



Australian Government

Australian Industrial Registry

Level 5
11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7989
Fax: (03) 9655 0410

Mr Paul Burlinson
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Western Australian Branch
PO Box 8208
Perth Business Centre
PERTH WA 6849

By email: branch.secretary@asuwa.org

Dear Mr Burlinson

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2007 - FR 2007/288**

I acknowledge receipt of the financial reports of the Australian Municipal, Administrative, Clerical and Services Union – Western Australian Branch for the year ended 30 June 2007 and the further documents regarding the particulars of the expenditure on gifts and donations. The documents were lodged in the Industrial Registry on 19 December 2007 and 12 March 2008 respectively.

From the further information lodged on 12 March 2008, the Registrar is satisfied that there was no single loan, grant or donation of an amount exceeding \$1,000 for the financial reporting year ended 30 June 2007.

The documents have now been filed.

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

1. Secretary's Certificate

Some of the information contained in your cover letter of the financial reports lodged dated 12 December 2007 should be transposed to the Secretary's Certificate. For example, the date that should appear in the second dot point of the Secretary's Certificate regarding when the full report was provided to the members is 7 November 2007 and the date that should appear in the third dot point regarding when the full report was presented to a meeting of the Committee of Management is 11 December 2007.

The Secretary's Certificate should be prepared and signed *after* the second meeting where the full report has been presented to the committee of management. Therefore, the statements in the dot points should be stated in the past tense so that the signatory is certifying events that have actually happened rather than events that will happen.

2. Auditor's Report

Subsection 257(5) of the RAO Schedule requires the auditor to state, among other things, whether in the auditor's opinion the general purpose financial report is presented fairly. The words 'true and fair view' were requirements of the previous legislative regime and are no longer relevant.

The following wording in an Auditor's Report would satisfy the requirements of s.257 of the RAO Schedule:

“In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.”

Furthermore, the Auditor's Report should provide details of the Auditor's qualifications to confirm he or she is an approved auditor under s.256 and reg.4 of the Regulations.

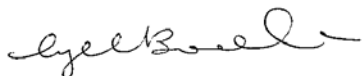
Regulation 4 defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants **and** holds a current Public Practice Certificate. The individual auditor signing off on the report should provide details of which professional body he is a member of and that he holds a current Public Practice Certificate. I note your auditor has stated that he is a Registered Company Auditor and it is in all likelihood that he is an approved auditor as defined by the Regulations, however, it is our preference that this is made explicit in the report.

3. Recovery of Wages Activity

The accounts did not provide any information in relation to any recovery of wages activity. The financial reporting of recovery of wages activity is specified in items 16 to 23 and item 25(f) of the Industrial Registrar's Reporting Guidelines. Where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement by the auditor or a statement contained in the Committee of Management Statement to the effect that there was no recovery of wages activity for the financial year would be sufficient.

If you wish to discuss this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7989 on Wednesdays and Thursdays or by email at Cynthia.lobooth@air.gov.au

Yours sincerely,



Cynthia Lo-Booth
Statutory Services Branch

12 March 2008

Australian Services Union
Western Australian Branch
ABN: 65 118 845 644

102 East Parade,
East Perth 6004.
P.O. Box 8208
Perth Business Centre,
Perth WA 6849.

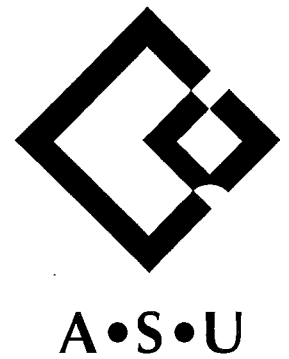
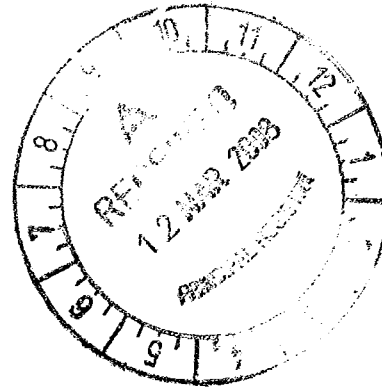
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Fax: (08) 9427 7700

branch.secretary@asuwa.org
www.asuwa.org

Branch Secretary
Paul Burlinson

Assistant Branch Secretary
Wayne Wood

26th February 2008



Ms Cynthia Lo-Booth
Statutory Services Branch
AIRC
GPO Box 1994
MELBOURNE VIC 3001



ACCS

Dear Cynthia



ASU/ME

Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule) Financial Reports for the year ended 30th June 2007 FR2007/288

Thank you for your correspondence dated 6th February 2008 (copy attached).



ENERGY/IT

You have noted that in the ASU WA Branch Income and Expenditure Statement an amount of \$2,004 is identified under the item "Gifts & Donations". I have also enclosed a copy of our detailed General Ledger for this account for the year ended 30th June 2007. You will note from this report that none of these items exceed \$1,000.



LOCAL GOVT

If you require any further information please do not hesitate to contact me on (08) 9427-7711 or mobile 0412 947 053.

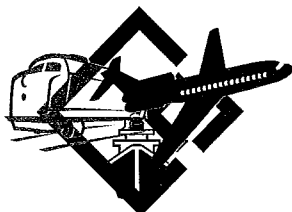
In Unity

A handwritten signature in black ink, appearing to read 'P. Burlinson'.

**Paul Burlinson
Branch Secretary**



SACS



TRANSPORT

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Australian Government

Australian Industrial Registry

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Mr Paul Burlinson
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Western Australian Branch
PO Box 8208
Perth Business Centre
PERTH WA 6849

By email: branch.secretary@asuwa.org

Dear Mr Burlinson

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial reports for year ended 30 June 2007 - FR 2007/288**

I acknowledge receipt of the financial reports of Australian Municipal, Administrative, Clerical and Services Union – Western Australian Branch for the year ended 30 June 2007. The documents were lodged in the Industrial Registry on 19 December 2007.

