



15 April 2014

Chris Brown
Acting National Secretary Health Services Union
Suite 1
Level 3, 377 Sussex Street
SYDNEY NSW 2000

Mr Brown

Health Services Union Queensland Branch Financial Report for the year ending 30 June 2011 - FR2011/2733

I acknowledge receipt of the financial report of the Health Services Union Queensland Branch. The documents were lodged with the Fair Work Commission on 24 February 2014. I also acknowledge receipt of supplementary information that you provided to me on the 15 April 2014 relating to the date the financial report was presented to a meeting of the National Executive.

The financial report has now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Timescale requirements

As you are aware, an organisation is required under the RO Act to undertake certain steps in accordance with specified timelines. Information about these timeline requirements can be found on the Fair Work Commission website. In particular, I draw your attention to Financial reporting process and timelines which explains the timeline requirements, and Diagrammatic summary of financial reporting timelines which sets out the timeline requirements in diagrammatical form.

I note that the following timescale requirements were not met:

Preparation of the General Purpose Financial Report (GPFR)

Section 253 and 254 of the RO Act require that a GPFR and an operating report be prepared as soon as practicable after the end of the financial year. Section 266 requires that the financial report be presented to a General Meeting of members or a Committee of Management Meeting within six months after the end of the financial year. In the absence of an extension of time for holding a General Meeting (see section 265(5)) the latest possible date of lodgement with the FWC is six months and 14 days after the end of the financial year.

The Committee of Management Statement indicates that a resolution relating to the GPFR and Operating Report was not made until 17 February 2014, 2 year, 7 months and 17 days after the reporting unit end of financial year, and 2 year, 1 month and 2 days after the latest possible date for lodgement with the FWC.

Please note that section 253 and section 254 are a civil penalty provision and future failure to meet this timeline may result in an inquiry into the organisation and the General Manager of the FWC may apply under s.310(1) of the RO Act to the Federal Court of Australia for a pecuniary

penalty order to be imposed on your organisation and, potentially, an officer whose conduct led to the non-compliance.

Reports must be provided to Members within 5 months of end of financial year where report is presented before committee of management meeting

The designated officer's certificate states that the financial report was provided to members on 19 February 2014, and you have confirmed it was presented to a meeting of the National Executive on 20 February 2014. Under section 265(5)(b) of the RO Act, where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of the end of the financial year.

If these dates are correct, the reporting unit should have applied for an extension of time for the provision of the financial report to members in accordance with section 265(5) of the RO Act.

Please note that in future financial years a written request for extension of time signed by a relevant officer, including any reason for the delay, must be made prior to required date of lodgement.

Reports must be presented to a Committee of Management Meeting within 6 months after the end of the financial year.

You have confirmed that the financial report was presented to a meeting of the National Executive on 20 February 2014. Under section 266(3) of the RO Act, the report must be presented to a Committee of Management Meeting within 6 months after the end of the financial year.

If these dates are correct, the branch should have applied for an extension of time for the holding of the General Meeting in accordance with section 265(5) of the RO Act.

Please note that in future financial years a written request for an extension of time signed by a relevant officer, including any reason for the delay, must be made prior to required date of lodgement.

Designated officer's certificate

Content of designated officer's certificate

Section 268 of the RO Act requires the certificate by the designated officer to certify that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266.

I note that the designated officer's certificate provided did not give dates for when the financial report was provided to members, or presented to such a meeting.

If you have any queries regarding this letter, please contact me on 03) 8661 7886 or via email at joanne.fenwick@fwc.gov.au.

Yours sincerely



Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch

Health Services Union QLD Branch

ABN: 88 949 231 326

Financial Statements

For the Period Ended 30 June 2011

Health Services Union QLD Branch
ABN 88 949 231 326

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OPERATING REPORT

for the period ended 30 June 2011

On 25 June 2010, Justice Jessup made a Federal Court Order in matter VID459/2010 placing the Queensland Branch of the HSU into administration pursuant to s323 of the FWRO Act. The Scheme of Administration established by the Court required the compiling of a Register of Voters in order for an election of Branch Officers to occur.

The General Manager of Fair Work Australia was advised on the need for an election on 5 April 2012. The General Manager then made arrangements for the Australian Electoral Commission (AEC) to conduct the election.

On 14 June 2012 the AEC Returning Officer declared the election results. There were no nominations for any of the positions to be elected.

The National Executive of the HSU currently has an application before the Federal Court for a scheme of administration that will allow for the revitalisation of the Queensland Branch and for the election of office bearers in 2014.

Therefore during the financial period ended 30 June 2011, there was no Branch Committee of Management or elected officials of the Branch.

