







# Australian Services Union - National Office

ABN: 28 519 971 998

## Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2017

	Note	2017 \$	2016 \$
<b>Revenue</b>			
Capitation fees	2(a)	3,406,678	3,187,849
Levies	2(b)	43,789	43,914
Investment income	2(c)	147,007	154,898
Other revenue	2(d)	169,246	185,188
		<u>3,766,720</u>	<u>3,571,849</u>
<b>Expenses</b>			
Employee benefits expense	3(a)	(2,106,104)	(2,059,793)
Office and administration	3(b)	(994,269)	(502,851)
Levies	3(c)	(34,110)	(43,922)
Depreciation and amortisation expense	3(d)	(139,637)	(164,701)
Affiliation fees	3(e)	(779,079)	(663,482)
Grants and donations	3(f)	(15,100)	(50,858)
Legal expenses	3(g)	(41,702)	(57,394)
Auditor's remuneration	3(h)	(18,471)	(21,880)
		<u>(4,128,472)</u>	<u>(3,564,881)</u>
<b>Surplus from operating activities</b>		<b>(361,752)</b>	6,968
Distribution from Government Skills Australia	15	500,000	-
<b>Surplus for the year</b>		<u><b>138,248</b></u>	<u>6,968</u>
<b>Other comprehensive income</b>			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
<b>Total comprehensive income for the year</b>		<u><b>138,248</b></u>	<u>6,968</u>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

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## Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	3,751,185	1,234,550
Trade and other receivables	5	58,763	737,467
Inventories		16,426	16,930
Financial assets	6	507,611	1,811,139
Other current assets	7	64,056	85,565
<b>TOTAL CURRENT ASSETS</b>		<b>4,398,041</b>	<b>3,885,651</b>
NON-CURRENT ASSETS			
Financial assets	6	80,253	77,087
Property, plant and equipment	8	1,041,610	1,194,627
Investment property	9	364,569	364,569
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,486,432</b>	<b>1,636,283</b>
<b>TOTAL ASSETS</b>		<b>5,884,473</b>	<b>5,521,934</b>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	10	653,947	364,774
Other financial liabilities	11	-	1,272
Other liabilities	12	-	15,000
Employee provisions	13	825,737	861,071
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,479,684</b>	<b>1,242,117</b>
NON-CURRENT LIABILITIES			
Employee provisions	13	5,579	18,855
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>5,579</b>	<b>18,855</b>
<b>TOTAL LIABILITIES</b>		<b>1,485,263</b>	<b>1,260,972</b>
<b>NET ASSETS</b>		<b>4,399,210</b>	<b>4,260,962</b>
<b>EQUITY</b>			
Reserves	15	573,970	64,291
Accumulated Surpluses		3,825,240	4,196,671
<b>TOTAL EQUITY</b>		<b>4,399,210</b>	<b>4,260,962</b>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

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## Statement of Changes in Equity

For the Year Ended 30 June 2017

### 2017

	Accumulated Surpluses	Government Skills Australia Reserves	General Reserves	National Airlines Industry Division Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2016	4,196,671	-	-	64,291	4,260,962
Surplus for the year	138,248	-	-	-	138,248
Transfers to/from reserves	(509,679)	500,000	-	9,679	-
<b>Balance at 30 June 2017</b>	<b>3,825,240</b>	<b>500,000</b>	<b>-</b>	<b>73,970</b>	<b>4,399,210</b>

### 2016

	Accumulated Surpluses	Government Skills Australia Reserves	General Reserves	National Airlines Industry Division Reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2015	4,205,167	-	48,827	-	4,253,994
Surplus for the year	6,968	-	-	-	6,968
Transfers to/from reserves	(15,464)	-	(48,827)	64,291	-
<b>Balance at 30 June 2016</b>	<b>4,196,671</b>	<b>-</b>	<b>-</b>	<b>64,291</b>	<b>4,260,962</b>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

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## Statement of Cash Flows

For the Year Ended 30 June 2017

	2017	2016
Note	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from branches	20(b) 4,886,963	4,103,872
Interest received	90,703	78,784
Other receipts	717,300	373,789
Payments to employees and suppliers	(4,265,780)	(4,321,024)
Payments to branches	20(b) (430,400)	(498,440)
Net cash provided by/(used in) operating activities	20 <u>998,786</u>	<u>(263,019)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of assets	-	24,250
Payment for equipment and vehicles	(5,679)	(98,425)
Redemption (placement) of term deposits	1,303,528	178,727
Cash advanced - SA & NT Branch	(80,000)	(220,000)
Repayment of cash advanced - SA & NT Branch	300,000	-
Net cash used by investing activities	<u>1,517,849</u>	<u>(115,448)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net increase/(decrease) in cash and cash equivalents held	2,516,635	(378,467)
Cash and cash equivalents at beginning of year	1,234,550	1,613,017
Cash and cash equivalents at end of financial year	4 <u>3,751,185</u>	<u>1,234,550</u>

The accompanying notes form part of these financial statements.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (a) Basis of preparation

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisation) Act 2009*. For the purpose of preparing the general purpose financial statements, the Australian Services Union - National Office is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost basis of accounting, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. The financial statements are presented in Australian dollars.

Except where otherwise stated, the accounting policies in the preparation of this financial report are consistent with those of the previous financial year. The financial statements were authorised for issue on the same date the statement by the Committee of Management was signed.

#### (b) Comparative figures

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

#### (c) Income Tax

No provision for income tax has been raised as the Union is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997. However, it still has obligations for Fringe Benefit Tax (FBT) and Goods and Services Tax (GST).

#### (d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.



# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (e) Leases

##### Finance leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Where an asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability is recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

#### (f) Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from capitation fees is recognised on an accrual basis and recorded as revenue in the year to which it relates.

Revenue from the sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transactions will flow to the entity.

Revenue from employees by way of car contributions is recognised on an accruals basis and is brought to account as income on a progressive basis throughout the year.

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental revenue from operating leases is recognised on a straight line basis over the term of the lease.

Trust distribution income is recognised when the right to receive the distribution has been established.

All revenue is stated net of the amount of goods and services tax (GST).

#### (g) Gains and losses

Gains and losses from disposal of assets are recognised when control of the asset has been passed to the buyer.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (h) Reimbursement from other reporting units

The amounts reimbursed for payroll tax, insurance premiums and other costs are treated as deductions from the corresponding expenses on the basis of the costs being expenses of the branch. Accordingly the income and expenses relating to reimbursement of these items are not recognised in the statement of profit or loss and other comprehensive income of the National Office. For further details see Note 22(c) Transactions with Other Reporting Units.

#### (i) Employee benefits

Provision is made for National Office's liability for employee benefits arising from services rendered by employees to the end of the reporting period.

Liabilities for short-term employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled including related on costs.

Long-term employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements.

The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

#### (j) Inventories

Inventories are measured at the lower of cost and net realisable value.

#### (k) Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents comprises cash on hand, demand deposits and short-term highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value with original maturities of three months or less. Bank overdrafts are shown within short-term borrowings in current liabilities in the statement of financial position.

#### (l) Financial instruments

Financial instruments are recognised initially using trade date accounting, i.e. on the date that the National Office becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (I) Financial instruments

##### Financial Assets

Financial assets are divided into the following categories which are described in detail below:

- loans and receivables;
- financial assets at fair value through profit or loss;
- available-for-sale financial assets; and
- held-to-maturity investments.

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument's category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

##### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than twelve months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

##### Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets:

- acquired principally for the purpose of selling in the near future
- designated by the entity to be carried at fair value through profit or loss upon initial recognition or
- which are derivatives not qualifying for hedge accounting.

Assets included within this category are carried in the statement of financial position at fair value with changes in fair value recognised in finance income or expenses in profit or loss.

Any gain or loss arising from derivative financial instruments is based on changes in fair value, which is determined by direct reference to active market transactions or using a valuation technique where no active market exists.

##### Available-for-sale financial assets

Listed shares and listed redeemable notes that are traded in an active market are classified as available-for-sale and are stated at fair value. The reporting unit has investments in unlisted shares that are not traded in an active market but that

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (I) Financial instruments

are also classified as available-for-sale financial assets and stated at fair value. Gains and losses arising from changes in fair value are recognised in other comprehensive income and accumulated in the investments revaluation reserve, with the exception of impairment losses, interest calculated using the effective interest method, and foreign exchange gains and losses on monetary assets, which are recognised in profit or loss. Where the investment is disposed of or is determined to be impaired, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss.

Dividends on available-for-sale equity instruments are recognised in profit or loss when the reporting unit right to receive the dividends is established. The fair value of available-for-sale monetary assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period. The foreign exchange gains and losses that are recognised in profit or loss are determined based on the amortised cost of the monetary asset. Other foreign exchange gains and losses are recognised in other comprehensive income.

#### Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity. Investments are classified as held-to-maturity if it is the intention of the National Office's management to hold them until maturity.

Held-to-maturity investments are subsequently measured at amortised cost using the effective interest method, with revenue recognised on an effective yield basis. Held-to-maturity financial assets are included in non-current assets, except for those with maturities of less than twelve months from the reporting date, which are classified as current assets.

#### *Effective interest method*

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, when appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest rate basis except for debt instruments other than those financial assets that are recognised at fair value through profit or loss.

# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (I) Financial instruments

##### Impairment of financial assets

Financial assets, other than those at fair value through profit or loss, are assessed for impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the reporting units past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 60 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

When an available-for-sale financial asset is considered to be impaired, cumulative gains or losses previously recognised in other comprehensive income are reclassified to profit or loss in the period.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

In respect of available-for-sale equity securities, impairment losses previously recognised in profit or loss are not reversed through profit or loss. Any increase in fair value subsequent to an impairment loss is recognised in other comprehensive income and accumulated under the heading of investments revaluation reserve. In respect of available-for-sale debt securities, impairment losses are subsequently reversed through profit or loss if an increase in the fair value of the investment can be objectively related to an event occurring after the recognition of the impairment loss.

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (I) Financial instruments

##### *De-recognition of financial assets*

The National Office derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

##### **Financial liabilities**

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired. Financial liabilities are recognised and derecognised upon 'trade date'.

##### *Fair value through profit or loss*

Financial liabilities are classified as at fair value through profit or loss when the financial liability is either held for trading or it is designated as at fair value through profit or loss.

A financial liability is classified as held for trading if:

- it has been acquired principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the reporting unit manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

A financial liability other than a financial liability held for trading may be designated as at fair value through profit or loss upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise; or
- the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the reporting units documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and AASB 139 'Financial Instruments: Recognition and Measurement' permits the entire combined contract (asset or liability) to be designated as at fair value through profit or loss.

Financial liabilities at fair value through profit or loss are stated at fair value, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the 'other gains and losses' line item in the statement of comprehensive income.

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (l) Financial instruments

##### *Other financial liabilities*

Other financial liabilities include borrowings and trade and other payables (including finance lease liabilities), are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest rate method, with interest expense recognised on an effective yield basis.

##### *De-recognition of financial liabilities*

The National Office derecognises financial liabilities when, and only when, the National Office's obligations are discharged, cancelled or they expire. The difference between the carrying amounts of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

#### (m) Property, plant and equipment

##### **Cost Model**

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

##### **Land and buildings**

Land and buildings are measured using the cost model.

