



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Craig Thomson
National Secretary
Health Services Union of Australia
106 Victoria Street
CARLTON SOUTH VIC 3053

By email: hsu@hsu.net.au

Dear Mr Thomson,

Re: Financial Documents - year ended 30 June 2005 (FR2005/407)
Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)

I have received the financial report for the National Office of the Health Services Union of Australia for the year ended 30 June 2005. The documents were lodged in the Registry on 3 March 2006.

This is the second lodgment by the National Office of its financial reports under the *Registration and Accountability of Organisations (RAO) Schedule* which commenced on 12 May 2003. A timeline of the RAO provisions is enclosed for your assistance.

The documents have been filed.

While the documents have been filed the National Office will need to take into account the following points when lodging the next financial return (for year ending 30 June 2006).

Presentation of documents to a meeting.

The financial reports were presented to the Committee of Management, rather than to a General Meeting of members.

RAO s266(3) provides for presentation to the Committee of Management only if:

the rules of the reporting unit provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report.

While the Branch Rule 63(b) of the HSUA Rules was amended on 30 March 2006 to address the requirements of s266(3) it appears that the Federal Rules do not address this requirement. This matter was brought to the attention of the National Office with respect to the previous financial year – *see attached*.

Accordingly, if the National Office wishes in year ending 30 June 2006 to present the financial reports to a Committee of Management meeting then the Federal Rules will need to be amended in accordance with s266.

In the absence of any such rule change the National Office must present its financial documents for year ending 30 June 2006 (and later years) to a general meeting of the members.

Certificate undated

It is noted that the Designated Officer's Certificate, prepared under s268, was undated. All certificates prepared under the RAO Schedule must be dated as a matter of course.

Committee of Management Statement - resolution

The Committee of Management Statement must confirm that it has been made in accordance with a resolution of the Committee *and* provide the date of the resolution – see Items 24 to 26 of the s253 Reporting Guidelines. The lodged statement did not provide the date of the resolution.

Auditor's Report

In future financial years the Auditor should amend the following reference in the Auditor's Report:

existing reference	amend to
s273 WR Act	s253 RAO Schedule

Documents not lodged in Registry within 14 days of meeting

The documents are stated to have been presented to a Committee of Management meeting on 9 September 2005 but were not lodged in the Registry until 3 March 2006.

In future financial years the documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - see s268 of the RAO Schedule.

Accounting Officer's Certificate

The Accounting Officer's Certificate was a document required under the former financial reporting requirements of the *Workplace Relations Act 1996*. This certificate is not required under the RAO Schedule as it has, in effect, been replaced by the Operating Report.

If you have any queries please contact me on (03) 8661 7990.