I Chris Brown, Acting National Secretary, present the report on Health Services Union QLD Branch for the financial period ended 30 June 2011.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The principal activity of Health Services Union QLD Branch during the financial period was that of a registered trade union. No significant change occurred in the nature of those activities during the period.

Members of the Queensland Branch who required assistance from the Union were provided that assistance by the NSW Branch of the HSU.

Significant changes in financial affairs

There was no significant changes in financial affairs of the Branch during the financial year.

Right of members to resign

Subject to the rules of the organisation and Section 174 of the Fair Work (Registered Organisations) Act 2009, members have the rights to resign from membership of the organisation by written notice addressed to and delivered to the secretary of the organisation.

Officers & employees who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

There were no officers or employees that were a superannuation fund trustee or a director of a company that is a superannuation fund trustee.

Number of members

The number of persons that were at the end of the period recorded in the register of members of Section 230 of Fair Work (Registered Organisations) Act 2009 and who were taken to be members of the registered organisation under section 244 of the Fair Work (Registered Organisations) Act 2009 was 30.

Number of employees

The number of persons who were at the end of the financial period employees of the organisation including both full and part-time employees measure on a full-time equivalent basis was nil.


Names of Committee of Management members and period positions held during the financial year

There were no elected members of the Health Services Union QLD Branch for the financial period ended 30 June 2011.

Officers & employees who are directors of a company or a member of a board

There are no Officers or employees of the Health Services Union QLD Branch who were directors of a company or member of a board for the financial period ended 30 June 2011.

Signature of Acting National Secretary:



Name of Acting National Secretary: Chris Brown

Dated: 17 February 2014

STATEMENT

for the period ended 30 June 2011

I, Chris Brown, Acting National Secretary make the following statement in relation to the general purpose financial report (GPRF) for the year ended 30 June 2011:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management have not been held as there were no elected members of Officers of the Branch to form a Committee of Management; and
 - (ii) the financial affairs of the reporting unit have not been managed in accordance with the rules of the organisation. The financial records of the Branch have been maintained by the NSW Branch of the HSU on behalf of Queensland members; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) in relation to recovery of wages activity:

no recovery of wages activity was undertaken during the reporting period.

This declaration is made by the HSU Acting National Secretary.

Signature of Acting National Secretary:



Name of Acting National Secretary: Chris Brown

Dated: 17 February 2014

Health Services Union QLD Branch

ABN: 88 949 231 326

**Independent Audit Report to the members of Health Services Union
QLD Branch**

Report on the Financial Report

We have audited the accompanying financial report of Health Services Union QLD Branch, which comprises the statement of financial position as at 30 June 2011, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2011, notes comprising a summary of significant accounting policies and other explanatory information, and the committee of management statement.

Branch Committee of Management's Responsibility for the Financial Report

The Branch Committee of Management of the Union are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the Council, Secretary and Assistant Secretary determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Independence

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

Sydney Office

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Health Services Union QLD Branch

ABN: 88 949 231 326

**Independent Audit Report to the members of Health Services Union
QLD Branch**

Basis for Qualified Opinion

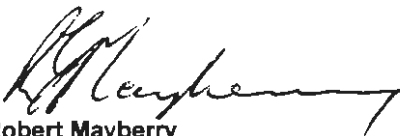
We were unable to obtain sufficient appropriate audit evidence in relation to the opening balances as at 1 July 2010 as a result of financial records being unavailable for the year ended 30 June 2010. As the opening balances enter into the determination of the financial performance and cash flows of the business, we were unable to determine whether adjustments might have been necessary in respect of the income for the year reported in the statement of comprehensive income and the net cash flows from operating activities reported in the statement of cash flows.

Also, the Health Services Union QLD Branch has not disclosed comparatives in the financial report. This is a departure from Australia Accounting Standards as comparatives for all disclosures in the current financial year are required. No financial records are available to construct all the required disclosures in accordance with Australia Accounting Standards and therefore none have been disclosed.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial report of Health Services Union QLD Branch is in accordance with the Fair Work (Registered Organisations) Act 2009, including:

- (a) giving a true and fair view of the Union's financial position as at 30 June 2011 and of its performance for the year ended 30 June 2011;
- (b) complying with Australian Accounting Standards; and
- (c) the use of the going concern assumption in relation to the preparation of the Financial Report is appropriate.



