



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0401

Mr. Craig Thomson  
National Secretary  
Health Services Union of Australia  
Level 2, 106 - 108 Victoria Street  
CARLTON SOUTH VICTORIA 3053

Dear Mr. Thomson,

**Financial documents for the Health Services Union of Australia (National Office) for year ended  
30 June 2002**

**Div 11, Part IX *Workplace Relations Act 1996*; Items 6, 44 *Workplace Relations Legislation  
Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act  
2002*  
(051V-Fed: FR2003/296)**

Receipt is acknowledged of the financial documents, lodged under former section 280(1) of the *Workplace Relations Act 1996*, for the Health Services Union of Australia (National Office) for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 3 July 2003.

The documents have been filed.

The following matter is drawn to your attention to assist in the preparation of future financial documents. No further action is required in connection with those documents which have been filed.

Our correspondence of 24 June 2003 (and that of 8 July 2003 in respect of the financial documents for the year ended 30 June 2001) noted that the legislation prescribes certain timeframes in respect of the preparation, distribution and lodgment of financial accounts, statements and the corresponding auditor's report. A summary of the applicable timeframes was appended to that correspondence.

Please ensure that the timelines are adhered to in respect of future financial years, or that if necessary an extension of time is sought for the lodgment of the material in the Industrial Registry.

Yours sincerely,

Mark Elliott  
Statutory Services Branch  
9 July 2003

★ ★ ★  
★ ★ ★  
**HSUA**  
**HEALTH SERVICES UNION  
OF AUSTRALIA**

NATIONAL OFFICE

Australian Industrial Registry  
Statutory Services Branch  
Att: Andrew O'Brien  
Level 36, Nauru House  
80 Collins Street  
Melbourne VIC 3000

Dear Mr O'Brien,

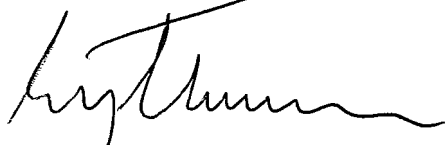
**Re: HSUA Financial Documents – Years ended 30 June 2001 and 30 June 2002**

Further to your letter dated of 24 June please find below answers to your question and attached the HSUA Financial Statements years ended 30 June 2001 and 30 June 2002.

- a. The statements have been prepared and adopted by the National Executive members.
- b. The certificates have been executed by the National Executive and the Accounting Officer.
- c. The statements, accounts and certificates have been placed before the Branch's auditor and he has issued the report.
- d. The accounts have been distributed free of charge to the membership by union's journal.
- e. Yes they have been.
- f. Lodgement is attached.

Please contact me on 9341 3328 if you require any further information.

Yours sincerely,



Craig Thomson  
National Secretary

1<sup>st</sup> July 2003

**Craig Thomson**  
National Secretary

Level 2, 106-108 Victoria Street, Carlton South, Victoria 3053

Telephone: (03) 9341 3328 Facsimile: (03) 9341 3329

Email: [hsua@hsua.asn.au](mailto:hsua@hsua.asn.au) Website: [www.hsua.asn.au](http://www.hsua.asn.au)

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**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL  
OFFICE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2002  
TOGETHER WITH THE REPORT  
OF AUDITORS**

**DICK & SMITH (ELSTERNWICK) PTY LTD**  
Chartered Accountants  
22 Hoddle St, **Elsternwick, Melbourne, 3185**  
Ph: (03) 9523 7750 Fax: (03) 9528 6921

