



**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 OF AUSTRALIA  
NEW SOUTH WALES BRANCH

FINANCIAL REPORT

for the year ended 30 June 2004

OPERATING REPORT

The Committee of Management presents its operating report of the Health Services Union of Australia, New South Wales Branch for the financial year ended 30 June 2004.

1. The principal activities of the Branch during the financial year were:
  - a) Use the facilities of the AIRC, for the purposes of determining industrial issues under the Workplace Relations Act 1996;
  - b) NSW Branch also utilises the AIRC services in the ACT, over which this Branch has jurisdictional coverage; and
  - c) No significant change in nature of these activities occurred during the year.
2. The deficit of the Branch for the financial year amounted to \$2,701. There were no significant changes to the Branch's financial affairs during the year.
3. Members retain the right to resign from the Health Services Union of Australia in accordance with Rule 13 of the Federal Rules and Section 174 of the Schedule 1B to the Workplace Relations Act 1996.
4. Mr Michael Williamson is a director of First State Super. In his capacity as General Secretary of the State registered Health Services Union.
5. The number of members of the Branch at the end of the financial year amounted to 37,208.
6. The Branch has no appointed employees in New South Wales. All work performed on behalf of the Branch is undertaken by persons who are employees of the State Registered Health Services Union or who are elected Officers of the HSUA NSW Branch.
7. The names of each person who were members of Committee of Management, at any time, during the financial year are as follows:

1 JULY 2003 TO 30 JUNE 2004

APPOINTED 11/2/04

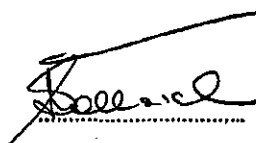
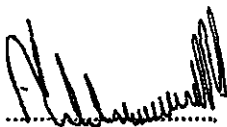
APPOINTED 23/3/04

Stephen Pollard Iris Knight  
Sean O'Connor Kim Goodlock  
Anthony Llewellyn Margaret Pike  
David Vealey Kevin Caldwell  
Robyn Adams Chris Gilkinson  
Lynne Russell Deborah Neumann  
Sharon Joseph Michael Coffey  
Michael Williamson

Mike O'Donnell  
Sheila Hughes  
Kerrie Thompson

Robyne White  
Graham Conroy

Signed in accordance with a resolution of the Committee of Management



18th October 2004

# Health Services Union

## South Australian Branch



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

12 July 2005

Dear Andrew

Following my telephone conversation yesterday with Andrew O'Brien regarding your letter dated 4 July 2005, I would like to confirm as follow:

1. That the register of members (membership list) has been kept and maintained during 2003 as required by s268 (1) and (2) of the Act. The number of members at March 2004 was 357
2. That the postal address of the H.S.U.A. - S.A. branch is 11 – 16 South Terrace - Adelaide 5000.
3. 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 2004 as required by s268 (3) (b) of the Act.
5. That branch election is 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 2004 passed by the Committee of Management meeting held on 9 December 2004 and ratified by the special General Meeting held on 27 January 2005 as required by s280 (1) and s279 (2) (a) of the Act.

I will forward the 2002 – 2003 financial documents by post.

Thanking you for your assistance in this matter.

Yours sincerely



Jorge Navas  
Secretary

Page 1 of 1

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](http://www.hsuasa.asn.au) - Email: [hsuasa@bigpond.net.au](mailto:hsuasa@bigpond.net.au)

**FINANCIAL STATEMENTS**

**OF**

FR2004/595

**HEALTH SERVICES UNION OF AUSTRALIA**

**SOUTH AUSTRALIAN BRANCH**

**ABN: 35 898 865 510**

**For the Year Ended 30 June 2004**

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

**CONCISE FINANCIAL ACCOUNTS**  
**For the Year Ended 30 June 2004**

The Financial Accounts of the Branch have been prepared in accordance with the provisions of the Workplace Relations Act, 1996, and the following concise financial report is provided for Members.


