



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 Jorge Navas
Branch Secretary
Health Services Union of Australia
South Australian Branch
11-16 South Terrace
ADELAIDE SA 5000

Dear Mr Navas,

Re: Financial Documents - Health Services Union of Australia - SA Branch

Years ended 30/06/2002, 2003, 2004 - FR2003/351, FR2004/255, FR2004/595

I have received the financial documents for the South Australian Branch of the HSUA for the years ended 30 June 2002, 2003 and 2004. The documents for the years ended 30 June 2002 and 2003 were lodged in the Registry on 29 July 2005. The documents for year ended 30 June 2004 were lodged on 13 July 2005.

The financial reports for year ending 30 June 2002 and 2003 have been filed.

The documents for year ended 30 June 2004 will require your further attention regarding the following two matters:

Operating Report

The lodged documents did not contain an Operating Report as required under s254 of the RAO Schedule. For your assistance a sample Operating Report prepared by the NSW Branch of the HSUA is enclosed.

Timing of financial documents

The RAO Schedule sets out a particular chronological order in which financial documents must be prepared, made available to members and presented to a meeting. The lodged documents were not fully in accord with these requirements - see the enclosed *Timeline*.

In particular, the Secretary's Certificate states that the full financial documents were 'ratified by the special General Meeting held on 27 January 2005' yet the following parts of the full report were each dated 2 February 2005:

- Auditor's Report
- Concise Report
- Committee of Management Statement

Accordingly, the branch is required to present the full financial documents (including the Operating Report) to a further meeting and then lodge in the Registry a revised Secretary's Certificate under s268 of the RAO Schedule that provides the date of the meeting.

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.

Concise Report - Resolution by Committee of Management

When a Concise Report of the financial documents is provided to members there must be a prior resolution to this effect by the Committee of Management - see s265(2). Future financial returns which utilise a Concise Report should ensure that such a resolution has been made. In addition, an extra clause should be added to the Committee of Management Statement to confirm that the relevant resolution under s265(2) has been passed.

Notice in Accounts that information available to members

There should be included in the accounts a notice drawing attention to the fact that prescribed information is available to members on request. In particular, s272(5) of the RAO Schedule requires the accounts to include a copy of sections 272(1), (2) and (3). The usual procedure is to set out the full text of s272(1), (2) and (3) in the Notes to the Accounts.

References to Legislation

I note that the Secretary's Certificate referred to sections 279 and 280 of the Workplace Relations Act 1996 rather than s268 of the RAO Schedule.

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

Yours faithfully,

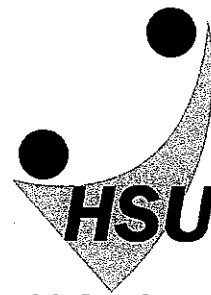


Andrew Schultz
Statutory Services Branch

29 July 2005

Health Services Union

South Australian Branch



Health Services Union

Andrew Schultz
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
Melbourne VIC 3001

25 July 2005

Dear Andrew

Following my letter dated the 12 July 2005 regarding Annual Returns, I would like to confirm as follow:

1. That the register of members (membership list) has been kept and maintained during 2002 and 2003 as required by s268 (1) and (2) of the Act. The number of members at March 2003 was 305 and March 2004 was 337.
2. That the postal address of the H.S.U.A. - S.A. branch is 11 – 16 South Terrace - Adelaide 5000.
3. That the attached List of Offices is correct statement of the information contained in that record as required by s268 (3) (b) of the Act.
4. That the enclosed List of Members is a true copy of names, postal addresses, occupations of the office holders of the Health Services Union Australia (SA Branch) as at March 2003 and 2004 as required by s268 (3) (b) of the Act.
5. That branch elections are due between March 2006 and March 2007.
6. That the documents enclosed are true copies of the:
 - Auditor's report;
 - Accounts of income and expenditure, assets and liabilities;
 - Certificates of Accounting Officer and Committee of Management for the 2002 financial year as passed by the Committee of Management meeting held on 30 September 2002 and ratified by the special AGM held on 16 December 2002; and the 2003 financial year as passed by the Committee of Management meeting held on 25 September 2003 and ratified by the AGM held on 25 September 2003 as required by s280 (1) and s279 (2) (a) of the Act.

Trades Hall Building, 11 – 16 South Terrace, Adelaide SA 5000
Tel: (08) 8212 7610 - Mob: 0419 036 615 - Fax: (08) 8212 7654
Web: www.hsuasa.asn.au - Email: hsuasa@bigpond.net.au

I would also like to advise you that my previous letter of the 12 July 2004 contained errors in points 1 and 4 the year should read **2005** not 2004. I apologise for the mistake.

