

A•S•U

7 January 2008

**Australian Services
Union**

**Tasmanian
Branch**

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Hobart 7000
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Branch Secretary:

Sean Kelly

Email: help@asutas.org

ABN 40086 538 504

**ASU Tasmania Branch Accounts and Financial Statements 2006 -
2007:**

ASU Financial Statements for 2006 – 2007. The Workplace Relations Act requires that the financial affairs of unions are checked and audited every 12 months to make sure union funds are administered properly and to detect any shortcomings. The National Executive and the Branches of the ASU each conduct their own audit.

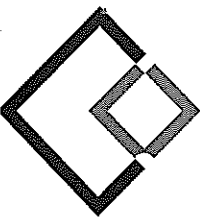
Attached is a summary of the audited financial reports of the Tasmania Branch for the financial years ending June 30, 2007.

As you will see, the auditor declared that:

*In our opinion the general purpose financial report presents
Fairly in accordance with applicable Australian Accounting
Standards and the reporting requirements imposed by Part 3 of
Chapter 8 of Schedule 1 of the Workplace Relations Act 1996.*

A full copy of the accounts, statements and auditor's reports will be supplied free of charge to any member who so requests by writing to:

Sean Kelly
Branch Secretary
Australian Services Union
265 Macquarie Street
Hobart TAS 7000



Australian Services Union
Tasmanian Branch

**AUSTRALIAN MUNICIPAL,
ADMINISTRATIVE, CLERICAL
& SERVICES UNION
(TASMANIA BRANCH)**

CONCISE REPORT

**FOR THE YEAR ENDED
30TH JUNE 2007**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL
& SERVICES UNION (AUSTRALIAN SERVICES UNION)
(TASMANIA BRANCH)**



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Scope

We have audited the concise purpose financial report of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) for the year ended 30 June 2007 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The Committee of Management is responsible for the concise purpose financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise purpose financial report is free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the concise purpose financial report is presented fairly in accordance with Australian Accounting Standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements so as to present a view that is consistent with our understanding of the union's financial position and performance as represented by the results of its operations and its cash flows.

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional and ethical pronouncements.

Audit Opinion

In our opinion the concise purpose financial report presents fairly in accordance with applicable Australian accounting standards and the reporting requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) as at 30 June 2007, and the results of its operations and cash flows for the year then ended.

Our audit encompassed the audit of wages recovery activity of the Australian Municipal, Administrative Clerical & Services Union (Australian Services Union) (Tasmania Branch) for the year ended 30 June 2007 and in our opinion the concise purpose financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.


MICHAEL WILLIAMS
Chartered Accountant – Registered Company Auditor

CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Dated: 22 November 2007

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**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
& SERVICES UNION (AUSTRALIAN SERVICES UNION)
TASMANIAN BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
Revenues from ordinary activities	726,619	723,965
Employee expenses		
- Office Holders	(71,424)	(68,257)
- Others	(268,685)	(208,348)
Depreciation and amortisation expenses	(9)	(12,175)
Other expenses from ordinary activities	<u>(341,739)</u>	<u>(355,052)</u>
Profit from Ordinary activities before income tax expense	44,762	80,133
Income tax expense relating to ordinary activities	<u>-</u>	<u>-</u>
Profit or loss from ordinary activities after income tax expense	44,762	80,133
Profit or loss from extraordinary items after income tax expense	<u>-</u>	<u>-</u>
Total Changes in equity of the union	<u><u>44,762</u></u>	<u><u>80,133</u></u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
& SERVICES UNION (AUSTRALIAN SERVICES UNION)
TASMANIAN BRANCH**

**STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
CURRENT ASSETS		
Cash	131,509	117,015
Receivables	<u>17,378</u>	<u>19,909</u>
TOTAL CURRENT ASSETS	<u>148,887</u>	<u>136,924</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	531	-
Shares in Private Companies	<u>225,000</u>	<u>225,000</u>
TOTAL NON-CURRENT ASSETS	<u>225,531</u>	<u>225,000</u>
TOTAL ASSETS	<u>374,418</u>	<u>361,924</u>
CURRENT LIABILITIES		
Cash	-	-
Payables	75,241	86,277
Provisions	147,431	135,164
Interest-bearing liabilities	<u>42,900</u>	<u>66,900</u>
TOTAL CURRENT LIABILITIES	<u>265,572</u>	<u>288,341</u>
NON-CURRENT LIABILITIES		
Provisions	11,551	8,856
Interest-bearing liabilities	<u>196,472</u>	<u>208,667</u>
TOTAL NON-CURRENT LIABILITIES	<u>208,023</u>	<u>217,523</u>
TOTAL LIABILITIES	<u>473,596</u>	<u>505,864</u>
NET ASSETS	<u>(99,177)</u>	<u>(143,939)</u>
EQUITY		
Reserves	225,000	225,000
Retained Profits	<u>(324,177)</u>	<u>(368,939)</u>
TOTAL EQUITY	<u>(99,177)</u>	<u>(143,939)</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
& SERVICES UNION (AUSTRALIAN SERVICES UNION)
TASMANIAN BRANCH**

