



chartered accountants

Australian Services Union – National Office
ABN: 28 519 971 998

Financial Statements
For the Year Ended
30 June 2016

Australian Services Union - National Office

ABN: 28 519 971 998

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For the Year Ended 30 June 2016

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Certificate by Prescribed Designated Officer

For the Year Ended 30 June 2016

I, David Smith being the National Secretary of Australian Services Union National Office certify:

- that the documents lodged herewith are copies of the full report for Australian Services Union National Office for the period ended 30 June 2016 referred to in s.268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members of the reporting unit on _____; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on _____ in accordance with s.266 of the Fair Work (Registered Organisations) Act 2009.

Dated

National Secretary:
David Smith

Dated:

Australian Services Union - National Office

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Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2016

	Note	2016 \$	2015 \$
Revenue			
Capitation fees	2(a)	3,187,849	3,309,524
Levies	2(b)	43,914	26,403
Investment income	2(c)	154,898	170,590
Other revenue	2(d)	185,188	237,845
		<u>3,571,849</u>	<u>3,744,362</u>
Expenses			
Employee benefits expense	3(a)	(2,059,793)	(1,994,957)
Office and administration	3(b)	(502,851)	(652,311)
Levies	3(c)	(43,922)	(130,033)
Depreciation and amortisation expense	3(d)	(164,701)	(125,767)
Affiliation fees	3(e)	(663,482)	(498,217)
Grants and donations	3(f)	(50,858)	(7,120)
Legal expenses	3(g)	(57,394)	(209,220)
Auditor's remuneration	3(h)	(21,880)	(16,800)
Net loss on disposal of assets	3(i)	-	(100,839)
		<u>(3,564,881)</u>	<u>(3,735,264)</u>
Surplus for the year		<u>6,968</u>	<u>9,098</u>
Other comprehensive income			
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		-	-
Total comprehensive income for the year		<u>6,968</u>	<u>9,098</u>

The accompanying notes form part of these financial statements.

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Statement of Financial Position

As at 30 June 2016

	Note	2016 \$	2015 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	1,234,550	1,613,056
Trade and other receivables	5	737,467	603,298
Inventories		16,930	18,486
Financial assets	6	1,811,139	1,989,866
Other current assets	7	85,565	88,604
TOTAL CURRENT ASSETS		<u>3,885,651</u>	<u>4,313,310</u>
NON-CURRENT ASSETS			
Financial assets	6	77,087	73,725
Property, plant and equipment	8	1,194,627	1,263,230
Investment property	9	364,569	364,569
TOTAL NON-CURRENT ASSETS		<u>1,636,283</u>	<u>1,701,524</u>
TOTAL ASSETS		<u>5,521,934</u>	<u>6,014,834</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	364,774	954,196
Other financial liabilities	11	1,272	2,279
Other liabilities	12	15,000	79,291
Employee provisions	13	861,071	685,930
TOTAL CURRENT LIABILITIES		<u>1,242,117</u>	<u>1,721,696</u>
NON-CURRENT LIABILITIES			
Employee provisions	13	18,855	39,144
TOTAL NON-CURRENT LIABILITIES		<u>18,855</u>	<u>39,144</u>
TOTAL LIABILITIES		<u>1,260,972</u>	<u>1,760,840</u>
NET ASSETS		<u>4,260,962</u>	<u>4,253,994</u>
EQUITY			
Reserves	15	64,291	48,827
Accumulated Surpluses		4,196,671	4,205,167
TOTAL EQUITY		<u>4,260,962</u>	<u>4,253,994</u>

The accompanying notes form part of these financial statements.

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Statement of Changes in Equity

For the Year Ended 30 June 2016

2016

	Accumulated Surpluses	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	-
Balance at 30 June 2016	4,196,671	-	64,291	4,260,962

2015

	Accumulated Surpluses	General Reserves	National Airlines Industry Division Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2014	4,196,069	48,827	-	4,244,896
Surplus for the year	9,098	-	-	9,098
Transfers to/from reserves	-	-	-	-
Balance at 30 June 2015	4,205,167	48,827	-	4,253,994

The accompanying notes form part of these financial statements.

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Statement of Cash Flows

For the Year Ended 30 June 2016

	2016	2015
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from branches	20(b) 4,323,872	4,858,669
Interest received	78,784	84,447
Other receipts	153,789	531,603
Payments to employees and suppliers	(4,321,024)	(4,080,848)
Payments to branches	20(b) (498,440)	(311,894)
Net cash provided by/(used in) operating activities	20 (263,019)	1,081,977
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of assets	24,250	18,182
Payment for equipment and vehicles	(98,425)	(110,068)
Payment for property (car parks)	-	(163,636)
Redemption (placement) of term deposits	178,727	(46,229)
Related party loan advanced	5 (220,000)	-
Net cash used by investing activities	(115,448)	(301,751)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from redemption of units	-	7,693
Net cash used by financing activities	-	7,693
Net increase/(decrease) in cash and cash equivalents held	(378,467)	787,919
Cash and cash equivalents at beginning of year	1,613,017	825,098
Cash and cash equivalents at end of financial year	4 1,234,550	1,613,017

The accompanying notes form part of these financial statements.

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Notes to the Financial Statements

For the Year Ended 30 June 2016

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.

Term deposits

Term deposits with original maturities of three months or less have been classified as cash and cash equivalents while term deposits with original maturities exceeding three months have been classified as held-to-maturity financial assets. The statement of cash flows and statement of financial position have been adjusted to reflect this change.

Reimbursement from branches

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 by the National Office. The statement of profit or loss and other comprehensive income have been adjusted to reflect this change.

(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).

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Notes to the Financial Statements

For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies continued

(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.

(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.

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For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies continued

(f) Revenue and other income continued

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.

(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.

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Notes to the Financial Statements

For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies continued

(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).

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

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Notes to the Financial Statements

For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies continued

(I) Financial instruments continued

- 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 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.

