



PORTABLE
LONG SERVICE
LEAVE



16/17 annual report

Contract Cleaning Industry
(Portable Long Service Leave) Authority

www.qleave.qld.gov.au

→ **OUR MISSION** – to be Australia’s most effective provider of long service leave benefits for the contract cleaning industry.

→ **OUR VALUES** – to support us in achieving our strategic goals, QLeave has adopted the five organisational values of the Queensland Public Service.



CUSTOMERS FIRST

- Know your customer
- Deliver what matters
- Make decisions with empathy



IDEAS INTO ACTION

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries



UNLEASH POTENTIAL

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback



BE COURAGEOUS

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency

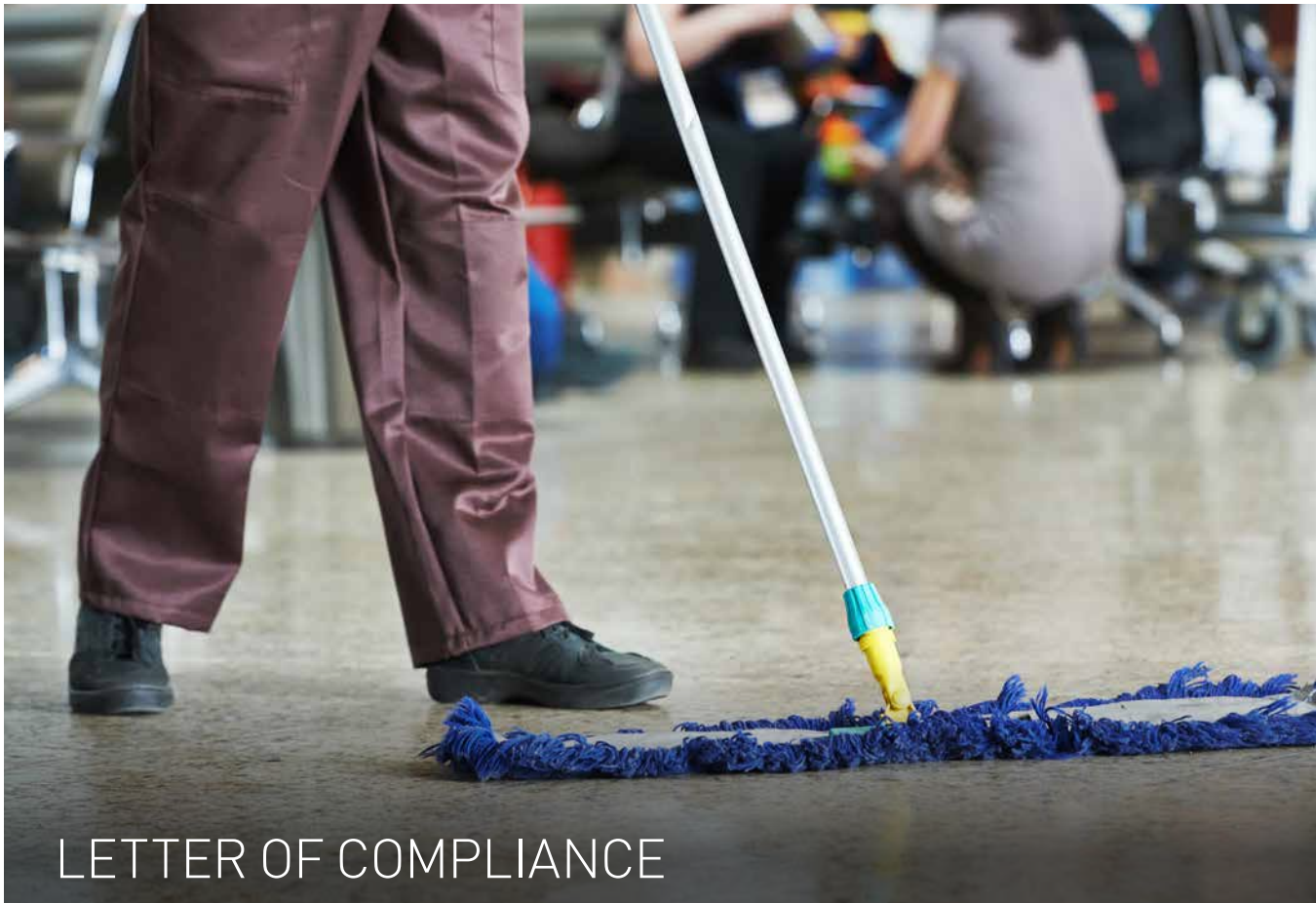


EMPOWER PEOPLE

- Lead, empower and trust
- Play to everyone’s strengths
- Develop yourself and those around you

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The Contract Cleaning Industry (Portable Long Service Leave) Authority was established to administer a paid long service leave scheme for eligible workers in the contract cleaning industry regardless of the number of employers they work for. QLeave administers the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* on behalf of the Authority. For specific details of the statutory reporting requirements please access the QLeave – Building and Construction Industry (Portable Long Service Leave) Authority Annual Report 2016-17 at www.qleave.qld.gov.au.



LETTER OF COMPLIANCE

The Honourable Grace Grace MP
Minister for Employment and Industrial Relations,
Minister for Racing and Minister for Multicultural Affairs
GPO Box 611
Brisbane Qld 4001

12 September 2017

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2016-17 and financial statements for the Contract Cleaning Industry (Portable Long Service Leave) Authority.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be accessed at www.qleave.qld.gov.au

Yours sincerely

Don Brown
CHAIRPERSON
Contract Cleaning Industry (Portable Long Service Leave) Authority



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ABOUT THE AUTHORITY

The Contract Cleaning Industry (Portable Long Service Leave) Authority is the statutory body responsible for administering the portable long service leave scheme for workers and employers in the contract cleaning industry, in Queensland.

The Scheme, administered by QLeave, is established under the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*, and is funded by a levy on wages paid by registered employers and the investment of these collected funds. An actuarial assessment found the Scheme was in a very sound position and a levy rate reduction from 1.3% to 1% was implemented from 1 July 2016.

Since scheme inception on 1 July 2005, there have been 1,938 long service leave payments made to registered workers and employers, totalling over \$6.34 million.

We would like to express our appreciation to our Minister, the Honourable Grace Grace MP and the Government for ensuring legislative provisions facilitate and support portable long service leave benefits for the contract cleaning industry in the future.

Thanks also to the Board, including the previous Chairperson Martin Dowling, Deputy Chair Damian Wright and Director Jane Cartwright for their support as we remain focused on improving the administrative efficiency of the Scheme with complete commitment to excellence in customer service delivery.



Don Brown
CHAIRPERSON



Julie Dahl
GENERAL MANAGER





STRATEGIC OBJECTIVES, INDICATORS AND MEASUREMENT

CRITICAL AREAS AND GOALS	OBJECTIVES	INDICATORS	ACHIEVED
Clients/Stakeholders → Workers → Employers → Alliance Partners → Government	→ Deliver quality client service and communications	→ Activities undertaken and issues addressed in consultation with industry → Progress against identified projects → Service standards met → 85% client and stakeholder satisfaction → Client needs identified and addressed → Annual increase in online transactions → Target 100% of services available online by 2017 → Delivery against Communications Plan → Measure increase in use of e-services and communication	✓
Financial Management	→ Maintain financial accountability and sustainability of the Portable Long Service Leave Scheme	→ Investment strategy reviewed to achieve optimal returns with reduced volatility → Approved actuarial recommendations actioned → Scheme viability maintained → Financial targets achieved → Reporting targets met	✓
Corporate Governance and Risk Management	→ Sound corporate governance, compliance and risk management frameworks	→ Compliance with all statutory obligations → Annual Board governance and frameworks review → Quality Certification maintained to ISO 9001:2008 → Business continuity and disaster recovery processes reviewed and tested annually → Compliance Plan targets achieved	✓ (certified to ISO 9001:2015 standard)
Business systems and processes	→ Continuous development and improvement of business systems and processes	→ Business improvement projects implemented and identified productivity returns realised	✓

CLIENTS / STAKEHOLDERS



WORKERS – ACHIEVEMENTS AND PERFORMANCE MEASURES

		2012-13	2013-14	2014-15	2015-16	2016-17
	Workers registered	46,671	54,565	45,383	44,571	43,689
	Active workers	19,298	18,037	17,110	19,345	18,486

* Active workers are workers who have recorded service in one of the previous four quarters.