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL  
OFFICE**

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**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002 \$	2001 \$
<b>INCOME</b>			
Capitation Fees		663,572	640,216
Training		9,520	-
Interest received		288	1,870
Other income		15,000	12,000
<b>TOTAL INCOME</b>		<b>688,380</b>	<b>654,086</b>
<b>LESS EXPENSES</b>			
Accounting fees		7,780	25,474
Advertising		0	1,596
Affiliation Fees		0	4,000
Audit fees		2,500	2,500
Bank charges		2,744	2,640
Bad Debts		-	-
Branch expenditure funding	13	1,809	82,603
Computer expenses		6,062	3,435
Consultancy fees		46,330	47,905
Depreciation		11,078	8,489
Doubtful debts		-	-
Holiday pay		96,302	15,274
Insurance & Workcover		8,658	4,658
Legal costs		85,117	173,539
Long service leave		24,757	10,622
Magazines, journals and periodicals		18,676	11,489
National Executive / Council expenses		2,020	8,912
Pavroll Tax		16,411	13,502
Photocopier lease and charges		3,730	3,656
Postage		3,243	42,546
Printing and stationery		2,975	56,363
Rent & occupancy expenses		32,875	40,965
Repairs and maintenance		1,043	9,979
Salaries and wages	12	227,863	172,222
Staff training and welfare		2,821	1,793
Sundry expenses		2,448	4,928
Superannuation		81,106	44,005
Telephone		15,820	19,068
Taxi fares		5,364	7,101
Travelling and accommodation		29,284	61,517
TUTA subscriptions		4,545	8,540
<b>TOTAL EXPENSES</b>		<b>743,362</b>	<b>889,321</b>
<b>OPERATING SURPLUS / (DEFICIT) FOR YEAR</b>	<b>10</b>	<b>(54,982)</b>	<b>(235,235)</b>

The accompanying notes form part of these financial statements.

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**  
**BALANCE SHEET AS AT 30TH JUNE 2002**

	Note	2002 \$	2001 \$
<b>CURRENT ASSETS</b>			
Cash	3	(18,779)	27,759
Receivables	4	277,597	405,529
Other	4	-	707
<b>TOTAL CURRENT ASSETS</b>		<u>258,818</u>	<u>433,995</u>
<b>NON-CURRENT ASSETS</b>			
Loans to Branches	5	430,751	-
Office Furniture and Equipment	6	13,680	24,431
<b>TOTAL NON-CURRENT ASSETS</b>		<u>444,431</u>	<u>24,431</u>
<b>TOTAL ASSETS</b>		<u>703,249</u>	<u>458,426</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable	7	503,182	316,628
Provisions	8	222,011	82,573
Other	9	-	7,810
<b>TOTAL CURRENT LIABILITIES</b>		<u>725,193</u>	<u>407,011</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	8	-	18,377
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>-</u>	<u>18,377</u>
<b>TOTAL LIABILITIES</b>		<u>725,193</u>	<u>425,388</u>
<b>NET ASSETS</b>		<u>(21,944)</u>	<u>33,038</u>
<b>MEMBERS FUNDS</b>			
Accumulated Surplus (Deficit) brought forward		33,038	268,273
Surplus / (Deficit) for Year	10	(54,982)	(235,235)
<b>TOTAL MEMBERS FUNDS</b>		<u>(21,944)</u>	<u>33,038</u>

The accompanying notes form part of these financial statements

**HEALTH SERVICES UNION OF AUSTRALIA – NATIONAL OFFICE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002	2001
		\$	\$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Capitation Fees		663,572	640,216
National Council Levies		-	-
Payments to suppliers, branches and employees		(732,284)	(854,936)
Interest received		288	1,870
Other income		24,520	12,000
Net cash provided by/(used in) operating activities		<u>(43,904)</u>	<u>(200,850)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		<u>(327)</u>	<u>(17,611)</u>
Net cash used in investing activities		<u>(327)</u>	<u>(17,611)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Loans to Branches		(430,751)	-
Repayment of borrowings, creditors & accruals		318,182	169,711
Repayment of loan from Branches		110,262	17,476
Net cash provided by financing activities		<u>(2,307)</u>	<u>187,187</u>
Net increase/(decrease) in cash held		(46,538)	(31,274)
Cash at beginning of year		<u>27,759</u>	<u>59,033</u>
Cash at end of year		<u>(18,779)</u>	<u>27,759</u>

The accompanying notes form part of these financial statements.

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2002**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The financial statements are a general purpose financial report that have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views). The financial statements have also been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the entity in the preparation of the financial statements.