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Notes to the Financial Statements

For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies continued

(I) Financial instruments continued

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 2016

1 Summary of Significant Accounting Policies continued

(I) Financial instruments continued

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 2016

1 Summary of Significant Accounting Policies continued

(l) Financial instruments continued

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 2016

1 Summary of Significant Accounting Policies continued

(m) Property, plant and equipment continued

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.

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Notes to the Financial Statements

For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies continued

(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.

(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 2016

1 Summary of Significant Accounting Policies continued

(r) Significant accounting estimates and judgments continued

(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 9: Financial Instruments and associated Amending Standards

(applicable to annual reporting periods beginning on or after 1 January 2018)

The Standard will be applicable retrospectively (subject to the provisions on hedge accounting outlined below) and includes revised requirements for the classification and measurement of financial instruments, revised recognition and derecognition requirements for financial instruments and simplified requirements for hedge accounting.

The key changes that may affect the National office on initial application include certain simplifications to the classification of financial assets, simplifications to the accounting of embedded derivatives, upfront accounting for expected credit loss, and the irrevocable election to recognise gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. AASB 9 also introduces a new model for hedge accounting that will allow greater flexibility in the ability to hedge risk, particularly with respect to hedges of non-financial items. Should the entity elect to change its hedge policies in line with the new hedge accounting requirements of the Standard, the application of such accounting would be largely prospective.

Although the directors anticipate that the adoption of AASB 9 may have an impact on the National office's financial instruments, it is impracticable at this stage to provide a reasonable estimate of such impact.

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For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies continued

(s) Adoption of new and revised accounting standards continued

(ii) Future Australian Accounting Standards Requirements continued

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.

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

1 Summary of Significant Accounting Policies continued

(s) Adoption of new and revised accounting standards continued

(ii) Future Australian Accounting Standards Requirements continued

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 impracticable at this stage to provide a reasonable estimate of such impact.

2 Revenue and Other Income

2(a) Capitation fees from branches

	2016	2015
	\$	\$
Queensland Together Branch	704,754	526,475
QLD (Services & Northern Administrative) Branch	327,335	384,181
NSW United Services Branch	792,423	833,652
NSW & ACT (Services) Branch	317,250	371,086
VIC/TAS Authorities & Services Branch	611,739	698,869
VIC Private Sector Branch	117,247	139,774
SA & NT Branch	136,107	166,226
WA Branch	159,070	162,577
Tax officers branch	21,924	26,684
	<u>3,187,849</u>	<u>3,309,524</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

2 Revenue and Other Income continued

2(b) Levies - National Airline Industry Division

Queensland Together Branch	4,513	6,972
QLD (Services & Northern Administrative) Branch	942	942
NSW United Services Branch	4,236	4,767
NSW & ACT (Services) Branch	9,392	9,392
VIC/TAS Authorities & Services Branch	1,301	1,301
VIC Private Sector Branch	19,093	19,064
SA & NT Branch	1,564	1,564
WA Branch	2,873	2,873
Less: Unexpended levy	-	(20,472)
	<u>43,914</u>	<u>26,403</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

2 Revenue and Other Income continued

2(c) Investment revenue

Bank interest	84,840	86,852
Property rentals - ACT property	58,200	65,047
Property rentals - Tax Officer's Branch	8,496	4,859
Trust distribution -- ACTU Member Connect	3,362	5,891
Trust distribution - Howard Mortgage Fund	-	130
Other investment revenue	-	7,811
	154,898	170,590

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

2 Revenue and Other Income continued

2(d) Other revenue

	2016	2015
	\$	\$
Board representation fees	58,006	60,637
Sale of promotional goods	1,681	9,400
Employee car contribution	8,836	8,420
Grants and donations	-	-
Membership subscription	-	-
Conference sponsorship and other income	116,665	159,388
	<u>185,188</u>	<u>237,845</u>

3 Expenses

3(a) Employee benefits

Holders of office:

Salaries and wages	345,176	398,169
Employer superannuation	120,979	85,187
Leave entitlement	53,610	30,563
Separations and redundancies	-	-
Other employee expenses	-	-
	<u>519,765</u>	<u>513,919</u>

Other employees:

Salaries and wages	1,018,495	1,162,909
Superannuation	224,624	170,832
Leave entitlement	155,711	45,058
Separations and redundancies	-	-
Payroll tax and workcover	136,486	99,418
Other employee expenses	4,712	2,821
	<u>1,540,028</u>	<u>1,481,038</u>
Total employee benefits	<u>2,059,793</u>	<u>1,994,957</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

3 Expenses continued

3(b) Office and administration

	2016	2015
	\$	\$
Utilities	55,597	65,377
Insurance expense	19,293	22,665
Meeting and conference	32,270	181,246
Rent of Sydney office	29,750	29,750
Motor vehicle	24,226	16,127
Telephone and teleconferencing	39,685	39,723
Office expenses	32,646	30,487
Repair and maintenance	20,270	24,606
Employment related expenses	44,514	43,861
Travel expenses	112,768	104,829
Other expenses	91,832	93,641
Fees/allowances - meetings and conferences	-	-
Consideration to employers for payroll deductions	-	-
Capitation fees	-	-
Penalties - via RO Act or RO Regulations	-	-
	<u>502,851</u>	<u>652,312</u>

3(c) Levies

ACTU levy	-	100,585
National airlines division expenses	43,922	26,403
Other expense	-	3,045
	<u>43,922</u>	<u>130,033</u>

3(d) Depreciation and amortisation

Depreciation		
Building	22,915	19,983
Motor vehicles	50,965	15,189
Furniture, equipment and library	90,821	90,595
	<u>164,701</u>	<u>125,767</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