- Legislation requires the Authority to conduct an annual review of all worker records and cancel the membership of those workers who have not recorded service in the previous four financial years. 8,149 workers had their registrations cancelled during the year.
- Long service leave statements were made available to workers in mid-August 2016. The statement shows a worker's record of service credits for the financial year and their recorded earnings as well as their total service credits since registration, based on the information reported by their employer in the quarterly returns.
- A newsletter was included with the statement providing instructions for reading the statement, general Scheme information, interpreter information and other relevant content.





EMPLOYERS – ACHIEVEMENTS AND PERFORMANCE MEASURES

		2012-13	2013-14	2014-15	2015-16	2016-17
	Employers registered	748	736	722	704	694
	Employer satisfaction	90%	92%	90%	85%	87%



- Employers were given an opportunity to complete an online satisfaction survey in April and May 2017. Over 87% of employers who completed the survey were very satisfied, or satisfied, with the quality of customer service provided by staff, the content of the quarterly newsletter and the instructions provided to complete the employer return.
- Feedback provided by employers is being used to improve services related to usability of online lodgement facilities, including the time taken to complete the return.
- Quarterly newsletters were provided to employers focussed on the online employer return facility and other education and awareness issues relating to their registration. Further information was provided to support employers to claim reimbursement following long service leave payment to their workers.
- The Authority gained valuable stakeholder engagement by supporting the Building Service Contractors Association of Australia (BSCAA) at their Employer Awareness Sessions in Mackay, Townsville, Cairns and Brisbane and Excellence Awards.



CLAIMS

		2012-13	2013-14	2014-15	2015-16	2016-17
	Number of claims paid to employers	79	51	133	104	90
	Value of claims paid to employers	\$202,271	\$186,104	\$459,455	\$356,294	\$353,384
	Number of claims paid to workers	109	181	196	252	348
	Value of claims paid to workers	\$425,318	\$661,432	\$818,161	\$1.1m	\$1.49m

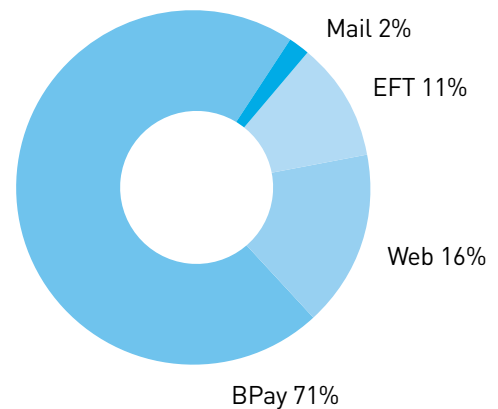
LEVY COLLECTION

		2012-13	2013-14	2014-15	2015-16	2016-17
	Levy collected	\$5.8m	\$5.7m	\$5.3m	\$4.3m	\$3.78m
	Levy paid electronically	87%	91%	95%	97%	98%

COMPLIANCE

- Fewer than 5% of employers incurred penalties for late lodgement and/or late levy payment totalling \$9,600.
- Compliance staff visited 28 registered employers for educational purposes to assist with completion of quarterly returns and general scheme awareness.
- The audit compliance program comprised 11 audits of employers with the following outcomes:
 - 9 employers audited had minor or no discrepancies
 - 2 employers audited had discrepancies greater than \$1,000 and were required to pay additional levy.
- Full powers of the legislation were utilised for 11 matters including requests for reconsideration, debt recovery and compliance of registration as a liable employer.

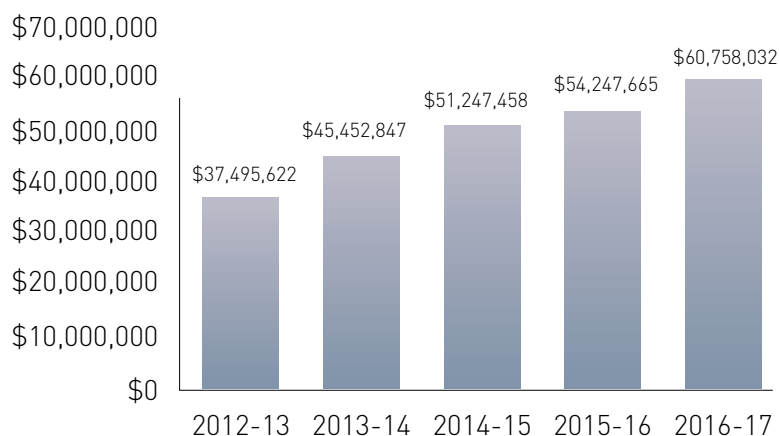
LEVY PAYMENT METHOD 2016-17



FINANCIAL MANAGEMENT

INVESTMENT PERFORMANCE

Investment returns play a significant part in ensuring the sustainability of the Scheme. This is necessary to cater for the increase in the long service leave liability and to maintain levy rates at the lowest possible level.



BUDGET PERFORMANCE

The operational budget is closely monitored on a monthly basis. The administration costs include \$691,000 paid to QLeave to administer the Contract Cleaning Industry Portable Long Service Leave Scheme on behalf of the Authority.

Project type	Actual (\$000s)	Variance to Budget(\$000s)
Levies income	3,793	531
Investment income	5,662	2,107
Supplies, services and employee expenses	955	206
Long service leave payments	1,844	(444)

The total provision for the Scheme's accrued long service leave entitlements at 30 June 2017, as determined by the actuary, was \$22 million which is an increase of \$2 million (10%) from the previous year.

The 2016-17 financial year saw the Authority make an operating surplus of \$4.66 million. Equity is \$40.326 million.

ACTUARIAL ASSESSMENT

To determine the appropriate quantum of the levy and to ensure the Authority will be able to meet its short and long-term commitments in funding the Scheme, a full actuarial assessment is performed every two years. This verifies the Scheme's financial viability, including the appropriateness of the levy rate.

Additionally, it predicts as accurately as possible, whether investment strategies will continue to maintain sufficient monetary reserves to meet future commitments for long service leave payments.

A full actuarial assessment was undertaken in 2015-16 based upon 30 June 2015 scheme data. The actuary found the Scheme was in a very sound financial position. A partial assessment was also performed by the newly appointed Actuary.



CORPORATE GOVERNANCE AND RISK MANAGEMENT

Under the provisions of the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* ('the Act'), the Contract Cleaning Industry (Portable Long Service Leave) Authority ('the Authority') is governed by a board of directors ('the Board'). The Board reports to the Honourable Grace Grace, Minister for Employment and Industrial Relations, Minister for Racing and Minister for Multicultural Affairs. The Authority's operational and financial performance are reported to the Minister at quarterly intervals.

The Contract Cleaning Industry (Portable Long Service Leave) Scheme ('the Scheme') is administered by QLeave, on behalf of the Authority. QLeave is remunerated for this administration under the terms of an Administration and Cost Sharing Agreement, executed by both the Authority's board and QLeave's board.

The core role of the Board is responsibility for the Authority's commercial policy management. The Board's other functions include:

- ensuring that, as far as possible, the Authority achieves and acts in accordance with its goals and objectives outlined in its Strategic Plan, and
- ensuring that the Authority performs its functions in an appropriate, effective and efficient way.