Yours faithfully,

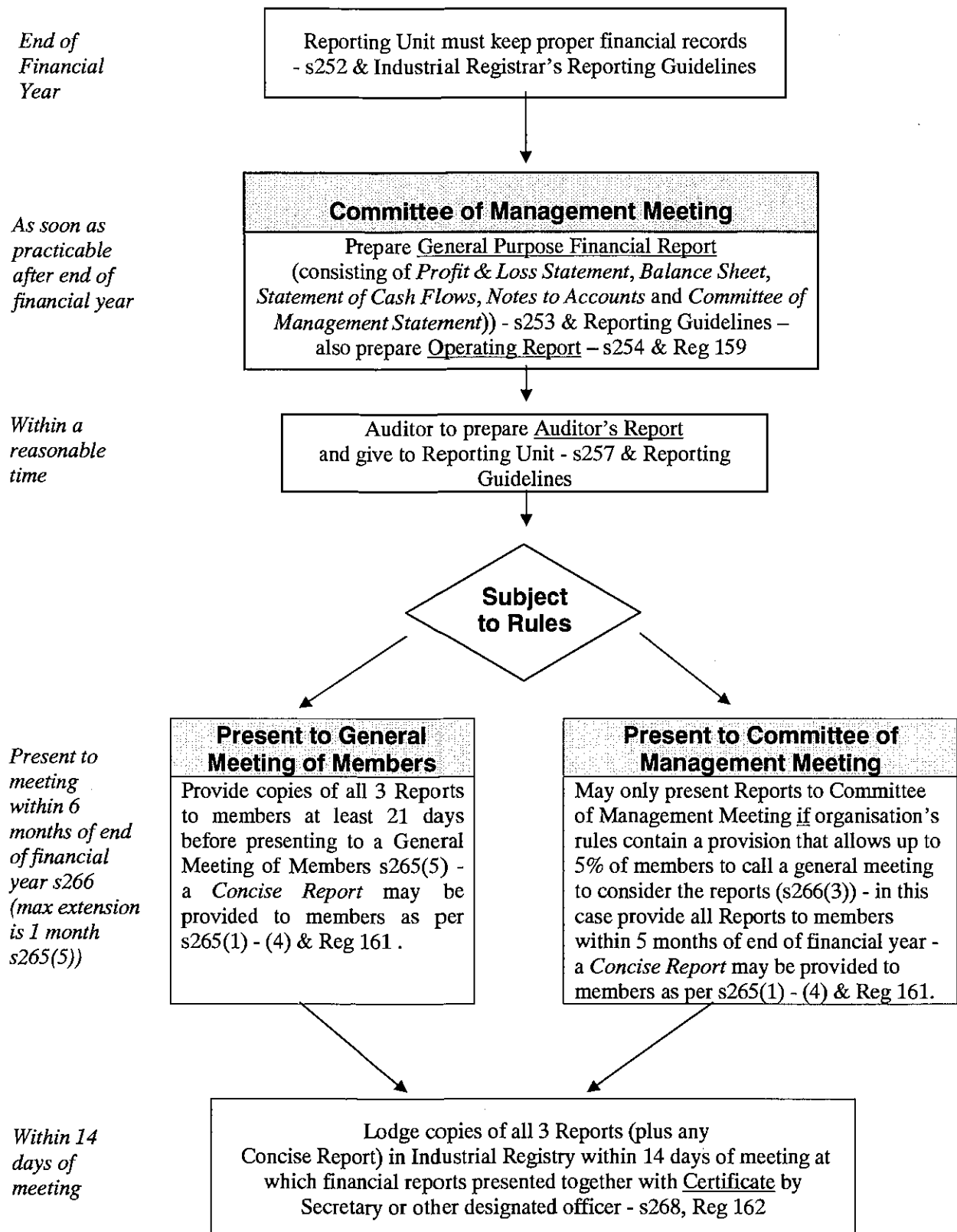


Andrew Schultz
Statutory Services Branch

9 June 2006

Financial Reporting Timeline (RAO Schedule)

Lodge financial reports within 6½ months of end of financial year by completing the following steps:





Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Craig Thomson
National Secretary
Health Services Union of Australia
Level 2
106 Victoria St
CARLTON SOUTH VIC 3053

Dear Mr Thomson,

Re: Financial Documents for year ended 30 June 2004 - FR2004/592

Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I acknowledge receipt of the financial documents for the National Office of the Health Services Union of Australia for year ended 30 June 2004. The documents were lodged in the Registry on 15 June 2005.

The documents have been not yet been filed as one issue requires your further attention:

Secretary's Certificate

The documents did not contain a Secretary's Certificate that:

- confirms that the documents have been presented to a meeting,
- identifies whether that meeting was a general meeting of members or a Committee of Management meeting,
- provides the date of the meeting, and
- confirms that the documents lodged are copies of the documents presented to the meeting.

Accordingly, could you please lodge in the Registry a Secretary's Certificate that complies with the requirements of s268 of the RAO Schedule by Friday 8 July 2005.

Comments to assist future financial reports

The comments below may assist you when you next prepare financial reports. No further action is required regarding these issues with respect to the lodged documents.