Robert Mayberry
Partner
Registered Company Auditor 185903
Fellow of the Institute of Chartered Accountants in Australia 20369
Holder of a current Certificate of Public Practice



Nexia Court & Co
Chartered Accountants
Sydney

18 February 2014

STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2011

	Notes	2011 \$
Revenue		
Membership subscriptions		6,535
Capitation fees	3A	-
Levies	3B	-
Interest	3C	1
Grants and/or donations	3D	-
Total revenue		<u>6,536</u>
Expenses		
Employee expenses	4A	-
Capitation fees	4B	-
Affiliation fees	4C	-
Administration expenses	4D	-
Grants or donations	4E	-
Legal costs	4F	-
Other expenses	4G	-
Total expenses		<u>-</u>
Profit (loss) for the period		<u>6,536</u>
Other comprehensive income		
Other comprehensive income		-
Total comprehensive income for the period		<u>6,536</u>

STATEMENT OF FINANCIAL POSITION
as at 30 June 2011

	Notes	2011 \$
ASSETS		
Current Assets		
Cash and cash equivalents	5A	8,115
Trade and other receivables	5B	851
Total current assets		<u>8,966</u>
Non-Current Assets		<u>-</u>
TOTAL ASSETS		<u>8,966</u>
LIABILITIES		
Current Liabilities		
Trade payables	6A	-
Other payables	6B	-
Employee provisions	7A	-
Total current liabilities		<u>-</u>
Non-Current Liabilities		<u>-</u>
TOTAL LIABILITIES		<u>-</u>
NET ASSETS		<u>8,966</u>
EQUITY		
Retained earnings	8A	8,966
TOTAL EQUITY		<u>8,966</u>

The accompanying notes form part of these financial statements

Health Services Union QLD Branch
ABN 88 949 231 326

STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2011

	Notes	Retained earnings \$	Total equity \$
Balance at 1 July 2010		2,430	2,430
Profit for the period		6,536	6,536
Balance at 30 June 2011	8A	8,966	8,966

The accompanying notes form part of these financial statements

STATEMENT OF CASH FLOWS
for the period ended 30 June 2011

	Notes	2011 \$
OPERATING ACTIVITIES		
Cash received		
Receipts from other reporting units/controlled entities	9B	-
Membership subscriptions		5,684
Interest received		1
<hr/>		
Cash used		
Employees		-
Suppliers		-
Payment to other reporting units/controlled entities	9B	-
<hr/>		
Net cash from (used by) operating activities	9A	5,685
<hr/>		
Net increase (decrease) in cash held		5,685
<hr/>		
Cash & cash equivalents at the beginning of the reporting period		2,430
<hr/>		
Cash & cash equivalents at the end of the reporting period	5A	8,115
<hr/>		

The accompanying notes form part of these financial statements

RECOVERY OF WAGES ACTIVITY
for the period ended 30 June 2011

	2011
	\$
Cash assets in respect of recovered money at beginning of year	-
Receipts	
Amounts recovered from employers in respect of wages etc.	-
Interest received on recovered money	-
Total receipts	-
Payments	
Deductions of amounts due in respect of membership for:	
12 months or less	-
Greater than 12 months	-
Deductions of donations or other contributions to accounts or funds of:	
The reporting unit:	
name of account	-
name of fund	-
Name of other reporting unit of the organisation:	
name of account	-
name of fund	-
Name of other entity:	
name of account	-
name of fund	-
Deductions of fees or reimbursement of expenses	-
Payments to workers in respect of recovered money	-
Total payments	-
Cash asset's in respect of recovered money at end of year	-
Number of workers to which the monies recovered relates	-
Aggregate payables to workers attributable to recovered monies but not yet distributed	
Payable balance	-
Number of workers the payable relates to	-

Health Services Union QLD Branch
ABN 88 949 231 326

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Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisation) Act 2009*. For the purpose of preparing the general purpose financial statements, the Health Services Union QLD Branch is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

1.2 Comparative amounts

Comparative information has not been included in these financial statements. Health Services Union Queensland Branch was managed and controlled in Queensland until June 2010. The Health Services Union New South Wales took on the membership of the Queensland Branch in August 2010 using the New South Wales membership system. The records for the 2010 year cannot be located to assist in providing the information required for the comparative disclosures. Accordingly the 2011 financial statements have been prepared without comparative information, and do not comply with Australian Accounting Standard AASB 101 paragraphs 38 and 38A.

1.3 Significant Accounting Judgements and Estimates

There have not been any material accounting assumptions or estimates identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date stated in the standard. The accounting policies adopted are consistent with those of the previous financial year.

Future Australian Accounting Standards Requirements

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period that are expected to have a future financial impact on Health Services Union QLD Branch are nil.

1.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Revenue from the sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transaction will flow to the entity.

Donation income is recognised when it is received.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease.

1.6 Capitation fees and levies

Capitation fees and levies are to be recognised on an accrual basis and record as a revenue and/or expense in the year to which it relates.

1.7 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the consolidated statement of financial position.

1.8 Taxation

Health Services Union QLD Branch is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2011, or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of Health Services Union QLD Branch.