The Board determines the strategic direction of the Authority, oversees the development of the Strategic Plan which outlines the Authority's objectives, and monitors the Authority's financial and operational performance.

The Board operates under the provisions of the Act and other governing legislation, and within the parameters of the Board Guidelines forming part of the Board's governance policy. The Board Guidelines contain protocols governing:

- the conduct of Board meetings
- the management of the Authority's investment strategy and objectives
- conflict of interest
- professional development
- the audit timetable and
- official misconduct.

The Board Guidelines are reviewed annually and amended to reflect changes in governing legislation, operational requirements and corporate governance principles.

COMPOSITION OF THE BOARD

The Board consists of not more than 8 directors who are appointed by the Governor-in-Council for terms of not more than 3 years. It is comprised of the following directors:

- (a) a person appointed as the chairperson; and
- (b) a person appointed as the deputy chairperson; and
- (c) 2 or 3 directors appointed as representatives of employers; and
- (d) 2 or 3 directors appointed as representatives of workers.

The deputy chairperson must be a person with knowledge of, and experience in, commerce, economics, finance or management.

The number of directors appointed as representatives of employers and representatives of workers must be equal.

The current term of the Board commenced on 1 July 2014 and expired on 30 June 2017. Directors are eligible for reappointment on completion of their terms.

The Board comprised the following directors:

Chairperson: Martin Dowling
 Deputy Chairperson: Damian Wright
 Employer Representatives: Ken Holder (BSCAA)
 Kim Puxty (BSCAA)
 Worker Representatives: Jane Cartwright (United Voice)
 Damien Davie (United Voice)

From 1 July 2017 the Board comprises the following directors:

Chairperson: Don Brown
 Deputy Chairperson: Sue Ryan
 Employer Representatives: Ken Holder (BSCAA)
 Kim Puxty (BSCAA)
 Worker Representatives: Damien Davie (United Voice)
 Natalia Pantano (United Voice)

REMUNERATION

The Board falls within Remuneration Level 3 of Category Regulation, administration and advice under the Queensland Government's Remuneration of Part-time Chairs and Members of Government Boards, Committees and Statutory Authorities.

DIRECTOR ATTENDANCE AT MEETINGS 2016-17

Director	Meetings held* – August, February and May	Meetings attended
Martin Dowling	3	3
Damian Wright	3	3
Ken Holder	3	3
Kim Puxty	3	3
Jane Cartwright	3	3
Damien Davie	3	2

* The Board also decided business by written reference in November and June.

THE BOARD AND QLEAVE'S MANAGEMENT

The Authority's board and QLeave's executive management enjoy a cooperative, open and supportive relationship. The Board is kept fully apprised of all matters pertaining to the Authority's operational and financial position. The Board relies upon the expertise of QLeave's executive management in administering the Scheme and in making appropriate operational decisions.

The Board is drawn from the Scheme's major stakeholders. Accordingly, the specific and periodically competing interests of worker and employer stakeholder groups are communicated to the Board, with the aim of achieving a balance between the interests of stakeholders and the long-term viability of the Scheme.

Board members are selected for their expertise and/or experience in the contract cleaning industry. Each board member is encouraged to undertake the Australian Institute of Company Director's course, or related courses to enhance their professional development. The Authority budgets for the support for directors who wish to undertake professional development.



ISSUES FOR THE BOARD

The Board identified the following issues as being of a primary focus for the year:

- Industry stakeholders – enhance alliances with industry partners and stakeholders to address the specific needs of emerging sectors and regions, and improve knowledge of workforce composition.
- Financial management – review of investment strategy to achieve optimal returns with reduced volatility.
- Corporate Governance and Risk Management – maintaining effective planning, reporting, risk management and statutory compliance frameworks to ensure all statutory obligations are met. Targeted employer monitoring and compliance.
- Business Systems – continuing improvements that provide efficiency in service delivery.

INTERNAL AUDIT

Internal Audit plays a key role in assisting the Board to discharge its governance responsibilities for ensuring the effectiveness of QLeave’s internal control framework. Under its guidance, contemporary risk assessment practices have been implemented, strengthening the governance framework. Internal audit provides an unbiased, objective assessment, evaluating and improving the risk management, control and governance processes to ensure that resources are responsibly and effectively managed to achieve intended results.

Internal auditing is carried out in accordance with the annual Internal Audit Plan and annual Risk Assessment Schedule following endorsement from the Board. The systematic analysis of business processes and associated controls across financial, information and communication technology resources and QLeave’s operational activities included:

- Continuous Controls Monitoring
- Operating Revenue
- Statutory Registers and Claims
- Supplies and Services
- General Information Systems
- Financial Assets
- Risk Management
- Performance Management
- Annual Financial Statements

Audit and assurance activities resulted in the identification of areas where there was an opportunity for improvement and/or enhancement of existing processes and controls. Following discussion and agreement with management, internal audit reports were submitted to key stakeholders and reported to the Board where the status of significant and important risk issues outstanding are monitored. In addition to the business risk assessment, internal audits undertaken in 2016-17 involved review of compliance framework and specific compliance issues, assessments of internal controls and associated risks with QLeave policies, procedures and government guidelines.

Risk management is an essential component of an effective governance system and works in conjunction with the internal audit function. Risk management is the responsibility of all members of the organisation, embedded in the culture, organisational structure, policies, procedures and work instructions. Our risk management policy is developed in accordance with *AS/NZS ISO 31000:2009, Risk Management—Principles and Guidelines*, and has been designed to integrate risk management into standard business processes.



INFORMATION SYSTEMS AND RECORDKEEPING

QLeave administers the Contract Cleaning Industry Portable Long Service Leave Scheme on behalf of the Authority under a cost sharing agreement. Under this agreement, the Authority utilises QLeave's information and recordkeeping systems, including HPE Content Manager as an ECM (Enterprise Content Management) system for electronic document and records management.

The Authority relies on QLeave for its commitment to quality recordkeeping practices in order to achieve compliance with the *Public Records Act 2002, Information Standard 40: Recordkeeping and Information Standard 31: Retention and Disposal of Public Records*.

To read more on recordkeeping and information system activities undertaken in 2016-17 refer to QLeave's Annual Report, available at www.qleave.qld.gov.au.



THE BOARD

→ **MARTIN DOWLING, BCom, MBA, CPA, GAICD - CHAIR** (1 July 2014 to 30 June 2017)

Martin was appointed to the Board as Chairperson in 2014.

Martin is currently a Director of ANZUP, Director of Safe Streets and Chief Financial Officer at Haynes Group. He has held executive and senior management level financial and commercial roles at some of the largest companies in the world in their respective industries.

→ **DAMIAN WRIGHT, DEPUTY CHAIR** (1 July 2014 to 30 June 2017)

Damian was appointed to the Board as Deputy Chairperson in 2014. He is a partner of BDO in Brisbane, and is a registered company auditor.

Damian has over 25 years' experience in chartered accounting (specifically in audit), across a wide range of industries. He has worked as a chartered accountant in Australia, the United Kingdom and the United States of America.

Damian has conducted a range of audits on behalf of the Auditor General as well as a large number of audits for public and private companies. He has acted as a probity advisor on a number of large procurement projects over the past 20 years. He is an Associate of the Institute of Chartered Accountants Australia, Member of the Securities Institute Australia and is a Director of Lives Lived Well Limited (a large not for profit providing services across alcohol and other drug related issues).

→ **KEN HOLDER, BA, MA (Hons), MBA, GAICD, JP (Qual) - EMPLOYER REPRESENTATIVE**

Ken was appointed to the Board in 2014. For the last 9 years he has been a Director and the CEO of Pickwick Group Pty Ltd, a leading supplier of commercial contract cleaning and security services to business and government throughout Australia.

