



**A•S•U**

Australian Services Union

Victorian Authorities and Services Branch

In reply quote ref: BP/cc 91.1

13<sup>th</sup> December 2010

Mr. Larry Powell  
Tribunal Services and Organisations  
Fair Work Australia  
By Email: [orgs@fwa.gov.au](mailto:orgs@fwa.gov.au)

Dear Sir,

**RE: ASU AUDIT FOR YEAR ENDED 30<sup>th</sup> JUNE 2010 [FR2010/2787]**

I refer to your correspondence dated 16<sup>th</sup> July 2010 regarding the above matter.

Please find attached the full finance report of the Australian Services Union – Victorian Authorities & Services Branch together with the “Certificate of Secretary.”

Yours faithfully,

Brian Parkinson,  
**BRANCH SECRETARY.**

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**Branch Secretary**  
Brian Parkinson

**Branch Executive President**  
Russell Atwood

Email: [services@asuvic.com](mailto:services@asuvic.com)  
Web: [www.asuvic.asn.au](http://www.asuvic.asn.au)  
Toll Free: 1800 133 096  
Member Contact Centre: 1300 855 570  
ABN: 76 569 632 753

**Melbourne Office**  
PO Box 37  
116 Queensberry Street  
Carlton South VIC 3053  
Phone (03) 9342 3400  
Fax: (03) 9342 3499

**Latrobe Valley Office**  
Phone: (03) 5134 1711  
Fax: (03) 5133 9408

**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH  
A.B.N. 70 569 632 753**

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

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

**A.B.N. 76 569 632 753**

**Melbourne Office:**

**116-124 Queensberry Street  
Carlton South, Vic. 3053  
Tel (03) 9342-3400  
Fax (03) 9342-3499**

**Branch Secretary: Brian Parkinson**

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AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH

INCOME STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2010

	Note	2010 \$	2009 \$
<b>INCOME</b>			
Membership Subscription Fees	2	7,961,642	7,605,382
Interest	3	228,682	268,183
Training Income		48,715	57,103
Grant Funds Received		130,300	137,675
Distributions from Investments		3,915	-
Other Income		161,146	76,857
<b>Total Income</b>		<b>8,539,300</b>	<b>8,145,200</b>
<b>LESS EXPENDITURE</b>			
Accounting & Audit		31,300	27,450
Affiliation Fees - Australian Labor Party		30,436	76,739
Affiliation Fees - VTHC & Others		31,209	78,448
Baliarat Office Expenses		3,120	3,120
Bank & Finance Charges		62,535	42,482
Computer Expenses		44,663	30,609
Delegates Expenses		642	2,132
Depreciation	4	125,637	114,783
Diminution in Value of Investments		24,579	-
Donations		15,886	57,203
Education & Training of Members		17,113	9,176
Employee Assistance		3,199	2,105
Geelong Office Expenses		4,815	4,936
Insurance		42,475	41,316
Legal & Professional		104,078	103,955
Light, Heat & Power		42,054	29,383
Loss on Disposal of Furniture & Equipment		5,303	98
Meeting and Conference Expenses		155,239	121,778
Morwell Office Expenses		10,198	9,745
Members Fighting Fund Expenses		16,529	20,293
Membership Recruitment - WorkPartners		22,730	-
Merchandising		3,246	16,173
Motor Vehicle Expenses	5	461,384	439,975
National Office Capitation		489,034	447,951
Office Expenses		24,241	32,151
Photocopying		59,416	61,533
Postage & Courier		70,873	69,873
Printing & Stationery		95,765	117,077
Project Expenses - Consultancy		20,360	24,750
Publications & Subscriptions		9,400	6,071
Rent & Rates		70,670	87,682
Repairs & Maintenance		128,347	119,676
Salaries, Wages & On-Costs	6	5,692,806	5,000,076
Staff Training, Development & Strategic Planning		31,991	30,579
Telephone & Facsimile		143,059	137,998
Travelling Expenses		99,273	90,037
Uniforms for Staff		-	480

The accompanying notes form part of these financial statements.

AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH

INCOME STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2010

	Note	2010 \$	2009 \$
Union Shopper		6,240	5,920
<i>Total Expenditure</i>		<u>8,207,526</u>	<u>7,444,290</u>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>		<b>331,774</b>	<b>700,910</b>
Accumulated Funds - Beginning of Year		6,936,925	6,236,015
<b>ACCUMULATED FUNDS AS AT 30TH JUNE 2010</b>		<u><b>7,268,699</b></u>	<u><b>6,936,925</b></u>

The accompanying notes form part of these financial statements.