The financial reports have not been filed.

Section 237(1) of the RAO Schedule requires the reporting unit to lodge in the Industrial Registry, within 90 days after the end of the financial year a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the reporting unit during the financial year.

I note in the income and expenditure statement that under the item of "Gifts and Donations" the total amount is \$2,004.

Would you please arrange for lodgement in the Industrial Registry a section 237 statement if there is a loan, grant or donation of an amount exceeding \$1,000. If there were no donation amounts exceeding \$1,000 for the financial year can you please provide the Registry with documentation to evidence this, for example a copy of the detailed General Ledger for "Gifts and Donations".

A copy of a section 237 statement is attached for your convenience.

If you wish to discuss this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7989 on Wednesdays and Thursdays or by email at Cynthia.lobooth@air.gov.au

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth'.

Cynthia Lo-Booth
Statutory Services Branch

6 February 2008

Encl.

Australian Services Union
Western Australian Branch

102 East Parade,
East Perth 6004.
P.O. Box 8208
Perth Business Centre,
Perth WA 6849.

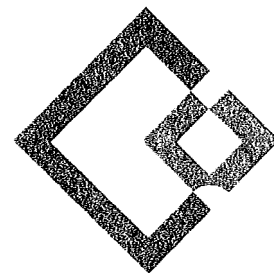
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Fax: (08) 9427 7700
Country
Callers: 1800 064 657

branch.secretary@asuwa.org
www.asuwa.org

Branch Secretary
Paul Burlinson
Assistant Branch Secretary
Wayne Wood

Enquiries: Paul Burlinson
Our Ref: WAIRC Returns 2007

12th December 2007



A•S•U

The Registrar
WA Industrial Relations Commission
GPO Box X2206
PERTH WA 6001

Dear Registrar

Please find attached the General Purpose Financial Report for the **Australian Municipal, Administrative, Clerical and Services Union of Employees, WA Clerical and Administrative Branch** for the year ended 30th June 2007.

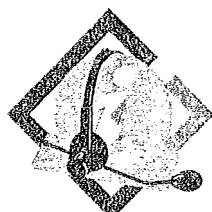
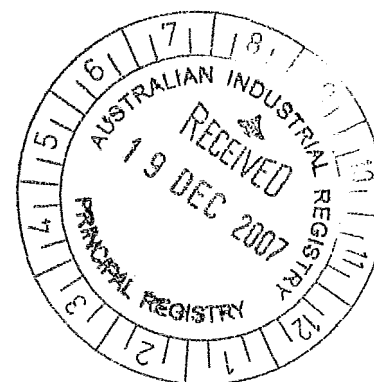
This General Purpose Financial Report also includes the information that you require for the **West Australian Railway Officers' Union** for the year ended 30th June 2007.

I have also enclosed a copy of the letter sent to the Australian Industrial Relations Commission Registry.

If you require any further information in relation to this matter, please do not hesitate to contact me on either 9427-7711 or 0412 947 053.

Yours sincerely

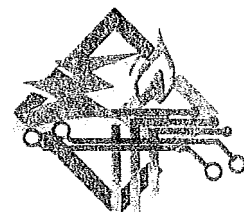
Paul Burlinson
BRANCH SECRETARY



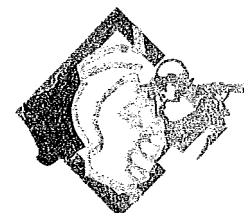
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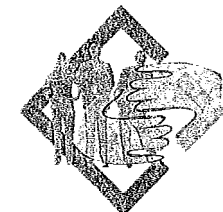
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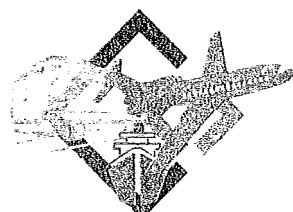
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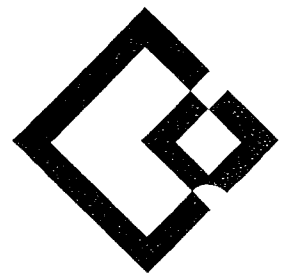
branch.secretary@asuwa.org
www.asuwa.org

Branch Secretary
Paul Burlinson

Assistant Branch Secretary
Wayne Wood

12th December 2007

COPY



A•S•U

The Registrar
Australian Industrial Relations Commission
GPO Box X2206
PERTH WA 6001

Dear Registrar

Please find attached the General Purpose Financial Report for the Australian Municipal, Administrative, Clerical and Services Union, Western Australian Branch, for the financial year ended 30th June 2007.

The purpose of this letter is to confirm that:

1. The attached Independent Auditor's Report, Operating Report, Committee of Management Statement, Certificate of Secretary, Statement of Financial Performance, Statement of Financial Position and Notes to the Financial Statements in respect of the financial year commencing 1st July 2006 and ending 30th June 2007 were presented and accepted by a meeting of the Branch Executive Council on 28th August 2007.
2. The attached Independent Auditor's Report, Operating Report, Committee of Management Statement, Certificate of Secretary, Statement of Financial Performance, Statement of Financial Position and Notes to the Financial Statements in respect of the financial year commencing 1st July 2006 and ending 30th June 2007 were distributed in full to members free of charge together with the November 2007 edition of our "Unity" Journal. Distribution to all members home address was through Australia Post on 7th November 2007.
3. The attached documents are copies of the Independent Auditor's Report, Operating Report, Committee of Management Statement, Certificate of Secretary, Statement of Financial Performance, Statement of Financial Position and Notes to the Financial Statements prepared for the WA Branch in accordance with the Act in respect to the year ending 30th June 2007 and are as presented for a second time to a meeting of the Australian Municipal, Administrative, Clerical and Services Union, Western Australian Branch Executive Council on 11th December 2007.

