outcome of negotiations.
- We consulted with ATO management about its intended operations.
- We represented members on ATO OH&S Committees.
- We conducted employee support training in Melbourne and Sydney for interested ASU Tax staff representatives and members.
- We represented and resolved the employment concerns of individual members in conferences with ATO management
- We met with members and sought new staff representatives
- We appeared before the Australian Industrial Relations Commission on behalf of ASU Tax members to resolve their disputes with ATO management.
- We advised members on their rights and options to further their career interests, particularly with regard to health and workers compensation issues, disciplinary issues, their working environment and other employment concerns.
- We prepared and maintained guides on working in the ATO for ASU Tax members on subjects such as: Misconduct, Health, workers Compensation, Decision Making, Leave, Resolving Disputes and the Public Service Act.

There were no significant changes in the nature of our activities.

**(b) Significant changes in financial affairs:**

The 2004 year had a satisfactory outcome, given the significant increase in membership contributions, up from \$104,800 to \$131,454 (excluding GST), and despite the deficit for the year of \$29,756. ASU's Tax's ability to pay its debts as they fell due remained strong with increasing levels of membership, subscriptions rates and accumulated funds carried forward of \$66,687.

**(c) Right of members to resign:**

ASU Tax members have a right to resign under Rule 32 of the ASU National Rules by giving 14 days notice in writing to the ASU Tax Secretary, 116 Queensberry Street, Carlton South, Victoria, 3053.

**(d) Trustees of superannuation entities:**

No officer or member of the committee of management of ASU Tax is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme;

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

**(e) Number of members and number of employees:**

ASU Tax had 772 members at 30 June 2004 and 1.8 Full time equivalent employees.

**(f) Membership of Committee of Management:**

The ASU Tax Committee of Management for the whole of the 2003-2004 financial year were:

President: Peter Chaplin

Deputy President: Anna Pesten

Secretary: Jeffrey Lapidis

Assistant Secretary: Geoffrey Southern

Treasurer: Keith Meynell

Senior Officers Councillor: David Hinds

Southern Councillors: Christine Goodwin & John Ftohogiannis

Central Councillor: Geoffrey Buchthal



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
Fax: (03) 9654 6672

Mr. J. Lapidos  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Taxation Officers Branch  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr. Lapidos,

Schedule 1B - Workplace Relations Act 1996  
Extension of time to supply to members  
financial report of reporting unit  
(FR 2004/425)

I refer to your letter dated 24 November 2005, in relation to a request for an extension of time to supply a copy of the financial report of the Taxation Officers Branch of the Australian Municipal, Administrative, Clerical and Services Union to its members.

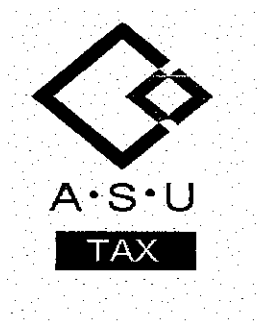
I hereby grant to the reporting unit under subsection 265(5) of Schedule 1B of the Act an extension of time until 31 December 2005 to supply to members of the reporting unit a copy of the financial report prepared for the year ended 30 June 2005.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'T. Nassios', written over a horizontal line.

T. Nassios  
DEPUTY INDUSTRIAL REGISTRAR

2 December 2005



**Australian Services Union  
Taxation Officers Branch  
116 Queensberry Street  
Carlton South Vic 3053  
Ph. 03) 9347 6080  
Fax: 03) 9347 8781  
[asutax@asutax.asn.au](mailto:asutax@asutax.asn.au)**

**Branch Secretary: Jeff Lapidos  
Ph. 0419 335 675  
[Jeff.Lapidos@asutax.asn.au](mailto:Jeff.Lapidos@asutax.asn.au)**

The Industrial Registrar  
Level 35  
80 Collins Street  
Melbourne

25 November 2005

Dear Sir/Madam

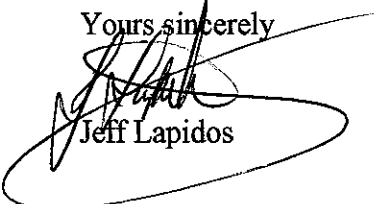
**Financial Return – Year ended 30 June 2004**

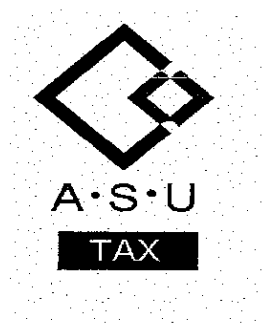
I refer to my letter to your dated 24 November, headed Financial Return – Year ended 30 June 2005. I have attached a copy for your information.