Presentation of documents to a meeting

Under the new RAO Schedule the standard obligation is for the full financial report to be presented to a *general meeting* of members within 7 months of the end of the financial year. The documents may only be presented directly to a Committee of Management meeting where the rules of an organisation contain a provision that allows up to 5% of members to call a general meeting to be held to consider the report - see s266(3). It would appear that the federal rules of the HSUA do not currently contain a provision to this effect.

If the organisation wishes in future financial years to present the documents to a Committee of Management meeting rather than a general meeting of members it will be necessary for the federal rules of the organisation to be altered to fulfill the requirements of s266(3). For example, a federal rule of this kind could be based on the wording of HSUA Branch Rule 61(d), with the following suggested amendments:

- (d) *A Special General Meeting of the branch organisation shall be called by the Branch National President or the Branch National Secretary upon receipt by him/her of a request signed by not less than 200 financial members or five per cent of the financial members of the branch organisation, whichever is the lesser amount. Such request shall state the business to be discussed at the meeting and shall contain the signature and name written in block letters of each petitioner and shall also contain a statement that the petitioner has read and understood the request prior to attaching his or her signature.*

The Registry can provide further advice and/or assistance regarding any draft rules the organisation may wish to submit on this issue.

Lodgment of documents within 7 months.

In future financial years the organisation should ensure that the financial documents are lodged within 7 months of the end of the financial year - see s266 of the RAO Schedule. A further 1 month extension may be available upon request - see s265(5).

Auditor's Report undated

It is noted that the Auditor's Report was undated. It is undesirable for an undated Audit Report to be circulated to officers and members of the organisation as such persons are entitled to the assurance that the document provided to them is in fact complete and to know the date on which the auditor has signed off on the report.

References to Legislation

A number of references to legislation in the documents should be amended as follows:

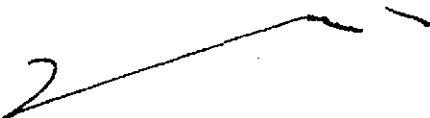
- the Audit Report should refer to s257 of the RAO Schedule rather than s273 of the Workplace Relations Act
- the Operating Report should refer to s174 and s254 of the RAO Schedule rather than s174 and s254 of the Workplace Relations Act
- Note 2 in the Notes to the Accounts regarding the provision of information to members should refer to s272 of the RAO Schedule rather than s272 of the Workplace Relations Act

Statement of Financial Position

It is noted that the Statement of Financial *Position* was incorrectly titled Statement of Financial *Performance*.

If you have any queries please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch

24 June 2005



Rec'd
3/3/06

FR 2005 / 407

23 February 2006

The Industrial Registrar
GPO Box 1994S
Melbourne VIC 3001

Dear Sir,

RE: Financial Return – Year Ending 30 June 2005

Please find attached the Designated Officers Certificate and financial statements in accordance with s268 of the Workplace Relations Act.

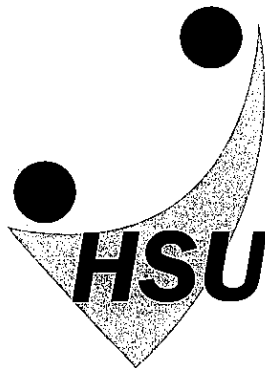
Yours sincerely

A handwritten signature in black ink, appearing to read "Craig Thomson", written over a horizontal line.

Craig Thomson
National Secretary

National Office

Level 2, 106 Victoria Street, Carlton South 3053. Telephone: (03) 9341 3328 Facsimile: (03) 9341 3329
Email: hsu@hsu.net.au Website: www.hsu.net.au



Health Services Union

Designated Officers Certificate

S268 of Schedule B Workplace Relations Act 1996

I, Craig Thomson being the National Secretary of the Health Services Union of Australia – National Office certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was presented at a National Executive meeting on 6 September 2005; in accordance with section s266 of RAO Schedule.
- that the full report was presented at a National Council meeting on 9 September 2006; in accordance with section s266 of RAO Schedule.

