



**Australian Government**

**Australian Industrial Registry**

Level 35  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 6672  
Email: [ian.stewart@air.gov.au](mailto:ian.stewart@air.gov.au)

Mr Darrell Cochrane  
Secretary  
Australian Services Union  
Victorian Authorities & Services Branch  
PO BOX 37  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr Cochrane

**Re: Financial Reports for year ended 30 June 2004 - ASU - Victorian Authorities & Services Branch - FR 2004/426**

I acknowledge receipt of your letter of 30 June 2005 and note the contents therein. The correspondence was received in the Registry on 4 July 2005.

I advise the financial report has now been filed.

I reiterate earlier advice that if the Branch intends discharging its obligation to provide financial reports to members by publishing the full report on the Branch website, then, it will first need to publish a notice in a journal of sufficient prominence so as to ensure the availability of the financial reports on the website is brought to the attention of the members. Secondly, that notice must make it clear that members who do not have access to the Internet may obtain a full copy of the financial report free of charge from the Branch if they wish.

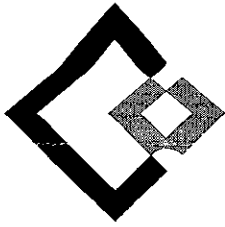
If you wish to discuss this or any related matters I can be contacted on (03) 8661 7787 (Mon-Thurs).

Yours sincerely

A handwritten signature in black ink, appearing to be the initials 'IS'.

Iain Stewart  
Statutory Services Branch

28 July 2005



30 June, 2005

**A•S•U**  
**Australian Services Union**

Victorian Authorities &  
Services Branch

Iain Stewart  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S, MELBOURNE VIC 3001

Dear Mr Stewart,

**Re: Branch Financial Reports for year ended 30th June 2004**

I acknowledge receipt of your letter of 26<sup>th</sup> May in relation to the above matter referring to your letter of 17<sup>th</sup> January 2005. When we received your letter in January, I was on leave but was contact about it and instructed my staff to send a copy of the Financial Reports to all ASU delegates, this was carried in early February.

This had been our previous practice prior to introducing the option of having the report on the website and advertising it in our branch journal.

Unfortunately, it appears that you were not advised of this at the time and I apologise for that. If we decide to utilise the website for future reports, I will certainly make sure that the advertisement in our journal is of sufficient size.

Yours truly,

Darrell Cochrane  
BRANCH SECRETARY

Branch Secretary Darrell Cochrane	Email: <a href="mailto:services@asuvic.com">services@asuvic.com</a> Website: <a href="http://www.asuvic.asn.au">www.asuvic.asn.au</a> Toll Free: 1800 133 096 ABN: 76 569 632 753	MELBOURNE OFFICE PO Box 37 116 Queensberry Street Carlton South, Victoria 3053 Phone: (03) 9342 3400 Fax: (03) 9342 3499	LATROBE VALLEY OFFICE Phone: (03) 5134 1711 Fax: (03) 5133 9408
Branch Executive President Russell Atwood			



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Mr Darrell Cochrane  
Secretary  
Australian Services Union  
Victorian Authorities & Services Branch  
PO BOX 37  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr Cochrane

**Re: Financial Reports for year ended 30 June 2004 - ASU - Victorian Authorities & Services Branch - FR 2004/426**

I refer to my letter of 17 January 2005 in which I advised you that the financial report for the year ended 30 June 2004 could not be filed in the absence of more prominent advertising of the availability of the report to members, including a notice that a full copy of the report would be available to members who did not have access to the website. I would be pleased if you would advise me what action you have taken to address these issues so I might finalise this matter.

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

Yours sincerely

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

Iain Stewart  
Statutory Services Branch

26 May 2005



**Australian Government**

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Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
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Mr Darrell Cochrane  
Secretary  
Australian Services Union  
Victorian Authorities & Services Branch  
PO BOX 37  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr Cochrane

**Re: Financial Reports for year ended 30 June 2004 - ASU - Victorian Authorities & Services Branch - FR 2004/644**

I have received the financial reports of the Australian Services Union - Victorian Authorities & Services Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 15 December 2004.

Whilst the financial report is, with minor exceptions (referred to in points 2-4 below), in accord with the provisions of Schedule 1B of the Workplace Relations Act (RAO Schedule) the documents cannot be filed for the reasons set out below:

#### **1. Distribution of Financial report to members**

Section 265 of the RAO Schedule requires a reporting entity to provide free of charge to its members either a full or concise report. Subsection 265(6):

“Where a reporting unit publishes a journal of the reporting unit that is available to the members of the reporting unit free of charge, the reporting unit may comply with subsection (1):

- (a) by publishing in the journal the full report; or
- (b) by preparing a concise report as described in subsection (3) and publishing the concise report in the journal”

In my view the advertisement in your branch publication, “U Magazine” noting that the full accounts are available on the website is not sufficient to satisfy the requirements of the Act regarding publication of the full financial report. I note that regulation 18 provides that a branch may supply a copy of a document to any person “... by any method, and in any form, agreed with the person.” The note to this regulation provides four examples of appropriate methods, the fourth, includes publication “... on a web site on the internet accessible by the person.”

This office would have no objection to the publication of the website link in the Journal provided that the notice is **prominent** and, that it makes it clear that members who cannot access the website may secure hard copies of the full report from the Branch. It is apparent the intent of the regulation is to facilitate publication utilising various methods, including the Internet. Consequently, we will assist reporting entities in their endeavours to use the Internet when it is appropriate to do so. However, in this instance, the notice in the Journal(s) supplied is too little to satisfy the legislative requirements. Unless the Branch can point to some provision that it believes allows it to discharge its obligations to publish the full report in the manner in which it has done, I would request you re-advertise, more prominently, a notice announcing the availability of the full report on the website

and also, the availability of hard copies of the full report, free of charge, to whichever members do not have access to the Internet.

I make the following comments to assist you when you next prepare financial reports.

## 2. **Operating Report**

### (a) **Rights of members to resign**

A reporting unit is required to include in its operating report details of the rights of members to resign as members of the reporting unit (see s254(2)(c) of RAO Schedule. It is our view that this requirement necessitates, as a minimum, the inclusion of a reference to the specific rule in the rules of the reporting unit and/or registered organisation, which makes provision for the resignation of members. Of course, if you choose to reproduce the whole of the relevant rule that would clearly satisfy the requirements of that provision.