3 Expenses continued

3(e) Affiliation fees

	2016	2015
	\$	\$
Australian Council of Trade Unions	552,466	396,674
Public Services International	60,129	56,064
Union Network International	14,877	14,095
International Transport Workers Federation	20,263	16,241
APHEDA - Union Aid Abroad	3,545	3,350
UNI Asia and Pacific Regional Organisation	5,000	5,000
Australasian Railway Association	1,040	1,073
Australian Council of Social Services	571	620
EE-OZ Training Standards	91	100
Australian Fair Trade and Investment Network	5,500	5,000
	<u>663,482</u>	<u>498,217</u>

3(f) Donations and grants

Donations

Total paid that were \$1,000 or less	1,358	5,120
Total paid that exceeded \$1,000	49,500	2,000
Total donations	<u>50,858</u>	<u>7,120</u>

Grants

Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Total grants	<u>-</u>	<u>-</u>
Total grants and donations	<u>50,858</u>	<u>7,120</u>

3(g) Legal costs

Litigations	-	-
Other matters	57,394	209,220
	<u>57,394</u>	<u>209,220</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

3 Expenses continued

3(h) Auditor's remuneration

	2016	2015
	\$	\$
Accounts and financial statement audit	12,880	11,120
Other services	9,000	5,680
	<u>21,880</u>	<u>16,800</u>

3(i) Net loss on disposal of financial assets

Loss on disposal of investment units - Howard Wholesale Mortgage Fund	-	839
Equity loan to Victorian & Tasmanian Authorities & Services Branch Forgiven	-	100,000
	<u>-</u>	<u>100,839</u>

4 Cash and Cash Equivalents

Cash on hand	297	371
Cash at bank	708,663	1,612,685
Short term deposit	525,590	-
	<u>1,234,550</u>	<u>1,613,056</u>

Reconciliation of cash

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

Cash and cash equivalents	1,234,550	1,613,056
Bank overdraft - Retail account	-	(39)
Balance as per statement of cash flows	<u>1,234,550</u>	<u>1,613,017</u>

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Notes to the Financial Statements

For the Year Ended 30 June 2016

5 Trade and Other Receivables

	2016	2015
	\$	\$
Current receivable from branches:		
QLD Together Branch	-	275,662
QLD (Services & Northern Administrative) Branch	5,808	580
NSW United Services Branch	222,448	91,450
NSW & ACT (Services) Branch	94,562	103,393
VIC/TAS Authorities & Services Branch	19,954	2,030
VIC Private Sector Branch	2,200	435
SA & NT Branch	81,605	44,764
WA Branch	51,398	50,161
Tax Officers' Branch	7,663	731
United Services Union	3,345	-
Total current receivables from branches	488,983	569,206
Less provision for doubtful debt:		
Other reporting units	-	-
Total provision for doubtful debts from other reporting units	-	-
Other current receivables:		
Cash advancement - SA & NT Branch	220,000	-
Other debtors	28,484	34,092
Total other current receivables	248,484	34,092
Total current trade and other receivables	737,467	603,298

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.

6 Financial assets

	2016	2015
	\$	\$
CURRENT		
Held-to-maturity deposits:		
- Bank term deposit (leave entitlements)	-	680,095
- Bank term deposit (general member funds)	1,796,139	1,291,292

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

6 Financial assets continued

	2016	2015
	\$	\$
- Bank term deposit (airlines stabilisation account)	15,000	18,479
Total current financial assets	<u>1,811,139</u>	<u>1,989,866</u>

Savings and term deposits accounts are with Commonwealth Bank, NAB 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 2.5% to 3.14%.

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	<u>35,753</u>	<u>32,391</u>
Total non-current financial assets	<u>77,087</u>	<u>73,725</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 30 June 2015 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 112,874 units (2015: 104,468) or 6.3%. During the year, the National office received trust distribution of \$3,362 which was reinvested for an additional 8,406 units. The net asset value of the trust for the financial year ended 30 June 2015 was \$680,433, which equates to a value for the National office of \$42,631.

7 Other current assets

CURRENT

Prepayments	67,942	77,038
Accrued interest	<u>17,623</u>	<u>11,566</u>
	<u>85,565</u>	<u>88,604</u>

8 Property, plant and equipment

	2016	2015
	\$	\$
LAND AND BUILDINGS		
Freehold land		
116-124 Queensberry Street Carlton at cost	332,784	332,784
Total Land	<u>332,784</u>	<u>332,784</u>

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

8 Property, plant and equipment continued

Buildings

116-124 Queensberry Street Carlton at cost	799,350	799,350
Accumulated depreciation	(553,010)	(530,095)
Total buildings	246,340	269,255
Total land and buildings	579,124	602,039

PLANT AND EQUIPMENT

Furniture and equipment

At cost	872,837	837,605
Accumulated depreciation	(358,402)	(270,407)
Total furniture, fixtures and fittings	514,435	567,198

Motor vehicles

At cost	140,460	134,246
Accumulated depreciation	(39,392)	(40,253)
Total motor vehicles	101,068	93,993

Total plant and equipment	615,503	661,191
Total property, plant and equipment	1,194,627	1,263,230

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 \$10,080,000 (23.3% = \$2,348,640).