##### **Plant and equipment**

Plant and equipment are measured using the cost model.

##### **Depreciation**

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line over the assets useful life to the National Office, commencing when the asset is ready for use.

Class of Fixed Assets	Rate
Buildings	2.5%
Motor vehicles	18.75%
Office furniture and equipment	10% - 33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed and adjusted if appropriate.

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (m) Property, plant and equipment

##### De-recognition

An item of property, plant and equipment is derecognised upon its disposal or when no future economic benefits are expected from its use. Gains and losses on disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in the profit or loss in the statement of comprehensive income.

#### (n) Investment property

Investment properties are measured using the cost model.

Investment property is held at cost which includes expenditure that is directly attributable to the acquisition of the investment property. Property held for investment purposes by way of rental income is not depreciated.

#### (o) Impairment of non-financial assets

At the end of each reporting period the National Office determines whether there is an evidence of an impairment indicator for non-financial assets. Where this indicator exists, the recoverable amount of the asset is estimated and an impairment adjustment is made in all cases where the recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset.

Where the future economic benefit of an asset is not primarily dependent on the ability of the asset to generate future cash flows and the assets would be replaced if the National Office were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

#### (p) Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position and instead, where applicable, are reported in the relevant notes. They may arise from uncertainty as to the existence of an asset or a liability or represent an existing asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.



# Australian Services Union - National Office

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (q) Australian Services Union branches

The following branches operate and conduct all of their business as a branch of the National Office:

- Victorian & Tasmanian Authorities & Services Branch
- NSW & ACT (Services) Branch
- NSW United Services Branch
- South Australian & Northern Territory Branch
- Victorian Private Sector Branch
- Western Australian Branch
- QLD (Services & Northern Administrative) Branch
- QLD Together Branch
- Taxation Officers' Branch

Australian Services Union branches are considered as reporting units under the National Office as per the Fair Work (Registered Organisations) Act 2009 (the Act). However the activities of these branches are not consolidated into the National Office's accounts as the National Office does not have beneficial control. The branches have their own accounting processes, are required to be audited separately and have their own reporting obligations under the Act.

#### (r) Significant accounting estimates and judgments

The preparation of financial statements require the National Office to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected. Australian Services Union - National Office

##### (i) Key estimates - Impairment

The National Office assesses impairment at the end of each reporting year by evaluating conditions specific to the National Office that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

##### (ii) Key judgment - Useful lives of property, plant and equipment

Property, plant and equipment are depreciated over their useful life and the depreciation rates are assessed when the assets are acquired or when there is a significant change that affects the remaining useful life of the asset.

##### (iii) Key judgment - Provision for impairment of receivables

The value of the provision for impairment of receivables is estimated by considering the ageing of receivables, communication with the debtors and prior history.

##### (iv) Key judgment - Short term highly liquid investments

The National Office has determined that short-term highly liquid investments are those with original maturities of three months or less.

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (r) Significant accounting estimates and judgments

##### (v) Key estimates - On-cost for employee entitlement provision

The National Office revised its estimates for on-cost for employee entitlement provision during the year to include superannuation, workcover and payroll tax.

#### (s) Adoption of new and revised accounting standards

##### (i) Adoption of new Australian Accounting Standards requirements

No accounting standard has been adopted earlier than the application date stated in the standard.

##### (ii) Future Australian Accounting Standards Requirements

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the company. The company has decided not to early adopt any of the new and amended pronouncements. The company's assessment of the new and amended pronouncements that are relevant to the company but applicable in future reporting periods is set out below:

#### **AASB 15: Revenue from Contracts with Customers**

(applicable for annual reporting periods commencing on or after 1 January 2018)

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Except for a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers.

The core principle of the Standard is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

- identify the contract(s) with a customer;
- identify the performance obligations in the contract(s);
- determine the transaction price;
- allocate the transaction price to the performance obligations in the contract(s); and
- recognise revenue when (or as) the performance obligations are satisfied.

This Standard will require retrospective restatement, as well as enhanced disclosures regarding revenue.

The committee of management anticipate that the adoption of AASB 15 will not have a significant impact on the National office's financial statements.

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## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 1 Summary of Significant Accounting Policies

#### (s) Adoption of new and revised accounting standards

##### (ii) Future Australian Accounting Standards Requirements

###### AASB 16: Leases

(applicable for annual reporting periods commencing on or after 1 January 2019)

AASB 16 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligations to make lease payments.

A lessee measures right-of-use assets similarly to other non-financial assets (such as property, plant and equipment) and lease liabilities similarly to other financial liabilities. As a consequence, a lessee recognises depreciation of the right-of-use asset and interest on the lease liability, and also classifies cash repayments of the lease liability into a principal portion and an interest portion and presents them in the statement of cash flows applying AASB 107 Statement of Cash Flows.

Assets and liabilities arising from a lease are initially measured on a present value basis. The measurement includes non-cancellable lease payments (including inflation-linked payments), and also includes payments to be made in optional periods if the lessee is reasonably certain to exercise an option to extend the lease, or not to exercise an option to terminate the lease.

Although the committee of management anticipate that the adoption of AASB 16 may have an impact on the National office's financial statements, it is anticipated that the effect will be insignificant to the financial statements as a whole.

### 2 Revenue and Other Income

#### 2(a) Capitation fees from branches

	2017	2016
	\$	\$
Queensland Together Branch	759,793	704,754
QLD (Services & Northern Administrative) Branch	351,753	327,335
NSW United Services Branch	858,598	792,423
NSW & ACT (Services) Branch	345,772	317,250
VIC/TAS Authorities & Services Branch	635,122	611,739
VIC Private Sector Branch	128,923	117,247
SA & NT Branch	147,866	136,107
WA Branch	155,523	159,070
Tax officers branch	23,328	21,924
	<b>3,406,678</b>	<b>3,187,849</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 2 Revenue and Other Income

#### 2(b) Levies - National Airline Industry Division

	2017	2016
	\$	\$
Queensland Together Branch	4,477	4,513
QLD (Services & Northern Administrative) Branch	942	942
NSW United Services Branch	4,176	4,236
NSW & ACT (Services) Branch	9,392	9,392
VIC/TAS Authorities & Services Branch	1,301	1,301
VIC Private Sector Branch	19,064	19,093
SA & NT Branch	1,564	1,564
WA Branch	2,873	2,873
	<u>43,789</u>	<u>43,914</u>

#### 2(c) Investment revenue

Bank interest	69,017	84,840
Property rentals - ACT property	60,407	58,200
Property rentals - Tax Officer's Branch	6,653	8,496
Trust distribution - ACTU Member Connect	3,166	3,362
Interest from loan to SA & NT Branch	7,764	-
Other investment revenue	-	-
	<u>147,007</u>	<u>154,898</u>

#### 2(d) Other revenue

Board representation fees	59,042	58,006
Sale of promotional goods	578	1,681
Employee car contribution	7,323	8,836
Gain/(loss) on sale of fixed assets	(19,059)	21,922
Grants and donations	-	-
Membership subscription	-	-
Conference sponsorship and other income	121,362	94,743
	<u>169,246</u>	<u>185,188</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 3 Expenses

#### 3(a) Employee benefits

	2017	2016
	\$	\$
<b>Holders of office:</b>		
Salaries and wages	270,194	345,176
Employer superannuation	74,614	120,979
Leave entitlement	65,013	53,610
Separations and redundancies	-	-
Other employee expenses	-	-
	<u>409,821</u>	<u>519,765</u>
<b>Other employees:</b>		
Salaries and wages	1,160,858	1,018,495
Superannuation	174,138	224,624
Leave entitlement	265,366	155,711
Separations and redundancies	-	-
Payroll tax and workcover	95,140	136,486
Other employee expenses	781	4,712
	<u>1,696,283</u>	<u>1,540,028</u>
<b>Total employee benefits</b>	<u>2,106,104</u>	<u>2,059,793</u>

#### 3(b) Office and administration

Utilities	68,914	55,597
Insurance expense	31,042	19,293
Meeting and conference	141,428	32,270
Rent of Sydney office	29,750	29,750
Motor vehicle	29,943	24,226
Telephone and teleconferencing	47,423	39,685
Office expenses	34,728	32,646
Repair and maintenance	20,072	20,270
Employment related expenses	219,738	44,514
Travel expenses	121,930	112,768
Other expenses	249,301	91,832
Fees/allowances - meetings and conferences	-	-
Consideration to employers for payroll deductions	-	-
Capitation fees	-	-
Penalties - via RO Act or RO Regulations	-	-
	<u>994,269</u>	<u>502,851</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 3 Expenses

#### 3(c) Levies

	2017	2016
	\$	\$
National airlines division expenses	34,110	43,922

#### 3(d) Depreciation and amortisation

##### Depreciation

Building	19,984	22,915
Motor vehicles	23,781	50,965
Furniture, equipment and library	95,872	90,821
	<u>139,637</u>	<u>164,701</u>

#### 3(e) Affiliation fees

Australian Council of Trade Unions	665,503	552,466
Public Services International	61,062	60,129
Union Network International	14,186	14,877
International Transport Workers Federation	17,125	20,263
APHEDA - Union Aid Abroad	3,652	3,545
UNI Asia and Pacific Regional Organisation	5,000	5,000
Australasian Railway Association	1,960	1,040
Australian Council of Social Services	-	571
EE-OZ Training Standards	91	91
Australian Fair Trade and Investment Network	5,500	5,500
Trade Unions for Energy Democracy	5,000	-
	<u>779,079</u>	<u>663,482</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 3 Expenses

#### 3(f) Donations and grants

	2017	2016
	\$	\$
<b>Donations</b>		
Total paid that were \$1,000 or less	100	1,358
Total paid that exceeded \$1,000	15,000	49,500
<b>Total donations</b>	<b>15,100</b>	<b>50,858</b>
<b>Grants</b>		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
<b>Total grants</b>	<b>-</b>	<b>-</b>
<b>Total grants and donations</b>	<b>15,100</b>	<b>50,858</b>

#### 3(g) Legal costs

Litigations	-	-
Other matters	41,702	57,394
	<b>41,702</b>	<b>57,394</b>

#### 3(h) Auditor's remuneration

Accounts and financial statement audit	12,571	12,880
Other services	5,900	9,000
	<b>18,471</b>	<b>21,880</b>

### 4 Cash and Cash Equivalents

Cash on hand	167	297
Cash at bank	3,751,018	708,663
Short term deposit	-	525,590
	<b>3,751,185</b>	<b>1,234,550</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 5 Trade and Other Receivables

	2017	2016
	\$	\$
<b>Current receivable from branches:</b>		
QLD (Services & Northern Administrative) Branch	385	5,808
NSW United Services Branch	-	222,448
NSW & ACT (Services) Branch	962	94,562
VIC/TAS Authorities & Services Branch	21,976	19,954
VIC Private Sector Branch	220	2,200
SA & NT Branch	962	81,605
WA Branch	85	51,398
Tax Officers' Branch	10,801	7,663
United Services Union	3,121	3,345
<b>Total current receivables from branches</b>	<b>38,512</b>	<b>488,983</b>
<b>Less provision for doubtful debt:</b>		
Other reporting units	-	-
Total provision for doubtful debts from other reporting units	-	-
<b>Other current receivables:</b>		
Cash advancement - SA & NT Branch	-	220,000
Other debtors	20,251	28,484
<b>Total other current receivables</b>	<b>20,251</b>	<b>248,484</b>
<b>Total current trade and other receivables</b>	<b>58,763</b>	<b>737,467</b>

The carrying amounts of all current trade and other receivables are equal to their fair values as they are short term receivables (less than 30 days) and non-interest bearing.