The concise report has been derived from the full report and cannot be expected to provide as detailed an understanding as the full report.

A Copy of the full audited Accounts will be supplied free of charge to Members who request them.

**STATEMENT BY THE AUDITOR**

- The concise financial report, pages 2 to 5, has been audited by us;
- In our opinion, the concise report is consistent with the full financial report; and
- The full Audit Report on the General Purpose Accounts stated that in the opinion of the Auditor the accounts were presented fairly in accordance with Australian Accounting Standards and the requirements of the Workplace Relations Act 1996

**J.H. DOYLE & CO.**

  
 2/2/05  
**C. WELLINGTON**  
**REGISTERED AUDITOR**

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

**CONCISE FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL PERFORMANCE**  
**For the Year Ended 30 June 2004**

	30 Jun 2004	30 Jun 2003
<b><u>INCOME</u></b>		
Members Contributions	101,645	98,683
Interest - CPS Credit Union	<u>113</u>	<u>194</u>
<b><u>TOTAL INCOME</u></b>	<b><u>101,758</u></b>	<b><u>98,877</u></b>
<b><u>LESS EXPENDITURE</u></b>		
Affiliation Fees	1,250	964
Audit and Accountancy Fees	2,710	2,110
Bank Fees & Taxes	55	68
Capitation Fees & Levy (Federal Council)	7,179	6,288
Office Services	1,560	1,560
Computer Expenses	572	1,847
Depreciation	4,550	2,619
Donation	-	1,300
Fringe Benefits Tax	1,146	468
Insurances - General	14,599	1,438
Interest - Bank	167	151
Legal & Industrial Expenses	3,300	-
Motor Vehicle Expenses	7,215	3,598
Postage	1,024	803
Printing & Stationery	1,312	1,425
Publications & Industrial Information	105	139
Provision for Employee Entitlements	(2,000)	3,880
Rent & Hall Hire	2,500	2,402
Salaries & Allowances	40,739	37,608
Superannuation	3,261	3,140
Sundry Expenses	317	213
Telephone & Mobile Telephone	12,772	8,664
Training	764	-
Travel & Accommodation	6,039	10,255
Overseas Travel Expenses	1,000	-
Workcover	<u>834</u>	<u>699</u>
<b><u>TOTAL EXPENDITURE</u></b>	<b><u>112,970</u></b>	<b><u>91,637</u></b>
<b><u>DEFICIT/SURPLUS AT END OF PERIOD</u></b>	<b><u>(\$11,212)</u></b>	<b><u>\$7,240</u></b>

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

**CONCISE FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2004**

		30 June 2004	30 June 2003
		\$	\$
<b>CURRENT ASSETS</b>			
Cash	(Note 3)	24,736	21,423
Other	(Note 4)	<u>—</u>	<u>4,045</u>
<b>TOTAL CURRENT ASSETS</b>		<u>24,736</u>	<u>25,468</u>
<b>FIXED ASSETS</b>			
Investments	(Note 5)	2,777	2,777
Plant, Property & Equipment	(Note 6)	<u>15,396</u>	<u>19,946</u>
<b>TOTAL FIXED ASSETS</b>		<u>18,173</u>	<u>22,723</u>
<b>TOTAL ASSETS</b>		<u>42,909</u>	<u>48,191</u>
<b>CURRENT LIABILITIES</b>			
Creditors & Borrowings	(Note 7)	23,522	15,592
Provisions	(Note 8)	<u>27,500</u>	<u>29,500</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>51,022</u>	<u>45,092</u>
<b>NET LIABILITIES</b>		<u>51,022</u>	<u>45,092</u>
<b>ACCUMULATED DEFICIT</b>		<u>(\$8,113)</u>	<u>\$3,099</u>