## 3. **General Purpose Financial Report**

### (a) **Profits and Loss Statement**

Items 11(g) and (h) of the guidelines read:

- “(g) employee benefits to holders of office of the reporting unit;
- (h) employee benefits to employees (other than holders of offices) of the reporting unit;”

I note the Statement refers to “Elected Officers” and “Other Officers”. To make the distinction more explicit in keeping with the guidelines would you please use the terms holders of office and employees.

### (b) **Notes to financial statements**

I think the reference to s272 of the Workplace Relations Act under the heading, “Revenue Recognition” should be to s252 of the RAO Schedule.

## 4. **Committee of Management Statement**

Please note the following words in (e)(iv), “where the organisation consists of 2 or more reporting units” need not be included as they are redundant.

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

Yours sincerely



Iain Stewart  
Statutory Services Branch

17 January 2005



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

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Secretary  
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Dear Mr Cochrane

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I have received the financial reports of the Australian Services Union - Victorian Authorities & Services Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 15 December 2004.

Whilst the financial report is, with minor exceptions (referred to in points 2-4 below), in accord with the provisions of Schedule 1B of the Workplace Relations Act (RAO Schedule) the documents cannot be filed for the reasons set out below:

**1. Distribution of Financial report to members**

Section 265 of the RAO Schedule requires a reporting entity to provide free of charge to its members either a full or concise report. Subsection 265(6):

“Where a reporting unit publishes a journal of the reporting unit that is available to the members of the reporting unit free of charge, the reporting unit may comply with subsection (1):

- (a) by publishing in the journal the full report; or
- (b) by preparing a concise report as described in subsection (3) and publishing the concise report in the journal”

In my view the advertisement in your branch publication, “U Magazine” noting that the full accounts are available on the website is not sufficient to satisfy the requirements of the Act regarding publication of the full financial report. I note that regulation 18 provides that a branch may supply a copy of a document to any person “... by any method, and in any form, agreed with the person.” The note to this regulation provides four examples of appropriate methods, the fourth, includes publication “... on a web site on the internet accessible by the person.”

This office would have no objection to the publication of the website link in the Journal provided that the notice is **prominent** and, that it makes it clear that members who cannot access the website may secure hard copies of the full report from the Branch. It is apparent the intent of the regulation is to facilitate publication utilising various methods, including the Internet. Consequently, we will assist reporting entities in their endeavours to use the Internet when it is appropriate to do so. However, in this instance, unfortunately, the notice in the Journal(s) supplied is too little to satisfy the legislative requirements. Unless the Branch can point to some provision that it believes allows it to discharge its obligations to publish the full report in the manner in which it has done, I would request you re-advertise, more prominently, a notice announcing the availability of the full report on

the website and also, the availability of hard copies of the full report, free of charge, to whichever members do not have access to the Internet.

I make the following comments to assist you when you next prepare financial reports.

## 2. **Operating Report**

### (a) Rights of members to resign

A reporting unit is required to include in its operating report details of the rights of members to resign as members of the reporting unit (see s254(2)(c) of RAO Schedule. It is our view that this requirement necessitates, as a minimum, the inclusion of a reference to the specific rule in the rules of the reporting unit and/or registered organisation, which makes provision for the resignation of members. Of course, if you choose to reproduce the whole of the relevant rule that would clearly satisfy the requirements of that provision.

## 3. **General Purpose Financial Report**

### (a) Profits and Loss Statement

Items 11(g) and (h) of the guidelines read:

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- (h) employee benefits to employees (other than holders of offices) of the reporting unit;”

I note the Statement refers to “Elected Officers” and “Other Officers”. To make the distinction more explicit in keeping with the guidelines would you please use the terms holders of office and employees.

### (b) Notes to financial statements

I think the reference to s272 of the Workplace Relations Act under the heading, “Revenue Recognition” should be to s252 of the RAO Schedule.

## 4. **Committee of Management Statement**

Please note the following words in (e)(iv), “where the organisation consists of 2 or more reporting units” need not be included as they are redundant.

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

Yours sincerely

Iain Stewart  
Statutory Services Branch

17 January 2005



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Ms Julie Bignell  
Branch Secretary  
Australian Municipal, Administrative, Clerical and Services Union  
Central and Southern Queensland Branch

By email

Dear Ms Bignell,

**Re: Financial reports for year ended 30 June 2004  
FR2004/419**

I have received your letter dated 23 September 2004 seeking an exemption in relation to the method of publishing the branch's financial reports. You indicate a preference to the publication of the financial reports on the branch's website and to publish the web site page link in the next edition of the branch's journal.

For the following reasons, it is not necessary to seek an exemption so that financial reports can be published on a website.

Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule) requires that a reporting unit must provide free of charge to its members copies of the financial reports. In the view of the Registry a reporting unit may meet this obligation in whole or in part by publication of the report on a web site on the Internet dependent on the extent of the accessibility of the members of the reporting unit to the Internet and that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address. This view is consistent with regulation 18 of the RAO Regulations.

Given your advice we would have no objection to the publication of the website page link in the branch's journal provided that the link is prominent in the journal.

In respect of persons who do not have access to the internet you must make other arrangements for them. The notice in the journal could advise such members that a copy of the financial reports will be forwarded to them free of charge if the member asked for them.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Clency Lapiere'.

Clency Lapiere  
Statutory Services Branch

1 October 2004





**Australian Government**

**Australian Industrial Registry**

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80 Collins Street, Melbourne, VIC 3000  
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Mr Darrell Cochrane  
Secretary  
Australian Services Union  
Victorian Authorities & Services Branch  
PO BOX 37  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr Cochrane

**Re: Financial Reports for year ended 30 June 2004 - ASU - Victorian Authorities & Services Branch - FR 2004/644**

I have received the financial reports of the Australian Services Union - Victorian Authorities & Services Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 15 December 2004.