**(a) Leases**

Leases of fixed assets, where substantially all risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the entity are classified as finance leases. Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**(b) Employee Entitlements**

Provision is made for the trust's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Payments made to the outgoing national secretary, Mr Rob Elliot in the 2003 financial year have been included as actual expenses in these financial statements as they were due and payable at the 30<sup>th</sup> June 2002

Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

**(c) Cash**

For the purposes of the statement of cash flows, cash included cash on hand and in at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

**(d) Income Tax Expense**

No provision for income tax expense has been brought to account as "Trade Unions" are exempt from income tax under Section 50 - 15 of the Income Tax Assessment Act 1997.



**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2002**

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of subsections (1), (2) and (3) of Section 274, which reads as follows:

- (1) A member of an Organisation, or Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application under subsection (1) by a member of the Organisation, or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the Organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**NOTE 3: CASH**

	<b>2002</b>	<b>2001</b>
	\$	\$
Cash at bank	(19,388)	24,151
Deposits at call	609	3,608
	<u>(18,779)</u>	<u>27,759</u>

**NOTE 4: RECEIVABLES - CURRENT**

Capitation & Affiliation Fees Receivable	277,597	405,529
Less Provision for doubtful debts	-	-
	<u>277,597</u>	<u>405,529</u>
Other Debtors	-	707
Less Provision for doubtful debts	-	-
	<u>-</u>	<u>707</u>
	<u>277,597</u>	<u>406,236</u>

**NOTE 5: LOANS TO BRANCHES**

Loan - Victoria No1 Branch	430,751	-
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The Committee of Management agreed on 19th September 2002 that outstanding amounts at the 30th June 2002 will be repaid over five years by the provision of serviced office facilities to the National Office.

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2002**

	Note	2002	2001
		\$	\$
<b>NOTE 6: OFFICE FURNITURE AND EQUIPMENT</b>			
At cost		41,783	93,645
Less accumulated depreciation		<u>(28,103)</u>	<u>(69,214)</u>
		<u>13,680</u>	<u>24,431</u>
 Total Office Furniture & Equipment		 <u><u>13,680</u></u>	 <u><u>24,431</u></u>
 <b>NOTE 7: ACCOUNTS PAYABLE</b>			
CURRENT			
Unsecured Liabilities			
Trade creditors		<u>503,182</u>	<u>316,628</u>
 <b>NOTE 8: PROVISIONS</b>			
CURRENT			
Employee entitlements		222,011	82,573
NON-CURRENT			
Employee entitlements		-	18,377
		<u>222,011</u>	<u>100,950</u>
(a) Aggregate employee entitlements liability		<u><u>222,011</u></u>	<u><u>100,950</u></u>
 <b>NOTE 9: OTHER LIABILITIES</b>			
CURRENT			
Other current liabilities		<u>-</u>	<u>7,810</u>
		<u>-</u>	<u>7,810</u>
 <b>NOTE 10: PLEBISCITE EXPENSES CONTRIBUTING TO DEFICIT</b>			
Included in the operating expenses for the 2001 year were items such as legal fees, postage, accounting services and printing expenses relating to the conduct of the plebiscite in December 2000		-	153,999
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2002**