Thanking you for your assistance in this matter.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jorge Navas', written in a cursive style.

Jorge Navas
Secretary

FINANCIAL STATEMENTS

OF

HEALTH SERVICES UNION OF AUSTRALIA

SOUTH AUSTRALIAN BRANCH

ABN: 35 898 865 510

For the Year Ended 30 June 2003

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

SUMMARY OF THE FINANCIAL ACCOUNTS
For the Year Ended 30 June 2003

The Financial Accounts of the Branch have been audited in accordance with the provisions of the Workplace Relations Act, 1996, and the following Summary is provided for Members in accordance with Section 279 (2) of the Act.

A Copy of the audited Accounts will be supplied free of charge to Members who request same, and your attention is drawn to your Union's responsibility in this regard, as set out below.

INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

- "(1) A Member of an Organisation, or a Registrar may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (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 Sub-Section (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."

An Organisation shall not contravene Section 274 (1), (2) and (3). Penalty \$1,000.

Certificates required to be given under the Act, by the Accounting Officer and the Committee of Management, have been completed in accordance with the provisions of the Act, and contain no qualifications.

The Auditor's Report on the Accounts did not contain any particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

**HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510**

**SUMMARY OF THE FINANCIAL ACCOUNTS
For the Year Ended 30 June 2003**

**INCOME AND EXPENDITURE STATEMENT
For the Year Ended 30 June 2003**

	2003	2002
	\$	\$
INCOME		
Contributions	98,683	97,023
Other Income	<u>194</u>	<u>174</u>
TOTAL INCOME	98,877	97,197
LESS TOTAL EXPENDITURE	<u>91,637</u>	<u>80,011</u>
SURPLUS AT END OF PERIOD	<u>\$7,240</u>	<u>\$17,186</u>

**BALANCE SHEET
As at 30 June 2003**

	2003	2002
	\$	\$
ACCUMULATED FUNDS	<u>\$3,099</u>	<u>(\$11,213)</u>
Represented by:		
Fixed Assets	19,946	1,853
Current Assets	25,468	30,087
Investments	<u>2,777</u>	<u>2,776</u>
TOTAL ASSETS	<u>48,191</u>	<u>34,716</u>
LESS LIABILITIES		
Current Liabilities	<u>45,092</u>	<u>45,929</u>
TOTAL LIABILITIES	<u>45,092</u>	<u>45,929</u>
NET LIABILITIES	<u>\$3,099</u>	<u>(\$11,213)</u>

TO THE MEMBERS OF THE HEALTH SERVICES UNION OF AUSTRALIA (SOUTH AUSTRALIAN BRANCH).

In our opinion, the Summary as set out on pages 1 & 2, is a fair and accurate Summary of the Reports, Accounts and Statements of the Branch, for the year ended 30th June, 2003. The Auditor's Report did not contain any particulars of any deficiency, failure or shortcoming, as referred to in the Workplace Relations Act, 1996, Subsection 276 (4). The Organisation will supply a copy of the Reports, Accounts and Statements to any Members who so request, free of charge.

J. H. DOYLE & CO.




COMMITTEE OF MANAGEMENT



COMMITTEE OF MANAGEMENT



ACCOUNTING OFFICER: J. NAVAS



C. WELLINGTON
REGISTERED COMPANY AUDITOR
26/9/03

ADELAIDE: 25/9/03

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, *M. PAINES* and *G. REID*, being two Members of the Committee of Management of the Health Services Union of Australia, South Australian Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (1) In the opinion of the Committee of Management, the attached Accounts show a true and fair view of the financial affairs of the Branch, as at 30 June, 2003.
- (2) In the opinion of the Committee of Management, Meetings of the Committee were held during the year ended 30 June, 2003, in accordance with the Rules of the Branch.
- (3) To the knowledge of any Member of the Committee, there have been no instances where records of the Branch or other documents, (not being documents containing information made available to a Member of the Branch, under Sub-Section 274 (2) of the Workplace Relations Act, 1996), or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished or made available to Members, in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the Rules of the Branch.
- (4) The Branch has complied with Sub-Section 279 (1), and (6) of the Act in relation to the Financial Accounts in respect of the year ended 30 June, 2002, and the Auditors' Report thereon.



COMMITTEE OF MANAGEMENT



COMMITTEE OF MANAGEMENT

ADELAIDE
DATED: 25/9/03

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

ACCOUNTING OFFICER'S CERTIFICATE

I, JORGE NAVAS, being the Officer responsible for keeping the accounting records of the Health Services Union of Australia, South Australian Branch, certify that as at 30 June, 2003, the number of Members of the Branch was 410..