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Notes to the Financial Statements

For the Year Ended 30 June 2016

8 Property, plant and equipment continued

(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
	\$	\$	\$	\$	\$
Year ended 30 June 2016					
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)
Balance at the end of the year	332,784	246,340	514,435	101,068	1,194,627

	Land	Buildings	Furniture and Equipment	Motor Vehicles	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2015					
Balance at the beginning of year	332,784	289,238	627,817	47,273	1,297,112
Additions	-	-	29,976	80,091	110,067
Depreciation expense	-	(19,983)	(90,595)	(15,189)	(125,767)
Disposals	-	-	-	(18,182)	(18,182)
Balance at the end of the year	332,784	269,255	567,198	93,993	1,263,230

9 Investment Property

	2016	2015
	\$	\$
Unit 6, 40 Brisbane Avenue, Barton at cost	364,569	364,569
	364,569	364,569

ACT Property

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

9 Investment Property continued

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	206,019	763,631
GST payable	70,109	87,835
Consideration payable to employers for payroll deductions	-	-
Legal fees payable - litigation	-	-
Legal fees payable - other legal matters	1,650	4,291
	<u>277,778</u>	<u>855,757</u>

Payable to branches

QLD (Services & Northern Administrative) Branch	516	51,581
NSW & ACT (Services) Branch	515	293
VIC/TAS Authorities & Services Branch	40,135	35,574
SA & NT Branch	665	6,332
WA Branch	-	4,659
NSW United Services Branch	44,256	-
Queensland Together Branch	909	-
	<u>86,996</u>	<u>98,439</u>

Total trade and other payables

	<u>364,774</u>	<u>954,196</u>
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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

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Notes to the Financial Statements

For the Year Ended 30 June 2016

11 Other Financial Liabilities

	2016	2015
	\$	\$
CURRENT		
Bank overdraft - Retail account	-	39
Other financial liabilities	1,272	2,240
Total	1,272	2,279

12 Other Liabilities

	2016	2015
CURRENT		
Unspent airlines stabilisation levies	15,000	15,000
Unspent airlines division levies	-	64,291
	15,000	79,291

The National Airlines Industry Division is a division of the National office. During the year, unspent levies has been transferred to reserves in note 15.

13 Employee Benefits

Office holders:

Annual leave	54,639	71,892
Long service leave	398,381	332,651
Separations and redundancies	-	-
Other	7,536	-
	460,556	404,543

Employees other than office holders:

Annual leave	141,475	102,852
Long service leave	270,216	217,679
Separations and redundancies	-	-
Other	7,679	-
	419,370	320,531

Total employee provisions

	879,926	725,074
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Analysis of total provisions

Current	861,071	685,930
Non-current	18,855	39,144
Total employee provision	879,926	725,074

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

13 Employee Benefits continued

Analysis of total provisions continued

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.

	2016	2015
	\$	\$
Within one year	70,334	66,368
Later than 1 year but less than 5 years	304,556	5,546
Later than 5 years	6,065	-
Minimum future lease rentals	380,955	71,914

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

15 Reserves

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.

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.

19 Other specific disclosures - funds

	2016	2015
	\$	\$
Compulsory levy/voluntary contribution fund - if invested in assets	-	-
Other fund required by rules	-	-
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Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

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:

	2016	2015
	\$	\$
Profit for the year	6,968	9,098
Non-cash flows in profit:		
- depreciation	164,701	125,767
- Trust distribution reinvested	(3,362)	-
- net loss/(gain) on disposal of property, plant and equipment	(21,923)	839
- inter-branch equity loan forgiven	-	100,000
- reinvestment of trust distributions	-	(14,543)
Changes in assets and liabilities		
- (increase)/decrease in trade and other receivables	88,874	231,255
- (increase)/decrease in other assets	1,557	(44,201)
- increase/(decrease) in trade and other payables	(590,394)	412,300
- Adjustment for payable for property purchases	-	163,636
- increase/(decrease) in other current liabilities	(64,291)	26,403
- increase/(decrease) in provisions	154,851	71,423
Cashflow from operations	<u>(263,019)</u>	<u>1,081,977</u>

(b) Other cash flow information

	2016	2015
	\$	\$
Cash flow from branches		
QLD Together Branch (C&S QLD C&A)	922,238	678,938
QLD (Services & Northern Administrative) Branch	407,561	450,048
NSW United Services Branch	978,721	1,209,094
NSW & ACT (Services) Branch	381,285	568,602
VIC/TAS Authorities & Services Branch	1,129,547	1,172,526
VIC Private Sector Branch	170,959	245,315
SA & NT Branch	94,325	301,576
WA Branch	201,170	193,326
Tax Officers' Branch	38,066	39,244
	<u>4,323,872</u>	<u>4,858,669</u>
Cash outflow to branches		
QLD Together Branch (C&S QLD C&A)	-	5,237

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

20 Cash Flow Information continued

(b) Other cash flow information continued

QLD (Services & Northern Administrative) Branch	54,163	67,641
NSW United Services Branch	40,390	109,566
NSW & ACT (Services) Branch	4,129	11,483
VIC/TAS A&S Branch	85,853	96,576
VIC Private Sector Branch	1,440	6,191
SA & NT Branch	236,856	5,652
WA Branch	12,572	9,498
Tax Officers' Branch	1,854	50
United Services Union	61,183	-
	498,440	311,894

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

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 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
Total financial assets	-	708,663	2,336,729	-	737,764	3,783,156
Less financial liabilities						
Trade and other payables	-	-	-	-	(364,774)	(364,774)
Other financial liabilities	-	-	-	-	(1,271)	(1,271)
Other current liabilities	-	-	-	-	(79,291)	(79,291)
Net financial assets	-	708,663	2,336,729	-	292,428	3,337,820

	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 2015	%	\$	\$	\$	\$	\$
Cash on hand	-	-	-	-	371	371
Cash at bank	0.5	875,658	-	-	-	875,658
Deposits at call	2.5	736,988	-	-	-	736,988
Fixed term deposit	3.5	-	1,989,866	-	-	1,989,866
Other receivables	-	-	-	-	603,298	603,298
Total financial assets		1,612,646	1,989,866	-	603,669	4,206,181
Less financial liabilities						
Trade and other payables	-	-	-	-	(954,196)	(954,196)
Other financial liabilities	-	-	-	-	(2,279)	(2,279)
Other current liabilities	-	-	-	-	(79,291)	(79,291)
Net financial assets		1,612,646	1,989,866	-	(432,097)	3,170,415

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

21 Financial Risk Management continued

(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.

	2016	2015
	\$	\$
Bank deposits		
Commonwealth Bank (AA- Rating)	641,848	1,864,095
Members Equity Bank (A-2 Rating)	1,795,343	1,738,417
Adelaide Bank (A- Rating)	8,202	-
National Australia Bank (AA- Rating)	600,000	-
Other receivables		
Other reporting units (not externally rated)	708,983	569,206
Other receivables (not externally rated)	28,484	34,092
Maximum credit exposure	3,782,860	4,205,810

Australian Services Union - National Office

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Notes to the Financial Statements

For the Year Ended 30 June 2016

21 Financial Risk Management continued

(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 2016

21 Financial Risk Management continued

(f) Interest rate risk continued

Interest rate risk sensitivity analysis

At 30 June 2016, 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:

	2016	2015
	\$	\$
Change in profit		
- Increase in interest rate +/- 1%	30,454	31,737
Change in equity		
- Increase in interest rate +/- 1%	30,454	31,737

(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	386,296	407,365
Post-employment benefits	120,979	85,187
Other long term benefits	12,490	21,367
Termination benefits	-	-
	<u>519,765</u>	<u>513,919</u>

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 2016

22 Related Parties continued

(a) Key management compensation continued

Board representation fees to which officers were entitled in respect of their appointment to any superannuation fund board were \$58,006 (2015: \$60,637). 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

	2016	2015
	\$	\$
Revenue from other reporting units		
Capitation fees as per note 2(a)	3,187,849	3,309,524
Airline division council levy from branches as per note 2(b)	43,914	46,875
Investment revenue from branches as per note 2(c)	8,496	4,859
Other income from branches	-	10,800
Total revenue from other reporting units	3,240,259	3,372,058
Reimbursements from other reporting units		
ACTU levy	304,495	350,585
State payroll tax reimbursements	326,340	404,563

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2016

22 Related Parties continued

(c) Transactions with other reporting units continued

	2016	2015
	\$	\$
Share of insurance premiums	113,176	107,779
Other costs recharged	102,812	52,411
Total reimbursements from other reporting units ^	846,823	915,338
<i>^ Received from -</i>		
QLD Together Branch	129,137	268,318
QLD (Services & Northern Administrative) Branch	42,043	24,610
NSW United Services Branch	96,284	60,226
NSW & ACT (Services) Branch	99,678	32,247
VIC/TAS Authorities & Services Branch	355,942	393,587
VIC Private Sector Branch	71,274	64,587
SA & NT Branch	16,668	56,849
WA Branch	21,169	11,569
Tax Officers Branch	14,628	3,345
Total reimbursements from other reporting units	846,823	915,338

Australian Services Union - National Office

ABN: 28 519 971 998

Notes to the Financial Statements

For the Year Ended 30 June 2016

22 Related Parties continued

(c) Transactions with other reporting units continued

	2016	2015
	\$	\$
Purchases from other reporting units		
Leave transfers outwards paid to VIC/TAS Authorities & Services Branch	-	4,198
Legal costs reimbursed to QLD Services Branch	-	100,514
Employee benefits costs reimbursed to United Services Union	25,721	-
Office and administration expenses as per note 3(b):		
QLD Together Branch	827	4,761
QLD (Services & Northern Administration)	3,099	8,251
NSW United Services Branch	40,233	137,760
VIC/TAS Authorities & Services Branch	83,567	81,586
VIC Private Sector Branch	1,309	5,628
SA & NT Branch	15,988	11,967
WA Branch	7,193	10,105
Tax Officers Branch	1,686	-
United Services Union	32,238	-
Amounts owed by other reporting units		
Current branch receivables as per note 5	708,983	569,206
Amounts owed to other reporting units		
Current branch payables as per note 10	86,996	98,439

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 2016

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 General Manager

- (1) A member of a reporting unit, or the General Manager, 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

A cash advancement of \$220,000 was provided to the SA & NT Branch. The cash advancement is interest free and repayment is expected within the next 12 months. 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 General Manager under s245(1) of the RO Act
- A revocation by the General Manager 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 4th October 2016 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 2016:

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 the reporting guidelines of the General Manager;
- (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 Fair Work (Registered Organisations) 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 General Manager of the Fair Work Commission duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager of the Fair Work Commission;
 - vi. there has been compliance where an order for any inspection of financial records has been made by Fair Work 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 4th day of October 2016

Australian Services Union - National Office

ABN: 28 519 971 998

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

Report on the Financial Report

We have audited the accompanying financial report of Australian Services Union - National Office, which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the committee of management.

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 *Fair Work (Registered Organisations) Act 2009*, 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 responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

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

Independence

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

Australian Services Union - National Office

ABN: 28 519 971 998

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

Auditor's Declaration

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

Auditor's Opinion

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 2016, 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) requirement of the *Fair Work (Registered Organisations) Act 2009* including Part 3 of Chapter 8 of the Registered Organisations 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.

The scope of our audit did extend to the recovery of wages activity, however as noted in the Statement by the Committee of Management, no revenue has been derived from undertaking recovery of wages activity during the reporting period.

Saward Dawson

Saward Dawson Chartered Accountants

Peter Shields

Peter Shields
Partner

Blackburn VIC

Dated this.....4th.....day of.....October.....2016



A•S•U

Operating Report 2016





A•S•U

Operating Report

File14.1

Period 01/07/15 to 30/06/16

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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 30th June 2016.