Signature

Date

National Office

Level 2, 106 Victoria Street, Carlton South 3053. Telephone: (03) 9341 3328 Facsimile: (03) 9341 3329
Email: hsu@hsu.net.au Website: www.hsu.net.au

**HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL
OFFICE
ABN 68 243 768 561
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005
TOGETHER WITH THE REPORT
OF AUDITORS**

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**HEALTH SERVICES UNION OF AUSTRALIA
NATIONAL OFFICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005**

	Note	2005 \$	2004 \$
INCOME			
Capitation Fees	3	1,318,677	1,187,496
Training		-	3,109
National Council Levy		199,001	-
Branch Employee Entitlement Funding		-	92,020
Interest received		1,233	528
Other income		29,851	56,583
TOTAL INCOME		<u>1,548,762</u>	<u>1,339,736</u>
LESS EXPENSES			
Advertising & Promotions		57,890	24,691
Affiliation Fees		88,978	132,353
ACTU Industrial Campaign Fund		253,593	-
Audit fees		2,500	2,500
Bank charges		1,358	2,077
Branch funding		18,660	-
Computer expenses		9,532	30,932
Consultancy fees		6,349	10,604
Depreciation		9,953	11,898
Holiday pay		17,720	(15,746)
Honorarium		20,000	10,000
Insurance & Workcover		10,367	9,998
Legal costs		12,174	4,655
Long service leave		36,595	4,995
Magazines, journals and periodicals		8,392	22,383
Motor Vehicle Expenses		36,033	51,718
National Executive / Council expenses		83,864	39,108
Payroll Tax		23,614	17,952
Photocopier lease and charges		4,885	8,487
Postage		2,020	3,163
Printing and stationery		18,283	24,550
Rent & occupancy expenses		82,000	98,271
Repairs and maintenance		1,030	555
Salaries, Wages & Allowances	11	474,794	481,789
Sponsorships		9,297	-
Staff training and welfare		6,522	5,666
Sundry expenses		9,908	652
Superannuation		53,741	50,427
Telephone		34,212	14,416
Travelling and accommodation		137,844	137,997
TOTAL EXPENSES		<u>1,532,109</u>	<u>1,186,089</u>
OPERATING SURPLUS		<u>16,653</u>	<u>153,648</u>

The accompanying notes form part of these financial statements.

**HEALTH SERVICES UNION OF AUSTRALIA
NATIONAL OFFICE
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2005**

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash	4	214,377	106,128
Receivables	5	206,249	110,904
TOTAL CURRENT ASSETS		420,626	217,031
NON-CURRENT ASSETS			
Loans to Branches	6	180,601	262,601
Office Furniture and Equipment	7	24,901	26,757
TOTAL NON-CURRENT ASSETS		205,502	289,359
TOTAL ASSETS		626,128	506,390
CURRENT LIABILITIES			
Accounts payable	8	422,035	373,266
Provisions	9	238,596	184,280
TOTAL CURRENT LIABILITIES		660,631	557,546
TOTAL LIABILITIES		660,631	557,546
NET ASSETS		(34,503)	(51,156)
MEMBERS FUNDS			
Accumulated Surplus (Deficit) brought forward		(51,156)	(204,804)
Surplus / (Deficit) for Year		16,653	153,648
TOTAL MEMBERS FUNDS		(34,503)	(51,156)

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 2005**

	Note	2005 \$	2004 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Capitation Fees		1,318,677	1,187,496
National Council Levies		199,001	-
Payments to suppliers, branches and employees		(1,522,156)	(1,174,191)
Branch Employee Entitlement Reimbursement		-	92,020
Interest received		1,233	528
Other income		29,851	59,692
Net cash provided by/(used in) operating activities		<u>26,606</u>	<u>165,546</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		(8,096)	(4,704)
Net cash used in investing activities		<u>(8,096)</u>	<u>(4,704)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Loans to Branches		82,000	82,000
Repayment of borrowings, creditors & accruals		103,085	(91,095)
Repayment of loan from Branches		(95,345)	(52,079)
Net cash provided by financing activities		<u>89,740</u>	<u>(61,174)</u>
Net increase/(decrease) in cash held		108,250	99,668
Cash at beginning of year		106,128	6,460
Cash at end of year	4	<u>214,377</u>	<u>106,128</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 2005**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

These 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.