2011
\$

Note 3 Income

Note 3A: Capitation fees

Capitation fees	-
Total capitation fees	<u>-</u>

Note 3B: Levies

Levies	-
Total levies	<u>-</u>

Note 3C: Interest

Deposits	1
Total interest	<u>1</u>

Note 3D: Grants or donations

Grants	-
Donations	-
Total grants or donations	<u>-</u>

Note 4 Expenses

Note 4A: Employee expenses

Holders of office:

Wages and salaries	-
Superannuation	-
Leave and other entitlements	-
Separation and redundancies	-
Other employee expenses	-
Subtotal employee expenses holders of office	<u>-</u>

Employees other than office holders:

Wages and salaries	-
Superannuation	-
Leave and other entitlements	-
Separation and redundancies	-
Other employee expenses	-
Subtotal employee expenses employees other than office holders	<u>-</u>
Total employee expenses	<u>-</u>

2011
\$

Note 4B: Capitation fees

Capitation fees	-
Total capitation fees	<u>-</u>

Note 4C: Affiliation fees

Affiliation fees	-
Total affiliation fees/subscriptions	<u>-</u>

Note 4D: Administration expenses

Consideration to employers for payroll deductions	-
Compulsory levies	-
Fees/allowances - meeting and conferences	-
Conference and meeting expenses	-
Subtotal administration expense	<u>-</u>

Note 4E: Grants or donations

Grants	-
Donations	-
Total grants or donations	<u>-</u>

Note 4F: Legal costs

Litigation	-
Other legal matters	-
Total legal costs	<u>-</u>

Note 4G: Other expenses

Penalties - via RO Act or RO Regulations	-
Total other expenses	<u>-</u>

2011
\$

Note 5 Current Assets

Note 5A: Cash and Cash Equivalents

Cash at bank	8,115
Total cash and cash equivalents	8,115

Note 5B: Trade and Other Receivables

Receivables from other reporting units	
Health Services Union NSW	851
Total receivables from other reporting units	851
Less provision for doubtful debts	
Provision for doubtful debts	-
Total provision for doubtful debts	-
Net receivable from other reporting units	851

Note 6 Current Liabilities

Note 6A: Trade payables

Payables to other reporting units	
Payable to other reporting units	-
Subtotal payables to other reporting units	-

Note 6B: Other payables

Consideration to employers for payroll deductions	-
Legal costs	-
Other	-
Total other payables	-

2011
\$

Note 7 Provisions

Note 7A: Employee Provisions

Office Holders:

Annual leave	-
Long service leave	-
Separations and redundancies	-
Other	-

Subtotal employee provisions—office holders

Employees other than office holders:

Annual leave	-
Long service leave	-
Separations and redundancies	-
Other	-

Subtotal employee provisions—employees other than office holders

Total employee provisions

Current	-
Non Current	-
Total employee provisions	-

Note 8 Equity

Note 8A: Retained Earnings

Balance as at start of year	2,430
Surplus for the period	6,536
Balance as at end of the financial year	8,966

Note 9 Cash Flow

Note 9A: Cash Flow Reconciliation

Reconciliation of cash and cash equivalents as per Statement of Financial Position to Statement of Cash Flows:

Cash and cash equivalents as per:

Statement of cash flows	8,115
Statement of financial position	8,115
Difference	-

	2011
Reconciliation of profit/(deficit) to net cash from operating activities:	\$
Profit/(deficit) for the year	6,536
Adjustments for non-cash items	
Depreciation/amortisation	-
Net write-down of non-financial assets	-
Gain on disposal of assets	-
Changes in assets/liabilities	
(Increase)/decrease in net receivables	(851)
(Increase)/decrease in prepayments	-
Increase/(decrease) in supplier payables	-
Increase/(decrease) in other payables	-
Increase/(decrease) in employee provisions	-
Increase/(decrease) in other provisions	-
Net cash from (used by) operating activities	5,685

Note 9B: Cash flow information

Cash inflows	
Cash inflows from reporting units	-
Total cash inflows	-
Cash outflows	
Cash outflows to reporting units	-
Total cash outflows	-

Note 10 Related Party Disclosures

Note 10A: Key Management Personnel

The elected officers of the Health Services Union QLD Branch are detailed on page 3 of this report. These are the key management personnel who are, directly or indirectly, responsible for planning, directing and controlling the activities of the Union.

No member of management receives any remuneration for their services in this regard.

Note 10B: Related Party Transactions for the Reporting Period

Health Services Union NSW collected membership receipts of \$851 during the period on behalf of Health Services Union QLD Branch.