In fact, my letter was referring our Financial Return for the year 30 June 2004. This would be clear from the attached documentation.

I do apologise for the error and any resulting inconvenience.

Yours sincerely

  
Jeff Lapidos



**Australian Services Union  
Taxation Officers Branch  
116 Queensberry Street  
Carlton South Vic 3053  
Ph. 03) 9347 6080  
Fax: 03) 9347 8781  
[asutax@asutax.asn.au](mailto:asutax@asutax.asn.au)**

**Branch Secretary: Jeff Lapidos  
Ph. 0419 335 675  
[Jeff.Lapidos@asutax.asn.au](mailto:Jeff.Lapidos@asutax.asn.au)**

The Industrial Registrar  
Level 35  
80 Collins Street  
Melbourne

24 November 2005

Dear Sir/Madam

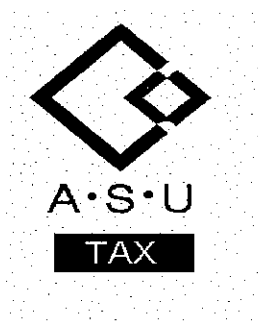
**Financial Return – Year ended 30 June 2005**

I certify that the attached accounts and the Auditor's Report are copies of the documents presented to the second meeting of the Australian Services Union Taxation Officers Branch Council (our Committee of Management) on 4 October 2005.

Please accept our apologies for the delays. We now expect the 2005 Accounts will be completed within the required timelines.

Yours sincerely

Jeff Lapidos



**Australian Services Union  
Taxation Officers Branch**  
116 Queensberry Street  
Carlton South Vic 3053  
Ph. 03) 9347 6080  
Fax: 03) 9347 8781  
[asutax@asutax.asn.au](mailto:asutax@asutax.asn.au)

**Branch Secretary: Jeff Lavidos**  
Ph. 0419 335 675  
[Jeff.Lavidos@asutax.asn.au](mailto:Jeff.Lavidos@asutax.asn.au)

The Industrial Registrar  
Level 35  
80 Collins Street  
Melbourne

24 November 2005

Dear Sir/Madam

**Financial Return – Year ended 30 June 2005**

I certify that the attached accounts and the Auditor's Report are copies of the documents presented to the second meeting of the Australian Services Union Taxation Officers Branch Council (our Committee of Management) on 4 October 2005.

Please accept our apologies for the delays. We now expect the 2005 Accounts will be completed within the required timelines.

Yours sincerely

  
Jeff Lavidos

03/10/04 4:10:00  
R. M. J.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL  
AND SERVICES UNION**

**TAXATION OFFICERS' BRANCH**

**AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30<sup>TH</sup> JUNE 2004**



**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL  
AND SERVICES UNION**

**TAXATION OFFICERS' BRANCH**

**AUDITED FINANCIAL STATEMENTS**

**TABLE OF CONTENTS**

COMMITTEE OF MANAGEMENT CERTIFICATE	PAGE	1
ACCOUNTING OFFICER'S CERTIFICATE		2
AUDITOR'S REPORT		3,4
BALANCE SHEET		5
PROFIT AND LOSS STATEMENT		6
NOTES TO AND FORMING PART OF THE ACCOUNTS		7,8
STATEMENT OF CASH FLOWS		9
NOTES TO THE STATEMENT OF CASH FLOWS		10

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

**Committee of Management's Certificate**

We, **JEFF LAPIDOS** and **PETER CHAPLIN**, being two members of the Committee of Management of the Australian Municipal, Administrative, Clerical and Services Union, Taxation Officers Branch (the "Union"), do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- I. In the opinion of the committee of management, the attached accounts show a true and fair view of the financial affairs of the Union as at 30<sup>th</sup> June 2004.
- II. In the opinion of the committee of management, meetings of the Committee were held during the year ended 30<sup>th</sup> June 2004 in accordance with the rules of the Union.
- III. To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under Sub-Section 274 (2) of the Workplace Relations Act), or copies of those records or other documents, or copies of the rules of the Union have not been furnished or made available to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the regulations thereto, or the rules of the Union.
- IV. The Union has complied with the requirements of section 279 of the Act in relation to the Financial Accounts for the year ended 30<sup>th</sup> June 2004 and the Auditor's report thereon.

  
-----  
**Jeff Lapidos - Branch Secretary**

  
-----  
**Peter Chaplin - Branch President**

Date 7/10 2005

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

**ACCOUNTING OFFICERS' CERTIFICATE**

I, **JEFF LAPIDOS**, being the Officer responsible for keeping the Accounting records of the Committee of Management of the Australian Municipal, Administrative, Clerical and Services Union, Taxation Officers' Branch, certify that as of 30<sup>th</sup> June 2004, the number of members of the Union was 604.

In my opinion:

1. The attached accounts show a true and fair view of the financial affairs of the Union in respect to that year;
2. A record has been kept of all monies paid by, or collected, from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the Union.
3. Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
4. With regard to the funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
5. No loans or other financial benefits, other than remuneration in respect of their full time employment with the Union, were made to persons holding office of the Union.
6. The register of members of the Union was maintained in accordance with the Act.

  
-----  
**J. Lapidos - Branch Secretary**

Date 7-10-2005

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

**INDEPENDENT AUDIT REPORT**

To the members of the Australian Municipal, Administrative, Clerical and Services Union  
Taxation Officers' Branch

**SCOPE**

We have audited the accompanying financial statements comprising the Balance Sheet, Profit and Loss Statement, a statement of Cash Flows and notes to the financial statements by the Australian Municipal, Administrative, Clerical and Services Union – Taxation Officers' Branch for the financial year ended 30<sup>th</sup> June 2004, which have been prepared on the basis as set out in Note 1 to the Accounts. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of those financial statements in order to express an opinion on them to the members of the Union and the Industrial Relations Commission on their preparation and presentation. No opinion is expressed as to whether the accounting policies used and described in Note 1 are appropriate to the needs of the members and the Industrial Relations Commission.

The financial statements have been prepared for distribution to members fulfilling the Committee of Management's financial reporting requirements under the Industrial Relations Act. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to persons other than the members and the Industrial Relations Commission, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting concepts and standards to represent a view which is consistent with our understanding of the Union's Committee of Management's financial position.

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

## AUDIT OPINION

In our opinion, the financial statements of the Australian Municipal, Administrative, Clerical and Services Union – Taxation Officers' Branch, for the year ended 30<sup>th</sup> June 2004 are properly drawn up to ensure that:

1. There were kept by the organisation in respect of the year ended 30<sup>th</sup> June 2004, satisfactory accounting records detailing the sources and nature of the income of the Union, (including income from members) and the nature and purposes of expenditure, and;
2. The attached accounts and statements, including the Certificates of the Committee of Management and the Accounting Officer, are prepared in accordance with Section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
  - 2.1 the financial affairs of the Union as at 30<sup>th</sup> June 2004 and;
  - 2.2 the profit and loss statement and deficit of Union for the year ended on that date;

and are in accordance with the accounting policies described in Note 1 in the financial statements.

Signed at Oakleigh *17<sup>th</sup>* day of *October* 2005

Okey Stopp & Taylor  
Chartered Accountants

  
-----  
Graeme J Taylor C.A.

Registered Company Auditor No. 7299

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

**BALANCE SHEET AS AT 30<sup>TH</sup> JUNE 2004**

		<u>2004</u>	<u>2003</u>
		\$	\$
<b>ASSETS</b>			
	<b>Note</b>		
<u>Current Assets</u>			
Cash	3	14,162	16,411
Investments	4	45,000	70,000
Prepayments		-	801
		-----	-----
Total Current Assets		59,162	87,212
<u>Non-Current Assets</u>			
Plant and Equipment	5	6,506	5,599
		-----	-----
Total Assets		65,668	92,811
 <b>LIABILITIES</b>			
<u>Current Liabilities</u>			
Subscriptions in Advance	6	10,477	10,137
Creditors	6	18,260	15,988
		-----	-----
Total Liabilities		28,737	26,125
		-----	-----
<u>NET ASSETS</u>		<u>36,931</u>	<u>66,686</u>
 <b>MEMBERS FUNDS</b>			
Accumulated Reserves		<u>36,931</u>	<u>66,686</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