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.

(e) Goods and Services Tax

Goods and Services Tax (GST) collected by the Branch is brought to account as a liability with input credits in respect of GST paid reducing that liability. Accordingly, all items of income and expenditure brought to account in the financial statement is after the deduction of any applicable GST.

HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2005**

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: CAPITATION FEES

	2005	2004
	\$	\$
New South Wales Branch	693,420	585,018
Queensland Branch	-	3,096
South Australia Branch	-	6,426
Tasmania No 1 Branch	135,745	130,788
Tasmania No 2 Branch	1,001	1,008
Victorian No 1 Branch	254,776	209,520
Victorian No 2 Branch	101,234	93,816
Victorian No 3 Branch	27,819	57,384
Victorian No 4 Branch	39,651	31,626
Victorian No 5 Branch	12,810	11,322
Western Australia No 3 Branch	52,221	57,492
Total Capitation Fees	<u>1,318,677</u>	<u>1,187,496</u>

NOTE 4: CASH

Cash at bank	164,377	104,862
Deposits at call	50,000	1,266
	<u>214,377</u>	<u>106,128</u>

NOTE 5: RECEIVABLES - CURRENT

Capitation & Affiliation Fees Receivable	206,249	110,904
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**HEALTH SERVICES UNION OF AUSTRALIA
NATIONAL OFFICE
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2005**

	Note	2005 \$	2004 \$
NOTE 6: LOANS TO BRANCHES			
Loan - Victoria No 1 Branch		180,601	262,601
		<u>180,601</u>	<u>262,601</u>
<p>Loan repayments have been made by the provision of serviced office facilities during the year.</p>			
NOTE 7: OFFICE FURNITURE AND EQUIPMENT			
At cost		83,387	75,290
Less accumulated depreciation		(58,486)	(48,533)
		<u>24,901</u>	<u>26,757</u>
Total Office Furniture & Equipment		<u>24,901</u>	<u>26,757</u>
NOTE 8: ACCOUNTS PAYABLE			
CURRENT			
Unsecured Liabilities			
Trade creditors		422,035	373,266
		<u>422,035</u>	<u>373,266</u>
NOTE 9: PROVISIONS			
CURRENT			
Employee entitlements		238,596	184,280
NON-CURRENT			
Employee entitlements		-	-
		<u>-</u>	<u>-</u>
(a) Aggregate employee entitlements liability		<u>238,596</u>	<u>184,280</u>

**HEALTH SERVICES UNION OF AUSTRALIA
NATIONAL OFFICE
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2005**

	Note	2005 \$	2004 \$
NOTE 10: CASH FLOW INFORMATION			
(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		164,377	104,862
At call deposits with financial institutions		50,000	1,266
		214,377	106,128
 (b) Reconciliation of Cash Flow from Operations with Operating Profit after Income Tax			
Operating profit after Income Tax		16,653	153,648
Depreciation		9,953	11,898
Financing flows in Surplus / (Deficit)		-	-
Changes in assets and liabilities			
(Increase)/decrease in amounts owing by branches		82,000	82,000
(Increase)/decrease in fixed assets		8,096	4,704
Increase/(decrease) in trade creditors and accruals		48,770	(72,156)
Cash Flows from operations		219,787	169,342
 NOTE 11: SALARIES & WAGES			
Elected Officials		146,445	153,878
Staff & Other		292,543	318,916
Total Salaries & Wages		438,988	472,794

**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, 2005 the number of members of the Organisation was 72,628

In my opinion,

- (1) the attached accounts show a true and fair view of the financial affairs of the Organisation as at 30 June 2005;
- (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 this