1. Review of principal activities

The results of those activities and any significant changes in the nature of those activities during the year

This reporting year has been dominated by the following activities:

- a) Award Reviews – review of all Modern Awards (4 Yearly Review), Enterprise Awards and State Reference Public Sector Transitional Awards by the Fair Work Commission (FWC);
- b) National ASU Enterprise Bargaining – the negotiation of agreements across all ASU industries;
- c) Submissions to Federal Government Inquiries;
- d) National Campaigns, organising, community services cuts, electricity privatisation and local government amalgamations;
- e) Governance – Regulatory Compliance, rule changes and WGEA reporting; and
- f) National Coordination and Service Provision.

a) Award Reviews

i) 4 yearly Award Review (2014)

The (4 yearly) Award Review process commenced in early 2014, continued in 2015 and won't be completed until 2017. The FWC Full Bench determined the 4 yearly review would comprise of Common Award issues and 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 and redundancy, domestic violence and family leave and penalty rates.

ii) Enterprise Awards

The review of all Enterprise Awards have now been finalised by the FWC.

iii) State Reference Public Sector Transitional Awards

The ASU made substantial submissions regarding the review of these awards, in particular for the Victoria and Tasmania awards including those in Local Government, Water and Statutory Authorities such as VicRoads and Parks Victoria. The FWC has made a new Victorian Local Government Award 2015 and a new State Government Agencies Award 2016.

b) **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:

i) **Airlines**

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

ii) **Business Equipment**

The ASU has completed or is negotiating with the following companies: Canon, CSG, NCR, Ricoh, TABCORP IT and Fuji Xerox.

iii) **General Administrative and Clerical**

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

iv) **Social & Community Services (SACS)**

The ASU has completed or is negotiating with the following organisations: TWS Inc./Wilderness Society, Mission Australia, Mission Providence, NEAMI National, Amnesty International, The Smith Family and Breakthru People Solution.

v) **Other**

The ASU has also completed or is negotiating with the following organisations: Helloworld, Tourism Holdings Ltd, Flight Centre, Qantas Holidays, The Tourism Travel & Hospitality IAC for Services Skills Australia and Federal Members of Parliament Staff (MOPS).

c) **Submissions to I Government Inquiries and the Productivity Commission**

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

- i) Submission to [Victorian Government Inquiry into Rate Capping Policy](#), 17 July 2015
- ii) Submission to [Senate Inquiry into the Proposed China-Australia Free Trade Agreement](#), 27 August 2015
- iii) Submission [in response to Productivity Commission's Draft Report into Australia's Workplace Relations Framework](#), 17 September 2015
- iv) Submission to [Queensland Productivity Commission Inquiry into Electricity Pricing in Queensland](#), November 2015
- v) Submission to [Senate Inquiry into economic security for women in retirement](#), 4 December 2015
- vi) Submission to [Senate Inquiry into the feasibility of, and options for, creating a national long service standard, and the portability of long service and other entitlements](#), 15 December 2015
- vii) Submission to [Federal Treasury Consultation into extending superannuation choice to enterprise agreements and workplace determinations](#), 19 January 2016
- viii) Submission to [Senate Inquiry into Family Assistance Legislation Amendment \(Jobs for Families Child Care Package\) Bill](#), 29 January 2016
- ix) Submission to [Senate Inquiry into Building and Construction Industry Bills \(ABCC\)](#), 19 February 2016
- x) Submission to [Senate Inquiry into the Future of Australia's aged care sector workforce](#), 18 March 2016
- xi) Submission to [Senate Inquiry into the Transport Security Amendment \(Serious or Organised Crime\) Bill](#), 24 March 2016
- xii) Submission to [Productivity Commission study into Superannuation Competitiveness and Efficiency](#), 18 April 2016

d) **National Campaigns**

i) **National Campaign to stop Community Services Cuts**

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. The ASU as the major union in the SACS industry has been vigorously campaigning against these cuts by 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, leafleted public transport locations, held meetings with Federal election candidates to obtain undertakings opposing the cuts and collected signatures and signed petitions.

A well-attended community meeting was held in the Blue Mountains, NSW, while a strong rally was held outside the Prime Minister's electorate office on June 10.

ii) **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 Bill 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 the privatisation.

iii) **Local Government amalgamations**

Various State Governments, particularly in QLD, 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.

iv) **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, costing hundreds of jobs. Other closures may occur in the Latrobe Valley in Victoria and the Hunter Valley in NSW in the future. 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 will form a major plenary session at the ASU National Conference in November 2016.

e) **Governance**

i) **Regulatory Compliance**

1. Administration of the ASU in accordance with the National Rules of the Union; including meeting reporting requirements imposed by the Fair Work (Registered Organisations) Act with respect to registered organisations; convening of meetings of the National Executive of the Union and implementing decisions made by the National Executive.
2. Maintaining the National finances and assets of the Union in accordance with the Union's rules. This includes the lodgement of Financial Statements and the Operating Report.

3. 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 2016 Annual Return was lodged by the National Office on 24 March 2016.
4. A national data base of all elected National and Branch Officers has been created with details and changes updated by Branches as notified to the Fair Work Commission.
5. 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
26 May 2015	Withdrawal of D2015/53 Industry & Eligibility and lodgement of new application re: amending PART XXI and adding a new PART XXVIII in the SA energy industry due to technical errors. National Rule 5 b – Industry & Eligibility re: amending PART XXI and adding a new PART XXVIII in the SA energy industry.	Alteration to Eligibility Rules	D2015/57 21/03/16
18 Sept 2015	NSW & ACT (Services) Branch re DIVISION SEVEN Rule 6 - MEETINGS OF THE BRANCH EXECUTIVE insert new 6 d. in relation to Branch Executive resolutions by postal/email vote.	NSW & ACT (Services) Branch Rule Changes	R2015/210 25/11/15
3 Dec 2015	National Rule PART IV - FUNDS 21 - Property and Funds insert new f. The intent of the rule change is to establish uniform funds disbursement approvals and processing for the National Office and Branches.	National Rule Change	R2015/271 17/02/16
18 April 2016	National Rule proposed s158A National rule change application to insert in sub rule 5 b. a new PART XXVIII re Together QLD State Union eligibility.	Alteration to Eligibility Rules s158a	R2016/67 (pending)

6. The ASU has been reviewing its governance policies and procedures including developing and reviewing policies as follows:
 - Credit Card Policy (updated November 2015)
 - Information Technology User Policy (November 2015)
 - Travel Policy (November 2015)

ii) **Eligibility Rules**

The ASU National Office maintains and amends the Union's rules, as required, the National Office also has responsibility for objecting, where necessary and appropriate to changes to the rules of other registered organisations where the interests of the ASU and its members are affected rules application are as follows:

1. An application was lodged with and approved by the FWC to update the eligibility rules in relation to updating electricity coverage in South Australia. This rule change was approved by the FWC in March 2016. This followed similar successful applications to update State based electricity eligibility rules as requested by the Victorian and Tasmanian Authorities and Services Branch of the ASU in 2013 and the Western Australian Branch in 2014.