Ken has over 30 years' experience in private sector business including facility services, logistics, building, industrial and manufacturing products, and forestry. Prior to Pickwick he spent over 20 years in general management, marketing and business development roles with different international publicly listed companies based in Australia, NZ and Canada.

→ **KIM PUXTY, DipBus, CDec - EMPLOYER REPRESENTATIVE**

Kim was appointed to the Board in 2011. Kim is the Manager of Caldcare Pty Ltd, and has been an Executive Committee Member of the Building Service Contractors Association of Australia (BSCAA - Queensland Division) since 2010 and currently holds the role of President of BSCAA Qld.

She has over 20 years' experience in the contract cleaning industry within the administration and operations area. Her administration experience within the commercial cleaning industry includes areas such as human resources, payroll, accounts, quality assurance and managing of client profiles. She has managed client accounts for large associations and government entities.



→ **JANE CARTWRIGHT JP (Qual), WORKER REPRESENTATIVE (1 July 2005 to 30 June 2017)**

Jane was appointed to the Board upon its inception in 2005. Jane is a union official with United Voice Union. She has been an organiser with United Voice for the past twelve years representing contract cleaners, security guards, catering workers, paint workers, childcare workers and offshore immigration and detention workers in Queensland. Jane's current role is working with Prosecutions in the Industrial Section of the union.

Within Jane's various roles within United Voice, she has been involved in the negotiation of industrial instruments with key contracting industry stakeholders, including employer associations and major contractors. She was instrumental in developing and implementing the initial phases of the successful CleanStart campaign coordinated by the national division of United Voice, which aimed at ensuring safe and equitable working conditions for contract cleaning workers in Queensland.

Jane is involved in various community projects including fundraising for various not-for-profit animal organisations and volunteering in Aged Care facilities.

→ **DAMIEN DAVIE, WORKER REPRESENTATIVE**

Damien was appointed to the Board in 2010. He is the Property Services Coordinator for United Voice Union, and has been with the union since 2004. Damien's role as Coordinator of Property Services Division of United Voice Union covers all contract cleaners in Queensland, as well as the industries of contract security and contract catering. Additionally, Damien is a member of the union's national Strategic Steering Group which develops policies for wages and conditions, deals with issues affecting contract cleaners and develops national standards for wages.

Damien travels extensively throughout the State to liaise with both contract cleaning workers and employer companies to promote the best interests of workers in the industry, resolve workplace issues affecting contract cleaning industry workers and negotiate fair and equitable working conditions for contract cleaning industry workers.



Strategic Plan 2017-21







VISION

To be Australia's most effective provider of portable long service leave benefits to the contract cleaning industry



PURPOSE

Contribute to a contract cleaning industry whose workers are retained, rewarded and treated with equity

GOAL	STRATEGY	MEASURES
 Effective systems and technology that provide confidence	<ul style="list-style-type: none"> → Maintain a secure reliable contemporary technology platform that meets the needs of our customers → Progress the implementation of a Customer Relationship Management (CRM) solution → Improve vendor relationship management 	<ul style="list-style-type: none"> → Availability and speed of network and systems → CRM – current state mapped, scoped, future state agreed, costed, implementation partner on board, implemented → Services and projects delivered in accordance with agreed contract requirements
 Excellence in customer engagement and service delivery	<ul style="list-style-type: none"> → Develop multi-channel communications in conjunction with customers and stakeholders → Drive interjurisdictional collaboration → Progress formal customer service accreditation → Develop a strong QLeave brand 	<ul style="list-style-type: none"> → Commence adhoc and annual cyclic surveying of our customers Workers, Employers and Levy Payers → Satisfaction measured against customer experience objectives (be clear, be helpful, make it easier and do what you say) → Staged implementation of customer service accreditation – preparation, self-assessment, submission and test → Measures and reporting frameworks designed for all functional areas
 A customer focussed workforce that is engaged, resilient and results oriented	<ul style="list-style-type: none"> → Develop a formal implementation plan for Working for Queensland survey results → Human Resources Management frameworks developed to achieve objectives 	<ul style="list-style-type: none"> → Improvements in engagement, leadership and innovation measures → Succession planning embedded → Performance management embedded
 Maintain responsible investment strategies to support levy stability	<ul style="list-style-type: none"> → Manage the investment portfolio in accordance with risk and return profile outlined in the Investment Policy Statement. Investment strategy monitored and reviewed annually with Investment Adviser 	<ul style="list-style-type: none"> → Accrued Benefits Reserve Index in a range of 105 - 120% → Targeted levy compliance activity

ACCOUNTABILITIES



We manage funds required to ensure that workers will be paid when they take long service leave.



We operate with Board governance and staff adopt the accountabilities and tradition of the Public Service to protect the interests of levy payers and workers

GOVERNANCE STATEMENT



QLeave provides quality services by maintaining sound governance arrangements for accountability, managing risk and compliance with relevant legislation and policies

STRATEGIC RISKS

→ REPUTATION

Failure to maintain key stakeholder support

→ FINANCIAL

Financial position does not meet long term liabilities

→ OPERATIONAL

Systems do not provide the services required for levy collection, information entry and portable long service leave payment

→ HUMAN RESOURCE

Poorly engaged staff fail to contribute to opportunities to improve client services



FINANCIAL STATEMENTS

Contract Cleaning Industry (Portable Long Service Leave) Authority
For the Year Ended 30 June 2017



Contract Cleaning Industry (Portable Long Service Leave) Authority

Financial Statements

For the Year Ended 30 June 2017

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Contract Cleaning Industry (Portable Long Service Leave) Authority
Statement of Comprehensive Income
for the year ended 30 June 2017

OPERATING RESULT	Notes	2017 \$'000	2016 \$'000
Income from Continuing Operations			
Portable long service leave levies	B1-1	3,793	4,260
Income from investments	B1-2	2,666	817
Interest		4	4
Net gain on financial assets at fair value	B1-3	2,992	29
Total Income from Continuing Operations		9,455	5,110
Expenses from Continuing Operations			
Employee expenses		6	9
Supplies and services	B2-1	949	1,044
Portable long service leave scheme benefits	C5	3,844	3,166
Total Expenses from Continuing Operations		4,799	4,219
Operating Result from Continuing Operations		4,656	891
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME		4,656	891

The accompanying notes form part of these financial statements.



Contract Cleaning Industry (Portable Long Service Leave) Authority
Statement of Financial Position
as at 30 June 2017

	Notes	2017 \$'000	2016 \$'000
Current Assets			
Cash and cash equivalents	C1	116	34
Receivables	C2	1,816	1,635
Other financial assets	C3	60,642	54,214
Prepayments		-	25
Total Current Assets		<u>62,574</u>	<u>55,908</u>
Total Assets		<u>62,574</u>	<u>55,908</u>
Current Liabilities			
Payables	C4	247	237
Provision for scheme benefits	C5	12,760	12,100
Total Current Liabilities		<u>13,007</u>	<u>12,337</u>
Non-Current Liabilities			
Provision for scheme benefits	C5	9,240	7,900
Total Non-Current Liabilities		<u>9,240</u>	<u>7,900</u>
Total Liabilities		<u>22,247</u>	<u>20,237</u>
Net Assets		<u>40,327</u>	<u>35,671</u>
Equity			
Accumulated surplus		40,327	35,671
Total Equity		<u>40,327</u>	<u>35,671</u>

The accompanying notes form part of these financial statements.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Statement of Changes in Equity
as at 30 June 2017

	Accumulated Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2015	34,780	34,780
Total Comprehensive Income for the Year	891	891
Balance at 30 June 2016	<u>35,671</u>	<u>35,671</u>
Total Comprehensive Income for the Year	4,656	4,656
Balance at 30 June 2017	<u>40,327</u>	<u>40,327</u>

The accompanying notes form part of these financial statements.



Contract Cleaning Industry (Portable Long Service Leave) Authority
Statement of Cash Flows
for the year ended 30 June 2017

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2017	2016
		\$'000	\$'000
<i>Inflows:</i>			
Interest		4	4
Portable long service leave levies		3,922	4,552
GST input tax credits from ATO		92	101
<i>Outflows:</i>			
Employee expenses		(7)	(9)
Supplies and services		(739)	(941)
Portable long service leave paid		(1,840)	(1,474)
GST paid to suppliers		(93)	(97)
Net cash used in operating activities	CF-1	<u>1,339</u>	<u>2,136</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Inflows:</i>			
Proceeds from investments		191	521
<i>Outflows:</i>			
Purchase of investments		(1,270)	(2,550)
Investment expenses paid		(178)	(160)
Net cash provided by in investing activities		<u>(1,257)</u>	<u>(2,189)</u>
Net increase/(decrease) in cash and cash equivalents		82	(53)
Cash and cash equivalents - opening balance		<u>34</u>	<u>87</u>
Cash and cash equivalents - closing balance	C1	<u><u>116</u></u>	<u><u>34</u></u>

The accompanying notes form part of these financial statements.

Contract Cleaning Industry (Portable Long Service Leave) Authority

Statement of Cash Flows

for the year ended 30 June 2017

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	2017	2016
	\$'000	\$'000
Operating surplus	4,656	891
<i>Adjustments to investment items:</i>		
Investment income	(5,349)	(1,025)
Investment expense	178	160
<i>Changes in assets and liabilities</i>		
Increase (decrease) in PLSL scheme benefits provision	2,000	1,700
(Increase) decrease in receivables	(181)	474
(Increase) decrease in prepayments	25	(23)
Increase (decrease) in payables	10	(41)
Net cash provided by operating activities	1,339	2,136



Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

SECTION 1
ABOUT THE AUTHORITY AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Contract Cleaning Industry (Portable Long Service Leave) Authority (Authority) was established under the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*.

The principle place of business of the Authority is Level 4, Lutwyche City Shopping Centre, 543 Lutwyche Road, LUTWYCHE QLD 4030.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Authority has prepared these financial statements in compliance with section 43 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations, other authoritative pronouncements and comply with the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*. In addition, the financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the reporting periods beginning on or after 1 July 2016.

The financial statements are for the Authority as a single entity. With respect to compliance with Australian Accounting Standards and Interpretations, the Authority has applied those requirements applicable to not-for-profit entities, as the Authority is a not-for-profit statutory body.

A1-3 PRESENTATION

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparative

Comparative information reflects the audited 2015-16 financial statements and has been restated where necessary to be consistent with disclosures in the current reporting period. There has been no material restatement.

Current/Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Authority does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Chair of the Authority's Board and the General Manager QLeave at the date of signing the Management Certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for provisions expected to be settled 12 or more months after the reporting date which are measured at their present value and financial assets with QIC which are measured at fair value.

Historical Cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-5 BASIS OF MEASUREMENT (continued)

Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following three approaches:

- The *market approach* uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- The *cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current/depreciated replacement cost methodology.
- The *income approach* converts multiple future cash flows amounts to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

Present Value

Present value represents the present discounted value of the future net cash flows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

A2 AUTHORITY OBJECTIVES

The objective of the Authority is to administer a paid long service leave scheme for eligible workers within the contract cleaning industry in accordance with the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005*.

The Authority is funded by a levy imposed on worker wages, currently 1.0%, and the income earned on the investment of these funds.

For the 2016-17 financial year, the Authority reported to the Minister for Employment and Industrial Relations, Minister for Racing and Minister for Multicultural Affairs (Hon Grace Grace MP).

The Authority does not employ staff. The General Manager of the Authority is the person appointed as the General Manager of the Building and Construction Industry Authority (BCI) and manages the business of the Authority. The BCI staff provide the Authority with the administrative support services that it requires to carry out its functions. Costs shown in the Statement of Comprehensive Income under employee expenses represents committee attendance fees for Directors.



Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 INCOME FROM LEVIES

	2017 \$'000	2016 \$'000
Portable long service leave levies	<u>3,793</u>	<u>4,260</u>

B1-2 INCOME FROM INVESTMENTS

QIC Cash Enhanced Fund		
Distribution	231	262
QIC Growth Fund		
Distribution	2,435	555
Total	<u><u>2,666</u></u>	<u><u>817</u></u>

B1-3 NET GAIN ON FINANCIAL ASSETS AT FAIR VALUE

	2017 \$'000	2016 \$'000
<i>QIC Cash Enhanced Fund</i>		
Earnings	243	256
Less: Distributions	(231)	(261)
Fair Value Movement	<u>12</u>	<u>(5)</u>
 <i>QIC Growth Fund</i>		
Earnings	5,415	589
Less: Distributions	(2,435)	(555)
Fair Value Movement	<u>2,980</u>	<u>34</u>
 Total Fair Value Movement	<u><u>2,992</u></u>	<u><u>29</u></u>

B2 EXPENSES

B2-1 SUPPLIES AND SERVICES

	2017 \$'000	2016 \$'000
Advertising/Promotions	10	11
Agency fees - QLeave ⁽¹⁾	691	689
QAO - external audit fees ⁽²⁾	11	11
Consultancy charges (including actuarial fees)	8	21
Contractor charges	31	93
Fund management fees ⁽³⁾	180	160
General administration	5	6
Insurance premiums - QGIF ⁽⁴⁾	2	2
Computer costs	5	5
Travel costs	4	7
Printing & photocopying	4	7
Postage & freight	16	14
Professional development	2	9
Impairment losses	(20)	9
Total	<u><u>949</u></u>	<u><u>1,044</u></u>

Accounting Policy - Income from Levies

Revenue is recognised where it can be reliably measured and the entity has an unconditional right to receive it in the period to which it relates. Levy revenue applicable to the last quarter, April to June 2017, has been estimated and accrued based on levies received year to date and specifically the average of the three quarter return periods, July 2016 to March 2017.

Accounting Policy - Income from Investments

Distribution income and earnings from investments is recognised when the right to receive the payment is established.

Accounting Policy - Gains from Investments

Gains arising from changes in the fair value measurement of investment funds are included in the operating result for the period in which they arise.

Accounting Policy - Procurement

For a transaction to be classified as supplies and services, the value of goods and services received by the Authority must be approximately equal value to the value of the consideration exchanged for those goods or services.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

B2 EXPENSES (continued)

B2-1 SUPPLIES AND SERVICES (continued)

Agency Fees - QLeave

- (1) The Authority under agreement pays to QLeave a fee for service for the administrative services that it requires to carry out its functions effectively and efficiently including the collection of levies.

Audit Fees

- (2) The total audit fees quoted by the Queensland Audit Office relating to the 2016-17 financial statements are estimated to be \$10,900 (2016: \$10,900). There are no non-audit services included in this amount.

Fund Management Fees

- (3) Fund Management Fees represents the costs associated with the management of funds with Queensland Investment Corporation.

Insurance Premiums - QGIF

- (4) The Authority's risks are insured through the Queensland Government Insurance Fund and premiums are paid on a risk assessment basis. In addition, the Authority pays premiums to WorkCover Queensland in respect of its obligations for Director compensation.



Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2017	2016
	\$'000	\$'000
Cash at bank	116	34
Total	116	34

Accounting Policy - Cash and Cash Equivalents

For the purpose of the Statement of Financial Position and the Statement of Cash Flow, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.

C2 RECEIVABLES

	2017	2016
	\$'000	\$'000
Trade debtors	52	87
Less: Allowance for impairment loss	(30)	(60)
	22	27
Accrued revenue *	1,771	1,586
GST input tax credits receivable	23	22
	1,794	1,608
Total	1,816	1,635

Accounting Policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the end of a return quarter. Settlement of these amounts is required within 14 days from the end of the quarter.

The collectability of receivables is assessed periodically with an allowance being made for impairment. All known bad debts were written off as at 30 June. The allowance for impairment is based on loss events in conjunction with current debtor monitoring and analysis.

* Comprises Queensland Investment Corporation 4th quarter distribution of \$4,500 and \$935,000 for the Cash Enhanced Fund and Growth Fund respectively and levy revenue for the 4th quarter of \$831,000.

Disclosure - Credit Risk Exposure of Receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any provisions for impairment.

No collateral is held as security and no credit enhancements relate to receivables held by the Authority. Receivables fall into one of the following categories when assessing collectability:

- within terms and expected to be fully collectable;
- within terms but impaired;
- past due but not impaired; or
- past due and impaired.

Note C2-1 details the accounting policies for impairment of receivables, including the loss events giving rise to impairment and the movements in the allowance for impairment.

All receivables within terms and expected to be fully collectable are considered of good credit quality based on recent collection history. Credit risk management strategies are detailed in Note D2.

C2-1 IMPAIRMENT OF RECEIVABLES

Accounting Policy - Impairment of Receivables

The allowance for impairment reflects the occurrence of loss events. The most readily identifiable loss event is where a debtor is overdue in paying a debt to the Authority, according to the due date. Economic conditions impacting the Authority's debtors, and relevant industry data, also form part of the Authority's risk analysis.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF RECEIVABLES (continued)

Accounting Policy - Impairment of Receivables (continued)

If no loss events have arisen in respect of a particular debtor or group of debtors, no allowance for impairment is made in respect of that debt/group of debtors. If the Authority determines that an amount owing by such a debtor does become uncollectable (after an appropriate range of debt recovery actions), that amount is recognised as a Bad Debt expense and written off directly against Receivables. In other cases where a debt becomes uncollectable but the uncollectable amount exceeds the amount already allowed for impairment of that debt, the excess is recognised directly as a Bad Debt expense and written off directly against Receivables.

The method for calculating any provisional impairment for risk is based on past experience, current and expected changes in economic conditions and changes in client credit ratings. The main factors affecting the current calculation for provisions are disclosed below as loss events. These economic and geographic changes form part of the Authority's documented risk analysis assessment in conjunction with historic experience and associated industry data.

Amounts written-off for the current year regarding the Authority's receivables is \$10,200. This was a decrease of \$13,800 from 2016 and is largely represented by 4 employers going into liquidation with no prospect of recovering the outstanding levy and another 2 irrecoverable debts.

The provision amount was reduced from \$60,000 to \$30,000 resulting in a negative figure recorded as an expense. This level is considered appropriate given past impairment and the current assessment of debtors.

Disclosure - Individually Impaired Receivables Position (Aged)

	Gross Receivables \$'000	2017 Allowance for Impairment \$'000	Carrying Amount \$'000	Gross Receivables \$'000	2016 Allowance for Impairment \$'000	Carrying Amount \$'000
Overdue						
Less than 30 days	28	(28)	-	52	(52)	-
30 to 60 days	-	-	-	-	-	-
60 to 90 days	-	-	-	4	(4)	-
Greater than 90 days	2	(2)	-	4	(4)	-
Total Overdue	30	(30)	-	60	(60)	-

Disclosure about Movement in Allowance for Impairment for Impaired Receivables

	2017 \$'000	2016 \$'000
Movement in the allowance for impairment		
Balance at 1 July	60	75
Amounts written off during the year	(10)	(24)
Decrease in allowance recognised in the operating result	(20)	9
Total Overdue	30	60

Disclosure - Ageing of Past Due but Not Impaired Receivables

	2017 \$'000	2016 \$'000
Overdue		
Less than 30 days	40	66
30 to 60 days	-	9
60 to 90 days	-	-
Greater than 90 days	-	-
Total Overdue	40	75



Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

C3 OTHER FINANCIAL ASSETS

	2017	2016
	\$'000	\$'000
QIC - Cash Enhanced Fund (at market value)	9,533	9,667
QIC - Growth Fund (at market value)	51,109	44,547
Total	60,642	54,214

Accounting Policy - Financial Assets at Fair Value through Profit or Loss

The Authority's holdings in financial assets at fair value through profit and loss is limited to unlisted unit trusts managed by QIC Limited. The fair value of these holdings was based on unit price of the relevant trust at reporting date. The unit price is derived based on observable market data for underlying investments held by the trust.

C4 PAYABLES

	2017	2016
	\$'000	\$'000
Trade creditors	216	211
Accrued charges	31	26
Total	247	237

Accounting Policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and generally settled on 30 day terms.

C5 PROVISION FOR SCHEME BENEFITS

	2017	2016
	\$'000	\$'000
Current		
Provision for long service leave - expected to be settled within 12 months (measured at present value)	2,400	1,400
Provision for long service leave - expected to be settled after 12 months (measured at present value)	10,360	10,700
Total *	12,760	12,100
Non-Current		
Provision for long service leave expected to be settled after 12 months (measured at present value)	9,240	7,900
Total *	9,240	7,900
Movements in Provisions		
Balance as at 1 July	20,000	18,300
Additional provision recognised	3,844	3,166
Reductions in provisions from payments	(1,844)	(1,466)
Balance as at 30 June	22,000	20,000

Accounting Policy - Provisions

Provisions are recorded when the Authority has a present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate.

Payments for long service leave claims are assessed and calculated in accordance with the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* and regulations.

Scheme eligible members as at 30 June were 43,689 (2016: 44,571).

* The total current provision of \$12.76 million (2016: \$12.1 million) represents the value for which the Authority does not have an unconditional right to defer settlement for at least 12 months. The Authority only expects to pay \$2.4 million (2016: \$1.4 million) over the next 12 months.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

C5 PROVISION FOR SCHEME BENEFITS (continued)

Key Estimates and Judgements: Provision

The long service leave liability of the scheme was determined via actuarial assessment as required by the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* at intervals of at least every two years to investigate the sufficiency of the Authority's funds and the adequacy of the rate of long service leave. The Authority ensures an independent actuarial assessment is undertaken in accordance with legislation.

A new actuary, Mercer Consulting (Australia) Pty Ltd was appointed by the Authority on 1 October 2016. The latest actuarial assessment of the scheme's liabilities by Mercer Consulting (Australia) Pty Ltd dated 24 April 2017 was prepared utilising 30 June 2016 worker data based on a number of assumptions.

The major assumptions used in the actuarial valuation of the scheme benefits were:

- The long-term investment return of 6.7% per annum net of management costs (2016: 7.0% per annum).
- The rate of wage increase of 2.5% per annum (2016: 2.5% per annum).
- The real rate of return of 4.2% per annum (2015: 4.5% per annum).
- The prescribed award wage rate of \$742.32 from 1 July 2016 (\$725.90 from 1 July 2015).
- The number of workers receiving service in a 12 month period is 18,000 to 20,000.
- The number of active workers in any one quarter is 10,000 to 12,000.
- The retirement age per 10,000 members was assumed to be 500 at 50-62 years, 2,000 at 63-69 years and 10,000 at 70 years.

The provision has been discounted using a rate of 6.7% reflecting the long-term rate of return on the Authority's assets to determine the present value.



Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FAIR VALUE MEASUREMENT

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES

What is Fair Value?

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the Authority include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the Authority's assets/liabilities, internal records of recent costs (and/or estimate of such costs) for assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

Fair Value Measurement Hierarchy

All assets and liabilities of the Authority for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

- | | |
|---------|--|
| Level 1 | represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities; |
| Level 2 | represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and |
| Level 3 | represents fair value measurements that are substantially derived from unobservable inputs |

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES

The Authority's holdings in financial assets at fair value through profit and loss is limited to unlisted unit trusts managed by QIC Limited. The fair value of these holdings was based on the unit price of the relevant trust at reporting date. The unit price is derived based on observable market data for underlying investments held by the trust. Accordingly, the Authority classifies these financial assets as level 2.

D1-3 CATEGORISATION OF ASSETS AND LIABILITIES MEASURED AT FAIR VALUE

	Level 1		Level 2		Level 3		Total Carrying	
	2017	2016	2017	2016	2017	2016	2017	2016
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets								
Cash and cash equivalents	116	34	-	-	-	-	116	34
Investments	-	-	-	-	-	-	-	-
QIC Cash Enhanced Fund	-	-	9,533	9,667	-	-	9,533	9,667
QIC Growth Fund	-	-	51,109	44,547	-	-	51,109	44,547
Total	116	34	60,642	54,214	-	-	60,758	54,248

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

D1 FAIR VALUE MEASUREMENT (continued)

D1-4 LEVEL 2 FAIR VALUE MEASUREMENT - RECONCILIATION

	2017 \$'000	2016 \$'000
QIC Cash Enhanced Fund		
Carrying amount at 1 July	9,667	9,688
Plus		
Earnings	243	256
Contributions	-	-
Distributions reinvested	-	-
Less		
Distributions	(231)	(261)
Redemptions	(146)	(16)
Carrying amount at 30 June	9,533	9,667

QIC Growth Fund

Carrying amount at 1 July	44,547	41,472
Plus		
Earnings	5,415	589
Contributions	1,702	2,550
Distributions reinvested	2,055	996
Less		
Distributions	(2,435)	(555)
Redemptions	(175)	(505)
Carrying amount at 30 June	51,109	44,547

Total Carrying Amount at June 60,642 54,214

D2 FINANCIAL RISK DISCLOSURES

D2-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Authority becomes party to the contractual provisions of the financial instrument. The Authority has the following categories of financial assets and liabilities:

Category	Note	2017 \$'000	2016 \$'000
Financial Assets			
Financial assets measured at amortised cost:			
Cash and cash equivalents	C1	116	34
Receivables	C2	1,816	1,635
Financial assets at fair value through profit or loss:			
QIC - Cash Enhanced	C3	9,533	9,667
QIC - Growth Fund	C3	51,109	44,547
Total		<u><u>62,574</u></u>	<u><u>55,883</u></u>
Financial Liabilities			
Financial liabilities measured at amortised cost:			
Payables	C4	247	237
Total		<u><u>247</u></u>	<u><u>237</u></u>

No financial assets and financial liabilities have been offset and presented in the Statement of Financial Position.



Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 FINANCIAL RISK MANAGEMENT

(a) Risk Exposure

Financial risk management is implemented pursuant to the Authority's Investment Policy Statement. This policy focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Authority.

The Authority's activities expose it to a variety of financial risks as set out in the following table:

Risk Exposure	Definition	Exposure
Credit Risk	Credit risk exposure refers to the situation where the Authority may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Authority is exposed to credit risk in respect of its receivables (Note C2).
Liquidity Risk	Liquidity risk refers to the situation where the Authority may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The Authority is exposed to liquidity risk in respect of its payables (Note C4) and payments for long service leave claims (Note C5).
Market Risk	<p>The risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.</p> <p><i>Price Risk</i> is the risk that fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.</p> <p><i>Interest rate risk</i> is the risk that the fair value or future cash flows of the financial instrument will fluctuate because changes in market interest rates.</p>	<p>The Authority is exposed to price risk through investments with QIC (Note C3). The Authority is exposed to adverse movements in the level of volatility of the financial markets in respect to these investments.</p> <p>The Authority is exposed to interest rate risk through cash and cash equivalents (Note C1) which is subject to variable interest rates.</p>

(b) Risk Measurement and Management Strategies

Risk Exposure	Measurement Method	Risk Management Strategies
Credit Risk	Ageing analysis	The Authority manages credit risk through the use of a credit management strategy. This strategy ensures all funds owed are monitored on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity Risk	Sensitivity analysis	<p>The Authority manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Authority has sufficient funds available to meet all obligations as they fall due.</p> <p>This is achieved by ensuring that appropriate levels of cash are held within various accounts in accordance with the Authority's investment strategy so as to meet the expected liabilities.</p>
Market Risk	<p>Price sensitivity</p> <p>Interest rate sensitivity analysis</p>	<p>To manage the risk of a decline in portfolio value due to adverse movements in market price the QIC investment structure has funds deposited with the QIC Cash Enhanced Fund and the Growth Fund.</p> <p>The Authority does not undertake any hedging in relation to interest risk. The Authority's Investment Policy Statement is reviewed annually to ensure that an appropriate asset allocation exists to give expected returns for given levels of risk over time.</p>

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-3 CREDIT RISK - CONTRACTUAL MAXIMUM EXPOSURE

The following table represents the Authority's maximum exposure to credit risk based on contractual amounts net of any allowances:

Category	Note	2017 \$'000	2016 \$'000
Financial Assets			
Receivables	C2	<u>1,816</u>	<u>1,635</u>

No collateral is held as security and no credit enhancements relate to financial assets held by the Authority. Refer to Note C2-1.

D2-4 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the Authority.

Financial Liabilities	2017 Total \$'000	Contractual Maturity Payable In			2016 Total \$'000	Contractual Maturity Payable In		
		<1 year \$'000	1-5 years \$'000	>5 years \$'000		<1 year \$'000	1-5 years \$'000	>5 years \$'000
Payables	247	247	-	-	237	237	-	-
Total	<u>247</u>	<u>247</u>	<u>-</u>	<u>-</u>	<u>237</u>	<u>237</u>	<u>-</u>	<u>-</u>

D2-5 MARKET RISK

The following market sensitivity analysis reflects the outcome to profit and loss if investment returns would change by +/- 3% applied to the carrying amount as at 30 June 2017 (2016: +/- 3%). These fluctuations are considered appropriate given the current world economic and market climate. With all other variables held constant, the Authority would have a surplus/(deficit) and equity increase/(decrease) of \$1,819,000 (2016: \$1,626,000). This is attributable to the Authority's exposure to investment returns held with QIC's Cash Enhanced and Growth Funds.

Financial Instruments	Carrying Amount \$'000	2017 Market rate risk			
		- Sensitivity		+ Sensitivity	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
QIC - Cash Enhanced Fund	9,533	(286)	(286)	286	286
QIC - Growth Fund	51,109	(1,533)	(1,533)	1,533	1,533
Potential Impact		(1,819)	(1,819)	1,819	1,819

Financial Instruments	Carrying Amount \$'000	2016 Market rate risk			
		- Sensitivity		+ Sensitivity	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
QIC - Cash Enhanced Fund	9,667	(290)	(290)	290	290
QIC - Growth Fund	44,547	(1,336)	(1,336)	1,336	1,336
Potential Impact		(1,626)	(1,626)	1,626	1,626



Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

D3 CONTINGENCIES

As at 30 June 2017, there were no contingent assets or liabilities.

D4 EVENTS AFTER THE BALANCE DATE

There have been no events occurring after balance date which would materially affect the financial statements or disclosures.

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new and amended Australian Accounting Standards issued but with future commencement dates are set out below:

AASB 2016-2 Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 107

Effective from 2017-18, this standard will require additional disclosures to enable the reader to evaluate changes in liabilities arising from financing activities. These disclosures will include both cash flows and non-cash changes between the opening and closing balance of the relevant liabilities and be disclosed by way of a reconciliation in the notes to the Statement of Cash Flows.