5th

day of September 2005

HEALTH SERVICES UNION OF AUSTRALIA - NATIONAL OFFICE

COMMITTEE OF MANAGEMENT'S CERTIFICATE

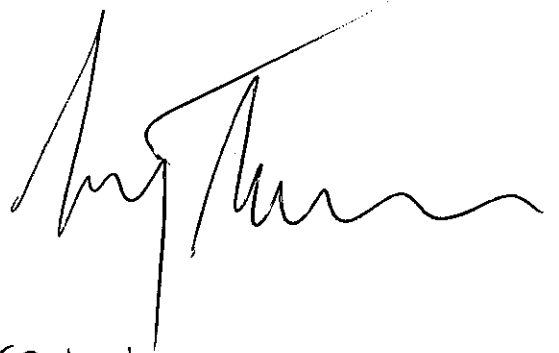
On the day of 2005 the Committee of Management of the Health Services Union of Australia National Office passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2005

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

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cashflow's of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GBFR relates and since the end of that year:
 - 1) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - 2) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - 3) the financial records of the reporting unit have been managed in accordance with the RAO Schedule and the RAO Regulations; and
 - 4) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - 5) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of the registrar; and
 - 6) there has been compliance with any order for the inspection of financial records made by the Commission under section 273 of the RAO Schedule

For Committee of Management: Craig Thomson

~~Branch~~ Secretary



Dated this 5th day of September 2005

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 2005 as set out on pages 1 - 8. 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 2005; 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: 29/8/05

**HEALTH SERVICES UNION OF AUSTRALIA
NATIONAL OFFICE
OPERATING REPORT FOR THE YEAR ENDED 30TH JUNE 2005**

In accordance with Sec 254 of the Workplace Relations Act 1996 ("the ACT"), your Committee of Management report as follows

Principal Activities

The principal activity of the organisation during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year

Operating Result

The operating result of the organisation for the year ended 30th June 2005 was a surplus of \$16,653.

Significant Changes

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

Rights of Members

Subject to the rules of the organisation and Sec 174 of the Act, members have the rights to resign from membership of the organisation by written notice addressed to and delivered to the secretary of the organisation.

Superannuation Office Holders

The following officers and/or members of the organisation are directors of companies that are trustees of superannuation funds which require one or more of their directors to be a member of a registered organisation –

Officer/ Member	Trustee Company	Entity/Scheme	Position
Kathy Jackson	H.E.S.T. Australia Limited	HESTA Superfund	Director
Rob Elliot	H.E.S.T. Australia Limited	HESTA Superfund	Director
Erryn Cresshull	Health Super Pty Ltd	Health Super	Director
David Langmead*	Health Super Pty Ltd	Health Super	Director

*nominated representative of Vic No 3 Branch

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration of Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for Sec 230 of the RAO Schedule and who are taken to be members of the registered organisation under Sec 240 of the RAO Schedule was 75,234;
- (b) the number of persons who were at the end of the financial year employees of the organisation including both full and part-time employees measured on a full-time equivalent basis was 4.6.

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- (c) the names of those who have been members of the Committee of Management^o of the organisation at any time during the financial year and the periods for which they held office were –

Name	Period
Craig Thomson	01/07/04 to 30/06/05
Michael Williamson	01/07/04 to 30/06/05
Chris Brown	01/07/04 to 30/06/05
Kathy Jackson	01/07/04 to 30/06/05
David Stephens	01/07/04 to 30/06/05
Iris Knight	01/07/04 to 30/06/05
Peter Mylan	01/07/04 to 30/06/05
Tim Jacobson	01/07/04 to 30/06/05
Zita Mitchell	01/07/04 to 30/06/05
Dan Hill	01/07/04 to 30/06/05
Clem O'Shannessy	01/07/04 to 30/06/05
Chris Panizza	01/07/04 to 30/06/05
Jorge Navas	01/07/04 to 30/06/05
Jeff Jackson	01/07/04 to 30/06/05
Lloyd Williams	01/07/04 to 30/06/05
Terrie Seymour	01/07/04 to 30/06/05
Rosemary Kelly	01/07/04 to 30/06/05

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management

Date *5th* day of *September* 2005

Craig Thomson, National Secretary