2. A s158A application was lodged to amend the national eligibility rules to include Qld Public Sector employees covered by Together Qld Industrial Union of Employees a State counterpart of the ASU. All potential objections were settled by written undertakings and the application is now awaiting approval by the FWC General Manager. Preparation is underway for the last remaining s158A application in relation to new State eligibility rules in South Australia.

Opposing and settling applications by other organisations where there is overlap with the ASU's eligibility rules. These include an application by: the CPSU re: Outsourced NSW Home Care Service.; the ANMF re: Tasmanian Nursing Care which is still subject to conciliation and s158A applications by the AWU in regards to their state counterpart organisations in WA and AMWU NSW Ice Cream industry both were settled with written undertakings. An objection has been lodged against the registration of the Korean Workers Union.

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

ASU annual compliance report for the period 1 April 2015 to 31 March 2016, has been submitted and was assessed by the Workplace Gender Equality Agency (WGEA) and found to be compliant with Workplace Gender Equality Act 2012 (the Act).

f) **Together Queensland, Industrial Union of Employees and the ASU**

A s152 agreement in relation to financial arrangements between the ASU and our counterpart State Union Together Queensland was approved by the Fair Work Commission on 12 October 2015 in D2015/61.

g) **National Coordination and Service Provision**

- i) Providing an industrial advocacy and representation service with regard to national industrial matters and relationships with major employers.
- ii) Acting as national spokesperson on behalf of the Union with regard to national issues and major national employer matters.
- iii) 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.
- iv) 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.
- v) 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.
- vi) Representation on the ACTU Executive, OHS & Workers Compensation Committee and ACTU Indigenous Committee.
- vii) 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.
- viii) 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.
- ix) Maintaining a national communications strategy including the collection and dissemination of information relevant to Branches including through the maintenance of the ASU national website and by other means.
- x) Providing a national purchasing scheme for Branches with regard to telecommunications and other services as well as campaign and other materials through the ASUshop.

- xi) Providing research and information services to Branches on request and in accordance with industry work plans.
- xii) 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.
- xiii) 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.
- xiv) Assisting and coordinating membership organising and recruitment campaigns in conjunction with Branches.

2. Operating Result

The operating result of the Union/Branch for the year ended **30 June 2016** was a surplus of **\$6,968 [2015: \$9,098]**. No provision for tax was necessary as the union/branch is considered exempt.

3. Significant Changes in Financial Affairs

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

4. Right of Members to Resign

All members have the right to resign from the Union in accordance with National Rule 32 - Resignation, of the Union Rules (and Section I 74 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
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
David Smith	E.S.I.S.(QLD) Ltd	Energy Super	Director	Current
Linda White	Legal Super Pty Ltd	Legal Super Pty Ltd	Director	Current
Vicki Rogers	Legal Super Pty Ltd	Legal Super Pty Ltd	Director	Current
Lisa Darmanin	H.E.S.T. Australia Ltd	HESTA	Director	Current
Russell Atwood	Vision Super	Vision 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

6. Officers & employees who are directors of a company or members of a board as at 30/06/2016

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
	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
	CareSuper	Superannuation	Unions NSW
Linda White	ACTU Executive	National Unions' peak organisation	Nominated by ASU
	Australian Labor Party National Executive	Political party	Conference delegates
	Legal Super Strategy and Marketing Cmte	Superannuation	Nominated by Legal Super
	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

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]
	ACTU Taskforce Innovating and Learning	National Unions' peak organisation	Nominated by ASU
John Nucifora	ACTU OH&S Workers Compensation Committee	National Unions' peak organisation	Nominated by ACTU
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 and 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	Conference delegates
Sharon Sewell	Associate Director Maritime, Mining, Power Credit Union	Credit Union	Nominated by Credit Union
Katherine Barnsley	Community Services & Health Industry Skills Council Pty Ltd	Skills/Training Council	ASU nationally is a shareholder and as part of agreement with LHMU, SPSF, HSUA, ANF we rotate through Director's position – National Secretary appointed
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	Queensland Unions' peak organisation	Nominated by QCU Delegates
Neil Henderson	Union Shopper	Member benefits	Nominated by ASU

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]
Jennifer Thomas	QCU	Queensland Unions' peak organisation	Nominated by QCU Delegates
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
	Electricity Industry Superannuation Scheme (EISS)	EISS Management	Nominated by SA Unions
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
Keith Harvey	Aspire Training and Consulting Ltd, Director	Training company	Nominated by ASU
Russell Atwood	VTHC Executive Council	Victorian Unions' peak organisation	Nominated by ASU VIC/TAS A&S Branch and VTHC

7. Number of Members

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 **122,253 [2015: 126,203]**.