AASB 15 Revenue from Contracts with Customers

This standard will become effective from reporting periods beginning on or after 1 January 2018 and contains much more detailed requirements for the accounting for certain types of revenue from customers. Depending on the specific contractual terms, the new requirements may potentially result in a change to the timing of revenue from sales of the Authority's goods and services, such that some revenue may need to be deferred to a later reporting period to the extent that the Authority has received cash but has not met its associated obligations (such amounts would be reported as a liability (unearned revenue) in the meantime). The Authority is yet to complete its analysis of existing arrangements for collection of levies and for sale of its goods and services and the impact, if any, on revenue recognition has not yet been determined.

AASB 9 Financial Instruments and AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)

These standards will first apply to the Authority from its financial statements for 2018-19. The main impacts of these standards on the Authority are that they will change the requirements for the classification, measurement, impairment and disclosures associated with the Authority's financial assets. AASB 9 will introduce different criteria for whether financial assets can be measured at amortised cost or fair value.

As the classification of financial assets at the date of initial application of AASB 9 will depend on the facts and circumstances existing at that date, the Authority's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions the Authority enters into, it is not expected that any of the Authority's financial assets will meet the criteria in AASB 9 to be measured at amortised cost. Therefore, as from the 2017-18 financial statements, all of the Authority's financial assets are expected to be required to be measured at fair value. In the case of the Authority's current receivables, the carrying amount is expected to be a reasonable approximation of fair value.

Another impact of AASB 9 relates to calculating impairment losses for the Authority's receivables. Assuming no substantial change in the nature of the Authority's receivables, as they don't include a financing component, impairment losses will be determined according to the amount of lifetime expected credit losses. On initial adoption of AASB 9, the Authority will need to determine the expected credit losses for its receivables by comparing the credit risk at that time to the credit risk that existed when those receivables were initially recognised.

The Authority will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2018-19. However, changed disclosure requirements will apply from that time. A number of one-off disclosures will be required in the 2018-19 financial statements to explain the impact of adopting AASB 9. Assuming no change in the types of financial instruments that the Authority enters into, the most likely ongoing disclosure impacts are expected to relate to the credit risk of financial assets subject to impairment.

Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

SECTION 5
OTHER INFORMATION

E1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

Details of Key Management Personnel

As from 2016-17, the Authority's responsible Minister is identified as part of the Authority's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. The Minister is the Honourable Grace Grace MP, Minister for Employment and Industrial Relations, Minister for Racing and Minister for Multicultural Affairs.

The following details for non-Ministerial KMP reflect those positions that had authority and responsibility for planning, directing and controlling the activities of the Authority during 2016-17 and 2015-16. Further information about these positions can be found in the body of the Annual report under the section relating to The Board.

Position	Position Responsibility
Board Director	Commercial policy and management of the Authority
General Manager	Management of the Authority under direction of the Board

The following persons held the position of Director during the year ended 30 June 2017.

Mr Martin Dowling	Chair
Mr Damian Wright	Deputy Chair
Mr Ken Holder	Employer Representative (BSCAA)
Ms Kim Puxty	Employer Representative (BSCAA)
Ms Jane Cartwright	Worker Representative (UVU)
Mr Damien Davie	Worker Representative (UVU)

KMP Remuneration Policies

Board members are remunerated through the provisions of the "Remuneration of Part-time Chairs and Members of Government Boards, Committees and Statutory Authorities" issued by the Department of Justice and Attorney-General Public Service Commission.

Remuneration Expenses

The following disclosures focus on the expenses incurred by the Authority attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

2016-17

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
	\$	\$	\$	\$	\$	\$
Mr Martin Dowling	1,080	-	-	-	-	1,080
Mr Damian Wright	900	-	-	-	-	900
Mr Kenneth Holder	900	-	-	-	-	900
Ms Kim Puxty	900	-	-	-	-	900
Ms Jane Cartwright	900	-	-	-	-	900
Mr Damien Davie	600	-	-	-	-	600
Total Remuneration	5,280	-	-	-	-	5,280



Contract Cleaning Industry (Portable Long Service Leave) Authority
Notes to the Financial Statements
for the year ended 30 June 2017

E1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration Expenses (continued)

2015-16

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
	\$	\$	\$	\$	\$	\$
Mr Martin Dowling	1,950	-	-	-	-	1,950
Mr Damian Wright	1,200	-	-	-	-	1,200
Mr Kenneth Holder	1,800	-	-	-	-	1,800
Ms Kim Puxty	1,800	-	-	-	-	1,800
Ms Jane Cartwright	1,200	-	-	-	-	1,200
Mr Damien Davie	900	-	-	-	-	900
Total Remuneration	8,850	-	-	-	-	8,850

All directors excluding Ms J Cartwright and Mr D Davie were paid for committee attendance. Committee attendance fees for Ms J Cartwright and Mr D Davie were made to the United Voice Union.

Performance Payments

No KMP remuneration packages provide for performance or bonus payments.

E2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

Apart from the details disclosed in these financial statements, no Director has entered into a material contract with the Authority.

The terms and conditions of any transaction with Directors and their related entities were no more favourable than those available, or which might reasonably be expected to be available, on similar transactions to Non-Director related entities on an arm's length basis.

From time to time, particular Directors of the Authority may be required to comply with the *Contract Cleaning Industry (Portable Long Service Leave) Act 2005* in respect of payment of levies for their own business undertakings in cleaning work. The levying of these charges is on the same terms and conditions as those entered into by other liable parties.

E3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Changes in Accounting Policy

The Authority did not voluntarily change any of its accounting policies during 2016-17.

Accounting Standards Early Adopted

No Australian Accounting Standards have been early adopted for 2016-17.

Accounting Standards Applied for the First Time

The only Australian Accounting Standard that became effective for the first time in 2016-17 is AASB 124 *Related Party Disclosures*. This standard requires note disclosures about relationships between a parent entity and its controlled entities, key management personnel (KMP) remuneration expenses and other related party transactions, and does not impact on financial statement line items. As Queensland Treasury already required disclosure of KMP remuneration expenses, AASB 124 itself, had minimal impact on the Authority's KMP disclosures compared to 2015-16 (refer to Note E1). Material related party transactions disclosures are at Note E2. There are no disclosures for 2016-17. No comparative information about related party transactions is required in respect of 2015-16.

E4 TAXATION

The activities of the Authority are exempt from Commonwealth taxation except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). GST payable to the ATO is recognised (refer to Note C2). The collection of levies is not subject to GST.

CERTIFICATE OF THE CONTRACT CLEANING INDUSTRY (PORTABLE LONG SERVICE LEAVE) AUTHORITY

for the year ended 30 June 2017

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), relevant sections of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 62(1) (b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Contract Cleaning Industry (Portable Long Service Leave) Authority for the financial year ended 30 June 2017 and of the financial position of the Authority at the end of that year; and
- (c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.



J DAHL
General Manager

24 August 2017



S RYAN
Chair

24 August 2017



INDEPENDENT AUDITOR'S REPORT

To the Board of the Contract Cleaning Industry (Portable Long Service Leave) Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Contract Cleaning Industry (Portable Long Service Leave) Authority. The financial report comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and certificates given by the Chair and the General Manager.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2017, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General of Queensland Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Board for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Report on other legal and regulatory requirements

In accordance with s.40 of the Auditor-General Act 2009, for the year ended 30 June 2017:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



P CHRISTENSEN, FCPA
As delegate of the Auditor-General



Queensland Audit Office
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PUBLIC AVAILABILITY

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ADDITIONAL INFORMATION

Information on consultancies can be accessed through the Queensland Government Open Data Website: www.qld.gov.au/data.



INTERPRETER SERVICE STATEMENT

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report you can contact us on (07) 3018 0333 and we will arrange an interpreter to effectively communicate the report to you.





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