If I can be of any further assistance, please do not hesitate to contact me on either (08) 9427 7711 or 0412 947 053.

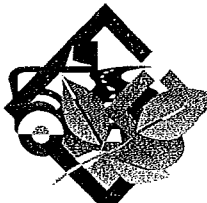
Yours sincerely

Paul Burlinson
BRANCH SECRETARY

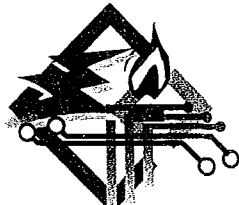
cc. Paul Slape, ASU National Secretary



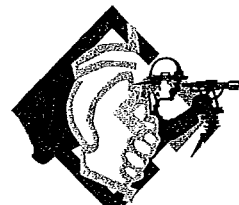
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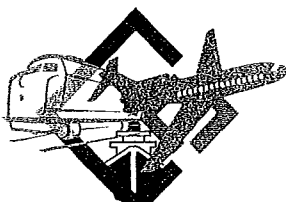
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**AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)**

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2007**



AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)

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AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)

INDEPENDENT AUDIT REPORT TO THE MEMBERS

Scope

The Financial Report and the Responsibility of the Committee of Management and Branch Secretary

The financial report comprises the Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, accompanying Notes to the Financial Statements, and the Committee of Management Statement for the Australian Services Union, Western Australian Branch, for the year ended 30 June 2007.

The Committee of Management is responsible for the preparation and true and fair presentation of the financial report in accordance with the *Workplace Relations Act 1996*. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We conducted an independent audit in order to express an opinion to the members. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

As with similar organisations due to the nature of certain income such as membership contributions, donations, subsidies, and similar, we are only able to audit that income when it is first recorded in the books and records of the Union.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the *Workplace Relations Act 1996*, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view, which is consistent with our understanding of the Union's financial position and its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Committee of Management and the Secretary of the Branch.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

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63 Shepperton Road
Victoria Park
Western Australia 6100
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Email: htg@htgfdc.com
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PO Box 199
Victoria Park
Western Australia 6979

HEWITT
TURNER &
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**BUSINESS
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Taxation Advisors
Strategic Planning
Accounting Services
Management Consultancy*

PRINCIPALS
Timothy Turner
B.BUS (ACC), FCPA,
FAIM, FTIA
Registered Company Auditor
Vick Gelevitis
B.BUS (ACC), FCPA,
NTAA, FTIA
Darryl Rodrigues
B.Sc, B.BUS (ACC), CPA

**AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS
(Continued)**

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the *Workplace Relations Act 1996*.

Audit Opinion

In our opinion, the financial report of the Australian Services Union, Western Australian Branch is in accordance with:

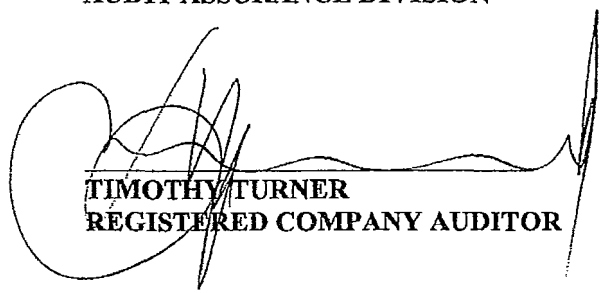
- (a) the *Workplace Relations Act 1996* including:
 - (i) giving a true and fair view of the branch's financial position as at 30 June 2007 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards; and
 - (iii) complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and

- (b) other mandatory professional reporting requirements in Australia.

Signed at Perth, this 26th day of September, 2007.



**HEWITT TURNER & GELEVITIS
AUDIT ASSURANCE DIVISION**



**TIMOTHY TURNER
REGISTERED COMPANY AUDITOR**

**HEWITT
TURNER &
GELEVITIS**



AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2007

Review of the Union's Principal Activities

The principal activities of the Australian Services Union, Western Australian Branch, during the financial year were the provision of industrial, professional and managerial services to the members consistent with the object and rules of the Union and in particular, protecting and improving the interests of members.

Significant Changes in Nature of Principal Activities

There were no significant changes in the nature of the Unions principal activities during the financial year.

Results of Principal Activities

The Australian Services Union, Western Australian Branch Unions principal activities resulted in a surplus for the financial year of \$70,439 (2006: \$19,275).

Significant Changes in the Unions Financial Affairs

No matters or circumstances arose during the reporting year, which significantly affected the financial affairs of the Union.

The Rights of Members to Resign

Rule 32 of the Australian Services Union Rules states as follows:

- a) A member may resign membership of the Union by written notice addressed and delivered to the Branch Secretary.
- b) A notice of resignation takes effect:
 - (i) where the member ceases to be eligible for membership of the Union:
 1. on the day on which the notice is received; or
 2. the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;whichever is the later; or
 - (ii) in any other case:
 1. at the end of 2 weeks after the notice is received; or
 2. on the day specified in the notice;whichever is the later.

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

The Rights of Members to Resign (cont'd)

- c) Notice of resignation shall be addressed to the Branch Secretary and delivered to that officer.
- d) Any member resigning shall be liable for the payment of all subscriptions, fines and levies owing to the Union under these Rules at the date of leaving, and such monies may be sued for and recovered in the name of the Union.
- e) Any subscription paid by a member in respect of a period beyond the end of the quarter in which the member's notice of resignation expires shall be remitted to the member if so requested and a member who pays annual subscription by instalments shall not be liable to pay any instalment for any period after the end of the quarter in which the member's notice of resignation expires and a member who resigns where the member ceased to be eligible to become a member of the Union as hereinbefore mentioned shall be entitled to the same remission.
- f) A notice delivered to the Branch Secretary shall be taken to have been received by the Union when it was delivered.
- g) A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered to the Branch Secretary.
- h) A resignation from membership of the Union is valid, even if not affected in accordance with sub-clauses a. to g. of this Rule, if the member is informed in writing by or on behalf of the Union, that the resignation has been accepted.
- i) A member on leaving the Union after compliance with this Rule shall be entitled, on written application to the Secretary of the member's Branch, to a clearance certificate in the prescribed form.

Trustee or Director of Trustee Company of Superannuation Entity or Exempt Public Sector Superannuation Scheme

The following officers of the Union held reserved positions in the following entities during the year:

Name	Official Position	Director of	Name of Superannuation Fund
Kevin Sim	Branch Councillor	Director of the Trustee Company	WA Local Government Superannuation Plan

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

Prescribed Information Required under the Workplace Relations (RAO) Regulations 2003

- a) the number of persons that were recorded in the register of members on 30 June 2007 was 5,452;
- b) the number of persons who were employees of the reporting unit on 30 June 2007 was 20, where the number of employees includes both full-time employees and part-time employees measured on a full-time equivalent basis;
- c) the names of each person who has been a member of the committee of management of the Union at any time during the reporting period, and the period for which he or she held such a position is as follows:

Name	Title of Officer
Jeffrey Williams	Branch President
Angela Hartwig	Deputy Branch President
Paul Burlinson	Branch Secretary
Wayne Wood	Assistant Branch Secretary
Patricia Richardson	Branch Treasurer
Carolyn Wall	Branch Vice President (Women)
Carlo Genovese	Branch Executive Councillor
Mark Blount	Branch Executive Councillor
Mudji Neilsen	Branch Executive Councillor
Darcy Buckle	Branch Executive Councillor
Linda Bullen	Branch Executive Councillor
Mary Chaytor	Branch Executive Councillor
Christopher Gabelish	Branch Executive Councillor
Leah Gorman	Branch Executive Councillor
Paul O'Neill	Branch Executive Councillor
Nigel Rainford	Branch Executive Councillor
Audrey Turner	Branch Executive Councillor
Stephen Arnold	Branch Executive Councillor
Mark Attwood	Branch Executive Councillor

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AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

**OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2007
(Continued)**

**Prescribed Information Required under the Workplace Relations (RAO) Regulations 2003
(Cont'd)**

Changes to the Composition of the Committee of Management during the financial year

David Taylor	Branch President (Term Completed)
Jeffrey Williams	Branch President (Elected)
Ralph Bailey	Branch Treasurer (Term Completed)
Patricia Richardson	Branch Treasurer (Elected)
Meredith Hammat	Assistant Branch Secretary (Resigned)
Wayne Wood	Assistant Branch Secretary (Appointed)
Stan Barclay	Branch Executive Councillor (Term Completed)
Gerard Upham	Branch Executive Councillor (Resigned)
Rosalind Murray	Branch Executive Councillor (Term Completed)
Judith Durnin	Branch Executive Councillor (Term Completed)
Geoff Angwin	Branch Executive Councillor (Resigned)
Percy King	Branch Executive Councillor (Term Completed)
Mark Blout	Branch Executive Councillor (Elected)
Darcy Buckle	Branch Executive Councillor (Elected)
Linda Bullen	Branch Executive Councillor (Elected)
Mary Chaytor	Branch Executive Councillor (Elected)
Christopher Gabelish	Branch Executive Councillor (Elected)
Leah Gorman	Branch Executive Councillor (Elected)
Paul O'Neill	Branch Executive Councillor (Elected)
Nigel Rainford	Branch Executive Councillor (Elected)
Audrey Turner	Branch Executive Councillor (Elected)

Paul Burlinson
Name

Branch Secretary
Title

P Burlinson
Signature

25th Spt 2007
Date

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

COMMITTEE OF MANAGEMENT STATEMENT

On 28th August 2007 the Branch Executive Council of The Western Australian Branch of *Australian Services Union* passed the following resolution in relation to the **General Purpose Financial Report (GPFR)** of the reporting unit for the financial year ended 30 June 2007:

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 a 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) 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) no information has been sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule during the period; and
 - (vi) no orders have been made by the Commission for inspection of financial records under section 273 of the RAO Schedule during the period.

For Committee of Management: *Patricia Richardson*

Title of Office held: *Branch Treasurer*

Signature: 

Date: *28th September 2007.*

For Committee of Management: *Jeffrey Williams*

Title of Office held: *Branch President*

Signature: 

Date: *25/9/07*

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER

Section 268 of Schedule 1B *Workplace Relations Act 1996*

I **Paul Burlinson** being the *Branch Secretary* of the *Western Australian Branch of the Australian Services Union* certify:

- that the documents lodged herewith are copies of the full report, referred to in section 268 of Schedule 1B of the RAO Schedule; and
- that the *full report* will be provided to all financial members on or around 27th October 2007 via distribution of the union's *Unity Journal* publication; and
- that the full report was presented to a *meeting of the Committee of Management* of the reporting unit on 28th August 2007; in accordance with section 266 of the RAO Schedule.

Signature: P Burlinson .

Date: 25th Sept 2007 .

AUSTRALIAN SERVICES UNION**(WESTERN AUSTRALIAN BRANCH)****INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

INCOME	NOTE	2007	2006
		\$	\$
Interest Received		46,915	49,538
Members Contribution		2,038,946	2,065,433
Sundry Income		12,887	403
Staff Contributions to Motor Vehicles		3,765	2,820
Profit on sale of Fixed Assets		191	2,985
TOTAL INCOME		2,102,704	2,121,179
ADMINISTRATION EXPENDITURE			
Capitation to National Office		134,437	117,667
Affiliation Fees – Unions WA		18,943	23,346
BCOM Honoraria		8,384	9,008
Legal Fees		13,921	16,911
Airline Levy to National Office		2,858	2,902
IR Campaign – National/ACTU		37,755	12,015
Marginal Seat Co-ord – Nat/ACTU		10,462	-
		226,760	181,849
STAFFING COSTS			
Recruitment		15,472	18,097
Fringe Benefits Tax		2,598	2,683
Payroll Tax		28,576	29,076
Superannuation Retirement Benefits		137,831	142,202
Annual Leave and RDO Provision		13,249	15,255
Long Service Leave Provision		5,313	(22,426)
Salaries and Allowances – Staff		956,852	982,346
Salaries and Allowances – Officials		164,961	146,911
ASU Payroll - Secondments		-	23,424
Insurance - Workers Compensation		14,303	11,746
Staff Training & Amenities		5,339	11,445
Staff Allowances, Travel & Accommodation		42,485	54,286
		1,386,981	1,415,045

The accompanying notes form part of these financial statements.

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

ORGANISING EXPENSES	NOTE	2007 \$	2006 \$
Campaign Donations & Expenses		10,186	19,408
Communications - Unity Journal		48,613	48,559
Function Costs		19,699	11,883
Education and Training (Incl. Travel)		24,068	20,233
Meeting Expenses (Incl. Travel & accommodation)		12,830	19,020
Members travel & accommodation expenses		7,337	9,379
Journey Cover Insurance		42,117	33,254
Westclub Benefits Package		38,836	38,836
Shop Rite Package		5,360	5,360
		209,046	205,932
 OPERATING EXPENSES			
Accounting Fees & Audit	3	5,420	10,588
Bank Charges		14,796	18,856
IT Expenses		32,386	15,374
Insurance -- Business Pak/Elect Equipment		1,131	3,101
Gifts & Donations		2,004	2,222
Scholarships -- Godfrey Wignall		500	500
Depreciation -- Buildings & Improvements		7,500	22,809
Office Furniture & Equipment		28,163	24,366
Doubtful Debts Expense		-	(3,704)
Electricity		9,337	9,981
Merchandise		2,465	1,969
Loss on sale of asset		1,842	187
Motor Vehicle Running costs		30,717	31,753
Motor Vehicle Depreciation		32,462	13,813
Office Expenses -- Equip. repairs & amenities		9,080	6,386
Property Costs -- Rates and Maintenance		30,507	30,474
Stationery and Paper		11,741	17,092
Postage and Courier		14,800	17,300
Publication and Library		1,229	1,784
Photocopying		3,695	7,173
Records Management		2,299	2,591
Telephone (inc. mobiles)		38,122	35,424
Significant items of expenditure (Contingency Provision)	7	(73,957)	24,846
		206,239	294,885

The accompanying notes form part of these financial statements.

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007 (Continued)**

RAIL DIVISION	NOTE	2007	2006
		\$	\$
Audit Fees		300	300
ASU Scholarships		400	1,000
Affiliation Fees – Unions WA		819	988
ALP Affiliation Fees		1,720	1,905
		<u>3,239</u>	<u>4,193</u>
TOTAL EXPENDITURE		<u>2,032,265</u>	<u>2,101,904</u>
SURPLUS/(DEFICIT) FOR THE YEAR		<u>70,439</u>	<u>19,275</u>
PROFIT/(LOSS) ATTRIBUTABLE TO MEMBERS		<u>70,439</u>	<u>19,275</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

**BALANCE SHEET
AS AT 30 JUNE 2007**

	NOTE	2007 \$	2006 \$
MEMBERS' FUNDS			
Accumulation Account	9	811,057	740,618
Asset Revaluation Reserve		529,043	529,043
TOTAL MEMBERS' FUNDS		1,340,100	1,269,661
CURRENT ASSETS			
Cash at Bank	4	24,528	21,207
Cash on Deposit	5	741,235	706,493
Subscriptions in arrears		52,812	44,932
GST Credits		30,523	37,162
Other Debtors		1,799	385
TOTAL CURRENT ASSETS		850,897	810,179
NON-CURRENT ASSETS			
Property, Plant and Equipment	6	947,744	968,576
TOTAL NON-CURRENT ASSETS		947,744	968,576
TOTAL ASSETS		1,798,641	1,778,755

The accompanying notes form part of these financial statements.

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AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)

BALANCE SHEET
AS AT 30 JUNE 2007 (Continued)

	NOTE	2007 \$	2006 \$
CURRENT LIABILITIES			
Sundry Creditors and Accruals		159,298	150,134
Provision for Long Service Leave		36,503	31,189
Provision for Annual Leave & Rostered Days Off		91,802	78,554
Provision for Sick Leave		10,000	10,000
GST Payable		48,896	53,219
Workers Compensation Assistance Fund		8,694	8,694
TOTAL CURRENT LIABILITIES		<u>355,193</u>	<u>331,790</u>
NON-CURRENT LIABILITIES			
Provision for Contingency	7	103,348	177,304
TOTAL NON-CURRENT LIABILITIES		<u>103,348</u>	<u>177,304</u>
TOTAL LIABILITIES		<u>458,541</u>	<u>505,094</u>
NET ASSETS		<u>1,340,100</u>	<u>1,269,661</u>

The accompanying notes form part of these financial statements.

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AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2007**

	Accumulation Account	Capital Profits Reserve	Asset Revaluation Reserve	Total
	\$	\$	\$	\$
Balance as at 1 July 2005	660,050	61,293	300,313	1,021,656
Profit attributable to members	80,568	(61,293)	228,730	248,005
Balance as at 30 June 2006	740,618	-	529,043	1,269,661
Profit attributable to members	70,439	-	-	70,439
Revaluation Increment/(Decrement)	-	-	-	-
Balance as at 30 June 2007	811,057	-	529,043	1,340,100

The accompanying notes form part of these financial statements.

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AUSTRALIAN SERVICES UNION**(WESTERN AUSTRALIAN BRANCH)****STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2007**

	NOTE	2007 \$	2006 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Subscription and Other Income		2,046,305	2,093,914
Interest received		46,915	49,538
Payments to suppliers & employees		<u>(2,006,212)</u>	<u>(2,011,565)</u>
NET CASH INFLOWS FROM OPERATING ACTIVITIES	8(b)	<u>87,008</u>	<u>131,887</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Property, Plant & Equipment		31,873	32,364
Payments for Property, Plant & Equipment		<u>(80,818)</u>	<u>(120,883)</u>
NET CASH OUTFLOWS FROM INVESTING ACTIVITIES		<u>(48,945)</u>	<u>(88,519)</u>
NET INCREASE/(DECREASE) IN CASH HELD		38,063	43,368
CASH AT BEGINNING OF THE FINANCIAL YEAR		<u>727,700</u>	<u>684,332</u>
CASH AT THE END OF THE FINANCIAL YEAR	8(a)	<u>765,763</u>	<u>727,700</u>

The accompanying notes form part of these financial statements.

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, including Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the *Workplace Relations Act 1996*. The financial report complies with all international financial reporting standards (IFRS) in their entirety. The accounting policies have been consistently applied, unless otherwise stated.

The financial report has been prepared on an accruals basis as regards the income and expenditure of the Branch and on the basis of historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets. Cost is based on fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report:

Basis of Preparation

The financial report is for the Australian Services Union, Western Australian Branch, and in accordance with the Workplace Relations Act 1996 the Western Australian Branch is a reporting unit. The Australian Services Union is an organisation registered under the Workplace Relations Act. In accordance with the Act the Union is a body corporate and has perpetual succession. By virtue of this method of incorporation, the Union and the State Branch are not subject to the Corporations Act 2001.

The financial report has been prepared on an accruals basis as regards the income and expenditure of the Branch and on the basis of historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets. Cost is based on fair values of the consideration given in exchange for assets.

Accounting Policies

a) **Fixed Assets**

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

Freehold land and buildings are shown at their fair value (being an amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction) based on periodic, but at least triennial valuations by external independent valuers, less subsequent depreciation for buildings.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the re-valued amount of the asset.

AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES cont....

Fixed Assets ... continued

The depreciable amount of buildings and building improvements are calculated on a straight-line basis over the useful lives of the assets to the Union. The depreciation rates vary between 2.5% and 11.25%pa.

Office Equipment and Furniture are measured at cost less depreciation and impairment losses depreciated on a diminishing value method at a rate of 20%pa. Motor vehicles are depreciated on a diminishing value method at a rate of 15%pa.

The carrying amount of property, plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount. The recoverable amount is determined as the depreciable replacement cost of the asset.

Increases in the carrying amount arising on revaluation of land & buildings are credited to a revaluation reserve in member's equity. Decreases that effect previous increases of the same class of asset are charged against fair value reserves in equity, all other decreases are charged to the income statement.

The gain or loss on disposal of all fixed assets, including revalued assets, is determined as the difference between the carrying amount of the asset at the time of disposal and the proceeds of disposal and is included in operating profit before income tax of the company in the year of disposal. Any realised revaluation increment relating to the disposed asset which is included in the asset revaluation reserve is transferred to the accumulation account.

b) Employee Entitlements

Annual Leave

The liability for annual leave is recognised and is measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

Long Service Leave

In the case of Long Service Leave, the accrual has been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting estimated future cash flows.

Sick Leave

Sick leave entitlements are accumulated in a similar manner to annual leave entitlements but do not vest and are paid only upon a valid claim for sick leave by an employee. The liability for non-vesting accumulated sick leave is the component of the entitlements accumulated as at the reporting date that is expected to result in payments to the employees.

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES cont....

c) Income Tax

No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act (1997).

d) Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

e) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Member's contribution revenue is recognised upon the delivery of the service to the members.

f) Receivables

All sundry debtors are recognised at the amounts receivables as they are due for settlement no more than 30 days. Collectibility of debtors is reviewed on an ongoing basis and a provision is made for debts where recoverability is doubtful.

g) Goods & Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivable and payables in the balance sheet are shown inclusive of GST.

h) Creditors and Accruals

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

i) Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

j) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to confirm to changes in presentation for the current financial year.

AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

NOTE 2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272, which read as follows:

- 272(1) *A member of a reporting unit, or a Registrar 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;*
- 272(2) *The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must be not less than 14 days after the application is given to the reporting unit;*
- 272(3) *A reporting unit must comply with an application made under subsection (1).*

NOTE 3. AUDITOR'S REMUNERATION

	2007	2006
	\$	\$
Remuneration of the auditor		
- Auditing or reviewing the financial report	4,418	9,583
- Preparation of FBT Return	1,002	1,005
	<u>5,420</u>	<u>10,588</u>

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AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007 (Continued)**

NOTE 4. CASH AT BANK	2007	2006
	\$	\$
CBA Cheque Account	24,128	20,807
Petty Cash Float	400	400
TOTAL CASH AT BANK	<u>24,528</u>	<u>21,207</u>

NOTE 5. CASH ON DEPOSIT

Bank West – Term Deposit	600,000	-
Australian National Credit Union – E Saver	-	8
Adelaide Bank – Money Market	-	397,124
Members Equity – 24 hr Call	141,235	309,361
TOTAL CASH ON DEPOSIT	<u>741,235</u>	<u>706,493</u>

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AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

NOTE 6. PROPERTY, PLANT, EQUIPMENT & MOTOR VEHICLES	2007 \$	2006 \$
LAND AND BUILDINGS:		
Land & Buildings – 102 East Pde, East Perth – at independent valuation	440,000	440,000
Land – 102 East Pde, East Perth – at cost	-	-
Buildings and Improvements – at independent valuation	300,000	300,000
Less: Accumulated depreciation	(7,500)	-
	292,500	300,000
TOTAL LAND AND BUILDINGS	732,500	740,000
Motor Vehicles – at cost	149,943	157,207
Less: Accumulated depreciation	(34,464)	(23,849)
	115,479	133,358
Office Furniture – at cost	18,136	18,136
Less: Accumulated depreciation	(9,836)	(6,385)
	8,300	11,751
Office Equipment – at cost	287,448	256,737
Less: Accumulated depreciation	(195,983)	(173,270)
	91,465	83,467
TOTAL PROPERTY, PLANT, EQUIPMENT, MOTOR VEHICLES, LAND & BUILDINGS	947,744	968,576

The land and buildings were re-valued at 30 June 2006 by independent valuation conducted by valuers Heron Todd & White on 4 April 2005. The valuation has been prepared in accordance with the Australian Property Institute's Standard Report content. The revaluation surplus was credited to an asset revaluation reserve in member's equity.

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

NOTE 6. PROPERTY, PLANT, EQUIPMENT & MOTOR VEHICLES (Continued)

MOVEMENTS IN CARRYING AMOUNTS

Movement in the carrying amount of each class of property, plant & equipment between the beginning and the end of the current financial year.

	Freehold Land	Buildings	Furniture & Fittings	Office Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$	\$
Balance at the beginning of the year	440,000	300,000	11,751	83,467	133,358	968,576
Additions	-	-	-	30,710	48,107	78,817
Disposals	-	-	-	-	(33,524)	(33,524)
Revaluation increments/ (decrements)	-	-	-	-	-	-
Depreciation expense	-	(7,500)	(3,451)	(22,712)	(32,462)	(66,125)
Carrying amount at the end of the year	<u>440,000</u>	<u>292,500</u>	<u>8,300</u>	<u>91,465</u>	<u>115,479</u>	<u>947,744</u>

NOTE 7. PROVISION FOR CONTINGENCY

	2007	2006
	\$	\$

The employment contract for elected officers of the Australian Services Union Western Australian Branch provided a payment for the loss of office benefit in certain circumstances. The provision for 2007 was reduced as the Assistant Branch Secretary resigned her office in September 2006 and this provision no longer applies to elected officers commencing after July 2005.

Opening Balance	177,304	152,458
Provision for Year	<u>(73,956)</u>	<u>24,846</u>
CLOSING BALANCE	<u>103,348</u>	<u>177,304</u>

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AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007 (Continued)**

NOTE 8. CASH FLOW INFORMATION	2007	2006
	\$	\$
(a) RECONCILIATION OF CASH		
Cash at Bank	24,128	20,807
Cash on Deposit	741,235	706,493
Cash on Hand		
Petty Cash Float	400	400
	765,763	727,700
(b) RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS		
Operating Surplus/(Deficit) for the year	70,439	19,275
<u>Non cash flows in Operating surplus</u>		
Depreciation	66,125	60,987
(Profit)/Loss from sale of fixed assets	3,651	(2,798)
<u>Changes in Assets and Liabilities</u>		
Increase/(decrease) in provision for annual leave & RDOs	13,248	15,255
Increase/(decrease) in provision for contingencies	(73,957)	24,846
Increase/(decrease) in provision for long service leave	5,315	(22,426)
Increase/(decrease) in provision for Doubtful debts	-	(3,704)
Increase/(decrease) in sundry creditors and accruals	9,165	16,680
(Increase)/decrease in other debtors	(1,414)	1,332
(Increase)/decrease in Subscriptions in Arrears	(7,880)	10,095
(Increase)/decrease in GST credit	6,639	(8,030)
(Increase)/decrease in GST Control Account	-	7,125
Increase/(decrease) in GST payable	(4,323)	13,250
	87,008	131,887

NOTE 9. MEMBERS' FUNDS - ACCUMULATION ACCOUNT

Accumulation Account – 1 July 2006	740,618	660,050
Add Transfer from Capital Profit Reserve	-	61,293
Add Surplus/(Deficit) for the year	70,439	19,275
TOTAL OF ACCUMULATION ACCOUNT AS AT 30 JUNE 2007	811,057	740,618

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

NOTE 10. RESERVES

a) **Asset Revaluation Reserve**

The asset revaluation reserve records revaluations of non-current assets.

b) **Capital Profit Reserve**

The capital profit reserve records funds set aside for future expansion of the entity.

NOTE 11. FINANCIAL INSTRUMENTS

a) **Financial Risk Management**

The entity's financial instruments consist mainly of cash held with the bank, deposits with banks, short-term investments and accounts receivable and payable.

The main purpose of non-derivative financial instruments is to raise finance for the entity.

The entity does not have any derivative instruments as at 30 June 2007.

Financial Risks

The main risks the union is exposed to through its financial instruments are interest rate risk, liquidity risk and credit risk.

i. *Interest Rate Risk*

Interest rate risk is managed with a mixture of fixed and floating rate debt.

ii. *Foreign Currency Risk*

The union is not exposed to fluctuations in foreign currencies.

iii. *Liquidity Risk*

The union manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

iv. *Credit Risk*

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of any provision for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

v. *Price Risk*

The union is not exposed to any material commodity price risk.

AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

NOTE 11. FINANCIAL INSTRUMENTS...Continued

b) Interest Rate Risk

The union's exposure to interest rate risk, which is the risk that the value of the financial instrument will fluctuate due to changes in market interest rates, and the effective interest rates on those financial assets and financial liabilities is as follows:

30 June 2007	Floating Interest Rate	Fixed Inter est	Non- Interest Bearing	Total
Financial Assets				
Cash and deposits	765,363	-	400	765,763
Debtors	-	-	1,799	1,799
	765,363	-	2,199	767,562
Weighted average interest rate	6.47%			
Financial Liabilities				
Trade and other creditors	-	-	129,099	129,099
NET FINANCIAL ASSETS / (LIABILITIES)	765,363	-	(126,900)	638,463
30 June 2006	Floating Interest Rate	Fixed Inter est	Non- Interest Bearing	Total
Financial Assets				
Cash and deposits	727,300	-	400	727,700
Debtors	-	-	385	385
	727,300	-	785	728,085
Weighted average interest rate	5.68%	-		
Financial Liabilities				
Trade and other creditors	-	-	140,524	140,524
NET FINANCIAL ASSETS / (LIABILITIES)	727,300	-	(139,739)	587,561

c) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, is the carrying amount of the financial assets as disclosed in the balance sheet and notes to the financial statements. The Union does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the union.

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

NOTE 11. FINANCIAL INSTRUMENTS...Continued

d) Net Fair Values

The assets and liabilities as disclosed in the balance sheet and notes to the financial statements approximate their carrying values.

No financial assets and liabilities are readily traded on organised markets in standardised form.

The aggregate net fair values and carrying amounts of the financial assets and liabilities are disclosed in the balance sheet and in the notes to and forming part of the accounts.

e) Financing Arrangements

Unrestricted access was available at balance date to the following:

Bank Overdraft Facility	30 June 2007	30 June 2006
	\$	\$
Lines of Credit		
Bank Overdraft - facility	<u>- NIL -</u>	<u>- NIL -</u>

NOTE 12. RELATED PARTY TRANSACTIONS

a) Names of officers

The following persons have held office in the Union during the year:

Name	Office Held
David Taylor	Branch President (Term Completed)
Jeffrey Williams	Branch President (Elected)
Angela Hartwig	Deputy Branch President
Paul Burlinson	Branch Secretary
Meredith Hammat	Assistant Branch Secretary (Resigned)
Wayne Wood	Assistant Branch Secretary (Appointed)
Ralph Bailey	Branch Treasurer (Term Completed)
Patricia Richardson	Branch Treasurer (Elected)
Carolyn Wall	Branch Vice President (Women)
Carlo Genovese	Branch Executive Councillor
Mudji Neilsen	Branch Executive Councillor
Stephen Arnold	Branch Executive Councillor
Mark Attwood	Branch Executive Councillor
Mark Blount	Branch Executive Councillor
Stan Barclay	Branch Executive Councillor (Term Completed)
Gerard Upham	Branch Executive Councillor (Resigned)
Rosalind Murray	Branch Executive Councillor (Term Completed)
Judith Durnin	Branch Executive Councillor (Term Completed)

AUSTRALIAN SERVICES UNION

(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

NOTE 12. RELATED PARTY TRANSACTIONS Continued

Name	Office Held
Geoff Angwin	Branch Executive Councillor (Resigned)
Percy King	Branch Executive Councillor (Term Completed)
Mark Blout	Branch Executive Councillor (Elected)
Darcy Buckle	Branch Executive Councillor (Elected)
Linda Bullen	Branch Executive Councillor (Elected)
Mary Chaytor	Branch Executive Councillor (Elected)
Christopher Gabelish	Branch Executive Councillor (Elected)
Leah Gorman	Branch Executive Councillor (Elected)
Paul O'Neill	Branch Executive Councillor (Elected)
Nigel Rainford	Branch Executive Councillor (Elected)
Audrey Turner	Branch Executive Councillor (Elected)

b) Remuneration of officers

The aggregate amount of remuneration paid to officers during the year is disclosed in the Income and Expenditure Statement under Salaries of the Office Holders.

The numbers of officers whose total income was within the specified bands are as follows:

\$	30 June 2007 Numbers	30 June 2006 Numbers
70,000 – 79,999	1	0
90,000 – 99,999	0	1
100,000 – 109,999	1	0

c) Other transactions

There were no other transactions between the officers and the Union other than those relating to their membership in 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.

NOTE 13. CAPITAL COMMITMENTS

At the date of signing this report there are no known outstanding capital commitments.

NOTE 14. CONTINGENT LIABILITIES

At the date of signing this report there are no known contingent liabilities.

AUSTRALIAN SERVICES UNION
(WESTERN AUSTRALIAN BRANCH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007 (Continued)

NOTE 15. GEOGRAPHICAL LOCATIONS

The Union operates from 102 East Parade, East Perth in the State of Western Australia.

NOTE 16. EMPLOYEE NUMBERS

\$	30/06/07 Number	30/06/06 Number
Number of employees at the end of financial year	<u>20</u>	<u>21</u>

NOTE 17. POST BALANCE DATE EVENTS

At the date of signing this report there are no known post balance date events.

***** END OF NOTES TO FINANCIAL STATEMENTS *****