8. Number of Employees

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

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:

Name of officer	Position held	Period for which position held	
Russell Atwood	National President	01/07/15	08/07/15
Stephen Birney	National President	08/07/15	30/06/16
Ingrid Stitt	National Vice President	01/07/15	30/06/16
David Smith	National Secretary	01/07/15	30/06/16
Linda White	Assistant National Secretary	01/07/15	30/06/16
Greg McLean	Assistant National Secretary	01/07/15	30/06/16
Alex Scott	National Executive Representative	01/07/15	30/06/16
Vivienne Doogan	National Executive Representative	01/07/15	30/06/16
Irene Monro	National Executive Representative	01/07/15	30/06/16
Natalie Lang	National Executive Representative	01/07/15	30/06/16
Judith Wright	National Executive Representative	01/07/15	30/06/16
Angus McFarland	National Executive Representative	01/07/15	30/06/16
Graeme Kelly	National Executive Representative	01/07/15	30/06/16
Sharon Sewell	National Executive Representative	01/07/15	30/06/16
Neil Henderson	National Executive Representative	01/07/15	30/06/16
Jennifer Thomas	National Executive Representative	01/07/15	30/06/16
Lynette Henson	National Executive Representative	01/07/15	30/06/16
Joseph Scales	National Executive Representative	01/07/15	30/06/16
Abbie Spencer	National Executive Representative	01/07/15	30/06/16
Jeff Lapidos	National Executive Representative	01/07/15	30/06/16
Ancel Greenwood	National Executive Representative	01/07/15	30/06/16
Richard Duffy	National Executive Representative	01/07/15	30/06/16
Lisa Darmanin	National Executive Representative	01/07/15	30/06/16
Wendy Phillips	National Executive Representative	01/07/15	30/06/16
David Leydon	National Executive Representative	01/07/15	30/06/16
Wayne Wood	National Executive Representative	01/07/15	30/06/16
Paul O'Neill	National Executive Representative	01/07/15	30/06/16

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

Union: The five highest paid officers of the Union for the disclosure period ended **30 June 2016** 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:

Remuneration is defined as per ASU Rule 57A xvi as follows:

- includes pay, wages, salary, fees, allowances, leave, benefits or other entitlements (employer superannuation); but
- does not include a non-cash benefit; and
- does not include the reimbursement or payment of reasonable expenses for the costs incurred in the course of the officer carrying out the officers' duties.

Name of officer	Remuneration	Remuneration Board Fees	Actual amount of relevant remuneration	Value of or form of non-cash benefits
Richard Duffy, Branch Secretary VIC & TAS Authorities & Services Branch	\$161,160	\$60,828	\$221,988	\$2,739
Alex Scott, Branch Secretary, QLD Together Branch	\$209,391	-	\$209,391	\$19,545
David Smith, National Secretary National Office	\$185,366	-	\$185,366	\$297
Vivienne Doogan, Branch President QLD Together Branch	\$182,042	-	\$182,042	\$6,781
Graeme Kelly, Branch Secretary NSW LGCAEU Branch (Note: remuneration and non-cash benefit are paid by the USU State Union, not the Branch)	\$181,133	-	\$181,133	\$11,623
Irene Monro, Branch Assistant Secretary QLD Together Branch	\$170,661	-	\$170,661	\$10,772

b) **Disclosure statements – Remuneration and non-cash benefits of ASU full-time National Elected Officers**

	Position	Name of National Officer	Actual amount of relevant remuneration \$	Value of or form of non-cash benefits \$
1.	National Secretary	David Smith	\$185,366	\$297
2.	Assistant National Secretary	Linda White	\$157,201	\$8,502
3.	Assistant National Secretary	Greg McLean	\$152,009	\$10,583

10. Disclosure statements – Officers’ material personal interests

The following Officer/s of the Union 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 **30 June 2016**:

Officer	Name of person with interest	Relationship to Officer	Nature of interest
National Secretary	David Smith	National Secretary	Vision Super Agreement with 15% employer contribution
Assistant National Secretary	Linda White	Assistant National Secretary	Vision Super Agreement with 15% employer contribution
Assistant National Secretary	Greg McLean	Assistant National Secretary	Vision Super Agreement with 15% employer contribution

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

The Union has made no reportable payments to any related party or declared person or body of the Union/Branch in the year ended **30 June 2016**.

The Union has made a total payment to the following declared persons or bodies of the Union/Branch in the year ended **30 June 2016**.

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:

Declared person or body	If declared body, name of officer to whom the declaration relates	Total of payments made \$
David Smith	Vision super employer superannuation payments	\$37,019
Linda White	Vision super employer superannuation payments	\$27,279
Greg McLean	Vision super employer superannuation payments	\$38,069

12. Name and position of Union 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: **4 October, 2016**

ASU directory

ASU National Office



Melbourne & Sydney Office

All correspondence to Melbourne Office:

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E: info@asu.asn.au
W: www.asu.asn.au

David Smith, National Secretary
Linda White, Assistant National Secretary
Robert Potter, Acting Assistant National Secretary
Greg McLean, Assistant National Secretary (on leave)

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
W: 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
W: 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
W: 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
W: www.asumembers.org.au
Natalie Lang, Branch Secretary

South Australian & Northern Territory Branch



State registered entity:
Amalgamated ASU (SA) State Union

5-9 Rundle Street
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Kent Town SA 5071
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Winnellie NT 0820
T: (08) 8363 1322
F: (08) 8363 2225
E: union@asu-sant.asn.au
W: www.asu-sant.asn.au
Joseph Scales, Branch Secretary

Taxation Officers' Branch



Operates nationally
Ground Floor, 116 Queensberry Street, Carlton South VIC 3053
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F: (03) 9347 8781
E: asutax@asutax.asn.au
W: www.asutax.asn.au
Jeff Lapidos, Branch Secretary

Victorian & Tasmanian Authorities & Services Branch



Melbourne Office
116-124 Queensberry St
Carlton South VIC 3053
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Carlton South VIC 3053
T: (03) 9342 3400
F: (03) 9342 3499



Hobart Office
265 Macquarie Street
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T: (03) 6224 3411
F: (03) 9342 3499
E: info@asuvictas.com.au
W: www.asuvictas.com.au
T: 1800 133 096
T: 1300 855 570 Member Contact Centre
Richard Duffy, Branch Secretary
Lisa Darmanin, 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@asupsvic.org
W: 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
W: www.asuwa.org
Wayne Wood, Branch Secretary