Whilst the financial report is, with minor exceptions (referred to in points 2-4 below), in accord with the provisions of Schedule 1B of the Workplace Relations Act (RAO Schedule) the documents cannot be filed for the reasons set out below:

#### **1. Distribution of Financial report to members**

Section 265 of the RAO Schedule requires a reporting entity to provide free of charge to its members either a full or concise report. Subsection 265(6):

“Where a reporting unit publishes a journal of the reporting unit that is available to the members of the reporting unit free of charge, the reporting unit may comply with subsection (1):

- (a) by publishing in the journal the full report; or
- (b) by preparing a concise report as described in subsection (3) and publishing the concise report in the journal”

In my view the advertisement in your branch publication, “U Magazine” noting that the full accounts are available on the website is not sufficient to satisfy the requirements of the Act regarding publication of the full financial report. I note that regulation 18 provides that a branch may supply a copy of a document to any person “... by any method, and in any form, agreed with the person.” The note to this regulation provides four examples of appropriate methods, the fourth, includes publication “... on a web site on the internet accessible by the person.”

If the branch wishes to met its obligations to publish utilising website publication, then, it would need to secure the agreement of each member and secondly, you would need to satisfy this office each member the relevant website was accessible by each member.

Unless the branch can point to some provision that it believes allows it to discharge its obligations to publish the full report in the manner in which it has done, it will have to publish the accounts in accordance with the statutory requirements and re-submit the financial report.

I make the following comments to assist you when you next prepare financial reports.

2. **Operating Report**

(a) Rights of members to resign

A reporting unit is required to include in its operating report details of the rights of members to resign as members of the reporting unit (see s254(2)(c) of RAO Schedule. It is our view that this requirement necessitates, as a minimum, the inclusion of a reference to the specific rule in the rules of the reporting unit and/or registered organisation, which makes provision for the resignation of members. Of course, if you choose to reproduce the whole of the relevant rule that would clearly satisfy the requirements of that provision.

3. **General Purpose Financial Report**

(a) Profits and Loss Statement

Items 11(g) and (h) of the guidelines read:

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I note the Statement refers to “Elected Officers” and “Other Officers”. To make the distinction more explicit in keeping with the guidelines would you please use the terms holders of office and employees.

(b) Notes to financial statements

I think the reference to s272 of the Workplace Relations Act under the heading, “Revenue Recognition” should be to s252 of the RAO Schedule.

4. **Committee of Management Statement**

Please note the following words in (e)(iv), “where the organisation consists of 2 or more reporting units” need not be included as they are redundant.

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

Yours sincerely

Iain Stewart  
Statutory Services Branch

12 January 2005



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Secretary  
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Victorian Authorities & Services Branch  
PO BOX 37  
Ground Floor  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr Cochrane

**Re: Financial Reports for year ended 30 June 2004 - ASU - Victorian Authorities & Services Branch - FR 2004/644**

I have received the financial reports of the Australian Services Union - Victorian Authorities & Services Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 15 December 2004.

The documents can not be filed due to a defect and requires your urgent attention.

**1. Failure to comply with s266 and 268 of the *Workplace Relations Act 1996 Schedule 1 B (RAO Schedule)***

I refer to the full report which your branch advertised in your branch publication, "U Magazine" as being available on the website.

I have formed the view that the method of advertising the availability of the full report merely via an URL link in a branch's publication does not satisfy its obligations in distribution to members.

I draw your attention to s265(6) of the RAO Schedule:

"Where a reporting unit publishes a journal of the reporting unit that is available to the members of the reporting unit free of charge, the reporting unit may comply with subsection (1):

- (a) by publishing in the journal the full report; or
- (b) by preparing a concise report as described in subsection (3) and publishing the concise report in the journal"

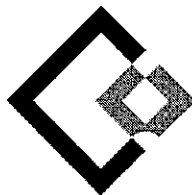
Therefore, it appears that the distribution obligations have not been met. A re-lodgement of the financial report is urgently required.

I make the following comments to assist you when you next prepare financial reports.

**2. Operating Report**

**(a) Rights of members to resign**

A reporting unit is required to include in its operating report details of the rights of members to resign as members of the reporting unit [*Schedule 1B of the Workplace Relations Act (RAO Schedule) s254(2)(c)*]. It is our view that this requirement necessitates, as a minimum, the inclusion of a reference to the specific rule in the rules of the reporting unit and/or registered



## ASU National Water Committee sets campaign agenda

The ASU National Water Industry Committee met in August in Melbourne and decided to campaign on the need to increase the level of skills and numbers of workers in the water industry. The Committee also resolved to campaign against the principles of Private Public Partnerships (PPPs), and call on state and national governments to invest in Australia's critical public sector water industry infrastructure for the future of all Australians.

The Committee considered a range of issues including the funding provided by the Federal Government directly to local governments, the limited resources of both local government and state-owned corporations to increase their capital base, with local government facing restrictions in raising funds and state-owned corporations greater return of profit to their shareholders (state governments), plus the increasing move towards

contracting out which creates long term skill shortages (profit being the motive, not service). Private Public Partnerships (PPPs), where profit moves to the private sector, often outside of Australia, were also considered.

These two critical campaign themes considered show the ASU Water Committee will be campaigning on the same issues as their colleagues in the electricity/energy industries, and campaigning under the ASU 'Quality Public Services' banner.

The Water Committee also took the opportunity to compare notes between the states on the issues confronting ASU members and saw the same issues being faced by union members across the country. This is hardly surprising as all Australian Governments are facing the same challenges and responding in the same way.

This means the ASU has a critical opportunity to campaign for water industry workers nationally at all levels. This includes arguing for a better share and recognition for the water industry at a national level, arguing against state government policies that are detrimental to the industry, arguing against initiatives of the water industry companies where they are inappropriate and sharing resources and knowledge to argue the case for ASU members as they face the challenges of continuing change and reform of the water industry.

The ASU Water Committee on this occasion had around 14 members in attendance, with two thirds of the attendees being rank and file members.

The Committee will meet again in early 2005. In the meantime the ASU will be campaigning against PPPs, and to increase the employee numbers and skills in the water industry.

### Enterprise Agreement Updates

Negotiations have concluded on South East Water, South West Water, Portland Water and First Mildura Irrigation Trust. They are now with the State Government awaiting their tick of approval.

Negotiations continue on Barwon Water, Siemens, Mallee CMA, Spade Computer Industries, Fuji Xerox and North Central CMA.