Current receivables are all on 30-day terms and no provision for impairment was considered necessary in relation to any particular account as at balance date.



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 6 Financial assets

	2017	2016
	\$	\$
CURRENT		
Held-to-maturity deposits:		
- Bank term deposit (general member funds)	507,611	1,811,139
Savings and term deposits accounts are with Commonwealth Bank and ME Bank - either at call or on short-term deposit with no more than 12 months to maturity. The rate of interest at balance date ranged from 2.48% to 2.85%.		
NON-CURRENT		
Available-for-sale financial assets		
Unlisted shares in AFI Pte Ltd at cost	41,334	41,334
Unlisted units in ACTU Member Connect at cost	38,919	35,753
Total non-current financial assets	<u>80,253</u>	<u>77,087</u>

AFI Pte Ltd is a Singapore not-for-profit company which holds property for the use of UNI-APRO. National Office holds 60,000 shares representing a 6.3% interest. The net asset value of the company for the financial year ended 31 December 2016 was SGD\$870,057, which equates to a value for the National office of SGD\$54,950 (AUD\$52,184).

ACTU Member Connect is a trust established to provide benefits to union members with National Office holding 120,790 units (2016: 112,874) or 6.3%. During the year, the National office received trust distribution of \$3,166 which was reinvested for an additional 7,916 units. The net asset value of the trust for the financial year ended 30 June 2016 was \$734,100, which equates to a value for the National office of \$45,993.

### 7 Other current assets

CURRENT		
Prepayments	60,355	67,942
Accrued interest	3,701	17,623
	<u>64,056</u>	<u>85,565</u>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 8 Property, plant and equipment

	2017	2016
	\$	\$
<b>LAND AND BUILDINGS</b>		
<b>Freehold land</b>		
116-124 Queensberry Street Carlton at cost	332,784	332,784
<b>Total Land</b>	<u>332,784</u>	<u>332,784</u>
<b>Buildings</b>		
116-124 Queensberry Street Carlton at cost	799,350	799,350
Accumulated depreciation	(572,994)	(553,010)
<b>Total buildings</b>	<u>226,356</u>	<u>246,340</u>
<b>Total land and buildings</b>	<u>559,140</u>	<u>579,124</u>
<b>PLANT AND EQUIPMENT</b>		
<b>Furniture and equipment</b>		
At cost	872,455	872,837
Accumulated depreciation	(448,213)	(358,402)
<b>Total furniture, fixtures and fittings</b>	<u>424,242</u>	<u>514,435</u>
<b>Motor vehicles</b>		
At cost	108,099	140,460
Accumulated depreciation	(49,871)	(39,392)
<b>Total motor vehicles</b>	<u>58,228</u>	<u>101,068</u>
<b>Total plant and equipment</b>	<u>482,470</u>	<u>615,503</u>
<b>Total property, plant and equipment</b>	<u>1,041,610</u>	<u>1,194,627</u>

#### VIC Property

Office premises at 116-124 Queensberry Street Carlton is wholly-owned by the Union with National Office having a 23.3% share and Victorian and Tasmanian Authorities & Services Branch having a 76.7%. The property is stated in the accounts at historical cost less accumulated depreciation. The indicative fair value of the property based on 16 May 2016 independent valuation by WBP Property Group based on continuation of existing use basis is \$12,825,000 (23.3% = \$2,988,225).

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 8 Property, plant and equipment

#### (a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land	Buildings	Furniture and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2017</b>					
Balance at the beginning of year	332,784	246,340	514,435	101,068	1,194,627
Additions	-	-	5,679	-	5,679
Depreciation expense	-	(19,984)	(95,872)	(23,781)	(139,637)
Disposals	-	-	-	(19,059)	(19,059)
<b>Balance at the end of the year</b>	<b>332,784</b>	<b>226,356</b>	<b>424,242</b>	<b>58,228</b>	<b>1,041,610</b>

	Land	Buildings	Furniture and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
<b>Year ended 30 June 2016</b>					
Balance at the beginning of year	332,784	269,255	567,198	93,993	1,263,230
Additions	-	-	38,058	60,367	98,425
Depreciation expense	-	(22,915)	(90,821)	(50,965)	(164,701)
Disposals	-	-	-	(2,327)	(2,327)
<b>Balance at the end of the year</b>	<b>332,784</b>	<b>246,340</b>	<b>514,435</b>	<b>101,068</b>	<b>1,194,627</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 9 Investment Property

	2017	2016
	\$	\$
Unit 6, 40 Brisbane Avenue, Barton at cost	364,569	364,569
	<b>364,569</b>	<b>364,569</b>

#### ACT Property

Rental property including twelve car parks at Unit 6, 40 Brisbane Avenue Barton is owned by National Office (50%) and the NSW United Services Branch (50%). The indicative fair value of the property based on 30 June 2016 independent valuation by CBRE is \$1,000,000 (50% share being \$500,000).

### 10 Trade and Other Payables

#### CURRENT

#### Trade and other payables

Trade creditors and accruals	321,200	206,019
ATO payable	85,845	70,109
Consideration payable to employers for payroll deductions	-	-
Legal fees payable - litigation	-	-
Legal fees payable - other legal matters	38,357	1,650
	<b>445,402</b>	<b>277,778</b>

#### Payable to branches

QLD (Services & Northern Administrative) Branch	-	516
NSW & ACT (Services) Branch	390	515
VIC/TAS Authorities & Services Branch	41,107	40,135
SA & NT Branch	6,600	665
VIC Private Sector Branch	4,100	-
NSW United Services Branch	-	44,256
Queensland Together Branch	1,698	909
United Services Union	154,650	-
	<b>208,545</b>	<b>86,996</b>
<b>Total trade and other payables</b>	<b>653,947</b>	<b>364,774</b>

The average credit period on purchases of goods and services by National Office is one month. There is no interest charged on the outstanding trade payables balance.

Financial risk management policies are in place to ensure that all payables are paid within normal trading terms.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 11 Other Financial Liabilities

	2017	2016
	\$	\$
CURRENT		
Other financial liabilities	-	1,272

### 12 Other Liabilities

CURRENT		
Unspent airlines stabilisation levies	-	15,000

### 13 Employee Benefits

#### Office holders:

Annual leave	67,226	54,639
Long service leave	267,736	398,381
Separations and redundancies	-	-
Other	7,428	7,536
	<u>342,390</u>	<u>460,556</u>

#### Employees other than office holders:

Annual leave	149,214	141,475
Long service leave	328,219	270,216
Separations and redundancies	-	-
Other	11,493	7,679
	<u>488,926</u>	<u>419,370</u>

#### Total employee provisions

	<u>831,316</u>	<u>879,926</u>
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#### Analysis of total provisions

Current	825,737	861,071
Non-current	5,579	18,855
	<u>831,316</u>	<u>879,926</u>

#### Total employee provision

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 13 Employee Benefits

#### Analysis of total provisions

The liability for employee entitlements represents the amount accrued for annual leave and long service leave. The current portion represents entitlements that have vested due to employees having completed the required period of service whilst the non-current portion represents those entitlements that have not yet vested.

National Office does not expect the full amount of the liability classified as current to be settled within the next twelve months. However, there is no unconditional right to defer settlement in the event of employees wishing to use their entitlements and, accordingly, the amount must be shown as a current liability.

### 14 Capital and Leasing Commitments

#### (a) Hire purchase & finance lease commitments

No hire purchase or finance lease contracts were entered into during the year, nor were there any on hand as at the end of the financial year (nor the end of the previous financial year).

#### (b) Non-cancellable operating lease commitments

National Office is not a party to any non-cancellable operating leases for which a commitment to make minimum lease payments exist.

#### (c) Capital expenditure and/or other commitments

No capital expenditure or other contracts were entered into during the year, nor subsisted at the end of the financial year for which a commitment to make a payment exists.

#### (d) Rental property lease commitments as lessor

The current non-cancellable operating lease is in relation to the rental property in the ACT and the National Office's premises in Victoria.

The term for the ACT rental property is for five years and commenced 1 August 2016. The lease expires on 31 July 2021. The National Office has fifty per cent interest in the property which is shown as an asset of National Office and therefore is entitled to fifty per cent of the future minimum lease rentals receivable.

The term for the Victorian property is for five years and commenced 1 July 2016. The lease expires on 30 June 2021. An option to renew the lease for a further term of five years is available at the conclusion of the current agreement.

	2017	2016
	\$	\$
Within one year	72,307	70,334
Later than 1 year but less than 5 years	238,313	304,556
Later than 5 years	-	6,065
<b>Minimum future lease rentals</b>	<b>310,620</b>	<b>380,955</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 15 Reserves

#### 15(a) National Airlines Industry Division Reserve

The National Airlines Industry Division Reserve relates to unexpended National Airlines Industry Division levies received from the branches. These funds are reserved for activities of airline industrial actions.

#### 15(b) Government Skills Australia Reserve

Government Skills Australia (GSA) have ceased operations as of 11 December 2015. The board of GSA resolved on 12 October 2016 to make \$500,000 distributions to ASU National Office in its capacity as Local Government Employee Peak Body and Water Industry Peak Body. ASU National Office has undertaken that it will use these funds for training purposes in the Water and Local Government industries.

### 16 Contingencies

The Australian Municipal Administrative Clerical & Services Union is registered as a body corporate with perpetual succession under the *Fair Work (Registered Organisations) Act 2009* and is divided into the National Office and nine constituent branches (each a separate reporting unit).

Notwithstanding that each branch of the Union is a separate reporting unit for financial reporting purposes under the *Fair Work (Registered Organisations) Act 2009* all assets including property, plant and equipment vests in the National Office in accordance with the rules of the organisation.

The Union together with National Office has a contingent liability in relation to all debts incurred by other reporting units. No provision is considered necessary on the basis that each reporting unit is able to pay its debts as and when they fall due from their own income and reserves.

Apart from the above matters, members of the committee of management are not aware of any contingent asset or liability which existed at balance date, nor to the date of issue of this financial report, which would have a material effect in relation to the disclosures in the report.

### 17 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the National Office, the results of those operations, or the state of affairs of the National Office in future financial years.

### 18 Economic dependence

The National Office relies on funding by way of capitation fees from its branches and, accordingly, is economically dependent on the ability of those branches to continue as a going concern in order to continue to service the needs of members on industrial and workplace matters.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 19 Other specific disclosures - funds

	2017	2016
	\$	\$
Compulsory levy/voluntary contribution fund - if invested in assets	-	-
Other fund required by rules	-	-
	<u>-</u>	<u>-</u>

### 20 Cash Flow Information

#### (a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:		
Surplus for the year	138,248	6,968
Non-cash flows in profit:		
- depreciation	139,637	164,701
- Trust distribution reinvested	(3,166)	(3,362)
- net loss/(gain) on disposal of property, plant and equipment	19,059	(21,923)
Changes in assets and liabilities		
- (increase)/decrease in trade and other receivables	480,213	88,874
- (increase)/decrease in inventories	504	1,557
- increase/(decrease) in trade and other payables	287,901	(590,394)
- increase/(decrease) in other current liabilities	(15,000)	(64,291)
- increase/(decrease) in provisions	(48,610)	154,851
Cashflow from operations	<u>998,786</u>	<u>(263,019)</u>

#### (b) Other cash flow information

##### Cash flow from branches

QLD Together Branch (C&S QLD C&A)	856,118	922,238
QLD (Services & Northern Administrative) Branch	413,401	407,561
NSW United Services Branch	1,196,145	978,721
NSW & ACT (Services) Branch	503,624	381,285
VIC/TAS Authorities & Services Branch	1,086,985	1,129,547
VIC Private Sector Branch	233,762	170,959
SA & NT Branch	261,065	94,325
WA Branch	233,294	201,170
Tax Officers' Branch	38,841	38,066
United Services Union	63,728	-
	<u>4,886,963</u>	<u>4,323,872</u>



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 20 Cash Flow Information

#### (b) Other cash flow information

##### Cash outflow to branches

QLD Together Branch (C&S QLD C&A)	2,110	-
QLD (Services & Northern Administrative) Branch	7,475	54,163
NSW United Services Branch	51,756	40,390
NSW & ACT (Services) Branch	17,951	4,129
VIC/TAS A&S Branch	97,086	85,853
VIC Private Sector Branch	1,196	1,440
SA & NT Branch	21,123	16,856
WA Branch	19,170	12,572
Tax Officers' Branch	555	1,854
United Services Union	211,978	61,183
	<b>430,400</b>	<b>278,440</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 21 Financial Risk Management

Financial instruments held by the National office consist mainly of cash, deposits with banks (either at-call or on short-term deposit) and accounts receivable and accounts payable.

The total of each category of financial instrument together with their weighted-average interest rate and their maturity profile may be summarised as follows:

	Weighted Average Interest Rate	Floating Interest Rate	1 year or less to Maturity	1 to 5 years to Maturity	Non Interest Bearing	Total
30 June 2017	%	\$	\$	\$	\$	%
Cash on hand	-	-	-	-	167	167
Cash at bank	1.8	2,935,173	-	-	-	2,935,173
Deposits at call	2.2	815,845	-	-	-	815,845
Fixed term deposit	2.7	-	507,611	-	-	507,611
Other receivables	-	-	-	-	58,763	58,763
<b>Total financial assets</b>		<b>3,751,018</b>	<b>507,611</b>	<b>-</b>	<b>58,930</b>	<b>4,317,559</b>
Less financial liabilities						
Trade and other payables	-	-	-	-	(653,947)	(653,947)
<b>Net financial assets</b>		<b>3,751,018</b>	<b>507,611</b>	<b>-</b>	<b>(595,017)</b>	<b>3,663,612</b>

	Weighted Average Interest Rate	Floating Interest Rate	1 year or less to Maturity	1 to 5 years to Maturity	Non Interest Bearing	Total
30 June 2016	%	\$	\$	\$	\$	\$
Cash on hand	-	-	-	-	297	297
Cash at bank	0.9	190,219	-	-	-	190,219
Deposits at call	2.3	518,444	-	-	-	518,444
Fixed term deposit	3.0	-	2,336,729	-	-	2,336,729
Other receivables	-	-	-	-	737,467	737,467
<b>Total financial assets</b>		<b>708,663</b>	<b>2,336,729</b>	<b>-</b>	<b>737,764</b>	<b>3,783,156</b>
Less financial liabilities						
Trade and other payables	-	-	-	-	(364,774)	(364,774)
Other financial liabilities	-	-	-	-	(1,271)	(1,271)
Other current liabilities	-	-	-	-	(15,000)	(15,000)
<b>Net financial assets</b>		<b>708,663</b>	<b>2,336,729</b>	<b>-</b>	<b>356,719</b>	<b>3,402,111</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 21 Financial Risk Management

#### (a) Net fair value of financial instruments

The fair values disclosed in the above table have been determined based on the following methodology:

Cash and cash equivalents, trade and other receivables, trade and other payables are short term instruments in nature whose carrying value is equivalent to fair value. Long term borrowings relate to a commercial loan whose carrying value is equivalent to fair value. Trade and other payables excludes amounts provided for relating to annual and long service leave which is not considered a financial instrument.

#### (b) Financial risk management policies

The National Executive have overall responsibility for the establishment of the Union's financial risk management framework. This includes the development of policies covering specific areas.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the National Office's activities. The overall risk management policies seek to assist the National Office in meeting its financial targets, while minimising potential adverse effects on financial performance.

Mitigation strategies for specific risks faced are described below:

##### Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to the National Office and arises principally from the National Office's receivables.

Credit risk exposure

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

	2017	2016
	\$	\$
<b>Bank deposits</b>		
Commonwealth Bank (AA- Rating)	1,015,462	641,848
Members Equity Bank (A-2 Rating)	1,661,826	1,795,343
Adelaide Bank (A- Rating)	1,581,340	8,202
National Australia Bank (AA- Rating)	-	600,000
<b>Other receivables</b>		
Other reporting units (not externally rated)	38,512	708,983
Other receivables (not externally rated)	20,251	28,484
<b>Maximum credit exposure</b>	<b>4,317,391</b>	<b>3,782,860</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 21 Financial Risk Management

#### (c) Liquidity risk

Liquidity risk arises from the possibility that the National Office might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The entity manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financial activities which are monitored throughout the year;
- monitoring undrawn credit facilities;
- maintaining a reputable credit profile;
- managing credit risk related to financial assets;
- only investing surplus cash with major financial institutions; and
- maintaining adequate reserves.

#### (d) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

#### (e) Price risk

The National Office is not exposed to any material commodity price risk.

#### (f) Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period, whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The National Office is also exposed to earnings volatility on floating rate instruments.

The financial instruments that expose the Group to interest rate risk are limited to held-to-maturity financial assets and cash at bank.

The activities of the National Office are not sensitive to changes in interest rates as neither interest income nor interest on borrowings are significant to the organisation.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 21 Financial Risk Management

#### (f) Interest rate risk

##### Interest rate risk sensitivity analysis

At 30 June 2017, the effect on profit and equity as a result of changes in the interest rate, with all other variables remaining constant would be as follows:

	2017	2016
	\$	\$
<b>Change in profit</b>		
- Increase in interest rate +/- 1%	42,586	30,454
<b>Change in equity</b>		
- Increase in interest rate +/- 1%	42,586	30,454

#### (g) Asset pledged or held as collateral

No assets have been pledged as security or held as collateral for any loan, borrowing or credit facility.

### 22 Related Parties

#### (a) Key management compensation

Aggregate amount of compensation paid or payable to key management personnel during the year was as follows:

Short-term employee benefit	307,993	386,296
Post-employment benefits	74,614	120,979
Other long term benefits	27,214	12,490
Termination benefits	-	-
	<b>409,821</b>	<b>519,765</b>

Key management personnel of National Office comprise the following three elected officers -

National Secretary: David Smith  
Assistant Secretary: Greg McLean  
Assistant Secretary: Linda White

There was no change in key management personnel positions during the year.

No other transactions occurred during the year with elected officers, close family members or other related parties other than those related to their membership or employment and on terms no more favourable than those applicable to any other member or employee.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 22 Related Parties

#### (a) Key management compensation

Board representation fees to which officers were entitled in respect of their appointment to any superannuation fund board were \$60,200 (2016: \$58,006). Fees assigned and paid to the National Office are brought to account as income of the National Office - refer Note 2(d).

#### (b) Holders of office and related reporting units

The names of those persons whom held office for all or part of the year and are deemed to be a related party for financial reporting purposes are set out in the accompanying Operating Report.

Officeholders other than key management were remunerated by other reporting units of the Union details of which are set out in the individual financial reports of those reporting units.

There were no transactions during the year between National Office and officeholders, close family members or related parties other than those related to their membership or employment and on terms no more favourable than those applicable to any other member or employee.

For financial reporting purposes under the *Fair Work (Registered Organisations) Act 2009* the Union is divided into National Office and the following branches each of which is a separate reporting unit and deemed to be a related party -

Queensland Together Branch (Central & Southern Queensland Clerical & Administrative)  
Queensland (Services & Northern Administrative) Branch  
New South Wales United Services Branch  
New South Wales & Australian Capital Territory (Services) Branch  
Victorian & Tasmanian Authorities & Services Branch  
Victorian Private Sector Branch  
South Australian & Northern Territory Branch  
Western Australia Branch  
Taxation Officers' Branch

#### (c) Transactions with other reporting units

	2017	2016
	\$	\$
<b>Revenue from other reporting units</b>		
Capitation fees as per note 2(a)	3,406,678	3,187,849
Airline division council levy from branches as per note 2(b)	43,789	43,914
Investment revenue from branches as per note 2(c)	14,417	8,496
<b>Total revenue from other reporting units</b>	<b>3,464,884</b>	<b>3,240,259</b>

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 22 Related Parties

#### (c) Transactions with other reporting units

	2017	2016
	\$	\$
<b>Reimbursements from other reporting units</b>		
ACTU levy	-	304,495
State payroll tax reimbursements	<b>420,295</b>	326,340
Share of insurance premiums	<b>52,788</b>	113,176
Other costs recharged	<b>102,635</b>	102,812
<b>Total reimbursements from other reporting units ^</b>	<b>575,718</b>	846,823
<i>^ Received from -</i>		
QLD Together Branch	<b>14,019</b>	129,137
QLD (Services & Northern Administrative) Branch	<b>18,196</b>	42,043
NSW United Services Branch	<b>22,194</b>	96,284
NSW & ACT (Services) Branch	<b>17,584</b>	99,678
VIC/TAS Authorities & Services Branch	<b>386,150</b>	355,942
VIC Private Sector Branch	<b>64,506</b>	71,274
SA & NT Branch	<b>7,532</b>	16,668
WA Branch	<b>7,041</b>	21,169
Tax Officers Branch	<b>4,977</b>	14,628
United Services Union	<b>33,519</b>	-
<b>Total reimbursements from other reporting units</b>	<b>575,718</b>	846,823

# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 22 Related Parties

#### (c) Transactions with other reporting units

	2017	2016
	\$	\$
<b>Purchases from other reporting units</b>		
Employee benefits costs reimbursed to United Services Union	212,981	25,721
Office and administration expenses as per note 3(b):		
QLD Together Branch	2,898	827
QLD (Services & Northern Administration)	6,326	3,099
NSW & ACT (Services) Branch	16,206	-
NSW United Services Branch	6,818	40,233
VIC/TAS Authorities & Services Branch	89,143	83,567
VIC Private Sector Branch	1,149	1,309
SA & NT Branch	24,599	15,988
WA Branch	17,427	7,193
Tax Officers Branch	504	1,686
United Services Union	29,318	32,238
<b>Amounts owed by other reporting units</b>		
Current branch receivables as per note 5	38,512	708,983
<b>Amounts owed to other reporting units</b>		
Current branch payables as per note 10	208,545	86,996

#### Reimbursement from other reporting units

The amounts reimbursed for payroll tax, insurance premiums and other costs are treated as deductions from the corresponding expenses on the basis of the costs being expenses of the branch. Accordingly the income and expenses relating to reimbursement of these items are not recognised in the Statement of Profit or Loss and Other Comprehensive Income of the National Office.

#### Terms and conditions

Transactions with other reporting units were made on terms and conditions equivalent to those that prevail in arms-length transactions. Outstanding balances for sales and purchases at year-end are unsecured and interest-free and settlement is expected to occur in cash. No guarantees have been given or received for any related party receivable or payable and no impairment has been recorded or considered necessary.



# Australian Services Union - National Office

ABN: 28 519 971 998

## Notes to the Financial Statements

For the Year Ended 30 June 2017

### 23 Section 272 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 subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or Commissioner

- (1) A member of a reporting unit, or the Commissioner, 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).

### 24 Other information

#### Going concern

The ability of the National Office to continue as a going concern is reliant on capitation fees from branches and such support is required to be provided under the Rules. No other forms of financial support has been received during the year.

#### Financial support

During the year, an additional cash advancement of \$80,000 was provided to the SA & NT Branch. Cash advancement was fully repaid during the year. Total interest charged for cash advancement was \$7,764.

No other financial support has been provided to other reporting units to ensure that they continue as a going concern.

#### Union details and registered office

The registered office and principal place of business of the Australian Municipal Administrative Clerical & Services Union trading as "Australian Services Union" is 116-124 Queensberry Street Carlton South Victoria.

#### Acquisition of assets and liability under specific sections:

National Office did not acquire any asset or liability during the financial year as a result of:

- An amalgamation under part 2 of Chapter 3, of the RO Act;
- A restructure of the Branches of the organisation;
- A determination by the Commissioner under s245(1) of the RO Act
- A revocation by the Commissioner under s249(1) of the RO Act.

#### Acquisition of assets and liability as part of a business combination:

No assets or liabilities were acquired during the year as part of a business combination.

# Australian Services Union - National Office

ABN: 28 519 971 998

## Statement by the Committee of Management

On the 5th October 2017 the National Executive being the committee of management of the Australian Municipal Administrative Clerical & Services Union ("the organisation") passed the following resolution in relation to the general purpose financial report (GPFR) of the National Office ("reporting unit") for the year ended 30 June 2017:

The National Executive declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- (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; and
- (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;
  - ii. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation;
  - iii. the financial records of the reporting unit have been kept and maintained in accordance with the RO Act 2009;
  - iv. the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation.
  - v. the information sought in any request of a member of the reporting unit or the Commissioner duly made under section 272 of the RO Act 2009 has been provided to the member or Commissioner.
  - vi. there has been compliance where an order for any inspection of financial records has been made by the Registered Organisation Commission under section 273 of the Fair Work (Registered Organisations) Act 2009;
  - vii. no revenue has been derived from undertaking recovery of wages activity during the reporting period

This declaration is made in accordance with a resolution of the National Executive:

National Secretary .....  .....

David Smith

Dated this 5th ..... day of October ..... 2017

## Australian Services Union - National Office

ABN: 28 519 971 998

### Independent Audit Report to the members of Australian Services Union - National Office

#### *Audit Report*

We have audited the financial report of Australian Services Union - National Office, which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the committee of management.

In our opinion:

- (a) the general purpose financial report of Australian Services Union presents fairly, in all material respects, the financial position as at 30 June 2017, and of its financial performance and its cash flows for the year then ended and is in accordance with:
  - (i) Australian Accounting Standards; and
  - (ii) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act).
- (b) the management's use of the going concern basis of accounting in the preparation of the National Office's financial report is appropriate.

#### *Basis for Opinion*

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibility section of our report. We are independent of the National Office in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Australian Accounting Standards (including Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009, which has been given to the committee of managements of the National Office, would be in the same terms if given to the committee of managements as at the time of this auditor's report.

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

#### *Information Other than the Financial Report and Auditor's Report Thereon*

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

## Australian Services Union - National Office

ABN: 28 519 971 998

### Independent Audit Report to the members of Australian Services Union - National Office

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### *Committee of Management's Responsibility for the Financial Report*

The National Executive being the committee of management of the National Office is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the RO Act, and for such internal control as the National Executive determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.

## Australian Services Union - National Office

ABN: 28 519 971 998

### Independent Audit Report to the members of Australian Services Union - National Office

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Reporting Unit audit. We remain solely responsible for our audit opinion.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We declare that we are an approved auditor, a member of Chartered Accountants Australia and New Zealand and hold a current Public Practising Certificate.

*Saward Dawson*

Saward Dawson

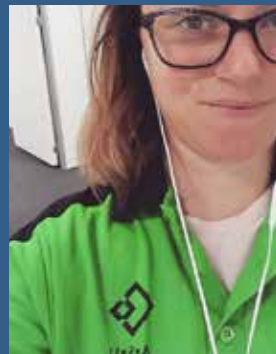
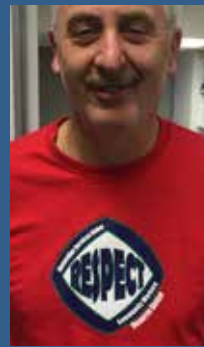
*Peter Shields*

Peter Shields

Dated this .....5th..... day of .....October.....2017  
 Registration Number: A2017/112



A•S•U



# OPERATING REPORT 2017

## **ASU Operating Report 2017**

Published 5 October 2017 by the Australian Services Union (ASU)

INQUIRIES: All inquiries about this report should be directed to David Smith, ASU National Secretary, [info@asu.asn.au](mailto:info@asu.asn.au), 03 9342 1400.

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Australian Services Union  
Ground floor  
116 Queensberry Street  
Carlton South VICTORIA 3053  
E: [info@asu.asn.au](mailto:info@asu.asn.au)  
W: [www.asu.asn.au](http://www.asu.asn.au)  
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Authorised by David Smith, National Secretary, Australian Services Union, Ground floor, 116 Queensberry Street, Carlton South, Victoria, 3053, Australia.



A•S•U

## Operating Report

File14.1

Period 01/07/16 to 30/06/17

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The Australian Municipal, Administrative, Clerical and Services Union (ASU) presents its report on the operation of the Union for the financial year ended **30<sup>th</sup> June 2017**.

## **1. Review of principal activities**

*[Refer s.254(2)(a)]*

The results and any significant changes in the nature of those activities during the year have been dominated by the following activities:

- Award Reviews – review of all Modern Awards (4 Yearly Review), by the Fair Work Commission (FWC);
- National ASU Enterprise Bargaining – the negotiation of agreements across all ASU industries;
- Submissions to Federal Government Inquiries;
- National Campaigns: community services cuts; electricity privatisation; local government amalgamations; Energy “Just Transition”; “Not so Super for Women”; “We won’t Wait”- Domestic Violence leave; Local Government – financial stability;
- Governance – Regulatory Compliance, rule changes and WGEA reporting;
- National Coordination and Service Provision; and
- Communications and Social Media.

### **1.1 4 yearly Award Review (2014)**

The (4 yearly) Award Review process commenced in early 2014, continued in 2015-2017 and won’t be completed until early 2018. The FWC Full Bench determined the 4 yearly review would comprise of Common Award issues, the review of individual modern awards and would be allocated into 4 groups to be reviewed commencing in mid-2014. The majority of the ASU awards were allocated to groups 3 and 4 to be dealt with in the period 2015-2017. These awards include:

- Airline Operations-Ground Staff Award 2010
- Business Equipment Award 2010
- Clerks – Private Sector Award 2010
- Contract Call Centres Award 2010
- Educational Services (Post-Secondary Education) award 2010
- Electrical Power Industry Award 2010
- Labour Market Assistance Industry Award 2010
- Legal Services Award 2010
- Local Government Industry Award 2010
- Social, Community, Home Care and Disability Services Industry Award 2010
- State Government Agencies Administration Award 2010
- Water Industry Award 2010

Some Group 1 & 2 Awards are still to be reviewed and include the Rail Industry Award 2010 and the Health Professionals and Support Services Award 2010.

The ASU National Office has also lodged applications/submissions/witness statements with the FWC supporting common claims for all modern awards and opposing employer claims in relation to : annual leave, public holidays; award flexibility/facilitative provisions; casual and part-time employment; transitional/sunset provisions relating to accident pay, district/remote allowances, annualised salaries redundancy and penalty rates.

The ASU has been particularly active in supporting the ACTU Common Claims for minimum award entitlements to Domestic Violence leave, which the ASU pioneered in enterprise agreements in 2013, and Family Friendly Working Arrangements.

## 1.2 National ASU Enterprise Bargaining

The National Office of the ASU leads negotiations for National Enterprise Agreements, in conjunction with ASU Branches who have membership with these employers. These negotiations take place across many varied industries as detailed below:

### a) **Airlines**

The ASU has completed or is negotiating with the following companies: Malaysia Airlines, South African Airways, PT Garuda Indonesia, Regional Air Express, Dnata Passenger Service, Dnata Ramp and Cargo, Dnata Airport Services, Air Niugini Pty Ltd, Menzies, Thai Airways, Jetstar, Virgin, Singapore Airlines, Emirates, Qantas, Qantas Holidays.

### b) **Business Equipment**

The ASU has completed or is negotiating with the following companies: NCR and Fuji Xerox.

### c) **General Administrative and Clerical**

The ASU has completed or is negotiating with the following companies: Startrack Express, Maurice Blackburn and TNT Express.

### d) **Social & Community Services (SACS)**

The ASU has completed or is negotiating with the following organisations: Mission Australia, Mission Providence, Amnesty International, The Smith Family and Breakthru People Solution, and GROW.

### e) **Other**

The ASU has also completed or is negotiating with the following organisations: Federal Members of Parliament Staff (MOPS), BUPA, Ausnet Services, Spark and Canon, FSU, AMWU and MUA.

## 1.3 Submissions to Government Inquiries and the Productivity Commission

The following submissions have been made to various Federal Government inquiries:

- |   |                   |
|---|-------------------|
| a) <a href="#">Productivity Commission Inquiry into Human Services: Identifying sectors for reform</a>  | 25 July 2016      |
| b) <a href="#">Productivity Commission Inquiry into how to assess the superannuation system's performance</a>   | 5 September 2016  |
| c) <a href="#">NSW Government Committee First Review of the Workers' Compensation Scheme</a>  | 23 September 2016 |
| d) <a href="#">Peoples Inquiry into Privatisation</a>   | 23 September 2016 |
| e) <a href="#">Additional Submission to Senate Inquiry into Building and Construction Industry Bills (ABCC)</a> , (for the earlier submission, see below at 19 February 2016) | 26 September 2016 |
| f) <a href="#">Senate Inquiry into provisions of the Fair Work (Registered Organisations) Amendment Bill 2014</a>   | 27 September 2016 |
| g) <a href="#">Productivity Commission Inquiry into Human Services: Identifying sectors for reform - response to preliminary findings report</a>                              | 27 October 2016   |
| h) <a href="#">Senate Inquiry (Foreign Affairs, Defence and Trade Committee) into the Trans-Pacific Partnership Agreement (TPP)</a>   | 27 October 2016   |
| i) <a href="#">Senate (Community Affairs Legislation Committee) Inquiry into the Fairer Paid Parental Leave Bill 2016</a>   | 15 December 2016  |
| j) <a href="#">Senate (Economics References Committee) Inquiry into non-conforming building products (asbestos)</a>   | 13 January 2017   |

k)	<a href="#">Productivity Commission Inquiry into Human Services: Reforms to Human Services – Issues Paper</a>	10 February 2017
l)	<a href="#">Senate Finance and Public Administration Committee Inquiry into Gender segregation in the workplace and its impact on women's economic equality</a>	3 March 2017
m)	<a href="#">Senate Standing Committee on Community Affairs inquiry into the Social Services Legislation Amendment (Omnibus Savings and Child Care Reform) Bill 2017</a>	3 March 2017
n)	<a href="#">Joint Standing Committee on the NDIS Inquiry into the provision of services under the NDIS for people with psychosocial disabilities related to a mental health condition</a>	15 March 2017
o)	<a href="#">Productivity Commission Inquiry into National Disability Insurance Scheme (NDIS) Costs</a>	5 April 2017
p)	<a href="#">National Disability Insurance Agency - NDIS Price Controls Review</a>	13 April 2017
q)	<a href="#">Senate Inquiry into the appropriateness and effectiveness of the objectives, design, implementation and evaluation of the Community Development Program (CDP)</a>	16 June 2017
r)	<a href="#">Department of Social Services Inquiry into NDIS Code of Conduct</a>	30 June 2017

#### 1.4 National Campaigns

##### a) National Campaign to stop Community Services Cuts/NDIS

Since coming to office in 2013, the Coalition Federal Government has cut over \$1 billion from the essential community services. These include funding cuts to community legal service, women's refuge, financial counselling support, youth homeless and mental health services.

##### 2016

The ASU as the major union in the SACS industry has been vigorously campaigning against these cuts through written submissions, political lobbying of Ministers and MPs, community campaigns and social media.

This culminated in a national week of action in June 2016 where the ASU coordinated and set up community stalls, leafletted public transport locations, held meetings with Federal election candidates to obtain undertakings opposing the cuts and collected signatures and signed petitions.

##### 2017

In March 2017, under the banner, "The Frontline", 17 ASU officials and 22 SACS delegates from around the country went to Canberra to brief Federal Members of Parliament on quality community and disability services. Over 3 days the ASU held 52 meetings, which included 45 meetings with MP's, Senators and Ministers. The fair treatment of workers under the NDIS was also highlighted and impressed upon the politicians.

##### b) Electricity Privatisation

A number of State Governments, particularly in NSW, QLD and WA, have been advocating/actioning the sale of some or all of their electricity assets. National Office has been campaigning with Branches and other unions to oppose these assets sales. The campaign continues as State Governments intend to proceed with privatisation, and are being encouraged by the Federal Government through its Asset Re-cycling Act 2014. The election of the Labor Government in QLD has halted the sale of power assets in that state but the NSW Government is rapidly progressing with the sell offs at a fast pace. The National Office with the US Branch is campaigning to ensure maximum terms and conditions for members in the privatised industry. Meanwhile, the WA Government in 2016 announced it had definite plans to privatise Western Power. The Branch has spent tens of thousands of dollars in a community campaign opposing privatisation. The Branch was successful in contributing to the election of a Labor Government in March 2017 which promised not to sell Western Power.

c) **Local Government amalgamations**

Various State Governments, particularly in NSW and WA are in the process of council amalgamations. The National Office, along with its Branches, is opposing this push as it is detrimental to local government employees and local communities. The ASU has met with various stakeholders about the concerns of ASU members regarding council amalgamations.

d) **Energy Industry – “Just Transition” Campaign**

In 2015-2016 the ASU commenced a national campaign to assist members in the energy industry impacted by the transition from fossil fuels to renewables. This has led to the closure of the Port Augusta Power Station and the Leigh Creek Mine in South Australia in 2016 and Hazelwood Power Station in the LaTrobe Valley in March 2017, costing hundreds of jobs. The ASU is devising policy papers, lodging submissions and lobbying Federal and State Governments to assist workers to achieve a “just transition” by providing re-training and re-deployment into emerging renewable energy generators and protecting jobs in local communities. This topic formed a major plenary session at the ASU National Conference in November 2016, where motions were then adopted by the Conference on “Just Transition”.

e) **“Not so Super for Women” Campaign**

In 2016 the ASU National commissioned the Per Capita think tank to conduct research on Women’s Retirement Income. 3000 members from across Australia responded to the Per Capita survey.

David Hetherington of Per Capita reported some preliminary findings to the ASU National Conference in November 2016. The report was completed and publicly launched in July 2017. The ASU’s objective over the next few years is to close the substantial gap between men and women’s retirement incomes. This is an issue of great concern to ASU members and the community at large.

f) **“We won’t Wait” – Domestic Violence Leave Campaign**

In 2013, the ASU pioneered paid domestic violence in an enterprise agreement. Since that time the ASU and many other unions have spread this type of leave to hundreds of agreements covering hundreds and thousands of employees across Australia. Between 2015-2017 the ASU has been very active in supporting the ACTU Case for paid domestic violence leave to be inserted into all Modern Awards. Prior to the FWC Full Bench decision in mid-2017 rejecting the concept of PAID domestic violence leave, the ASU had already launched its “We Won’t Wait” campaign. The premise of the campaign is that the fight for paid domestic violence leave was not just a legal case before the FWC but a political and community campaign also needed in order to secure paid leave. The campaign continues regardless of the FWC’s decision.

g) **National ASU Industry Meetings**

For decades now the ASU has been running National meetings of officials and delegates in some of its key industries, including Airlines, Energy, Local Government and the Social and Community Services Sector (SACS). The location of these meetings shift from State to State so as to give local Branches more access to the meetings. It is at these meetings that many national campaigns are discussed and devised while keeping officials and delegates informed about current industry issues.

h) **ASU Growth and Campaign Team**

In early 2016 the ASU created a new position of National Campaign and Growth Coordinator. The union’s growth and campaign work is managed by ASU Assistant National Secretary Linda White. Throughout 2016-17 the growth and campaign work has included:

- Coordination of national industry based campaigns;
- Coordination of national enterprise bargaining and associated campaigning in target enterprises;
- Coordination of national political campaigns of the union; and
- Development and implementation of membership engagement and retention strategies.

i) **Local Government – Financial Stability**

Local Government is constantly struggling to obtain enough funds from Federal and State Governments and via rate payers in order to properly fund its programs. This problem has been augmented in recent years by various State government adopting “rate pegging” as official policy i.e. council rates can only rise by the CPI rate.

The ASU, as the major union in this sector is most concerned that local governments are properly funded which is in the interest of our members, jobs and local communities. To this end in 2016 the ASU commissioned the McKell Institute to research the issue of sustainable funding for the local government sector.

In September 2016, the McKell Institute released a report: “*Giving Local Governments the Reboot – Improving the financial sustainability of local government*”. The report made 18 Recommendations the ASU campaign for financially sustainable local government continues.

**1.5 Governance**

a) **Regulatory Compliance**

- i) Administration of the ASU in accordance with the National Rules of the Union; including meeting pre-existing and emerging reporting requirements imposed by the *Fair Work (Registered Organisations) Act 2009* with respect to registered organisations; convening of meetings of the National Executive of the Union and implementing decisions made by the National Executive.
- ii) Maintaining the National finances and assets of the Union in accordance with the Union’s rules. This includes the annual lodgement of Financial Statements and the Operating Report.
- iii) National coordination of ASU governance obligations for consistency across the Union and to assist Branches’ obligations. Branch Governance/Compliance teleconferences are held every 6 weeks. The 2017 Annual Return was lodged by the National Office on 7 March 2017.
- iv) The national data base of all elected National and Branch Officers is being maintained with details and changes regularly updated by Branches as notified to the Fair Work Commission.
- v) The ASU National rules have been amended to meet new obligations, legislative requirements and governance best practice as follows:

FWC lodgement date	Rule number/s	Rule change	FWC approval decision
20 July 2016	NSW & ACT (Services) Branch rule change to 9 – BRANCH COUNCIL delete requirement to meet on a day or dates within 60 days preceding the National Conference.	NSW & ACT (Services) Branch	<a href="#">R2016/142</a>
6 September 2016	QLD (S&NA) Branch rule change new rules 1-44 inclusive re new position of ‘Branch Executive President’, the option of a Branch Assistant Secretary and combining some of the Branch Industry Divisions and template model	QLD (S&NA) Branch	R2016/185
16 September 2016	National Rule 35 new sub-rule e. and QLD Together Branch sub-rule changes 6, 9, 12, 15, 16, 20, 25, 27, 29, 31, 33, 35, 36, 40, 45, 49, 54, 55 and Schedule A.	National rule and QLD Together	<a href="#">R2016/201</a>
7 October 2016	SA & NT Branch s158A National rule change new PART XXVII re ASU	SA & NT Branch	R2016/233

	(SA) State Union eligibility		
6 December 2016	QLD (S&NA) Branch withdrawal of amendment Vote No. 08/2016 and proposed new rule change new rules 1-44 inclusive re new position of 'Branch Executive President', the option of a Branch Assistant Secretary and combining some of the Branch Industry Divisions and template model	QLD (S&NA) Branch	<a href="#">R2016/294</a>
16 December 2016	SA & NT Branch withdrawal of amendment Vote No. 10/2016 and proposed new sub rules re s158A National rule change new PART XXVII re ASU (SA) State Union eligibility	SA & NT Branch	<a href="#">R2016/316</a>

vi) The ASU has been reviewing its governance policies and procedures including developing and reviewing policies as follows:

- Disclosure, Financial Training Audit and Financial Reporting (updated July 2016)
- Financial Management & Administration (updated July 2016)
- Procurement (updated July 2016)
- Travel (updated July 2016)
- Credit Card Policy (updated April 2017)
- Motor Vehicle (updated April 2017)

**b) Eligibility Rules**

The ASU National Office has maintained and amended the Union's eligibility rules, as required, and objecting, where necessary and appropriate to proposed variation to the rules of other registered organisations where the interests of the Union and its members are at stake as follows:

1. Section 158A applications to amend the national eligibility rules to cover i) Qld Public Sector employees covered by Together Qld Industrial Union of Employees a State counterpart of the ASU and ii) new State eligibility rules in South Australia; were approved by the FWC. These last applications completed the process of amending the national eligibility rules to comprehensively reflect all ASU State counterpart union coverage.
2. Opposing and settling applications by other Unions where there is overlap or potential overlap with the ASU's eligibility rules. These include an application by: the ANMF re: Tasmanian Nursing Care which was settled by exclusion of ASU coverage and s158A applications by the CFMEU (NSW & WA) and UV(WA) which were settled via written undertakings. An application for registration of the Korean Workers Union opposed by the ASU, along with several other unions, was withdrawn because of technical flaws. The AMWU sought coverage of car rental industry outdoor workers and agreed to the express exclusion of customer service and clerical staff prior to lodging an application to vary their eligibility rules. Objections were lodged opposing separate applications in relation to certain Port Authorities firstly by the MUA, which was later withdrawn because of technical flaws, and the AMOU which remains outstanding.

**c) Workplace Gender Equality Agency (WGEA)**

ASU annual compliance report for the period 1 April 2016 to 31 March 2017, has been submitted, assessed by the Workplace Gender Equality Agency (WGEA) and found to be compliant with Workplace Gender Equality Act 2012 (the Act).