Terms and conditions of transactions with related parties

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances for sales and purchases at the year end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 30 June 2011, the Health Services Union QLD Branch has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Note 11 Remuneration of Auditors

Value of the services provided	2011
Financial statement audit services	-
Other services	-
Total remuneration of auditors	-

Note 12 Financial risk management

The main risk Health Services Union QLD Branch is exposed to through its financial instruments is credit risk. The Branch's financial instruments consist of receivables. The Branch Committee of Management has overall responsibility for the establishment of Health Services Union QLD Branch's financial risk management framework. The day-to-day risk management is carried out by the Branch Committee of Management. They have the authority for designing and implementing processes which follow the approved policies and procedures. Mitigation strategies are described below:

Credit Risk

Exposure to credit risk relating to financial assets arise from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to Health Services Union QLD Branch and arises from the receivables from Health Services Union NSW and Health Services Union NSW Branch. There are no specific repayment terms and no indicators of impairment.

Note 13 Administration of financial affairs by a third party

Health Services Union NSW provides a service to Health Services QLD Branch whereby employees of HSU NSW are utilised by HSU QLD Branch to assist with the completion of work including the provision of financial, industrial and membership support services. This service is provided by HSU NSW at no charge.

Note 14 Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or the General Manager of Fair Work Australia:

- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

Health Services Union QLD Branch

ABN: 88 949 231 326

Financial Statements

For the Period Ended 30 June 2011



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OPERATING REPORT

for the period ended 30 June 2011

On 25 June 2010, Justice Jessup made a Federal Court Order in matter VID459/2010 placing the Queensland Branch of the HSU into administration pursuant to s323 of the FWRO Act. The Scheme of Administration established by the Court required the compiling of a Register of Voters in order for an election of Branch Officers to occur.

The General Manager of Fair Work Australia was advised on the need for an election on 5 April 2012. The General Manager then made arrangements for the Australian Electoral Commission (AEC) to conduct the election.

On 14 June 2012 the AEC Returning Officer declared the election results. There were no nominations for any of the positions to be elected.

The National Executive of the HSU currently has an application before the Federal Court for a scheme of administration that will allow for the revitalisation of the Queensland Branch and for the election of office bearers in 2014.

Therefore during the financial period ended 30 June 2011, there was no Branch Committee of Management or elected officials of the Branch.

I Chris Brown, Acting National Secretary, present the report on Health Services Union QLD Branch for the financial period ended 30 June 2011.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The principal activity of Health Services Union QLD Branch during the financial period was that of a registered trade union. No significant change occurred in the nature of those activities during the period.

Members of the Queensland Branch who required assistance from the Union were provided that assistance by the NSW Branch of the HSU.

Significant changes in financial affairs

There was no significant changes in financial affairs of the Branch during the financial year.

Right of members to resign

Subject to the rules of the organisation and Section 174 of the Fair Work (Registered Organisations) Act 2009, members have the rights to resign from membership of the organisation by written notice addressed to and delivered to the secretary of the organisation.

Officers & employees who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

There were no officers or employees that were a superannuation fund trustee or a director of a company that is a superannuation fund trustee.

Number of members

The number of persons that were at the end of the period recorded in the register of members of Section 230 of Fair Work (Registered Organisations) Act 2009 and who were taken to be members of the registered organisation under section 244 of the Fair Work (Registered Organisations) Act 2009 was 30.

Number of employees

The number of persons who were at the end of the financial period employees of the organisation including both full and part-time employees measure on a full-time equivalent basis was nil.

Names of Committee of Management members and period positions held during the financial year

There were no elected members of the Health Services Union QLD Branch for the financial period ended 30 June 2011.

Officers & employees who are directors of a company or a member of a board

There are no Officers or employees of the Health Services Union QLD Branch who were directors of a company or member of a board for the financial period ended 30 June 2011.

Signature of Acting National Secretary:



Name of Acting National Secretary: Chris Brown

Dated: 17 February 2014

STATEMENT

for the period ended 30 June 2011

I, Chris Brown, Acting National Secretary make the following statement in relation to the general purpose financial report (GPRF) for the year ended 30 June 2011:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management have not been held as there were no elected members of Officers of the Branch to form a Committee of Management; and
 - (ii) the financial affairs of the reporting unit have not been managed in accordance with the rules of the organisation. The financial records of the Branch have been maintained by the NSW Branch of the HSU on behalf of Queensland members; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) in relation to recovery of wages activity:

no recovery of wages activity was undertaken during the reporting period.

This declaration is made by the HSU Acting National Secretary.

Signature of Acting National Secretary:



Name of Acting National Secretary: Chris Brown

Dated: 17 February 2014

Health Services Union QLD Branch

ABN: 88 949 231 326

**Independent Audit Report to the members of Health Services Union
QLD Branch**

Report on the Financial Report

We have audited the accompanying financial report of Health Services Union QLD Branch, which comprises the statement of financial position as at 30 June 2011, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2011, notes comprising a summary of significant accounting policies and other explanatory information, and the committee of management statement.