In my opinion:

- (1) The attached Accounts show a true and fair view of the financial affairs of the Branch, as at 30 June, 2003.
- (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 Account to which those moneys are to be credited, in accordance with the Rules of the Branch.
- (3) Before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Branch.
- (4) In the case of the Accounts prepared in accordance with Sub-Section 273 (1) of the Act, and, in particular, with regard to funds of the Branch, raised by compulsory Levies or voluntary Contributions from 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 Branch, were made to persons holding office in the Branch.
- (6) The register of Members of the Branch was maintained in accordance with the Act.



JORGE NAVAS
ACCOUNTING OFFICER

ADELAIDE
DATED: 25/9/03

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

AUDITORS' REPORT

SCOPE

We have audited the Accounts being the Balance Sheet and Income and Expenditure Statement and Notes to and forming part of the Accounts for the Health Services Union of Australia, South Australian Branch, for the year ended 30 June, 2003.

The Committee of Management is responsible for the preparation and presentation of the Accounts and the information they contain.

We have conducted an independent audit of the financial report in order to express an opinion on it to the Members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Accounts are free from material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects the Accounts are presented fairly in accordance with Australian Accounting Standards and statutory requirements so as to present a view which is consistent with our understanding of the financial position and the results of its operations.

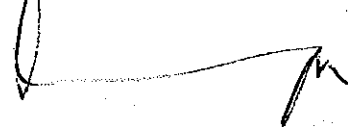
The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion:

- (1) There were kept by the Branch in respect of the year, satisfactory accounting records detailing the sources and nature of the Income of the Branch (including Income from Members) and the nature and purposes of the Expenditure.
- (2) The attached Accounts and Statements are properly drawn up:
 - (a) in accordance with Section 273 of the Workplace Relations Act, 1996, as amended.
 - (b) so as to give a true and fair view of:
 - (i) the state of affairs of the Branch as at 30 June, 2003 and
 - (ii) the Income and Expenditure and Surplus of the Branch for the year ended on that date.
 - (c) in accordance with applicable Accounting Standards.
- (3) We received from the Officers and Employees of the Branch, all the information and explanations which we required for the purposes of our audit.

J. H. DOYLE & CO.



C. WELLINGTON
REGISTERED COMPANY AUDITOR

ADELAIDE
DATED: _____

26/9/03

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

BALANCE SHEET
As at 30 June 2003

	To Jun 2003	To Jun 2002
<u>ACCUMULATED FUNDS</u>		
Accumulated Surplus/Deficit B/fwd	<u>3,099</u>	<u>(11,213)</u>
<u>TOTAL FUNDS</u>	<u>\$3,099</u>	<u>(\$11,213)</u>
 These Funds are represented by:		
<u>CURRENT ASSETS</u>		
CPS Credit Union - Cheque A/c	21,423	30,087
Prepayments	<u>4,045</u>	<u>--</u>
<u>TOTAL CURRENT ASSETS</u>	<u>25,468</u>	<u>30,087</u>
<u>CURRENT LIABILITIES</u>		
CPS Credit Union - Visa A/c	--	1,075
Sundry Creditors & Accruals	15,592	19,234
Loan National Office	--	--
Provision for Leave Entitlements	<u>29,500</u>	<u>25,620</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>45,092</u>	<u>45,929</u>
<u>WORKING CAPITAL</u>	(19,624)	(15,842)
<u>FIXED ASSETS</u>		
Office Furniture & Equipment @ Cost	3,706	3,125
Deduct Accumulated Depreciation	(2,092)	1,272
Motor Vehicles	20,131	--
Deduct Prov'n for Depreciation	<u>(1,799)</u>	<u>--</u>
<u>TOTAL FIXED ASSETS</u>	<u>19,946</u>	<u>1,853</u>
<u>TOTAL WORKING & FIXED CAPITAL</u>	322	(13,989)
<u>INVESTMENTS</u>		
CPS Credit Union - Savings A/c	2,775	2,774
CPS Credit Union Shares	<u>2</u>	<u>2</u>
<u>TOTAL INVESTMENTS</u>	<u>2,777</u>	<u>2,776</u>
<u>NET LIABILITIES</u>	<u>\$3,099</u>	<u>(\$11,213)</u>