**1.6 National Coordination and Service Provision**

- a) Providing an industrial advocacy and representation service with regard to national industrial matters and relationships with major employers.

- b) Acting as national spokesperson on behalf of the Union with regard to national issues and major national employer matters.
- c) Providing advice and assistance to Branches of the Union with regard to industrial matters and disputes generally, industrial relations legislation, occupational health and safety, workers compensation, superannuation and other issues of national significance.
- d) Developing and delivering training for Branch Officials and employees as requested, including with regard to Right of Entry and Governance Financial Training provisions of the current Act.
- e) Maintaining the Union's National and international affiliations, for example to the ACTU and to International Trade Union Federations. Attendance at meetings convened by the ACTU and at relevant international meetings.
- f) Representation on the ACTU Executive, OHS & Workers Compensation Committee and ACTU Indigenous Committee.
- g) Maintaining the Union's relationships with the Federal Government, political parties and other relevant industry and interest groups and lobbying in accordance with the aims and objectives of the Union, its Branches and members.
- h) Representation of the skills and training needs of members through participation in a wide range of Industry Skills Councils and in other bodies and forums with responsibility for vocational education and training.
- i) Maintaining a national communications strategy including the collection and dissemination of information relevant to Branches through the maintenance of the ASU national website and by other means.
- j) Providing a national purchasing scheme for Branches with regard to telecommunications and other services as well as campaign and other materials through the ASUshop.
- k) Providing research and information services to Branches on request and in accordance with industry work plans.
- l) Maintaining the special interest groups established by the National Union and promoting and advancing their interests, e.g., women workers, gay and lesbian workers, as well as indigenous members and young workers.
- m) Operating special industry forums as determined by the Rules and decisions of the National Executive, e.g. National Airlines Division Council (NADC) as well as convening meetings of Branches, Branch Secretaries and other representative groups of Officials in particular sectors, e.g. Local Government, Energy, Water, Rail, SACS and Private Sector Clerical.
- n) Assisting and coordinating membership organising and recruitment campaigns in conjunction with Branches.

## 1.7 Communications & Social Media

- a) The ASU disseminates news quickly and efficiently to a wide variety of stakeholders via email, the national website and social media channels; all necessary for modern campaigns at the local, national and international level. The ASU National Office is often the first port of call and generates national awareness of industrial and political campaigns with stakeholders including ASU members, Branches, the union movement in general and the wider Australian community.
- b) The ASU's communications and social media efforts generated awareness and engagement in the following general campaigns: minimum wages, penalty rates, paid parental leave, paid family and domestic violence leave, International Women's Day, International Workers' Memorial Day, inequality, marriage equality, Federal ICAC, ABCC, Medicare, Federal Budget, workplace discrimination, workplace bullying, financial security and superannuation, plus many more. These general campaigns are in addition to our industrial campaign communications during bargaining, disputes and sector concerns like just transition for energy workers and the NDIS for social, community and disability workers.

## 2. Operating Result

The operating result of the Union/Branch for the year ended **30 June 2017** was a surplus of **\$138,248 [2016: \$6,968]**. No provision for tax was necessary as the union/branch is considered exempt.

## 3. Significant Changes in Financial Affairs

*[Refer s.254(2)(b)]*

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

## 4. Right of Members to Resign

*[Refer s.254(2)(c) and s174]*

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 Act); namely, by providing written notice addressed and delivered to the Secretary of the Branch of which they are a member.

## 5. Officers & employees who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

The following Officers/Members/Employees of the organisation are Directors of companies that are trustees of superannuation funds where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation:

Officer/Member/ Employee	Trustee Company	Entity/Scheme	Position	Period position held for
David Smith	E.S.I.S.(QLD) Ltd	Energy Super	Director	Current
Lisa Darmanin	H.E.S.T. Australia Ltd	HESTA	Director	Current
Vicki Rogers	Legal Super Pty Ltd	Legal Super Pty Ltd	Director	Current
Catherine Wood	CARE Super Pty Ltd	CareSuper	Chair	Current
Julie Bignell	CARE Super Pty Ltd	CareSuper	Director	Current
Keith Harvey	CARE Super Pty Ltd	CareSuper	Director	Current
Greg McLean	CARE Super Pty Ltd	CareSuper	Director	Current
Joseph Scales	Statewide Super	Statewide Super	Director	Current
Brian Parkinson	Vision Super	Vision Super	Chair	Current
Richard Duffy	Vision Super	Vision Super	Director	Current
Wendy Phillips	Vision Super	Vision Super	Director	Current
Russell Atwood	Vision Super	Vision Super	Director	Resigned 30/06/17

## 6. Officers & employees who are directors of a company or members of a board as at 30/06/2017

Name of officer or employee	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
Ingrid Stitt	VTHC Executive Council	Victorian Unions' peak organisation	Nominated by ASU VIC PS Branch
	Member Business Skills Victoria	Skills/Training Council	Nominated by ASU VIC PS Branch
David Smith	ACTU Executive	National Unions' peak organisation	Nominated by ASU
	ACTU Finance Committee	National Unions' peak organisation	Nominated by ACTU Officers
	ACTU Education Inc.	National Unions' peak organisation education services	Nominated by ACTU Executive
	Australian Institute of Superannuation Trustees (AIST)	Representation of Superannuation Trustees	Nominated by Energy Super
Greg McLean	Government Skills Australia - Industry Skills Council	Skills/Training Council	Director nominated by Sector Member. Sector Member nominated by ASU



<b>Name of officer or employee</b>	<b>Name of company or board</b>	<b>Principal activities of company or board</b>	<b>How appointed [by virtue of position held, nomination by union or other]</b>
	EE-OZ Australia – Electrical Industries Skills Council	Skills/Training Council	Nominated by industry employers and unions
	Australian Local Government Training	Skills/Training Council	Elected by industry employers & unions
	Public Services International Public Sector Working Group & Regional Network Coordinator	International Public Services peak body	Nominated by PSI
	Sutherland Shire Council	Council	Elected by rate payers
Linda White	ACTU Executive	National Unions' peak organisation	Nominated by ASU
	Australian Labor Party National Executive	Political party	Conference delegates
	Chifley Research Centre	Research services	Nominated by Chifley Research Board and ALP National Executive
	Australian Centre for the Moving Image	Promotion of Victorian, Australian and International screen content	Appointed by the Victorian Minister for the Arts
Robert Potter	Industry Reference Committee Australian Local Government	Skills/Training Council	Nominated by ASU
	Industry Reference Committee Culture & Related Industries	Skills/Training Council	Nominated by ASU
	Industry Reference Committee Sport & Recreation	Skills/Training Council	Nominated by ASU
	ACTU Taskforce A New Union Agenda	National Unions' peak organisation	Nominated by ASU
	ACTU Taskforce Innovating and Learning	National Unions' peak organisation	Nominated by ASU
	Sport & Recreation Advisory Committee for Service Skills Australia	Skills/Training Council	Nominated by ASU
	Cultural Sector Advisory Committee for Innovation and Business Skills Australia	Skills/Training Council	Nominated by ASU
	Local Government Industry Advisory Committee	Skills/Training Council	Nominated by ASU
John Nucifora	ACTU OH&S Workers Compensation Committee	National Unions' peak organisation	Nominated by ACTU

<b>Name of officer or employee</b>	<b>Name of company or board</b>	<b>Principal activities of company or board</b>	<b>How appointed [by virtue of position held, nomination by union or other]</b>
Justin Cooney	Skills IQ Industry Tourism, Travel & Hospitality Industry Reference Group	Skills/Training Council	Nominated by ASU
	Skills Council Advisory Committee Road Transport	Skills/Training Council	Nominated by ASU
	Skills Council Advisory Committee Logistics & Aviation	Skills/Training Council	Nominated by ASU
Lisa Darmanin	Emily's List Australia	Advocate for Australian women in politics	Nominated by ASU
	Community Services & Health Industry Training Board	Skills/Training Council	Nominated by ASU
	VTHC Executive Council	Victorian Unions' peak organisation	Nominated by ASU
	Ministerial Advisory Committee for Children and Young People in Out of Home Care	Victoria's out-of-home care services	Appointed by Victorian Minister for Community Services
Natalie Lang	Advisory Board to Work & Organisational Studies, School of Business, Sydney University	School of Business, Sydney University	Nominated by University
	NSW Admin Committee, NSW ALP	Political party	Nominated by Conference delegates
Graeme Kelly	NSW Admin Committee, NSW ALP	Political party	Nominated by Conference delegates
	ALP National Policy Forum Committee	Political party	Nominated by Conference delegates
	Unions NSW	NSW Unions' peak organisation	Nominated by Unions NSW delegates
	Ministerial Advisory Committee for Local Government		Nominated by NSW Minister for Local Government
	Bundeena RSL Memorial Club	RSL	Nominated by members
Sharon Sewell	Unity Bank	Credit Union	Nominated by Credit Union
Alex Scott	Working for Queenslanders Ltd	2015 State Election	
	QCU Management Committee	Queensland Unions' peak organisation	Nominated by QCU Delegates
Vivienne Doogan	Working for Queenslanders Ltd	2015 State Election	
	QLD Council of Unions Executive	Queensland Unions' peak organisation	Nominated by QCU Delegates
Neil Henderson	Union Shopper	Member benefits	Nominated by ASU
Jennifer Thomas	QCU	Queensland Unions' peak organisation	Nominated by ASU
	Jobs QLD Board	Member benefits	Nominated by QCU Delegates

Name of officer or employee	Name of company or board	Principal activities of company or board	How appointed [by virtue of position held, nomination by union or other]
Lynette Henson	QCU – Townsville Executive	Queensland Unions' peak organisation	Nominated by QCU Delegates
Joseph Scales	SA Unions Executive	South Australian Unions' peak organisation	Nominated by SA/NT Branch and SA Unions' (Executive)
	Unions NT Council	Northern Territory Unions' peak organisation	Nominated by SA/NT Branch
	Progressive Labour Education Association Inc. (PLEA) Committee of Management	Political party	Nominated by SA/NT Branch
	Progressive Left Unions and sub branches Executive	Political party	Membership of PLUS
	Rainbow Labor SA Inc. Executive	Political party	Membership of Rainbow Labor SA
	SA Govt. Superannuation Federation	Federation Management	Nominated by SA/NT Branch
	Premier's Climate Change Council	Political party	Nominated by Minister for Climate Change (South Australian Government)
Abbie Spencer	ALP Morphett sub branch	Political party	Conference delegates
	Progressive Left Unions and sub branches	Political party	Conference delegates
	Deputy member SA Unions Executive	SA Unions' peak organisation	Nominated by SA/NT Branch
	Australian Labor Party SA Branch State Executive	Political party	Conference delegates
Paul O'Neill	Standards Australia – Committee EL-052, Electrical Energy Networks, Construction & Operation	Advisory	Nominated by Standards Australia Working Group
Keith Harvey	Aspire Training and Consulting Ltd, Director	Training company	Nominated by ASU

## 7. Number of Members

*[Refer regulation 159(a) and s.254(2)(f)]*

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Regulations 2009: The number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the registered organisation/branch under sec. 244 of the RAO Schedule was **121,114 [2016: 122,253]**.