Branch Committee of Management's Responsibility for the Financial Report

The Branch Committee of Management of the Union are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the Council, Secretary and Assistant Secretary determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Independence

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

Sydney Office

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Independent member of Nexia International



Health Services Union QLD Branch

ABN: 88 949 231 326

**Independent Audit Report to the members of Health Services Union
QLD Branch**

Basis for Qualified Opinion

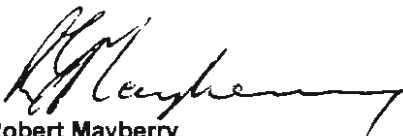
We were unable to obtain sufficient appropriate audit evidence in relation to the opening balances as at 1 July 2010 as a result of financial records being unavailable for the year ended 30 June 2010. As the opening balances enter into the determination of the financial performance and cash flows of the business, we were unable to determine whether adjustments might have been necessary in respect of the income for the year reported in the statement of comprehensive income and the net cash flows from operating activities reported in the statement of cash flows.

Also, the Health Services Union QLD Branch has not disclosed comparatives in the financial report. This is a departure from Australia Accounting Standards as comparatives for all disclosures in the current financial year are required. No financial records are available to construct all the required disclosures in accordance with Australia Accounting Standards and therefore none have been disclosed.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial report of Health Services Union QLD Branch is in accordance with the Fair Work (Registered Organisations) Act 2009, including:

- (a) giving a true and fair view of the Union's financial position as at 30 June 2011 and of its performance for the year ended 30 June 2011;
- (b) complying with Australian Accounting Standards; and
- (c) the use of the going concern assumption in relation to the preparation of the Financial Report is appropriate.



Robert Mayberry
Partner
Registered Company Auditor 185903
Fellow of the Institute of Chartered Accountants in Australia 20369
Holder of a current Certificate of Public Practice



Nexia Court & Co
Chartered Accountants
Sydney

18 February 2014

STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2011

	Notes	2011 \$
Revenue		
Membership subscriptions		6,535
Capitation fees	3A	-
Levies	3B	-
Interest	3C	1
Grants and/or donations	3D	-
Total revenue		6,536
Expenses		
Employee expenses	4A	-
Capitation fees	4B	-
Affiliation fees	4C	-
Administration expenses	4D	-
Grants or donations	4E	-
Legal costs	4F	-
Other expenses	4G	-
Total expenses		-
Profit (loss) for the period		6,536
Other comprehensive income		
Other comprehensive income		-
Total comprehensive income for the period		6,536

STATEMENT OF FINANCIAL POSITION
as at 30 June 2011

	Notes	2011 \$
ASSETS		
Current Assets		
Cash and cash equivalents	5A	8,115
Trade and other receivables	5B	851
Total current assets		<u>8,966</u>
Non-Current Assets		<u>-</u>
TOTAL ASSETS		<u>8,966</u>
LIABILITIES		
Current Liabilities		
Trade payables	6A	-
Other payables	6B	-
Employee provisions	7A	-
Total current liabilities		<u>-</u>
Non-Current Liabilities		<u>-</u>
TOTAL LIABILITIES		<u>-</u>
NET ASSETS		<u>8,966</u>
EQUITY		
Retained earnings	8A	8,966
TOTAL EQUITY		<u>8,966</u>

The accompanying notes form part of these financial statements

Health Services Union QLD Branch
ABN 88 949 231 326

STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2011

	Notes	Retained earnings \$	Total equity \$
Balance at 1 July 2010		2,430	2,430
Profit for the period		6,536	6,536
Balance at 30 June 2011	8A	8,966	8,966

The accompanying notes form part of these financial statements

STATEMENT OF CASH FLOWS
for the period ended 30 June 2011

	Notes	2011 \$
OPERATING ACTIVITIES		
Cash received		
Receipts from other reporting units/controlled entities	9B	-
Membership subscriptions		5,684
Interest received		1
<hr/>		
Cash used		
Employees		-
Suppliers		-
Payment to other reporting units/controlled entities	9B	-
<hr/>		
Net cash from (used by) operating activities	9A	5,685
<hr/>		
Net increase (decrease) in cash held		5,685
Cash & cash equivalents at the beginning of the reporting period		2,430
<hr/>		
Cash & cash equivalents at the end of the reporting period	5A	8,115
<hr/>		

The accompanying notes form part of these financial statements

RECOVERY OF WAGES ACTIVITY
for the period ended 30 June 2011

	2011
	\$
Cash assets in respect of recovered money at beginning of year	-
Receipts	
Amounts recovered from employers in respect of wages etc.	-
Interest received on recovered money	-
Total receipts	-
Payments	
Deductions of amounts due in respect of membership for:	
12 months or less	-
Greater than 12 months	-
Deductions of donations or other contributions to accounts or funds of:	
The reporting unit:	
name of account	-
name of fund	-
Name of other reporting unit of the organisation:	
name of account	-
name of fund	-
Name of other entity:	
name of account	-
name of fund	-
Deductions of fees or reimbursement of expenses	-
Payments to workers in respect of recovered money	-
Total payments	-
Cash asset's in respect of recovered money at end of year	-
Number of workers to which the monies recovered relates	-
Aggregate payables to workers attributable to recovered monies but not yet distributed	
Payable balance	-
Number of workers the payable relates to	-

Health Services Union QLD Branch
ABN 88 949 231 326

Index to the Notes of the Financial Statements

Note 1	Summary of Significant Accounting Policies
Note 2	Events after the Reporting Period
Note 3	Income
Note 4	Expenses
Note 5	Current Assets
Note 6	Current Liabilities
Note 7	Provisions
Note 8	Equity
Note 9	Cash Flow
Note 10	Related Party Disclosures
Note 11	Remuneration of Auditors
Note 12	Administration of financial affairs by a third party
Note 13	Section 272 <i>Fair Work (Registered Organisations) Act 2009</i>

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisation) Act 2009*. For the purpose of preparing the general purpose financial statements, the Health Services Union QLD Branch is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

1.2 Comparative amounts

Comparative information has not been included in these financial statements. Health Services Union Queensland Branch was managed and controlled in Queensland until June 2010. The Health Services Union New South Wales took on the membership of the Queensland Branch in August 2010 using the New South Wales membership system. The records for the 2010 year cannot be located to assist in providing the information required for the comparative disclosures. Accordingly the 2011 financial statements have been prepared without comparative information, and do not comply with Australian Accounting Standard AASB 101 paragraphs 38 and 38A.

1.3 Significant Accounting Judgements and Estimates

There have not been any material accounting assumptions or estimates identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date stated in the standard. The accounting policies adopted are consistent with those of the previous financial year.

Future Australian Accounting Standards Requirements

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period that are expected to have a future financial impact on Health Services Union QLD Branch are nil.

1.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Revenue from the sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transaction will flow to the entity.

Donation income is recognised when it is received.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease.

1.6 Capitation fees and levies

Capitation fees and levies are to be recognised on an accrual basis and record as a revenue and/or expense in the year to which it relates.

1.7 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the consolidated statement of financial position.

1.8 Taxation

Health Services Union QLD Branch is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2011, or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of Health Services Union QLD Branch.

2011
\$

Note 3 Income

Note 3A: Capitation fees

Capitation fees	-
Total capitation fees	<u>-</u>

Note 3B: Levies

Levies	-
Total levies	<u>-</u>

Note 3C: Interest

Deposits	1
Total interest	<u>1</u>

Note 3D: Grants or donations

Grants	-
Donations	-
Total grants or donations	<u>-</u>

Note 4 Expenses

Note 4A: Employee expenses

Holders of office:

Wages and salaries	-
Superannuation	-
Leave and other entitlements	-
Separation and redundancies	-
Other employee expenses	-
Subtotal employee expenses holders of office	<u>-</u>

Employees other than office holders:

Wages and salaries	-
Superannuation	-
Leave and other entitlements	-
Separation and redundancies	-
Other employee expenses	-
Subtotal employee expenses employees other than office holders	<u>-</u>
Total employee expenses	<u>-</u>

	2011 \$
Note 4B: Capitation fees	
Capitation fees	-
Total capitation fees	<u>-</u>
Note 4C: Affiliation fees	
Affiliation fees	-
Total affiliation fees/subscriptions	<u>-</u>
Note 4D: Administration expenses	
Consideration to employers for payroll deductions	-
Compulsory levies	-
Fees/allowances - meeting and conferences	-
Conference and meeting expenses	-
Subtotal administration expense	<u>-</u>
Note 4E: Grants or donations	
Grants	-
Donations	-
Total grants or donations	<u>-</u>
Note 4F: Legal costs	
Litigation	-
Other legal matters	-
Total legal costs	<u>-</u>
Note 4G: Other expenses	
Penalties - via RO Act or RO Regulations	-
Total other expenses	<u>-</u>

2011
\$

Note 5 Current Assets

Note 5A: Cash and Cash Equivalents

Cash at bank	8,115
Total cash and cash equivalents	8,115

Note 5B: Trade and Other Receivables

Receivables from other reporting units	
Health Services Union NSW	851
Total receivables from other reporting units	851
Less provision for doubtful debts	
Provision for doubtful debts	-
Total provision for doubtful debts	-
Net receivable from other reporting units	851

Note 6 Current Liabilities

Note 6A: Trade payables

Payables to other reporting units	
Payable to other reporting units	-
Subtotal payables to other reporting units	-

Note 6B: Other payables

Consideration to employers for payroll deductions	-
Legal costs	-
Other	-
Total other payables	-

2011
\$

Note 7 Provisions

Note 7A: Employee Provisions

Office Holders:

Annual leave	-
Long service leave	-
Separations and redundancies	-
Other	-

Subtotal employee provisions—office holders

Employees other than office holders:

Annual leave	-
Long service leave	-
Separations and redundancies	-
Other	-

Subtotal employee provisions—employees other than office holders

Total employee provisions

Current	-
Non Current	-
Total employee provisions	-

Note 8 Equity

Note 8A: Retained Earnings

Balance as at start of year	2,430
Surplus for the period	6,536
Balance as at end of the financial year	8,966

Note 9 Cash Flow

Note 9A: Cash Flow Reconciliation

Reconciliation of cash and cash equivalents as per Statement of Financial Position to Statement of Cash Flows:

Cash and cash equivalents as per:

Statement of cash flows	8,115
Statement of financial position	8,115
Difference	-

	2011
Reconciliation of profit/(deficit) to net cash from operating activities:	\$
Profit/(deficit) for the year	6,536
Adjustments for non-cash items	
Depreciation/amortisation	-
Net write-down of non-financial assets	-
Gain on disposal of assets	-
Changes in assets/liabilities	
(Increase)/decrease in net receivables	(851)
(Increase)/decrease in prepayments	-
Increase/(decrease) in supplier payables	-
Increase/(decrease) in other payables	-
Increase/(decrease) in employee provisions	-
Increase/(decrease) in other provisions	-
Net cash from (used by) operating activities	5,685

Note 9B: Cash flow information

Cash inflows	
Cash inflows from reporting units	-
Total cash inflows	-
Cash outflows	
Cash outflows to reporting units	-
Total cash outflows	-

Note 10 Related Party Disclosures

Note 10A: Key Management Personnel

The elected officers of the Health Services Union QLD Branch are detailed on page 3 of this report. These are the key management personnel who are, directly or indirectly, responsible for planning, directing and controlling the activities of the Union.

No member of management receives any remuneration for their services in this regard.

Note 10B: Related Party Transactions for the Reporting Period

Health Services Union NSW collected membership receipts of \$851 during the period on behalf of Health Services Union QLD Branch.

Terms and conditions of transactions with related parties

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances for sales and purchases at the year end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 30 June 2011, the Health Services Union QLD Branch has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Note 11 Remuneration of Auditors

Value of the services provided	2011
Financial statement audit services	-
Other services	-
Total remuneration of auditors	-

Note 12 Financial risk management

The main risk Health Services Union QLD Branch is exposed to through its financial instruments is credit risk. The Branch's financial instruments consist of receivables. The Branch Committee of Management has overall responsibility for the establishment of Health Services Union QLD Branch's financial risk management framework. The day-to-day risk management is carried out by the Branch Committee of Management. They have the authority for designing and implementing processes which follow the approved policies and procedures. Mitigation strategies are described below:

Credit Risk

Exposure to credit risk relating to financial assets arise from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to Health Services Union QLD Branch and arises from the receivables from Health Services Union NSW and Health Services Union NSW Branch. There are no specific repayment terms and no indicators of impairment.

Note 13 Administration of financial affairs by a third party

Health Services Union NSW provides a service to Health Services QLD Branch whereby employees of HSU NSW are utilised by HSU QLD Branch to assist with the completion of work including the provision of financial, industrial and membership support services. This service is provided by HSU NSW at no charge.

Note 14 Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or the General Manager of Fair Work Australia:

- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001

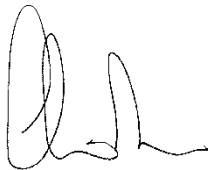
Attention: Joanne Fenwick

**HSU QUEENSLAND BRANCH - FINANCIAL RETURNS FOR YEAR ENDED 30
JUNE 2011**

In accordance with reporting requirements under s268 of Fair Work (Registered Organisations) Act 2009, please find attached a copy of the full report of the General Purpose Financial Report for the Health Services Union Queensland Branch for the year ended 30 June 2011.

This report has been published on the HSU National website and the HSU NSW website.

Yours sincerely



Chris Brown
Acting National Secretary

24 February 2014

National Office

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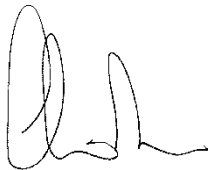
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Yours sincerely



Chris Brown
Acting National Secretary

24 February 2014

National Office

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