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

	Retained Profits	Capital Reserve	Total
Balance 1 July 2005	(449,072)	225,000	(224,072)
Revaluation of assets	-	-	-
Profit attributable to members	<u>80,133</u>	<u>-</u>	<u>80,133</u>
Balance 30 June 2006	<u>(368,939)</u>	<u>225,000</u>	<u>(143,939)</u>
Revaluation of assets	-	-	-
Profit attributable to members	<u>44,762</u>	<u>-</u>	<u>44,762</u>
Balance 30 June 2007	<u>(324,177)</u>	<u>225,000</u>	<u>(99,177)</u>

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
& SERVICES UNION (AUSTRALIAN SERVICES UNION)
TASMANIAN BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	796,223	797,404
Payments to suppliers and employees	(742,144)	(642,361)
Interest paid	(4,901)	(14,268)
Other	2,050	4,186
Net cash provided from operating activities	51,229	144,961
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for the purchase of assets	(540)	-
Net cash flow from investing activities	(540)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings	(36,195)	(93,100)
Net cash flow from investing activities	(36,195)	(93,100)
Net increase / (decrease) in cash held	14,494	51,861
Cash at the beginning of the financial year	117,015	65,154
Cash at the end of the financial year	131,509	117,015

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
& SERVICES UNION (AUSTRALIAN SERVICES UNION)
TASMANIAN BRANCH**

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
Cash assets in respect of recovered monies at 1 July 20	-	-
RECEIPTS		
Amounts recovered from employers	-	-
Interest received on recovered monies	-	-
	<hr/>	<hr/>
Total receipts	-	-
PAYMENTS		
Deductions of amounts due in respect of membership for:		
12 months or less	-	-
greater than 12 months	-	-
Deductions of donations or other contributions:		
the reporting unit	-	-
other entity	-	-
Deduction of fees or reimbursement of expenses	-	-
Payments to workers in respect of recovered monies	-	-
	<hr/>	<hr/>
Total payments	-	-
Cash assets in respect of recovered monies at 30 June	-	-

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE CLERICAL & SERVICES
UNION (AUSTRALIAN SERVICES UNION) (TASMANIA BRANCH)**

**INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR
YEAR ENDED 30 JUNE 2007**

In accordance with the requirements of the Workplace Relations Act (1996), the attention of members is drawn to the provisions of Sections 272(1), 272(2), 272(3) and 272(4) which read as follows:-

Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

Section 272(2) - The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the organisation.

Section 272(3) - An organisation must comply with an application made under subsection (1).

Section 272(4) - A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must provide to a member, information received because of an application made at the request of the member.

Concise Report

This concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the reporting unit as the full report.

Discussion and analysis

The net assets of the union increased by \$44,762 during the year ended 30 June 2007, wholly attributable to the profit of the union for that period. This was a better than expected result given the increased level of activity by the union for and behalf of its members.

The profit of the union was used to increase cash reserves by \$14,500 and to reduce liabilities by \$32,200.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
& SERVICES UNION (AUSTRALIA SERVICES UNION)
TASMANIA BRANCH**

**OPERATING REPORT
YEAR ENDED 30 JUNE 2007**

This report is compiled to meet requirements under Section 254 of Schedule 1 of the Workplace Relations Act 1996

Principal Activities During the Financial Year

The principle activities of the Union during the 2006/2007 Financial Year were as follows:

- Representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected
- Representing all members at various workplaces regarding disputes with employers resulting in a fair outcome
- Negotiating Enterprise Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements
- Negotiating Industrial Agreements at a number of worksites resulting in the settlement of disputes or the resulting in flexibility working arrangements
- Representing members in the Tasmanian Industrial Commission and Australian Industrial Commission in unfair dismissals cases resulting in a fair outcome for those members.
- Providing certain classes of members with professional indemnity and legal benefits insurance
- Providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

Significant Changes in the Union's Financial Affairs During the Year

The net assets of the Union increased by \$44,762 during the Financial Year.

Member Resignation

Section 174 of Schedule 1 of the Workplace Relations Act 1996 states that a member of the Union may resign from membership by written notice addressed and delivered to the State Secretary giving two weeks notice.

Members who are Trustees of a Superannuation Entity

Sean Kelly is a trustee of Tasplan Super.