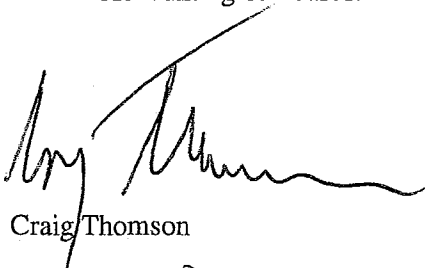
	Note	2002 \$	2001 \$
<b>NOTE 11: CASH FLOW INFORMATION</b>			
(a) Reconciliation of Cash			
Cash at the end of the financial year as shown in the Statements of Cash Flows is reconciled to the related items in the balance sheet as follows:			
Cash at bank		(19,388)	24,151
At call deposits with financial institutions		609	3,608
		<u>(18,779)</u>	<u>27,759</u>
(b) Reconciliation of Cash Flow from Operations with Operating Profit after Income Tax			
Operating profit after Income Tax		(54,982)	(235,235)
<b>Non-cash flows in operating profit</b>			
Depreciation		11,078	8,489
Charges to provisions		121,060	25,899
Changes in assets and liabilities			
(Increase)/decrease in amounts owing by branches		(87,888)	17,476
(Increase)/decrease in fixed assets		(327)	(17,611)
Increase/(decrease) in trade creditors and accruals		186,544	170,861
Cash Flows from operations		<u>175,485</u>	<u>(30,121)</u>
<b>NOTE 12: SALARIES &amp; WAGES</b>			
Elected Officials		128,881	94,558
Staff & Other		98,982	77,664
Total Salaries & Wages		<u>227,863</u>	<u>172,222</u>
<b>NOTE 13: BRANCH EXPENDITURE FUNDING</b>			
Western Australia No 3 Branch		1,809	82,603
Total Branch Expenditure Funding		<u>1,809</u>	<u>82,603</u>
Branch expenditure support written off during the year.			

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**  
**ACCOUNTING OFFICER'S CERTIFICATE**

1, Craig Thomson, being the Officer responsible for keeping the accounting records of the Health Services Union of Australia - National Office certify that as at 30 June, 2002 the number of members of the Organisation was 62,741

In my opinion,

- (1) the attached accounts show a true and fair view of the financial affairs of the Organisation as at 30 June 2002;
- (2) a record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank accounts to which those monies are to be credited, in accordance with the rules of the Organisation;
- (3) before any expenditure was incurred by the Organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the Organisation;
- (4) with regard to funds of the Organisation raised by compulsory levies or voluntary contributions from the members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the Fund was operated;
- (5) no loans or other financial benefits, other than remuneration in respect of their full time employment with the Organisation, were made to persons holding office in the Organisation;
- (6) the register of members of the Organisation was maintained in accordance with the Act;
- (7) the attached Accounts have been prepared in accordance with applicable Australian Accounting Standards.



Craig Thomson

Dated 5 December 2002

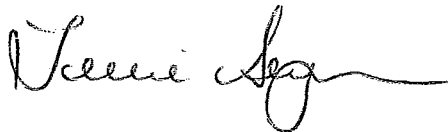
**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

We, being two members of the Committee of Management of the Health Services Union of Australia – National Office, do state on behalf of the Committee, and in accordance with a resolution passed by the Committee of Management, that:

- (a) the accompanying Balance Sheet is drawn up so as to give a true and fair view of the state of affairs of the Organisation as at the end of the financial year;
- (b) the accompanying Statement of Income and Expenditure is drawn up so as to give a true and fair view of the results of the Organisation for the year ended 30 June 2002;
- (c) meetings of the Committee of Management were held in accordance with the rules of the Organisation;
- (d) to the knowledge and belief of all the members of the Committee of Management there have been no instances where records or other documents (not being documents containing information made available to a member under subsection 274(2) of the Act) or copies of those records or other documents, or copies of the rules of the Health Services Union of Australia - National Office that have not been made available to members in accordance with the Act, Regulations or the rules as the case may be; and
- (e) the Organisation has, in relation to the Auditors' Report on the accounts and statements in respect of the year ended 30 June 2002, complied with the provisions of Sections 279 (1) and 279 (6) of the Workplace Relations Act 1996.

Signed on behalf of the Committee of Management



Dated,

5 December 2002

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**  
**INDEPENDENT AUDIT REPORT**  
**TO THE MEMBERS OF**  
**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**

**Scope**

We have audited the financial statements of the Health Services Union Of Australia - National Office for the year ended 30 June 2002 as set out on pages 1 - 9. The Committee of Management is responsible for the preparation and presentation of the financial statements and the information contained therein. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Health Services Union Of Australia - National Office.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act 1996 so as to present a view of the Organisation which is consistent with our understanding of its financial position and the results of its operations and cash flows.

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

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE**

**Audit Opinion**

In our opinion:

- (1) there were kept by the Organisation, in respect of the year, satisfactory accounting records detailing the sources and nature of the Income of the Organisation (including income from members) and the nature and purposes of expenditure; and
- (2) the accompanying accounts and statements being the Statement of Income and Expenditure, Balance Sheet, Statement of Cash flows, Notes to and Forming Part of the Accounts, Accounting Officer's Certificate and Committee of Management's Certificate have been prepared in accordance with Section 273 of the Workplace Relations Act 1996 and are properly drawn up so as to fairly present:
  - (a) the state of affairs of the Organisation as at 30 June 2002; and
  - (b) the income and expenditure, and any surplus, of the Organisation for the year ended on that date.
- (3) the accounts have been prepared in accordance with applicable Australian Accounting Standards.

Where necessary we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our Audit.

**Dick & Smith (Elsternwick) Pty Ltd**  
*Chartered Accountants*



**I G F Dick**  
*Partner*

**Melbourne**  
Dated: 5 December 2002

**NOTE 3: CASH**

	2002	2001
	\$	\$
Cash at bank	(19,388)	24,151
Deposits at call	609	3,608
	<u>(18,779)</u>	<u>27,759</u>

**NOTE 4: RECEIVABLES - CURRENT**

Capitation & Affiliation Fees Receivable	277,597	405,529
Less Provision for doubtful debts	-	-
	<u>277,597</u>	<u>405,529</u>

Other Debtors	-	707
Less Provision for doubtful debts	-	-
	<u>-</u>	<u>707</u>

	<u>277,597</u>	<u>406,236</u>
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**NOTE 5: LOANS TO BRANCHES**

Loan - Victoria No1 Branch	430,751	-
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The Committee of Management agreed on 19th September 2002 that outstanding amounts at the 30th June 2002 will be repaid over five years by the provision of serviced office facilities to the National Office.





## AUSTRALIAN INDUSTRIAL REGISTRY

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

Mr Craig Thomson  
National Secretary  
Health Services Union of Australia  
171 Drummond Street  
CARLTON VIC 3053

Dear Mr Thomson,

### **Outstanding Financial Documents - Years ended 30 June 2001 and 30 June 2002**

It appears from the records held by the Registry that the financial documents of the National Office of the Health Services Union of Australia for the years ending 30 June 2001 and 30 June 2002 have not been lodged in the Registry.

As you are no doubt aware Part IX, Division 11 of the Workplace Relations Act 1996, makes detailed provision in relation to the accounts and audit of the financial affairs of registered organisations. In particular, the Act sets out financial reporting events that culminate in the lodgment of specified financial documents in the Registry. Very broadly summarised, those events require every organisation, after the end of its financial year, to:-

1. prepare accounts and statements (such accounts being adopted by resolution of the committee of management);
2. obtain an auditor's report in respect of such accounts and statements;
3. disclose those documents (being the auditor's report, accounts and statements - hereafter the "financial documents") to its membership;
4. then present those disclosed financial documents to a general meeting of members or a committee of management meeting;
5. then lodge such financial documents in the Registry.

The timescales under the Act under which the above steps are to be completed by an aggregate of around nine months after the end of a financial year, and there is provision for extension of time in particular circumstances. Additionally, provision is made for the disclosure of financial documents to the membership to be made by way of a 'summary' of accounts, subject to certain conditions.

#### **1. Failure to lodge financial documents for year ended 30 June 2001:**

The financial accounts, statements and auditor's report for the year ending 30 June 2001 have not been received by the Industrial Registry. This financial return is now in excess of 14 months overdue. It is noted that on 25 June 2002 the Registry advised the organisation that the financial return was outstanding (see Attachment A).

On 16 July 2002 the then National Secretary, Mr Rob Elliott, advised that further information would be provided to the Registry concerning the status of these accounts after a meeting of the National Executive had been held on 23 July 2002 (see Attachment B). Notwithstanding this correspondence no further information has been received in the Registry about this matter since that date.

In these circumstances we require your written response by **Wednesday, 2 July 2003** as to the following matters concerning the 2001 financial report:

- a. Have the statements been prepared and adopted by the Committee of Management?
- b. Have certificates been executed by the Committee of Management and the Accounting Officer?
- c. Have the statements, accounts and certificates been placed before the Branch's auditor and if so, has the auditor issued his report?
- d. Have they been distributed free of charge to the membership? If so, in what manner?
- e. Have they been placed before the Committee of Management meeting occurring at least 7 days after being presented to the membership?
- f. When do you anticipate the lodgment of the financial return?

## **2. Outstanding financial documents for year ended 30 June 2002**

The lodgment of the 2002 financial report is now approximately 3 months overdue. In this respect we require your written advice by Wednesday, 9 July 2003 in relation to the progress of the 2002 financial documents.

Please contact me by telephone on 03 8661 7788 should you wish to discuss this letter or if you require any further information on the financial reporting requirements of the Act. At this stage I am particularly concerned about the situation of the 2001 accounts.

Yours sincerely,

Andrew O'Brien  
Statutory Services Branch  
Principal Registry

24 June 2003

## PART IX, DIVISION 11 OF WORKPLACE RELATIONS ACT 1996 - SUMMARY OF REQUIREMENTS

Financial documents should be prepared, audited, provided to members\*, presented to a meeting and lodged in the Industrial Registry within certain timescales - these requirements are summarised as follows:

- A** The account of income and expenditure and the account of assets and liabilities are prepared as soon as practicable after the end of the financial year [s273(1) and reg 107].

Opinions are required to be given on the accounts in the Accounting Officer's Certificate (usually by the Treasurer or Secretary) [reg 109(1)(a) and (4)] and the Committee of Management Certificate (by 2 members of the committee on its behalf) [reg 109(1)(b) and (2)].

Again, each certificate is to be prepared as soon as practicable after the end of the financial year [s273(1) and (2)].

**Note:** *The Committee of Management Certificate must refer to certain matters relating to the accounts "which shall be in accordance with such resolution as is passed by the committee of management" [reg 109(2)(a)]. It necessarily follows that the accounts must be the subject of a resolution at a committee of management meeting convened prior to preparation of the certificate - here known as the **FIRST MEETING**.*

- B** The accounts (by this stage including the two certificates) are then to be submitted for the Auditor's opinion [s276(1)].

- C** The Auditor makes his/her report - expressing his/her opinion in accordance with s276(4) - within 6 months from the completion of the relevant financial year [reg 113]\*\*.

- D** Members are to be provided\* with copies of the accounts and the Auditor's Report within 56 days of the date of the making of the Auditor's report [s279(1) and (3)\*\*].

- E** The accounts and the Auditor's Report are then to be presented to a general meeting of members or a meeting of the committee of management within 84 days of the Auditor's report\*\* - here known as the **SECOND MEETING** - provided that at least 7 clear days elapse between the date documents are supplied to members (as per D above) and the date of the meeting [s279(6)(a)].

If a meeting is not due within the period mentioned above, the documents must be presented to the next committee of management meeting [s279(6)(b)].

**Note:** *If the Auditor's Report refers to any deficiency, failure or shortcoming and a meeting is not due within the period mentioned above, the documents must be presented to a meeting of the committee of management convened for the purpose within the period mentioned above [s279(7)].*

- F** Copies of the accounts and the Auditor's Report are to be lodged in the Industrial Registry within 14 days after the meeting at which they were presented\*\* - accompanied by a certificate by the Secretary that the documents lodged are copies of the documents presented to the meeting mentioned in E above [s280(1)]. This certificate should be dated and should also indicate the date on which the documents were presented to the "second meeting".

\* *The obligation to provide documents to members may be discharged by provision of "a summary", subject to certain conditions [s279(2)].*

\*\* *The legislation generally includes provision for extensions, etc. to be sought in certain circumstances.*