#### Western Water

The ASU recently attended a first meeting of the Enterprise Negotiation Committee, held almost twelve months before the expiry of the current agreement. ASU representatives will work with members over the coming months to build a log of claims before returning to meet with Western Water management.

#### Coliban RWA

After nine months of being told 'NO' by management when ASU & APESMA representatives asked for 4%, Coliban members threatened to stop work. Since then almost all of the issues have been resolved, with management confirming a 15% increase over three and a half years. There remain a couple of sticking points which we are hopeful will be resolved quickly.

#### Campaspe Asset Management

ASU representatives have been kicking goals at CAMs, in an endeavour to right some of the wrongs of the past. ASU members recently assisted their representatives by voting to support them with industrial action if needed.

#### Parks Victoria

The Parks Victoria negotiations concluded some months ago, but the agreement seems to be making a spectacularly slow process through the State Government approval process. Parks it is no wonder that they recently dropped their intention to seek an extension of the agreement through a deed.

#### Melbourne Water

Melbourne Water's Enterprise Agreement vote was counted on the 1st of September. Over 70% of eligible employees voted, which was a very high count and almost all employees – 94% voted in favour of the agreement. ASU members at Melbourne Water should be extremely proud of their achievements in this negotiation. M. W continue to undermine the ASU's confidence in their transparency.

### Non-Union Representatives on EB Negotiations

**A worrying trend is occurring in enterprise bargaining negotiations in the Water Industry. Management are attempting to use non-union representatives as so-called 'employee representatives'.**

The introduction of "Employee Representatives" is management scheme made to sound fair and democratic, with these employees representing the 'non-union employees', but the reality is anything but fair.

These people are often 'elected' to their positions on the negotiation team by default, that is, they are directly or indirectly chosen by management.

It is difficult under these circumstances for the ASU to see these people as anything other than management representatives.

Union representatives on these committees get the opportunity to attend ASU training on negotiating enterprise agreements. They are supported by industrial staff with a wealth of knowledge and experience in negotiating agreements in the Water Industry.

Non-union representatives have none of these advantages and are often placed in a very difficult situation when management seek to tell them what they can and cannot ask for.

In one recent negotiation the non-union representatives held a staff meeting seeking to reduce the union's log of claims to a 'more reasonable' level. Essentially, this would have meant

accepting less money and fewer conditions. Staff rejected this and re-endorsed the ASU position – however, staff fighting amongst themselves can only ever be in the interests of management.

The fact of the matter is that the ASU can only negotiate agreements on the basis of the strength of our membership. If we have low membership or staff do not stand behind the union's log of claims then even with the best will in the world we cannot negotiate the types of agreements you deserve in the Water Industry.

It is in your best interests to be a member of the ASU, but it is also in your interests to encourage your workmates to join the union. Management use non-union representatives to drive a wedge between employees and to help management defeat union logs of claims.

**Don't be fooled, you deserve a union agreement negotiated by union representatives.**

**Staff fighting amongst themselves can only ever be in the interests of**

# Casual Labour

## The Facts

- Australia has experienced a period of strong economic performance over the last decade, yet 27% of the workforce is casual.
- 87% of new jobs pay less than \$26,000
- CEO salaries are 30% higher than average wages

As an ASU member, you probably have a full time or permanent part time job. But sure as eggs your children and grandchildren and many of your friends are likely to have casual employment.

In the period of the Howard Government more than one in three of all new jobs created has been casual. In fact Australia's number of temporary employees ranks second only to Spain.

## So why has there been such an increase in casual employment?

Employers today use casual labour as a de facto probation period to shed staff more easily. Plus there are cost advantages for them. Many casuals receive a loading of 20% or less and this does not add up to loss of annual or sick leave entitlements. Working in an ASU area, a casual would receive 25% loading but it's not a long term fix.

**So what are unions doing about it?** The ASU puts clauses in enterprise bargaining agreements to restrict the use of casuals to workload peaks and extraordinary situations. Run Major Award cases to secure ongoing forms of permanent employment, even full time or part time for casual workers to elect, should they wish. Encourage governments to take active steps to tackle the problem by policies to train young people and re-train older workers. The right for working parents to have the opportunity to work part-time after having time to have children.

It is worth noting the role the unions play. Where there is a strong union presence in a workplace there are lower rates of casualisation.

Many casual workers believe their jobs are not 'flexible' in ways that suit them.

**'When there is work and they want me, they love me, love me like a rash, and when there's no work, I don't exist.'** (Sue 33)

**If I was a single man I could be a lot more flexible than I can afford to be as a married man with commitments... I'm just an everyday Joe that wants a five day a week job.'** (George 40)

**'I was always under the impression that casual workers were there for overload situations, emergencies, or whatever but I've been casual for five years now'** (Alice 43)

It is often raised that those working in casual jobs prefer it because of the flexibility it can provide and that they are paid a casual loading. This is the chief argument of the Howard Government and employer groups as to why casual labour has grown out of all proportion.

Casual employment may be desirable to some of the 2.2 million Australians actively engaged in it. However, for many, secure full-time employment with access to entitlements is preferable. There is often little of a casual nature

about casual employment. Some workers are employed on an ongoing casual, often full-time basis for many years. There is no moral or economic justification for the continuation of casual employment for extended periods. The real reasoning appears to be, put plainly, that employers want a casualised staff to make termination of employment easier.

## So should we be worried about all of this?

Well yes, we should. We all know who the casual workers are, they may be your children, who unlike you won't go into full time jobs. They maybe your grandchildren or your family or friends who have been retrenched in the last decade, now in their late forties or fifties who have to take on casual work as the only opportunity for employment.

## What do they miss out on?

Casuals get little skills training, no job security, little say in their employment conditions and few job protections. Their earnings are 21% less per hour than permanent employees (and that includes the casual loadings). They face difficulties when qualifying for loans because of their potentially irregular work patterns or the fact that they can be hired and fired with little notice.

**Don't let them get away with it  
MAKE JAMES HARDIE  
PAY**



Recently a Special Commission of Inquiry was established by the NSW State Government to look into the MRCF (Medical Research and Compensation Foundation) established by James Hardie to deal with asbestos compensation matters.

This inquiry has established the disgraceful role of James Hardie in exposing both it's workers and members of the public to the dangers of asbestos and their ongoing attempts to offload their responsibilities.

ASU Branch Executive Committee of Management has resolved to write to Employers requesting that they use alternative products to those provided by James Hardie, hopefully this will assist in pressuring James Hardie to meet its obligations to asbestos victims.

**We are also asking members to hold meetings at the workplace to discuss this issue. You can obtain a resolution to put to your meeting, fact sheets and a petition by contacting your Organiser.**

Access resources here: [http://www.asuvic.asn.au/news/20040902\\_jameshardie.html](http://www.asuvic.asn.au/news/20040902_jameshardie.html)

## Some of the facts on James Hardie's role

1. James Hardie was Australia's biggest producer of building materials containing asbestos before 1986. In Western Australia and South Australia, they were the only company making this type of product.
2. Company documents describe James Hardie's policy of employing older workers because they knew that older workers had a higher chance of dying of other causes before asbestos-related illnesses developed.

## Some of the facts on asbestos

1. More than 60,000 people are expected to contract diseases from asbestos by the year 2020. Of those, an estimated 40,000 will die from an asbestos-related cancer.
2. Only after unions campaigned against it for decades was the importation of asbestos finally banned on December 31, 2003.
3. Every third home built between the Second World War and 1987 contains some form of asbestos product, usually fibro cement sheeting.
4. Whilst the first wave of asbestos victims were miners of asbestos and the second wave people who were exposed at work, the third wave will be families exposed during home renovations, including children.
3. In February 2001, James Hardie set up a fund for asbestos victims' claims (called the Medical Research and Compensations Foundation - MRCF) but only put \$293 million dollars into it, when in fact around \$2 billion dollars will be needed to fund all claims.
4. In October 2001, they got permission from the NSW Supreme Court to move their company to the Netherlands and immediately transferred \$1.9 billion dollars into it. This means that they put their money where asbestos victims can't get at it.
5. When the MRCF announced in 2003 that it did not have enough money to fund victim's claims beyond the next couple of years, the NSW government set up a special inquiry into James Hardie's actions.
6. On the last day of the inquiry, realising that they were in the gun, James Hardie offered to bring back some of the money if the NSW government set up a special scheme that would take away victims' common law right to sue.



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

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

Mr Darrell Cochrane  
Secretary  
Australian Services Union  
Victorian Authorities & Services Branch  
PO BOX 37  
Ground Floor  
116 Queensberry Street  
CARLTON SOUTH VIC 3053

Dear Mr Cochrane

**Re: Financial Reports for year ended 30 June 2004 - ASU - Victorian Authorities & Services Branch - FR 2004/644**

I have received the financial reports of the Australian Services Union - Victorian Authorities & Services Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 15 December 2004.

The documents have been filed.

Although the documents have been filed, I would like to comment on some issues arising out of the reports. I make these comments to assist you when you next prepare financial reports. You do not need to take any further action in respect of the financial reports already lodged.

**1. Operating Report**

**(a) Rights of members to resign**

A reporting unit is required to include in its operating report details of the rights of members to resign as members of the reporting unit [*Schedule 1B of the Workplace Relations Act (RAO Schedule) s254(2)(c)*]. It is our view that this requirement necessitates, as a minimum, the inclusion of a reference to the specific rule in the rules of the reporting unit and/or registered organisation which makes provision for the resignation of members. Of course, if you choose to reproduce the whole of the relevant rule that would clearly satisfy the requirements of that provision.

**2. General Purpose Financial Report**

**(a) Profits and Loss Statement - Failure to specify whether salary is employee/officer holder related**

The item "Salaries, Wages & On-Costs - \$3, 290, 415" on page 3 of the Financial Report should be disclosed as having been paid to either "holders of office" or "employees", refer reporting guidelines 11(g) and (h).

Items 11(g) and (h) of the guidelines read:

- "(g) employee benefits to holders of office of the reporting unit;*
- (h) employee benefits to employees (other than holders of offices) of the reporting unit;"*

Would you please ensure that these separate disclosures are made in future financial reports of the branch.

**3. General Purpose Financial Report**

**(a) Notes to financial statements**

Should the reference to s272 of the *Workplace Relations Act* under the heading, "Revenue Recognition" be to s252 of the *RAO Schedule*, please ensure the correct citation is referred to for future references.

**4. Committee of Management's Statement**

**(a) Date of Resolution**

Please note the Committee of Management's Statement failed to specify the date of the resolution passed.

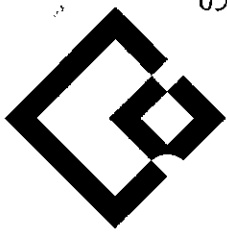
**(b) Declaration**

Please note the following words in (e)(iv), "where the organisation consists of 2 or more reporting units" can be deleted as they are redundant.

Should you wish to discuss any of the matters raised in this letter, I can be contacted on (03) 8661 7989.

Yours sincerely

Amy Lee  
Statutory Services Branch  
23 December 2004



**A•S•U**

**Australian Services Union**

Victorian Authorities and Services Branch

Industrial Registrar  
 Australian Industrial Registry  
 GPO Box 1994S  
MELBOURNE Vic 3001

Dear Sir,

**Re: Branch Financial Report for the period ~~1<sup>ST</sup> July 2003~~ – 30<sup>th</sup> June 2004**

In accordance with Section 268 of the Workplace Relations Act 1996, hereinafter referred to as “the Act”, I hereby enclose the following information in relation to the Financial Report for my branch.

The attached information includes:

1. A copy of the Financial Report for the ASU Victorian Authorities and Services Branch for the period from 1<sup>st</sup> July 2003 to 30<sup>th</sup> June 2004. The Report includes:
  - Statement of financial performance;
  - Statement of financial position;
  - Statement of cash flows; and
  - Notes to the financial statements.

The Financial Report was received by resolution of my Branch Executive at its meeting held on 31<sup>st</sup> August 2004.

2. In accordance with of the Act, at the above meeting Branch Executive resolved to provide a copy of the Full Report on the Branch website.

The Full Report was advertised as being on our Branch website through our branch publication “U Magazine” and has been available on the website since the 16<sup>th</sup> October 2004.

3. The Independent Auditors Report signed by D.J.Eddy a Registered Company Auditor.

**Branch Secretary**  
 Darrell Cochrane

E-mail: [services@asuvic.com](mailto:services@asuvic.com)  
 Web: [www.asuvic.asn.au](http://www.asuvic.asn.au)  
 Toll Free: 1800 133 096  
 ABN: 76 569 632 753

**MELBOURNE OFFICE**  
 PO BOX 37  
 116 Queensberry Street,  
 Carlton South, Victoria 3053  
 Phone: (03) 9342 3400  
 Fax: (03) 9342 3499

**LATROBE VALLEY OFFICE**  
 Phone: (03) 5134 1711  
 Fax: (03) 5133 9408

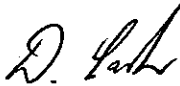
**Branch Executive President**  
 Russell Atwood



4. The Statement adopted by our Branch Executive at the meeting held on 31<sup>st</sup> August 2004 signed by myself as Branch Secretary for and on behalf of the Committee of Management.
5. The Operating Report signed by myself as Branch Secretary for and on behalf of the Committee of Management.
6. Certificate of the Secretary signed by myself as Branch Secretary on the 7<sup>th</sup> December 2004.

If clarification of any matter or further information is required, I can be contacted on 03 9342 3405 or 0428 566 409 or by email [dcochrane@asuvic.com](mailto:dcochrane@asuvic.com).

Yours truly,



Darrell Cochrane  
BRANCH SECRETARY

**AUSTRALIAN SERVICES UNION**  
**VICTORIAN AUTHORITIES & SERVICES BRANCH**

**CERTIFICATE OF SECRETARY**

I, Darrell Cochrane being the Secretary of the Australian Services Union – Victorian Authorities & Services Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in section 268 of the RAO Schedule; and
- that the full report, was provided to members on *16<sup>th</sup>* day of *October* 2004; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on *7<sup>th</sup>* day of *December* 2004; in accordance with section 266 of the RAO schedule.

Signature: *D. Cochrane*

Date: *7<sup>th</sup> December 2004*

**ASU - VICTORIAN AUTHORITIES & SERVICES BRANCH**  
**A.B.N. 76 569 632 753**

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

**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30TH JUNE 2004**

	Note	2004 \$	2003 \$
<b>INCOME</b>			
Subscriptions & Levies	2	5,378,445	2,439,359
Interest	3	81,213	45,280
Rental Surplus	4	5,632	4,248
Training Income		37,771	18,592
Other Income		54,146	51,686
<b>Total Income</b>		<b>5,557,207</b>	<b>2,559,165</b>
<b>LESS EXPENDITURE</b>			
Auditor's Remuneration		22,850	18,950
Affiliation Fees		132,667	65,324
Ballarat Office Expenses		22	598
Bank & Finance Charges		23,550	9,913
Contribution to ASU Victorian Private Sector Branch re expenses of former ASU MEU/Private Sector Victorian Branch		-	54,685
Delegates Expenses		6,747	4,383
Depreciation	5	85,951	37,949
Donations		730	1,763
Membership Education, Training & Development		19,834	2,741
Employee Assistance		4,585	1,365
Insurance		40,090	14,396
Interest on Loan		62,837	43,700
Legal & Professional		10,560	2,437
Light, Heat & Power		35,620	17,240
Loss on Disposal of Furniture & Equipment		10,022	-
Meeting and Conference Expenses		52,966	20,052
Morwell Office Expenses		9,799	5,011
Motor Vehicle Expenses	6	363,095	169,430
National Office Capitation		436,926	201,132
Office Expenses		12,575	12,542
Photocopying		33,780	26,701
Postage & Courier		75,739	62,542
Printing & Stationery		112,515	96,366
Promotions & Issues		19,190	19,302
Publications & Subscriptions		3,954	3,082
Rent & Rates		54,371	28,844
Repairs & Maintenance		130,380	89,039
Salaries, Wages & On-Costs	7	3,290,415	1,508,441
Staff Training & Development		19,849	1,675
Telephone & Facsimile		164,999	76,085
Travelling Expenses		58,532	28,888
Union Shopper		4,889	2,364
<b>Total Expenditure</b>		<b>5,300,039</b>	<b>2,626,940</b>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>		<b>257,168</b>	<b>(67,775)</b>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH**

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

	Note	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash assets	9	2,011,769	1,775,840
Receivables	10	81,165	85,570
<b>TOTAL CURRENT ASSETS</b>		<u>2,092,934</u>	<u>1,861,410</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	11	3,886,617	3,898,233
<b>TOTAL NON-CURRENT ASSETS</b>		<u>3,886,617</u>	<u>3,898,233</u>
<b>TOTAL ASSETS</b>		<u>5,979,551</u>	<u>5,759,643</u>
<b>CURRENT LIABILITIES</b>			
Payables	12	341,329	373,572
Provisions	13	849,886	879,337
Other	14	71,696	71,696
<b>TOTAL CURRENT LIABILITIES</b>		<u>1,262,911</u>	<u>1,324,605</u>
<b>NON-CURRENT LIABILITIES</b>			
Interest bearing liabilities	15	970,234	970,234
Provisions	13	121,632	97,198
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>1,091,866</u>	<u>1,067,432</u>
<b>TOTAL LIABILITIES</b>		<u>2,354,777</u>	<u>2,392,037</u>
<b>NET ASSETS</b>		<u>3,624,774</u>	<u>3,367,606</u>
<b>MEMBERS FUNDS</b>			
Accumulated Funds	8	<u>3,624,774</u>	<u>3,367,606</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH**

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

	2004	2003
	\$	\$
Interest Receivable transferred in	-	3,116
Prepayments transferred in	-	49,922
Creditors & Accruals transferred in	-	(294,708)
<b>Cash flows from operations</b>	<b>440,098</b>	<b>213,260</b>

**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2004**

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**1 Statement of Significant Accounting Policies**

This financial report is a general purpose financial report of the Victorian Authorities and Services Branch ("the Branch") of the Australian Municipal Administrative Clerical and Services Union ("Australian Services Union"), an organisation registered under the Workplace Relations Act 1996.

The accounts of the Branch have been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and the reporting requirements of the Workplace Relations Act 1996.

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

**Basis of Accounting**

The accounts have been prepared on the basis of historical cost and do 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.

**Revenue Recognition**

Membership income from subscriptions is received evenly throughout the period and is accounted for on a cash basis as and when received in accordance with Section 272 of the Workplace Relations Act 1996.

Bank interest and rent is brought to account on an accruals basis as and when the Branch becomes entitled to such income.

Other revenue from the rendering of services or the provision of goods is recognised upon the delivery of those services or goods.

**Income Tax**

The Branch is exempt from tax on all income under Sec 50-15 of the Income Tax Assessment Act 1997 and, accordingly, does not have a liability for income tax.

**Property, Plant and Equipment**

Each class of property, plant and equipment is carried at historical cost or fair value less, where applicable, any accumulated depreciation.

The carrying amount of property, plant and equipment is reviewed annually by the Branch to ensure it is not in excess of the recoverable amount of those assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the employment and subsequent disposal or sale of those assets.

**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2004**

	2004 \$	2003 \$
<b>2 Subscriptions &amp; Levies</b>		
Subscriptions & Levies	5,405,599	2,449,503
Subscription Refunds	(27,154)	(10,144)
<b>Net Subscriptions</b>	<u>5,378,445</u>	<u>2,439,359</u>
<b>3 Interest Income</b>		
Cheque Account	3,076	1,138
Reserve Account	32,672	14,300
Strike Fund	9,306	3,812
Commercial Bill/Term Deposit	36,159	26,030
<b>Total Interest</b>	<u>81,213</u>	<u>45,280</u>
<b>4 Net Rental Income</b>		
Holiday Units	17,500	9,100
Less Expenses	(11,868)	(4,852)
<b>Net Rental Income</b>	<u>5,632</u>	<u>4,248</u>
<b>5 Depreciation Expense</b>		
Furniture & Equipment	44,284	18,086
Buildings	41,667	19,863
<b>Total Depreciation</b>	<u>85,951</u>	<u>37,949</u>
<b>6 Motor Vehicle Expenses</b>		
Running Costs	192,500	90,651
Operating Lease Rentals	44,853	26,774
Depreciation Expense	105,630	50,022
(Profit)/Loss on Disposals	20,112	1,983
<b>Total Motor Vehicle Expenses</b>	<u>363,095</u>	<u>169,430</u>
<b>7 Salaries, Wages &amp; On-Costs</b>		
<b>Elected Officers:</b>		
Salaries & Salary-Sacrifice Benefits	389,580	197,847
Employer Superannuation	50,862	23,637
<b>Other Officers:</b>		
Salaries & Salary-Sacrifice Benefits	2,211,536	983,520
Temporary Staff, Trainees & Secondees	42,380	37,654
Employer Superannuation	291,946	125,878
<b>Other Costs:</b>		
FBT - Elected Officers	19,891	7,889
FBT - Staff	56,261	35,385
Payroll Tax	162,409	73,412
Workcover Insurance	70,568	36,662
Change in Annual Leave Provision	29,006	1,231
Change in LSL Provision	(20,202)	(20,767)
Change in Sick Leave Provision	(13,822)	(2,810)
Unfunded Superannuation Contribution	-	8,903
<b>Total Salaries, Wages &amp; On-Costs</b>	<u>3,290,415</u>	<u>1,508,441</u>



**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2004**

	<b>2004</b>	<b>2003</b>
	\$	\$
<b>11 Property, Plant and Equipment</b>		
<b>Land and Buildings</b>		
Land & Building Queensberry St at 2003 independent valuation	3,033,333	3,033,333
Less: Accumulated Depreciation	(61,530)	(19,863)
	2,971,803	3,013,470
Queensland Holiday Units at 2001 independent valuation	320,000	320,000
	320,000	320,000
	3,291,803	3,333,470
<b>Motor Vehicles</b>	575,653	494,170
Less: Accumulated Depreciation	123,043	49,300
	452,610	444,870
<b>Furniture &amp; Equipment</b>	201,717	137,980
Less: Accumulated Depreciation	59,513	18,087
	142,204	119,893
<b>Total Plant and Equipment</b>	594,814	564,763
<b>Total Property, Plant and Equipment</b>	3,886,617	3,898,233

The Branch has a two-thirds interest together with the National Office in the property 116-124 Queensberry Street Carlton South, which is stated in the financial accounts at independent sworn valuation. The property was valued at \$4,550,000 including \$2,050,000 for the land on 20th June 2003 by Colliers International Consultancy and Valuation Pty Limited. The Branch's two-third's share is therefore \$1,666,667 for the building and \$1,366,666 for the land.

Queensland holiday units (two) located at 27-31 Tarcoola Crescent, Chevron Island, is stated in the financial accounts at independent sworn valuation. The units were valued at \$160,000 each on 12th September 2001 by the firm of Herron Todd White ie. Total Value \$320,000.

**12 Payables**

<b>CURRENT</b>		
Legal Fees Payable	3,611	-
Creditor - ASU National Office	48,808	48,302
Creditor - ASU Victorian Private Sector Branch	-	75
Other Creditors & Accruals	288,910	325,195
	341,329	373,572

**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2004**

	<b>2004</b>	<b>2003</b>
	<b>\$</b>	<b>\$</b>

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**18 Related Party Transactions**

**(a) Office-Holders**

The following persons held office in the Union for all or part of the financial year:-  
Russell Atwood, Dean Barnett, Sam Biondo, Jane Boyd, Elizabeth Bubb, Sue Bussell, Darrell  
Cochrane, Robyn Glascott, Gary Harper, Mary Hollindale, Vaughn Houston, Darrell Jolly,  
Julie Kun, Christine Male, Wendy McManus, Jennifer Nuttall, John O'Neill, Brian Parkinson,  
Alan Payne, Wendy Phillips, Michael Rizzo, Bernard Robertson, Alex Serrurier, Jean-Ann  
Tsang and Rhonda Young.

**(b) Remuneration**

The aggregate amount of remuneration paid by the Branch to elected officers during the  
financial year was the amount as set out in Note 7 of these accounts. In addition, the  
following amounts were paid to elected officers of the Union and appear under Delegates  
Expenses in the Statement of Financial Performance -

- ( i) Travelling allowances of \$3960 for attending meetings.
- ( ii) Allowances of \$630 for attending ACTU Congress.
- (iii) Honorariums paid to two past officers of the former Australian Services Union -  
Victorian Services & Energy Branch which merged with the Local Authorities Division of the  
former Australian Services Union - MEU/Private Sector Victorian Branch to become the  
Australian Services Union - Victorian Authorities & Services Branch. These honorariums  
were for the period 30th June 2002 to December 2002 and were \$500 each.

There were no other transactions between the Branch and officers during the year other  
than those related to their membership of or employment with the Branch and on terms no  
more favourable than those for which it would be reasonable to expect would have been  
adopted by the parties dealing at arms-length.

**(c) Other Transactions**

The Victorian Authorities and Services Branch is a branch of the Australian Municipal  
Administrative Clerical and Services Union and paid capitation fees and interest on  
borrowings to the ASU National Office as shown in the accounts together with its  
respective share of building outgoings and other re-charges incurred by the Union, all on  
terms for which it would be reasonable to expect would have been adopted by the parties  
dealing at arms-length.

**COMMITTEE OF MANAGEMENT STATEMENT**

---

On 31st August 2004 the Committee of Management of the ASU – Victorian Authorities & Services Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30<sup>th</sup> June 2004:

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

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the 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 reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit 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 the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

**For Committee of Management:** Darrell Cochrane

**Title of Office held:** Branch Secretary

**Signature:**



**Date:** 21-8-04

**INDEPENDENT AUDITOR'S REPORT**

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**Scope**

We have audited the accompanying general purpose financial report of the ASU – Victorian Authorities & Services Branch, for the year ended 30th June 2004 comprising Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and Notes to the Financial Statements. The Union's Branch Executive is responsible for the preparation and presentation of the financial report and the information it contains. We have performed an independent audit of this 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 as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and 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 report is presented fairly in accordance with statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by the results of its operations and cash flows.

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

**Audit Opinion**


In our opinion -

- (a) the accounts are properly drawn up so as to present fairly the financial position of the Union as at 30th June 2004 and its performance for the year ended on that date; and
- (b) the accounts are in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

Signed at Melbourne, this 31<sup>st</sup> day of August, 2004.

**Eddy Partners**  
**6th Floor, Coates Building**  
**20 Collins Street**  
**MELBOURNE, VIC., 3000**  
**Tel: (03) 9654-5944**  
**Fax: (03) 9654-6908**

**EDDY PARTNERS,**  
Certified Practising Accountants.

  
**David James Eddy, CPA.**  
Registered Company Auditor.

**ASU – VICTORIAN AUTHORITIES & SERVICES BRANCH  
A.B.N. 76 569 632 753**

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

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In accordance with sec. 254 of the Workplace Relations Act 1996 ("the Act"), your Committee of Management report as follows:

**Principal Activities**

The principal activity of the Branch during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year.

**Operating Result**

The operating result of the Branch for the year ended 30<sup>th</sup> June 2004 was a surplus of \$257,168. No provision for tax was necessary as the Branch is considered exempt.

**Significant Changes**

There was no significant change in the financial affairs of the Branch during the year.

**Rights of Members**

Subject to the rules of the organisation and sec. 174 of the Act, members have the right to resign from membership of the Branch by written notice addressed to and delivered to the Secretary of the Branch.

**Superannuation Office-holders**

The following officers and/or members of the Branch are directors of companies that are trustees of superannuation funds which require one or more of their directors to be a member of a registered organisation –

<u>Officer / Member:</u>	<u>Trustee Company:</u>	<u>Name of Entity/ Scheme:</u>	<u>Position:</u>
D. Cochrane	Vision Super Pty Ltd	Vision Super	Director
W. Phillips	Vision Super Pty Ltd	Vision Super	Director
W. Watton	Vision Super Pty Ltd	Vision Super	Director
T. Tuohey	Vision Super Pty Ltd	Vision Super	Director
J. O'Neill	Equip Super Pty Ltd	Equip Super	Director
A. Clark	Equip Super Pty Ltd	Equip Super	Director
A. Fairman	Equip Super Pty Ltd	Equip Super	Director
B. McAllister	Equip Super Pty Ltd	Equip Super	Director
W. Watton	Vic Super Pty Ltd	Vic Super	Director

**ASU – VICTORIAN AUTHORITIES & SERVICES BRANCH  
A.B.N. 76 569 632 753**

**OPERATING REPORT  
FOR THE YEAR ENDED 30TH JUNE 2004 (CONTINUED)**

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**Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations (Registration & Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the Branch under sec. 244 of the RAO Schedule was 21,505;
- (b) the number of persons who were at the end of the financial year employees of the Branch including both full-time and part-time employees measured on a full-time equivalent basis was 48.2;
- (c) the names of those who have been members of the Committee of Management of the Branch at any time during the financial year and the periods for which he or she held office were –

<b>Name:</b>	<b>Period:</b>
Russell Atwood	1/7/03 to 30/6/04
Dean Barnett	1/7/03 to 30/6/04
Sam Biondo	1/7/03 to 30/6/04
Jane Boyd	1/7/03 to 30/6/04
Elizabeth Bubb	1/7/03 to 29/6/04
Sue Bussell	1/7/03 to 29/6/04
Darrell Cochrane	1/7/03 to 30/6/04
Robyn Glascott	1/7/03 to 30/6/04
Gary Harper	1/7/03 to 30/6/04
Mary Hollindale	1/7/03 to 30/6/04
Vaughn Houston	1/7/03 to 29/6/04
Darrell Jolly	1/7/03 to 30/6/04
Julie Kun	1/7/03 to 30/6/04
Christine Male	1/7/03 to 30/6/04
Wendy McManus	1/7/03 to 30/6/04
Jennifer Nuttall	1/7/03 to 30/6/04
John O'Neill	1/7/03 to 30/6/04
Brian Parkinson	1/7/03 to 30/6/04
Alan Payne	1/7/03 to 30/6/04
Wendy Phillips	1/7/03 to 30/6/04
Michael Rizzo	1/7/03 to 30/6/04
Bernard Robertson	1/7/03 to 30/6/04
Alex Serrurier	1/7/03 to 30/6/04
Jean-Ann Tsang	1/7/03 to 29/6/04
Rhonda Young	1/7/03 to 30/6/04

**Other Relevant Information**

Nil

Signed for and on behalf of the Committee of Management –

Date: 31-8-04

  
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Branch Secretary