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2003**

		To Jun 2004	To Jun 2003
		\$	\$
<b>Cash Flows from Operating Activities</b>			
Receipts from Members		101,645	98,683
Less Payments for services, & to employees		(98,444)	(85,754)
Add Interest		<u>113</u>	<u>194</u>
<b>Net Surplus from Operating Activities</b>	<b>2(b)</b>	<u>3,314</u>	<u>13,123</u>
<b>Cash Flow from Investing Activities</b>			
Payment for purchases of equipment		<u>—</u>	<u>20,712</u>
<b>Net Cash In/Outflow</b>		<u>3,314</u>	<u>(7,589)</u>
<b>Cash at the beginning of the year</b>		24,198	31,787
<b>Cash at the end of the financial year</b>	<b>2(a)</b>	<u>\$27,512</u>	<u>\$24,198</u>



**HEALTH SERVICES UNION OF AUSTRALIA**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN: 35 898 865 610**

**BRANCH COMMITTEE'S CERTIFICATE**

I, \_\_\_\_\_, being a designated officer under Section 243 of the RAO Schedule of the Health Services Union of Australia, South Australian Branch, declare on behalf of the Committee and in accordance with a resolution passed by the Committee and dated 9/12/04 that:

- (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 cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the Branch Council were held in accordance with the rules of the organisation including the rules of a Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of a Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the reporting units have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) 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 or Registrar; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

  
\_\_\_\_\_  
DESIGNATED OFFICER OF THE COMMITTEE

ADELAIDE  
DATED: 2/2/05

- 1 -

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

**STATEMENT OF FINANCIAL PERFORMANCE  
For the Year Ended 30 June 2004**

		To Jun 2004	To Jun 2003
<b><u>INCOME</u></b>			
Members Contributions		101,645	98,683
Interest - CPS Credit Union		<u>113</u>	<u>194</u>
<b><u>TOTAL INCOME</u></b>		<b><u>101,758</u></b>	<b><u>98,877</u></b>
<b><u>LESS EXPENDITURE</u></b>			
Affiliation Fees		1,250	964
Audit and Accountancy Fees		2,710	2,110
Bank Fees & Taxes		55	68
Capitation Fees & Levy (Federal Council)		7,179	6,288
Office Services		1,560	1,560
Computer Expenses		572	1,847
Depreciation		4,550	2,619
Donation	(11)	-	1,300
Fringe Benefits Tax		1,146	468
Insurances - General		14,599	1,438
Interest - Bank		167	151
Legal & Industrial Expenses		3,300	-
Motor Vehicle Expenses		7,215	3,598
Postage		1,024	803
Printing & Stationery		1,312	1,425
Publications & Industrial Information		105	139
Provision for Employee Entitlements		(2,000)	3,880
Rent & Hall Hire	(12)	2,500	2,402
Salaries & Allowances	(13)	40,739	37,606
Superannuation	(13)	3,261	3,140
Sundry Expenses		317	213
Telephone & Mobile Telephone		12,772	8,664
Training		764	-
Travel & Accommodation		6,039	10,255
Overseas Travel Expenses		1,000	-
Workcover		<u>834</u>	<u>699</u>
<b><u>TOTAL EXPENDITURE</u></b>		<b><u>112,970</u></b>	<b><u>91,637</u></b>
<b><u>DEFICIT/SURPLUS AT END OF PERIOD</u></b>		<b><u>(\$11,212)</u></b>	<b><u>\$7,240</u></b>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO ACS**