## 8. Number of Employees

*[Refer regulation 159(b) and s.254(2)(f)]*

The number of persons who were at the end of the financial year employees of the organisation/branch including both full-time and part-time employees measured on a full-time equivalent basis was **16**.

**9. Names of Committee of Management members and period positions held during the financial year**

*[Refer regulation 159(c)]*

The names of those who have been members of the Committee of Management of the organisation at any time during the financial year and the periods for which he or she held office were:

<b>Name of officer</b>	<b>Position held</b>	<b>Period for which position held</b>	
Stephen Birney	National President	01/07/16	30/06/17
Ingrid Stitt	National Vice President	01/07/16	30/06/17
David Smith	National Secretary	01/07/16	30/06/17
Linda White	Assistant National Secretary	01/07/16	30/06/17
Greg McLean	Assistant National Secretary	01/07/16	30/06/17
Alex Scott	National Executive Representative	01/07/16	30/06/17
Vivienne Doogan	National Executive Representative	01/07/16	30/06/17
Irene Monro	National Executive Representative	01/07/16	30/06/17
Natalie Lang	National Executive Representative	01/07/16	30/06/17
Judith Wright	National Executive Representative	01/07/16	30/06/17
Angus McFarland	National Executive Representative	01/07/16	30/06/17
Graeme Kelly	National Executive Representative	01/07/16	30/06/17
Sharon Sewell	National Executive Representative	01/07/16	30/06/17
Neil Henderson	National Executive Representative	01/07/16	30/06/17
Jennifer Thomas	National Executive Representative	01/07/16	30/06/17
Lynette Henson	National Executive Representative	01/07/16	30/06/17
Joseph Scales	National Executive Representative	01/07/16	30/06/17
Abbie Spencer	National Executive Representative	01/07/16	30/06/17
Jeff Lapidos	National Executive Representative	01/07/16	30/06/17
Ancel Greenwood	National Executive Representative	01/07/16	30/06/17
Richard Duffy	National Executive Representative	01/07/16	30/06/17
Lisa Darmanin	National Executive Representative	01/07/16	30/06/17
Wendy Phillips	National Executive Representative	01/07/16	30/06/17
David Leydon	National Executive Representative	01/07/16	30/06/17
Wayne Wood	National Executive Representative	01/07/16	30/06/17
Paul O'Neill	National Executive Representative	01/07/16	30/06/17

**9.1 Disclosure statements – Remuneration and non-cash benefits of highest paid officers**

*[Refer s293J and ASU Rules 57A, 57C and 57D]*

Union: The five highest paid officers of the Union for the disclosure period ended June 30<sup>th</sup> 2017 and the amounts of relevant remuneration paid to them and the value or form of non-cash benefits received by them is as set out in the table below:

	<b>Name</b>	<b>Office</b>	<b>Actual amount of relevant remuneration</b>	<b>Value of relevant non-cash benefits</b>	<b>Form of relevant non-cash benefits</b>
1.	Alex Scott	Branch Secretary QLD Together	\$214,623	\$20,362	Motor vehicle Phone/Internet Carpark
2.	Richard Duffy	Branch Secretary VIC&TAS A&S	\$208,061	\$6,686	Motor Vehicle
3.	Vivienne Doogan	Branch President QLD Together	\$186,741	\$10,284	Motor vehicle Carpark
4.	David Smith	National Secretary National Office	\$184,319	\$2,469	Motor vehicle Phone/Internet
5.	Wayne Wood	Branch Secretary WA	\$180,804	\$0	Nil

**9.2 [National Office only] Disclosure statements – Remuneration and non-cash benefits of ASU full-time National Elected Officers**

[Note: National Office only may also be shown at 9.1 above]

[ASU Financial Management and Administration Policy, July 2017]

[Note: Remuneration is based on actual cash and non-cash benefits received by the beneficiary and differs from what is reported within the financial statements which is calculated in accordance with the Australian Accounting Standards Board]

	<b>Position</b>	<b>Name of National Officer</b>	<b>Actual amount of relevant remuneration \$</b>	<b>Value of or form of non-cash benefits \$</b>
1.	National Secretary	David Smith	\$184,319	\$2,469
2.	Assistant National Secretary	Linda White	\$155,166	\$12,134
3.	Assistant National Secretary	Greg McLean	\$161,383	\$8,878

**10. Disclosure statements – Officers’ material personal interests**

[Refer s293C and ASU Rules 57E and 57F]

The following Officer/s of the Union/Branch have disclosed the following material personal interests that they or a relative of theirs has in a matter that relates to the affairs of the Union/Branch in the year ended June 30<sup>th</sup> 2017:

<b>Date</b>	<b>Name</b>	<b>Nature of relationship</b>	<b>Purpose of payment</b>	<b>Amount</b>	<b>Other relevant details</b>
Fortnightly	David Smith	National Secretary	Superannuation	\$24,476	Vision Super Agreement with 15.5% employer contribution
Fortnightly	Linda White	Assistant National Secretary	Superannuation	\$20,083	Vision Super Agreement with 15.5% employer contribution
Fortnightly	Greg McLean	Assistant National Secretary	Superannuation	\$19,977	Vision Super Agreement with 15.5% employer contribution

**11. Disclosure by Union/Branch of payments to related parties or declared persons**

[Refer s293J and ASU Rule 57G and 57H]

The Union has made a total payment to the following declared persons or bodies of the Union/Branch in the year ended June 30<sup>th</sup> 2017. Note: a declared person or body comes into existence if an officer of the union/Branch has made a declaration of a material personal interest in a matter that relates to the affairs of the Union/Branch – see item 9 above:

<b>Declared person or body</b>	<b>If declared body, name of officer to whom the declaration relates</b>	<b>Total of payments made</b>
David Smith	Vision Super employer super payment	\$33,383.32
Linda White	Vision Super employer super payment	\$27,700.82
Greg McLean	Vision Super employer super payment	\$41,375.56

**12. Name and position of Union/Branch officer/s who prepared this Operating Report:**

Signature of designated officer:



Name and title of designated officer:

**David Smith**  
National Secretary  
Australian Municipal, Administrative and Clerical Services Union

Dated:

**5<sup>th</sup> October 2017**

# ASU directory

## ASU National Office



### Melbourne & Sydney Office

All correspondence to Melbourne Office:

Ground Floor  
116 Queensberry Street  
Carlton South VIC 3053

T: (03) 9342 1400  
F: (03) 9342 1499  
E: [info@asu.asn.au](mailto:info@asu.asn.au)  
W: [www.asu.asn.au](http://www.asu.asn.au)

David Smith, National Secretary  
Linda White, Assistant National Secretary  
Robert Potter, Assistant National Secretary

## Queensland (Services & Northern Administrative) Branch



**State registered entity:**  
**Queensland Services, Industrial Union of Employees**

**Trading as:**  
**The Services Union**

Ground floor, 32 Peel St  
South Brisbane QLD 4101  
PO Box 3347  
South Brisbane QLD 4101

T: (07) 3844 5300  
F: (07) 3846 5046  
E: [general@theservicesunion.com.au](mailto:general@theservicesunion.com.au)  
W: [www.theservicesunion.com.au](http://www.theservicesunion.com.au)

Neil Henderson, Branch Secretary

## Queensland Together Branch



**State registered entity:**  
**Together Queensland, Industrial Union of Employees**

Level 1, 27 Peel Street  
South Brisbane QLD 4101  
PO Box 3272  
South Brisbane BC QLD 4101

T: 1800 177 244  
F: (07) 3017 6235  
E: [members@together.org.au](mailto:members@together.org.au)  
W: [www.together.org.au](http://www.together.org.au)

Alex Scott, Branch Secretary

## NSW United Services Branch



**State registered entity:**  
**New South Wales Local Government, Clerical, Administrative, Energy, Airlines and Utilities Union**

Level 7, 321 Pitt Street  
Sydney NSW 2000  
T: (02) 9265 8211  
F: (02) 9261 2265  
T: 1300 136 604 Support Team  
E: [united@usu.org.au](mailto:united@usu.org.au)  
W: [www.usu.org.au](http://www.usu.org.au)

Graeme Kelly, Branch Secretary

## New South Wales and ACT (Services) Branch



**State registered entity:**  
**Australian Services Union of NSW**

Level 1, 39-47 Renwick Street  
Redfern NSW 2016  
PO Box 1865  
Strawberry Hills NSW 2012

T: (02) 9310 4000  
T: 1300 784 278  
F: (02) 9698 8936  
E: [info@asu.org.au](mailto:info@asu.org.au)  
W: [www.asumembers.org.au](http://www.asumembers.org.au)  
Natalie Lang, Branch Secretary

## South Australian & Northern Territory Branch



**State registered entity:**  
**Amalgamated ASU (SA) State Union**

185-186 Fullarton Road  
Dulwich SA 5065  
PO Box 2217  
Kent Town SA 5071

Unit 14 & 15  
Metro Shopping Centre  
21 Cavenagh Street  
Darwin NT 0800  
T: (08) 8363 1322  
F: (08) 8363 2225  
E: [union@asu-sant.asn.au](mailto:union@asu-sant.asn.au)  
W: [www.asu-sant.asn.au](http://www.asu-sant.asn.au)  
Joseph Scales, Branch Secretary

## Taxation Officers' Branch



**Operates nationally**  
Ground Floor, 116 Queensberry Street, Carlton South VIC 3053

T: (03) 9347 6080  
F: (03) 9347 8781  
E: [asutax@asutax.asn.au](mailto:asutax@asutax.asn.au)  
W: [www.asutax.asn.au](http://www.asutax.asn.au)  
Jeff Lapidos, Branch Secretary

## Victorian & Tasmanian Authorities & Services Branch



### Melbourne Office

116 Queensberry St  
Carlton South VIC 3053  
PO Box 37  
Carlton South VIC 3053

T: (03) 9342 3400  
F: (03) 9342 3499



### Hobart Office

265 Macquarie Street  
Hobart TAS 7000

T: (03) 6224 3411  
F: (03) 9342 3499

E: [info@asuvictas.com.au](mailto:info@asuvictas.com.au)  
W: [www.asuvictas.com.au](http://www.asuvictas.com.au)  
T: 1800 133 096  
T: 1300 855 570 Member Contact Centre

Richard Duffy, Branch Secretary  
Michelle Jackson, Branch Executive President

## Victorian Private Sector Branch



Level 2, 116 Queensberry St  
Carlton South VIC 3053

PO Box 447  
Carlton South VIC 3053

T: (03) 9342 3300  
F: (03) 9342 3399  
E: [info@asupsvc.org](mailto:info@asupsvc.org)  
W: [www.asuvc.org](http://www.asuvc.org)

Ingrid Stitt, Branch Secretary

## Western Australian Branch



**State registered entity:**  
**Western Australian Municipal, Administrative, Clerical and Services Union of Employees**

102 East Parade  
East Perth 6004  
PO Box 8208  
Perth Business Centre WA 6849

T: (08) 9427 7777  
F: (08) 9427 7700  
T: 1800 064 657  
E: [branch.secretary@asuwa.org](mailto:branch.secretary@asuwa.org)

W: [www.asuwa.org](http://www.asuwa.org)

Wayne Wood, Branch Secretary