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

STATEMENT OF ACCUMULATED FUNDS
For the Year Ended 30 June 2003

	To Jun 2003	To Jun 2002
Operating Surplus B/fwd	7,240	17,186
Loan National Office Written Off	--	10,000
Capitation Fees Prior Years Written Off	7,072	--
Deduct Accumulated Deficit at the beginning of the Period	<u>(11,213)</u>	<u>(38,399)</u>
<u>ACCUMULATED DEFICIT</u>	<u>\$3,099</u>	<u>(\$11,213)</u>

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

INCOME AND EXPENDITURE STATEMENT
For the Year Ended 30 June 2003

	To Jun 2003	To Jun 2002
<u>INCOME</u>		
Members Contributions	98,683	97,023
Interest - CPS Credit Union	<u>194</u>	<u>174</u>
<u>TOTAL INCOME</u>	<u>98,877</u>	<u>97,197</u>
<u>LESS EXPENDITURE</u>		
Affiliation Fees	964	1,296
Audit and Accountancy Fees	2,110	2,310
Bank Fees & Taxes	68	53
Capitation Fees & Levy (Federal Council)	6,288	(5,832)
Office Services	1,560	1,560
Computer Expenses	1,847	242
Depreciation	2,619	2,304
Donation (Note 3)	1,300	-
Fringe Benefits Tax	468	-
Insurances - General	828	-
Insurance - Journey	610	14,839
Interest - Bank	151	81
Motor Vehicle Expenses	3,598	-
Postage	803	822
Printing & Stationery	1,425	614
Publications & Industrial Information	139	104
Provision for Employee Entitlements	3,880	1,120
Rent & Hall Hire	2,402	527
Salaries & Allowances - Officials	37,606	43,562
Superannuation	3,140	2,791
Sundry Expenses	213	108
Telephone & Mobile Telephone	8,664	8,787
Travel & Accommodation	10,255	4,015
Workcover	<u>699</u>	<u>709</u>
<u>TOTAL EXPENDITURE</u>	<u>91,637</u>	<u>80,011</u>
<u>SURPLUS AT END OF PERIOD</u>	<u>\$7,240</u>	<u>\$17,186</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO A/CS

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2003

NOTE 1. ACCOUNTING METHODS

Membership Contributions are accounted for on a Cash Receipts basis. The Accounts have been prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting bodies. In particular:

- (a) The Accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific Assets.
- (b) Provisions is made for depreciation of Fixed Assets at rates considered appropriate to the useful lives of such Assets.
- (c) Provision for Employees Benefits in the form of Long Service Leave, accrued Annual Leave, etc., has been made for the estimated accrued entitlements of Employees on the basis of their terms of employment.
- (d) The Union is exempt from Income Tax under S50-15 of the ITAA 1997.

NOTE 2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

- "(1) A Member of an Organisation, or a Registrar may apply to the Organisation for specified prescribed information in relation to the Organisation.
- (2) An Organisation shall, on application made under Sub-Section (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 Sub-Section (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."

An Organisation shall not contravene Section 274 (1), (2) and (3). Penalty \$1,000.

NOTE 3. DONATION

Australian Solidarity Network with Colombia \$1,300.00

HEALTH SERVICES UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH
ABN: 35 898 865 510

NOTES TO AND FORMING PART OF THE ACCOUNTS
For the Year Ended 30 June 2003

NOTE 4. STATEMENT OF CASH FLOWS
For the Year Ended 30 June 2003

	To Jun 2003 \$	To Jun 2002 \$
Cash Flows from Service Activities		
Receipts from Members	98,683	97,023
Less Payments for services, & to employees	(85,754)	(81,476)
Add Interest	<u>194</u>	<u>174</u>
Net Surplus from Operating Activities	<u>13,123</u>	<u>15,721</u>
Cash Flow from Investing Activities		
Payment for purchases of equipment	<u>20,712</u>	<u>1,700</u>
Net Cash In/Outflow	<u>7,589</u>	<u>14,021</u>
Cash at the beginning of the year	29,012	14,991
Cash at the end of the year	<u>21,423</u>	<u>29,012</u>
Net Increase in cash held	<u>\$7,589</u>	<u>\$14,021</u>
Cash Flow Information		
Reconciliation of cash flow from operations with operating Surplus		
Operating Surplus	7,239	17,186
Non cash flows		
Depreciation	2,619	2,304
Provisions for Leave	3,880	1,120
Capitation Fees / Loan Written Off	<u>7,072</u>	<u>10,000</u>
	20,810	30,610
Changes in Assets & Liabilities		
Increase in Prepayments	(4,045)	
Decrease in Creditors & Accruals	<u>(3,642)</u>	<u>14,889</u>
Cash Flows from Operations	<u>\$13,123</u>	<u>\$15,721</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT