

29 November 2013



Ms Ingrid Stitt
Secretary

Australian Municipal, Administrative, Clerical and Services Union, Victorian Private Sector Branch
istitt@asupsvic.org

Dear Ms Stitt,

**Australian Municipal, Administrative, Clerical and Services Union, Victorian Private Sector Branch
Financial Report for the year ended 30 June 2012 - [FR2012/484]**

I acknowledge receipt of the financial report of the Australian Municipal, Administrative, Clerical and Services Union, Victorian Private Sector Branch (the reporting unit). The documents were lodged with Fair Work Commission on 23 November 2012.

The financial report has now been filed. This financial report was filed based on a preliminary review. Please note that the reporting unit financial report for the year ending 30 June 2013 may be subject to a full compliance audit.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The Fair Work Commission (FWC) will confirm these concerns have been addressed prior to filing next year's report.

Documents must be lodged with the Fair Work Commission within 14 days of General Meeting

Section 268 of the *Fair Work (Registered Organisations) Act 2009* states that the full report and the designated officer's certificate are required to be lodged with the FWC within 14 days of the meeting of members. The Designated Officer's Certificate indicates that this meeting occurred on 18 September 2012. If this is correct the full report should have been lodged with the FWC by 2 October 2012.

The full report was lodged on 23 November 2012.

Please note that in future financial year's requests for extension of lodgement of financial reports and the designated officer's certificate must be made prior to required date of lodgement.

Revenue recognition

The accounting standard *AASB 101 Presentation of Financial Statements* paragraph 117 and *AASB 118 Revenue* paragraph 35(a) requires that the entity must disclose the measurement basis or bases used in recognising revenue. The accounting policy for membership contribution has not been disclosed.

Abnormal Item

I note in the income statement that a separate item for abnormal item is included. The Australian Accounting Standards has removed all reference to "abnormal items" and entities are no longer permitted to classify items within the Income Statements as abnormal.

Changes to the legislation and reporting guidelines

I note with the change of legislation, references to Fair Work Australia will need to be updated to the Fair Work Commission.

Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. Fair Work Commission has also developed a model set of financial statement for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to ensure compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 reporting guidelines and the Australian Accounting Standards.

The guidelines and model financial statements are available on the website here:

<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

As stated previously, this financial report was filed based on a preliminary review. The financial report for the year ending 30 June 2013 may be subject to a full compliance audit.

If you have any queries regarding this letter, please contact me on (03) 8661 7675 or via email at nick.salzberg@fwc.gov.au.

Yours sincerely

Nick Salzberg
Regulatory Compliance Branch



A•S•U

**Australian Services Union
Victorian Private Sector Branch**

ABN 15 278 369 860

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PO BOX 324 North Melbourne, 3051
Telephone 03 9320 6700 Facsimile 03 9320 6799
Email info@asupsvic.org Website www.asuvic.org

Branch Secretary Ingrid Stitt
Assistant Secretary David Leydon

23 November 2012

Andrea O'Halloran
Organisations, Research & Advice
Fair Work Australia

Dear Ms O'Halloran

**Re: Financial Reports for the Year Ending 30 June 2012 – Australian Services Union -
Victorian Private Sector Branch**

In accordance with our obligations under the Fair Work (Registered Organisations) Act 2009 please find the following reports for the Australian Municipal, Administrative, Clerical and Services Union, Victorian Private Sector Branch:

1. Statement of Financial performance (GPFR)
2. Committee of Management Statement
3. Operating Report
4. Auditor's Report
5. Designated Officers Certificate

The above reports have been emailed today to orgs@fwa.gov.au for your convenience.

Yours sincerely

**Ingrid Stitt
BRANCH SECRETARY**

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2012**

Registered Address:

LEVEL 1, 117-131 CAPEL STREET
NORTH MELBOURNE, VICTORIA, 3051

Tel: (03) 9320-6700

Fax: (03) 9320-6799

Contents:

Income Statement
Statement of Financial Position
Statement of Changes in Equity
Statement of Cash Flows
Notes to the Financial Statements
Operating Report
Committee of Management Statement
Independent Auditor's Report

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2012**

	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
INCOME		
Membership Contributions	\$1,761,267	\$1,733,516
Interest Received	\$61,827	\$67,267
Staff Secondment Income	-	\$6,213
Sundry Income	\$44,472	\$35,068
Total Income	\$1,867,566	\$1,842,064
LESS EXPENDITURE		
Accountancy Fees	\$2,427	-
Advertising	\$5,263	\$1,148
Affiliation Fees - Australian		
Labor Party	\$27,050	\$26,014
Affiliation Fees - Victorian		
Trades Hall Council & Others	\$25,244	\$23,021
Audit Fees	\$15,450	\$15,450
Bank Charges	\$15,109	\$14,613
Capitation Fees	\$142,977	\$143,429
Commission	\$3,709	\$3,222
Computer Expenses	\$16,963	\$19,299
Conference Expenses - Branch & National	\$6,862	\$4,362
Delegate Conference Expenses	\$5,186	\$935
Delegate & Executive Expenses	\$6,815	\$8,394
Depreciation	\$18,079	\$24,892
Donations	\$3,856	\$26,854
Fringe Benefits Tax - Officers	\$1,710	\$1,551
Fringe Benefits Tax - Staff	\$7,281	\$6,818
General Expenses	\$36,967	\$27,976
Industrial Campaign Expenses	\$2,409	\$12,309
Industry Division Levy	\$19,112	\$19,112
Insurance	\$5,186	\$3,861
Journal & Newsletter Expenses	\$20,203	\$44,710
Legal Costs	\$26,259	\$29,894
Loss on Disposal of Non-Current Assets	\$583	\$63
Member Training	\$8,044	\$26,026
Motor Vehicle Expenses	\$95,563	\$118,579
Organiser Expenses	\$5,245	\$8,908
Parking Fees	\$7,227	\$6,561
Payroll Tax	\$49,786	\$53,451
Photocopier Charges	\$7,107	\$8,854
Postage	\$12,154	\$14,724
Printing & Stationery	\$17,059	\$19,233
Provision for Accrued Annual Leave Expense - Officers	\$3,210	\$7,584
Provision for Accrued Annual Leave Expense - Staff	(\$25,195)	(\$3,994)
Provision for Long Service Leave Expense - Officers	\$4,431	\$1,058

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2012**

	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
Provision for Long Service		
Leave Expense - Staff	(\$35,683)	\$18,887
Rent & Outgoings	\$61,378	\$59,685
Repairs & Maintenance	\$62	\$1,672
Salaries & Allowances - Officers	\$180,449	\$173,297
Salaries & Allowances - Staff	\$611,250	\$792,049
Staff Amenities	\$3,481	\$5,720
Staff Training	\$2,052	\$4,883
Subscriptions	\$21,479	\$14,621
Superannuation - Officers	\$22,732	\$21,282
Superannuation - Staff	\$78,329	\$95,802
Telephone	\$24,412	\$28,119
Workcover	\$8,834	\$7,249
Total Expenditure	\$1,578,106	\$1,942,177
SURPLUS/(DEFICIT) FOR YEAR BEFORE ABNORMAL ITEM	\$289,460	(\$100,113)
ABNORMAL ITEM		
Redundancy & Leave Payments to Terminated Employees	\$268,838	-
SURPLUS/(DEFICIT) FOR YEAR AFTER ABNORMAL ITEM	\$20,622	(\$100,113)
Retained Profits - Beginning of Year	\$936,844	\$1,036,957
<u>ACCUMULATED FUNDS AT 30TH JUNE 2012</u>	\$957,466	\$936,844

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2012**

	2012 \$	2011 \$
<u>MEMBERS' FUNDS</u>		
Accumulated Funds	957,466	936,844
<i>represented by:</i>		
<u>CURRENT ASSETS</u>		
Cash on Hand	324	188
Movie Tickets on Hand	7,388	-
Cash at Bank - Private Sector Account	218,929	320,383
Cash at Bank - Members Equity Savings Account	64,765	101,106
Bank Bills & Deposits	913,450	858,365
Sundry Debtors	28,232	62,832
Interest Receivable	1,226	1,505
Prepayments	2,854	1,820
Total Current Assets	1,237,168	1,346,199
<u>FIXED ASSETS</u>		
Computer Equipment	107,400	115,512
Less: Accumulated Depreciation	95,678	101,380
	11,722	14,132
Motor Vehicles	49,195	49,195
Less: Accumulated Depreciation	25,203	18,261
	23,992	30,934
Office Furniture & Equipment	77,432	76,751
Less: Accumulated Depreciation	63,679	60,551
	13,753	16,200
Total Fixed Assets	49,467	61,266
TOTAL ASSETS	1,286,635	1,407,465

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2012**

	2012 \$	2011 \$
<u>CURRENT LIABILITIES</u>		
Sundry Creditors & Accruals	97,882	119,929
Other Creditor - ASU National Office	17,184	62,563
Legal Fees Payable	2,033	-
GST Payable	5,259	28,081
Provision for Accrued Annual Leave - Officers	32,500	29,290
Provision for Accrued Annual Leave - Staff	38,358	63,554
Provision for Long Service Leave - Officers	52,154	47,723
Provision for Long Service Leave - Staff	71,548	103,414
	<hr/>	<hr/>
<i>Total Current Liabilities</i>	316,918	454,554
<u>NON-CURRENT LIABILITIES</u>		
Provision for Long Service Leave - Staff	12,251	16,067
	<hr/>	<hr/>
<i>Total Non-Current Liabilities</i>	12,251	16,067
	<hr/>	<hr/>
TOTAL LIABILITIES	329,169	470,621
	<hr/>	<hr/>
<u>NET ASSETS</u>	957,466	936,844
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2012**

	Retained Profits \$	Total \$
Balance at 1 July 2010	1,036,957	1,036,957
Surplus/(Deficit) for year	(100,113)	(100,113)
	<hr/>	<hr/>
Balance at 30 June 2011	936,844	936,844
	<hr/>	<hr/>
Balance at 1 July 2011	936,844	936,844
Surplus/(Deficit) for year	20,622	20,622
	<hr/>	<hr/>
Balance at 30 June 2012	957,466	957,466
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	5		
Receipts:			
Membership Fees		1,776,061	1,700,427
Interest Received		62,106	128,598
Receipts from Other Branches		649	30,746
Other Receipts		53,201	60,576
GST Collected		49,484	6,907
		<u>1,941,501</u>	<u>1,927,254</u>
Payments:			
Affiliation Fees		(58,444)	(42,510)
Salaries & Related Payments		(924,840)	(1,055,727)
Capitation Payments		(178,856)	(107,550)
Payments to Other Branches		(78,493)	(83,420)
Redundancy & Leave Payments to Terminated Employees		(268,838)	-
Other Payments		(463,273)	(565,467)
GST Paid		(44,468)	(3,811)
		<u> </u>	<u> </u>
Net Cash Provided By/(Used In) Operating Activities		<u>(75,711)</u>	<u>68,769</u>
CASH INFLOW/(OUTFLOW) FROM NON-OPERATING ACTIVITIES			
Proceeds:			
Deposit Recovered		-	500
Sale of Fixed Assets		-	7,000
Payments:			
Purchase of Fixed Assets		(6,863)	(26,644)
Purchase of Bank Bills		(55,085)	(108,365)
		<u> </u>	<u> </u>
Net Cash Provided By/(Used In) Non-Operating Activities		<u>(61,948)</u>	<u>(127,509)</u>
Net Increase/(Decrease) In Cash Held		(137,659)	(58,740)
Add: Cash Held 1 st July 2011		421,677	480,417
CASH HELD 30TH JUNE 2012		<u>284,018</u>	<u>421,677</u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
REPRESENTED BY:	5		
Cash on Hand		324	188
Cash at Bank:			
- General Account		218,929	320,383
- Members Equity Savings Account		64,765	101,106
		<u>284,018</u>	<u>421,677</u>
		<u><u>284,018</u></u>	<u><u>421,677</u></u>

The accompanying notes form part of these financial statements.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2012**

1. STATEMENT OF ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards including the disclosure requirements of the Fair Work (Registered Organisations) Act 2009.

The following is a summary of significant accounting policies adopted by the Union in the preparation of the financial report which, unless otherwise stated, have been consistently applied:-

(a) Basis of Accounting

The financial report has been prepared on the basis of historical costs and does not take into account changing money values or, except where otherwise stated, current valuations of fixed assets.

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 expenditure incurred in earning that income.

(b) Provision for Employee Entitlements

Provision has been made in the financial report for the Union's liability for accrued annual leave and long service leave arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual and long service 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 at their expected present value of the estimated future cash outflows to be made for those entitlements.

(c) Income Tax

No provision has been made in the financial report for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997.

(d) Fixed Assets

Fixed assets are stated in the financial report at historical cost less, where applicable, any accumulated depreciation.

The carrying amount of all non-current assets is reviewed to ensure that the amount at which each asset is recorded does not exceed its recoverable amount. Fixed assets are depreciated on a diminishing value basis over the period of their estimated effective lives.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2012 (Continued)**

2. FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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).

3. CONTINGENT LIABILITIES

The members of the Committee of Management are unaware of any contingent liability, the effect of which may be material in relation to the financial report.

4. EVENTS SUBSEQUENT TO BALANCE DATE

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

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2012 (Continued)**

**5. RECONCILIATION OF CASH INFLOW/(OUTFLOW) FROM
OPERATING ACTIVITIES WITH OPERATING SURPLUS/(DEFICIT)
FOR YEAR**

	Year Ended 30/6/12 \$	Year Ended 30/6/11 \$
Operating Surplus/(Deficit) for Year	20,622	(100,113)
ADD: Back Non Cash Flow Items:		
Depreciation	18,079	24,892
Loss on Disposal of Non-Current Assets	583	63
Accrued Annual Leave and Long Service Leave	(53,237)	23,535
	<u>(13,953)</u>	<u>(51,623)</u>
Change in Assets & Liabilities:		
(Increase)/Decrease in Movie Tickets on Hand	(7,388)	-
(Increase)/Decrease in Sundry Debtors	34,600	(51,041)
(Increase)/Decrease in Other Debtors – ASU National Office	-	24,162
(Increase)/Decrease in Interest Receivable	279	61,331
(Increase)/Decrease in Prepayments	(1,034)	(224)
Increase/(Decrease) in Sundry Creditors & Accruals	(22,047)	33,539
Increase/(Decrease) in Other Creditor – ASU National Office	(45,379)	53,702
Increase/(Decrease) in Legal Fees Payable	2,033	-
Increase/(Decrease) in GST Payable	(22,822)	(1,077)
Net Cash Provided By/(used In) Operating Activities	<u><u>(75,711)</u></u>	<u><u>68,769</u></u>

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2012 (Continued)**

6. RELATED PARTY DISCLOSURES

- (i) The following persons have held office in the Union during the year ended 30th June 2012:

Vicki Rogers	-	Branch President
Enza Peers	-	Branch Vice President
Ingrid Stitt	-	Branch Secretary
David Leydon	-	Assistant Branch Secretary
Alan Hall	-	Committee Member
Lindsay Hesketh	-	Committee Member
Steve McInerney	-	Committee Member
Amanda Dando	-	Committee Member
Robyn Bull	-	Committee Member
Carita Kazakoff	-	Committee Member

- (ii) The aggregate amount of remuneration paid to elected persons during the financial year is disclosed in the Income Statement under Salaries & Allowances – Officers.

The aggregate amount paid during the financial year to a superannuation plan in connection with the retirement of elected persons is disclosed in the Income Statement under Superannuation – Officers.

- (iii) There were no other transactions between the officers of the Union other than those relating to their membership of the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

On 18th September 2012 the Committee of Management of the Australian Services Union – Victorian Private Sector Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2012:

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 General Manager 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 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 a branch concerned; 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 the Fair Work (Registered Organisations) Regulations 2009; 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 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:
 - (i) there has been no such activity undertaken by the reporting unit.

For Committee of management: Ingrid Stitt
Title of Office held: Branch Secretary

Signature: 

Date: 18/9/12

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2012**

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 financial year ended 30 June 2012 were:

- to uphold the rights of organised labour, to improve, protect and foster the best interests of members and to subscribe to and/or co-operate with a policy of improving the cultural and living standards of members;
- to watch over, improve, foster and protect the interests of members; and to obtain and maintain for members reasonable hours of work and fair wages and industrial conditions.

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 30th June 2012 was a surplus of \$20,622. 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

All members of the Union have the right to resign from the Union in accordance with Rule 32 of the Union Rules, (and Fair Work (Registered Organisations) Act 2009); namely, by providing written notice addressed and delivered to the Secretary of the Branch, including via email.

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>
Vicki Rogers	L.I.S. Pty Limited	Legal Industry Superannuation Scheme	Director
Linda White	L.I.S. Pty Limited	Legal Industry Superannuation Scheme	Director
Michael O'Sullivan	CARE Super Pty Ltd	CARE Super	Director

**AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

**OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2012 (CONTINUED)**

Other Prescribed Information (continued)

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 5,853;
- (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 10.64;
- (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 period for which he or she held office were –

Name:		Period:
Vicki Rogers	Branch President	1/7/11 to 30/6/12
Enza Peers	Branch Vice President	1/7/11 to 30/6/12
Ingrid Stitt	Branch Secretary	1/7/11 to 30/6/12
David Leydon	Assistant Branch Secretary	1/7/11 to 30/6/12
Alan Hall	Committee Member	1/7/11 to 30/6/12
Lindsay Hesketh	Committee Member	1/7/11 to 30/6/12
Steve McInerney	Committee Member	1/7/11 to 30/6/12
Amanda Dando	Committee Member	1/7/11 to 30/6/12
Robyn Bull	Committee Member	1/7/11 to 30/6/12
Carita Kazakoff	Committee Member	1/7/11 to 30/6/12

Other relevant Information

Nil

Signed for and on behalf of the Committee of Management –

Date: 18 / 9 / 12


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Branch Secretary

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

We have audited the accompanying general purpose financial report of the Australian Services Union – Victorian Private Sector Branch for the year ended 30th June 2012 comprising Income Statement, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, Notes to the Financial Statements and Committee of Management Statement.

Committee of Management's Responsibility for the Financial Report

The Union's Committee of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the Committee determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN SERVICES UNION
VICTORIAN PRIVATE SECTOR BRANCH**

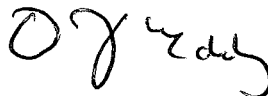
Audit Opinion

In our opinion the financial report presents fairly, in all material respects, the financial position as at 30 June 2012 and of its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009.

Signed at Melbourne, this 18th day of September, 2012.

Eddy Partners
8th Floor,
501 Latrobe Street
MELBOURNE, VIC., 3000
Tel: (03) 9602 5177
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EDDY PARTNERS,
Certified Practising Accountants.



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

AUSTRALIAN SERVICES UNION

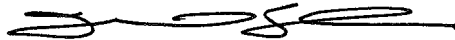
VICTORIAN PRIVATE SECTOR BRANCH

DESIGNATED OFFICER'S CERTIFICATE

I, **Ingrid Stitt** being the Secretary of the Australian Services Union - Victorian Private Sector Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in section 268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on 24 day of September 2012; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 18th day of September 2012 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature:



Date:

23 / 11 / 12