Number of Members

The number of persons that were members of the union at 30 June 2007 was 2,369.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
& SERVICES UNION (AUSTRALIA SERVICES UNION)
TASMANIA BRANCH**

**OPERATING REPORT (Cont'd)
YEAR ENDED 30 JUNE 2007**

Number of Employees

As at 30 June 2007, the number of full-time equivalent persons who were employees of the Union was 5.

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2006/2007 Financial Year.

Positions descriptions for the period 1 July 2006 to 4 April 2007:

Sean Kelly	Branch Secretary
Frank Henderson	Joint Branch President – Services Division
Robert Ralph	Joint Branch President – Clerical & Administrative Division
Will Peisker	Joint Branch President – MEU Division
John Phillips	Joint Vice Branch President – Services Division
Elaine Horgan	Joint Vice Branch President – Clerical & Administrative (resigned 10/10/06)
Marilyn Turnbull	Joint Vice Branch President – Clerical & Administrative (accepted 10/10/06)
Steve Manser	Joint Vice Branch President – MEU Division (resigned 10/10/06)
Kevin Crombleholme	Joint Vice Branch President – MEU Division (accepted 10/10/06)
	Branch Councillors – Services Division
Steven Rosendale	Branch Councillors – Services Division
William Fleming	Branch Councillors – Clerical & Administrative Division
Marilyn Turnbull	Branch Councillors – Clerical & Administrative Division (resigned 10/10/06)
Rob Usher	Branch Councillors – Clerical & Administrative Division
John Best	Branch Councillors – MEU Division
Peter Dawson	Branch Councillors – MEU Division
Kaye Cook	Branch Conference Delegate – Services Division
Scott Manten	Branch Conference Delegate – Services Division
Kevin Patmore	Branch Conference Delegate – Services Division
Aniela Harris	Branch Conference Delegate – Clerical & Administrative
Maree Steinbauer	Branch Conference Delegate – Clerical & Administrative
Susan Vallis	Branch Conference Delegate – Clerical & Administrative
David Button	Branch Conference Delegate – MEU Division
Tony McKenzie	Branch Conference Delegate – MEU Division

Positions descriptions for the period 4 April 2007 to 30 June 2007

Sean Kelly	Branch Secretary First National Executive Representative First National Conference Delegate
John Phillips	Second National Executive Representative Branch Junior Vice President National Conference Delegate
Frank Henderson	Branch President National Conference Delegate
Robert Ralph	Branch Senior Vice President National Conference Delegate
Will Peisker	Executive member Alternate National Conference Delegate
Marilyn Turnbull	Executive member Alternate National Conference Delegate
Kevin Crombleholme	Executive member Alternate National Conference Delegate
William Fleming	Branch Councillors – Southern District
Stephen Rosendale	Branch Councillors – Southern District
Rob Usher	Branch Councillors – Southern District
Tim Lovibond	Branch Councillors – Southern District
Anne Hurd	Branch Councillors – Southern District
James MacKay	Branch Councillors – Southern District
John Best	Branch Councillors – Northern District
Stuart Bucknell	Branch Councillors – Northern District
Sue Vallis	Branch Councillors – Northern District
David Button	Branch Councillors – Northern District
Peter Dawson	Branch Councillors – Northwestern District
Anthony Burrows	Branch Councillors – Northwestern District
Peter Gillam	Branch Councillors – Northwestern District
Rose Dewis	Branch Councillors – Northwestern District
Kelvin Viney	Branch Councillors – Northern District
Jason Porteous	Branch Councillors – Northern District
Ashley McDougall	Branch Councillors – Northwestern District
John Bindon	Branch Councillors – Northwestern District

Signed by Designated Officer: Sean Kelly

Title of Office held: Branch Secretary

Signature:



Date:

19 November, 2007.

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
& SERVICES UNION (AUSTRALIA SERVICES UNION)
TASMANIA BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

On *19th November 2007*.....the Committee of Management of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit of the financial year ended 30 June 2007.

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

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with reporting guidelines of the industrial registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including rules of the branch; and
 - (ii) the financial affairs of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been managed in accordance with the rules of the organisation; and
 - (iii) the financial records of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been kept and maintained in accordance with the RAO Schedule and RAO Regulations; and
 - (iv) it has not been practical for the Committee to ascertain whether the financial records of the Australian Municipal, Administrative, Clerical & Services Union (Tasmania Branch) have been kept in a consistent manner to each of the other reporting units of the Australian Municipal, Administrative, Clerical & Services Union; and
 - (iv) to the knowledge of any member of the Committee, there have been no instances where records of the union or other documents have not been furnished, or made available, to members in accordance with the

requirements of Sections 272 and 273 of the Workplace Relations Act 1996;
and

- (v) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.

For the Committee of Management:

Sean Kelly

Title of Office held:

Branch Secretary

Signature:



Date:

19 November 2007