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

**BALANCE SHEET  
AS AT 30TH JUNE 2010**

	Note	2010 \$	2009 \$
<b>CURRENT ASSETS</b>			
Cash assets	8	4,454,991	4,863,332
Receivables	9	227,358	215,252
<b>TOTAL CURRENT ASSETS</b>		<b>4,682,347</b>	<b>5,078,584</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	10	980,879	-
Property, plant and equipment	11	3,694,536	3,664,348
<b>TOTAL NON-CURRENT ASSETS</b>		<b>4,675,414</b>	<b>3,664,348</b>
<b>TOTAL ASSETS</b>		<b>9,357,761</b>	<b>8,742,932</b>
<b>CURRENT LIABILITIES</b>			
Payables	12	479,791	475,967
Provisions	13	1,532,206	1,217,715
Other	14	-	47,325
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,011,997</b>	<b>1,741,007</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	13	77,065	65,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>77,065</b>	<b>65,000</b>
<b>TOTAL LIABILITIES</b>		<b>2,089,062</b>	<b>1,806,007</b>
<b>NET ASSETS</b>		<b>7,268,699</b>	<b>6,936,925</b>
<b>MEMBERS FUNDS</b>			
Accumulated Funds	7	7,268,699	6,936,925

The accompanying notes form part of these financial statements.

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

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2010**

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	Retained Profits \$	Total \$
Balance at 1 July 2008	6,236,015	6,236,015
Surplus/(Deficit) for year	700,910	700,910
	<hr/>	<hr/>
Balance at 30 June 2009	6,936,925	6,936,925
	<hr/>	<hr/>
Balance at 1 July 2009	6,936,925	6,936,925
Surplus/(Deficit) for year	331,774	331,774
	<hr/>	<hr/>
Balance at 30 June 2010	7,268,699	7,268,699

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 2010**

	2010	2009
	\$	\$
<b>Cash Flows From Operating Activities</b>		
Receipts from Members	7,961,642	7,605,382
Interest Received	211,383	275,328
Distributions Received	5,457	-
Receipts from Other Branches	126,900	82,494
Net GST Collected	5,384	27,346
Other Receipts	274,467	214,697
Salaries & Related Payments	(5,090,162)	(4,743,570)
Payments to Other Branches	(513,717)	(507,731)
National Office Capitation	(489,034)	(447,951)
Other Operating Payments	(1,530,540)	(1,319,084)
	<u>961,760</u>	<u>1,186,911</u>
<b>Net cash provided by (used in) operating activities</b>		
<b>Cash Flows from Investing Activities</b>		
Proceeds from Disposal of Vehicles, Furniture & Equipment	98,546	80,000
Payment for Vehicles, Furniture & Equipment	(433,191)	(461,038)
Payment for Investments	(1,005,458)	-
	<u>(1,370,101)</u>	<u>(381,038)</u>
<b>Net cash provided by (used in) investing activities</b>		
Net Increase (decrease) in cash held	(408,341)	805,873
Cash Held 1st July 2009	4,863,332	4,057,459
Cash Held 30th June 2010	<u>4,454,991</u>	<u>4,863,332</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 2010**

	Note	2010 \$	2009 \$
<b>Notes to the Statement of Cash Flows</b>			
<b>Reconciliation of Cash</b>			
Cash at the end of financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Cash on Hand (Cash Floats)		2,340	2,350
Cash at Bank (No. 1 A/C)		209,769	71,738
Cash at Bank (Business Investment Account)		373,678	548,183
Cash at Bank (Strike Fund)		202,199	194,757
Cash at Bank (Term Deposits)		3,667,005	4,046,304
		<u>4,454,991</u>	<u>4,863,332</u>
<b>Reconciliation of Net Cash provided by Operating Activities to the Surplus/(Deficit) for the Year</b>			
Operating Surplus/(Deficit) for Year		331,774	700,910
<b>Add Non-Cash Items:</b>			
Loss/(Profit) on Disposal of Assets		53,298	72,018
Diminution in Value of Investments		24,579	-
Depreciation		304,087	273,387
Accrued Leave		(129,607)	79,430
Additional Superannuation Provision		456,163	-
<b>Changes in Assets and Liabilities:</b>			
Decrease (Increase) in Receivables		(16,465)	(88,175)
Increase (Decrease) in Payables		(14,744)	102,016
Increase (Decrease) in Other Liabilities		(47,325)	47,325
		<u>361,730</u>	<u>1,166,911</u>
Cash flows from operations		<u>361,730</u>	<u>1,166,911</u>

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

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

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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 Fair Work (Registered Organisations) Act 2009.

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 Fair Work (Registered Organisations) Act 2009.

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.

With the exception of membership subscriptions, all income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

Membership subscriptions are brought to account on the cash basis of accounting as and when received as permitted by Section 252(4) of the Fair Work (Registered Organisations) Act 2009.

**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.

**Investments**

Non-current investments are measured at market value at balance date.

**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 2010**

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**Depreciation**

Property plant and equipment (other than freehold land and property held for investment purposes) are depreciated over their estimated effective lives at the following average rates -

Buildings	2.5% PC
Motor Vehicles	purchased pre 1 July 2008 18.75% DV, post this date 25% DV
Furniture & Equipment	various

Property held for investment purposes is not subject to a depreciation charge.

**Leave Provisions**

Provision is made in the accounts for the liability of the Branch for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from annual leave, long service leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured based upon their estimated future cash outflows.

**Cash**

For the purposes of the statement of cash flows, cash includes cash on hand, cash at bank and cash on deposit with a bank or other financial institution and readily convertible to cash.

**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 Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the assets or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

**Comparatives**

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current financial year information and other disclosures.

**Fair Work (Registered Organisations) Act 2008**

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2008, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272, which reads -

- (1) A member of a reporting unit, or the General Manager of FWA, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (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 reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

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

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

	2010	2009
	\$	\$
<b>2 Membership Subscription Fees</b>		
Membership Subscription Fees	7,996,348	7,640,544
Subscription Refunds	(34,706)	(35,162)
	<u>7,961,642</u>	<u>7,605,382</u>
<b>3 Interest Income</b>		
Cheque Accounts	38	2,015
Business Investment Account	25,412	19,415
Strike Fund	8,406	9,680
Term Deposits	193,918	237,073
Funds Held in Trust - ASU National Office	908	-
	<u>228,682</u>	<u>268,183</u>
<b>4 Depreciation Expense</b>		
Furniture & Equipment	84,970	73,116
Buildings	41,667	41,367
	<u>126,637</u>	<u>114,783</u>
<b>5 Motor Vehicle Expenses</b>		
Running Costs	235,939	209,351
Depreciation Expense	177,450	158,604
(Profit)/Loss on Disposals	47,995	71,920
	<u>461,384</u>	<u>439,875</u>
<b>6 Salaries, Wages &amp; On-Costs</b>		
<b>Holders of Office:</b>		
Salaries, Allowances & Salary-Sacrifice Benefits	543,405	541,269
Employer Superannuation	73,591	73,172
<b>Employees:</b>		
Salaries, Allowances & Salary-Sacrifice Benefits	3,680,142	3,425,789
Employer Superannuation	443,135	440,930
<b>Other Costs:</b>		
Trainees, Agency Staff & Secondment Costs	73,466	86,911
FBT - Holders of Office	10,347	11,687
FBT - Employees	80,860	61,963
Payroll Tax	244,663	229,076
Workcover Insurance	76,055	49,850
Change in Annual Leave Provision	(18,463)	51,500
Change in LSL Provision	(76,286)	29,647
Change in Sick Leave Provision	5,726	(1,718)
Additional Superannuation Provision	456,163	-
	<u>5,592,806</u>	<u>5,000,076</u>

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

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

	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
<b>7 Accumulated Funds</b>		
Accumulated Funds 1st July 2009	6,933,925	6,236,015
Surplus/(Deficit) for Year	331,774	700,910
	<u>7,269,699</u>	<u>6,936,925</u>
<b>8 Cash Assets</b>		
Cash on Hand (Cash Floats)	2,240	2,350
Cash at Bank (No. 1 A/C)	209,769	71,738
Cash at Bank (Business Investment Account)	373,678	548,183
Cash at Bank (Strike Fund)	202,199	194,757
Cash at Bank (Term Deposits)	3,667,005	4,046,304
	<u>4,454,991</u>	<u>4,893,332</u>
<b>9 Receivables</b>		
<b>CURRENT</b>		
Prepayments	107,017	116,754
Debtor - ASU National Office	23,492	27,254
Interest Receivable	28,993	12,607
Other debtors	17,107	36,637
Funds Held in Trust - ASU National Office	50,742	-
	<u>227,356</u>	<u>215,252</u>
<b>10 Other Financial Assets</b>		
<b>NON-CURRENT</b>		
Units in Unlisted Unit Trusts at Market Value	<u>980,879</u>	<u>-</u>

AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH

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

	2010	2009
	\$	\$
<b>11 Property, Plant and Equipment</b>		
<b>Land and Buildings</b>		
Land & Building Queensberry St at Fair Value as at 8/1/2003	3,033,333	3,033,333
Less: Accumulated Depreciation	(311,532)	(289,865)
	2,721,801	2,743,468
Motor Vehicles	965,654	924,378
Less: Accumulated Depreciation	342,055	295,467
	623,599	628,911
Furniture & Equipment	730,838	503,448
Less: Accumulated Depreciation	381,733	331,479
	349,135	271,969
<b>Total Plant and Equipment</b>	972,734	900,380
<b>Total Property, Plant and Equipment</b>	3,694,535	3,664,348

**Land & Buildings - 116-124 Queensberry Street, Carlton South**

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 fair value on 8th January 2003, being the date of registration of the Branch. The property was independently valued at \$6,725,000 on the 21st May 2009 by WBP Property Group, and the current market value was based upon the Direct Comparison Approach and Income Approach. The Branch's two-third's share is therefore \$4,483,333.

**12 Payables**

<b>CURRENT</b>		
Legal Fees Payable	11,052	16,158
Creditor - ASU National Office	74,147	47,613
Other Creditors & Accruals	394,592	412,196
	479,791	475,967
	479,791	475,967

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

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

	<b>2010</b>	<b>2009</b>
	\$	\$
<b>13 Provisions</b>		
<b>CURRENT</b>		
Provision for Annual Leave - Holders of Office	89,975	87,484
Provision for Annual Leave - Employees	299,039	319,992
Provision For Long Service Leave - Holders of Office	181,230	165,549
Provision for Long Service Leave - Employees	315,349	459,986
Provision for Sick Leave - Holders of Office	38,730	37,566
Provision For Sick Leave - Employees	151,720	147,158
Provision for Additional Superannuation - Holders of Office	216,511	-
Provision for Additional Superannuation - Employees	239,652	-
	<u>1,532,206</u>	<u>1,217,715</u>
<b>NON-CURRENT</b>		
Provision for Long Service Leave - Employees	<u>77,035</u>	<u>65,000</u>
<b>Aggregate employee entitlement liability</b>	<u>1,609,271</u>	<u>1,282,715</u>
<b>Number of employees at year end</b>	<u>59</u>	<u>63</u>

The Provision For Additional Superannuation is an estimate by Vision Super of additional superannuation required to meet the shortfall in the Guaranteed Benefit Trust.

**14 Other Liabilities**

**CURRENT**

Project Grants In Advance	-	<u>47,325</u>
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**15 Contingent Liabilities**

Branch Executive is not aware of any contingent liability at balance date, the effect of which would be material in relation to the financial statements.

**16 Events Subsequent to Reporting Date**

No event has arisen subsequent to balance date, the effect of which may be material in relation to the financial statements.

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

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

**2010**

**2009**

\$

\$

**17 Related Party Transactions**

**(a) Office-Holders**

The following persons held office in the Union for all or part of the financial year as a full-time officer, honorary officer, and/or committee member:-

Russell Atwood, Brian Parkinson, Michael Rizzo, Lisa Darnenin, Igor Grattan, Robyn Glascott, Wendy Phillips, Johanna Lytton, Amanda Paul, Mary Hollindale, Josephine Ackerman, Meree Renden, Anne Syer, Donna Mantello, Barry Gough, Darren Crosswell, David Keep, Alex Surrurier, Pia Carvari, Salvatore Blondo, Piergiorgio Moro, Gary Harper, Dale Borthwick, John O'Neill, Dean Barnett, and Gregory Day.

**(b) Remuneration**

The aggregate amount of remuneration paid by the Branch to office-holders during the financial year was the amount as set out in Note 6 of these accounts.

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 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.



**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH  
ABN 76 569 632 753**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2010**

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In accordance with sec. 254 of the Fair Work (Registered Organisations) Act 2009, your Committee of Management report as follows:

**Principal Activities**

The principal activities of the Branch during the year was 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 the members. 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 2010 was a surplus of \$331,774. No provision for tax was necessary as the Branch is specifically considered exempt.

**Significant Changes**

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

**Rights of Members**

All members have the right to resign from the Union in accordance with National Rule 32 – Resignation, of the Union Rules (and Section 174 of the Fair Work (Registered Organisations) Act 2009); namely, by providing written notice addressed 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
T. Tuohy	Vision Super Pty Ltd	Vision Super	Director
J. O'Neill	Equip Super Pty Ltd	Equip Super	Director
W. Watton	Vic Super Pty Ltd	Vic Super	Director
R. Atwood	Vision Super Pty Ltd	Vision Super	Director

**AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH  
ABN 76 569 632 763**

**OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2010 (CONTINUED)**

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**Other Prescribed Information**

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Regulations 2009 –

- (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 Fair Work (Registered Organisations) Act 2009 and who are taken to be members of the Branch under sec. 244 of the Fair Work (Registered Organisations) Act 2009 was 21280;
- (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 60;
- (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 –

**Name:**

**Period:**

**Full-time Officers**

Brian Parkinson	Branch Secretary	1/7/09 – 30/6/10
Russell Atwood	Branch Executive President	1/7/09 – 30/6/10
Michael Rizzo	Assistant Branch Secretary	1/7/09 – 30/6/10
Lisa Darmanin	Assistant Branch Secretary	1/7/09 – 30/6/10
Igor Grattan	Assistant Branch Secretary	1/7/09 – 30/6/10

**Honorary Officers**

Wendy Phillips	Branch President	1/7/09 – 30/6/10
Robyn Glascott	Branch Vice-President	1/7/09 – 30/6/10
Johanna Lytton	Branch Executive – Youth	1/7/09 – 1/10/09
Amanda Paul	Branch Executive – Youth	23/2/10 – 30/6/10
Mary Hollindale	Branch Vice-President Women	1/7/09 – 23/2/10
Josephine Ackerman	Branch Vice-President Women	23/2/10 – 30/6/10

AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH  
A.B.N. 76 569 632 753

OPERATING REPORT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2010 (CONTINUED)

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Committee Members

Mary Hollindale	1/7/09 – 30/6/10
Maree Renden	1/7/09 – 30/6/10
Anna Syer	1/7/09 – 30/6/10
Donna Mantello	1/7/09 – 30/6/10
Barry Gough	1/7/09 – 30/6/10
Darren Crosswell	1/7/09 – 30/6/10
David Keep	1/7/09 – 30/6/10
Alex Surrurier	1/7/09 – 30/6/10
Pia Cerveri	1/7/09 – 30/6/10
Salvatore Blondo	1/7/09 – 30/6/10
Piergiorgio Moro	1/7/09 – 30/6/10
Gary Harper	1/7/09 – 22/6/10
Dale Borthwick	22/6/10 – 30/6/10
John O'Neill	1/7/09 – 30/6/10
Josephine Ackerman	1/7/09 – 30/6/10
Dean Barnett	1/7/09 – 11/5/09
Gregory Day	1/7/09 – 30/6/10

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management –

Date: 14/9/2010

  
.....  
Branch Secretary

**COMMITTEE OF MANAGEMENT STATEMENT**

On 14<sup>th</sup> September 2010 the Committee of Management of the Australian Services Union – 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 2010:

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 Fair Work Australia;
- (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 and the rules of the branch; 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; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009; and
  - (iv) 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 the General Manager of FWA duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or the General Manager of FWA; and
  - (vi) there has been compliance with any order for inspection of financial records made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) in relation to recovery of wages activity there has been no such activity undertaken by the reporting unit.

**For Committee of Management:**

Brian Parkinson

**Title of Office Held:**

Branch Secretary

**Signature:**



**Date:**

14<sup>th</sup> September 2010

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF AUSTRALIAN SERVICES UNION  
VICTORIAN AUTHORITIES & SERVICES BRANCH  
ABN 76 589 632 763**

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**Scope**

We have audited the accompanying general purpose financial report of the Australian Services Union – Victorian Authorities & Services Branch for the year ended 30<sup>th</sup> June 2010 comprising Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Notes to the Financial Statements and Committee of Management Statement. The Union's Committee of Management 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 financial report is properly drawn up so as to present fairly the financial position of the Union as at 30<sup>th</sup> June 2010 and its performance for the year ended on that date; and
- (b) the financial report is in accordance with the provisions of the Fair Work (Registered Organisations) Act 2009 and Australian Accounting Standards.

Signed at Melbourne this 14<sup>th</sup> day of September 2010

**Eddy Partners  
Accountants & Auditors**



**David James Eddy, CPA**  
Registered Company Auditor  
Holder of a Current Public Practice Certificate

**Eddy Partners  
Accountants & Auditors  
Level 8, 501 Latrobe Street  
Melbourne, Victoria 3000  
Tel. 9602-5177 Fax. 9602-5766**

**AUSTRALIAN SERVICES UNION**

**VICTORIAN AUTHORITIES & SERVICES BRANCH**

**CERTIFICATE OF SECRETARY**

I, Brian Parkinson, 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 8th day of November 2010; 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 2010; in accordance with section 266 of the RAO schedule.

*Brian Parkinson*

Signature:

Date: 13<sup>th</sup> day of December 2010