**PROFIT AND LOSS STATEMENT**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2004**

	<u>2004</u>	<u>2003</u>
	\$	\$
<b><u>INCOME</u></b>		
Contributions	131,454	104,800
Interest Received	2,406	3,831
	-----	-----
<b>Total Income</b>	<b>133,860</b>	<b>108,631</b>
<b><u>EXPENDITURE</u></b>		
Allowances – Car	2,851	-
Affiliation and Sustentation Fees	12,786	9,783
Auditing and Accounting Services	1,470	2,380
Book-keeping Services	500	-
Depreciation	2,630	2,553
Bank Charges and Government Taxes	1,097	729
Information Systems	328	1,711
Payroll Tax	4,400	2,326
Postage, Printing and Stationery	881	909
Rent	3,205	3,240
Salaries	68,939	70,607
Sundry Expenses	881	4,748
Superannuation and Salary Sacrifice	45,061	21,448
Telephone Expenses	4,302	2,946
Training	1,114	-
Travel Expenses	11,577	6,788
Workers Compensation Insurance	1,594	318
	-----	-----
<b>Total Expenditure</b>	<b>163,616</b>	<b>130,486</b>
<b>Surplus (Deficit) for the year</b>	<b>(29,756)</b>	<b>(21,855)</b>
<b>Accumulated Funds brought forward</b>	<b>66,687</b>	<b>88,542</b>
	-----	-----
<b><u>Accumulated Funds Carried Forward</u></b>	<b>36,931</b>	<b>66,687</b>
	=====	=====

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

Notes to and forming part of these accounts for the year ended 30<sup>th</sup> June 2004.

**1. Statement of Accounting Policies**

In accordance with generally accepted accounting principles for organisations, the accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards issued by the joint professional accounting bodies.

In particular:

- a. The accounts have not been adjusted to record either change in the general purchasing power of the dollar or in the price of specific assets.
- b. Depreciation of non-current assets is calculated using the diminishing value basis in order to write the assets off over their useful lives.
- c. No provision for income tax is necessary as "Trade Unions" are exempt for income tax under Section 50-15 of the Income Tax Assessment.
- d. The amounts have been adjusted for membership contributions paid in advance and Trade Creditors at Balance Date.

**2. Information to be provided to Members or Registrar**

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

1. A member of an organisation, or Registrar may apply to the organisation for specified prescribed information in relation to the organisation.
2. An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or registrar in such manner, and with such time, as is prescribed.
3. A registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.



**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

	<u>2004</u>	<u>2003</u>
	\$	\$
<b>3. Cash</b>		
Cash at Bank – Commonwealth Bank	14,162	16,411
	-----	-----
<b>4. Investments</b>		
Bank Bills – Commonwealth Bank	-	70,000
Term Deposit – Commonwealth Bank	45,000	-
	-----	-----
	45,000	70,000
	-----	-----
<b>5. Plant and Equipment</b>		
Office Furniture and Equipment at cost	23,429	19,892
Less Accumulated Depreciation	16,923	14,293
	-----	-----
	6,506	5,599
	-----	-----
<b>6. Current Liabilities</b>		
Australian Taxation Office – BAS	3,685	6,129
Subscription in Advance	10,477	10,137
Trade Creditors	14,575	9,858
	-----	-----
	28,737	26,124
	-----	-----
<b>7. Salaries</b>		
Holders of Office	23,800	29,678
Staff	45,139	40,929
	-----	-----
	68,939	70,607
	-----	-----

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

**STATEMENT OF CASH FLOW**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2004**

		<u>2004</u>	<u>2003</u>
		\$	\$
<b>Cash flows from operating activities</b>			
	<b>Note</b>		
Payments		(157,912)	(135,913)
Receipts		131,794	113,458
Interest Received		2,406	-
		-----	-----
Net cash used in operating activities	2	(23,712)	(22,455)
		-----	-----
<b>Cash flows from investing activities</b>			
Payments for purchase of plant and equipment		(3,537)	0
		-----	-----
Net cash used in investing activities		(3,537)	0
		-----	-----
Net increase (decrease) in cash held		(27,249)	(22,455)
Cash at the beginning of the reporting period		86,411	108,866
		-----	-----
<b>Cash at the end of the reporting period</b>	<b>1</b>	<b>59,162</b>	<b>86,411</b>
		-----	-----

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES  
UNION**

**TAXATION OFFICERS' BRANCH**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2004**

**Notes to the statement of cash flows**

**1. Reconciliation of cash**

For the purpose of the Statement of Cash Flows, cash includes cash on hand, cash at banks and investments in money market instruments. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

	<u>2004</u>	<u>2003</u>
	\$	\$
Cash at Bank	14,162	16,411
Investment Bank Bill	-	70,000
Term Deposit	45,000	-
	-----	-----
	59,162	86,411
	-----	-----

**2. Reconciliation of net cash used in operating activities to operating results**

	<u>2004</u>	<u>2003</u>
	\$	\$
Operating results (Loss)	(29,756)	(21,855)
Add Depreciation	2,630	2,553
Increase in Creditors	2,273	(2,352)
Decrease in Prepayments	801	(801)
Increase in Subscriptions in Advance	340	-
	-----	-----
Net cash used in operating activities	<u>(23,712)</u>	<u>22,455</u>