- 2 -

**HEALTH SERVICES UNION OF AUSTRALIA  
SOUTH AUSTRALIAN BRANCH  
ABN: 35 898 866 610**

**STATEMENT OF FINANCIAL POSITION  
As at 30 June 2004**

		To Jun 2004	To Jun 2003
		\$	\$
<b>CURRENT ASSETS</b>			
Cash	(Note 3)	24,736	21,423
Other	(Note 4)	<u>    --</u>	<u>  4,045</u>
<b>TOTAL CURRENT ASSETS</b>		<u>  24,736</u>	<u>  25,468</u>
<b>FIXED ASSETS</b>			
Investments	(Note 5)	2,777	2,777
Plant, Property & Equipment	(Note 6)	<u>15,396</u>	<u>19,946</u>
<b>TOTAL FIXED ASSETS</b>		<u>  18,173</u>	<u>  22,723</u>
<b>TOTAL ASSETS</b>		<u>  42,909</u>	<u>  48,191</u>
<b>CURRENT LIABILITIES</b>			
Creditors & Borrowings	(Note 7)	23,522	15,592
Provisions	(Note 6)	<u>27,500</u>	<u>29,500</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>  51,022</u>	<u>  45,092</u>
<b>NET LIABILITIES</b>		<u>  51,022</u>	<u>  45,092</u>
<b>ACCUMULATED FUNDS</b>		<u>  (\$8,113)</u>	<u>  \$3,099</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**

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2004**

	To Jun 2004	To Jun 2003
	\$	\$
<b><u>Cash Flows from Operating Activities</u></b>		
Receipts from Members	101,645	98,683
Less Payments for services, & to employees	(98,444)	(85,754)
Add Interest	<u>113</u>	<u>194</u>
<b>Net Surplus from Operating Activities</b> 2(b)	<u>3,314</u>	<u>13,123</u>
<b><u>Cash Flow from Investing Activities</u></b>		
Payment for purchases of equipment	<u>--</u>	<u>20,712</u>
<b>Net Cash In/Outflow</b>	<u>3,314</u>	<u>(7,589)</u>
<b>Cash at the beginning of the year</b>	24,198	31,787
<b>Cash at the end of the financial year</b> 2(a)	<u>\$27,512</u>	<u>\$24,198</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO ACS**

**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 2004**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996 as amended.

The financial report has been prepared on an accrual basis and is based on historical costs and does 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 following is a summary of the material accounting policies adopted by the Branch in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

- (a) **Income Tax**  
The Branch is exempt from Income Tax under S50-15 of the Income Tax Assessment Act 1997.
- (b) **Plant and Equipment**  
Motor Vehicles & plant and equipment are carried at cost less accumulated depreciation.  
  
**Depreciation**  
All fixed assets are depreciated over the useful lives of the assets to the Branch commencing from the time the asset is held ready for use.
- (c) **Contributions**  
Contributions are accounted for on a cash basis.
- (d) **Employee Benefits**  
Provision for Employee Benefits in the form of Long Service Leave, Accrued Annual Leave etc, have been made for the nominal value of estimated accrued entitlements of all Employees on the basis of their terms of Employment.

**NOTE 2. CASH FLOW INFORMATION**

- (a) **Reconciliation of Cash**  
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

	2004	2003
	\$	\$
Cash at Bank & on deposits	<u>27,512</u>	<u>24,198</u>
	<u>\$27,512</u>	<u>\$24,198</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2004**

<b>(b)</b>	<b>Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax</b>		
		<b>2004</b>	<b>2003</b>
		<b>\$</b>	<b>\$</b>
	Profit/(Loss) from Ordinary Activities	(11,212)	7,239
	<i>Non-Cash flows in profit from ordinary activities:</i>		
	- Depreciation	4,550	2,619
	- Loan/Capitation Fees Written Off	<u>—</u>	<u>7,072</u>
		(\$6,662)	16,930
	<i>Change in Assets and Liabilities:</i>		
	Decrease/(Increase) in Prepayments	4,045	(4,045)
	(Decrease)/Increase in Payables	7,931	(3,642)
	Increase/(Decrease) in Provisions	<u>(2,000)</u>	<u>3,880</u>
	<b>Cash Flows from Operations</b>	<b><u>\$3,314</u></b>	<b><u>\$13,123</u></b>
<b>NOTE 3.</b>	<b>CASH</b>		
	CPS Credit Union – Cheque A/c	<u>\$24,736</u>	<u>\$21,423</u>
<b>NOTE 4.</b>	<b>OTHER</b>		
	Prepayments	<u>—</u>	<u>\$4,045</u>
<b>NOTE 5.</b>	<b>INVESTMENTS</b>		
	CPS Credit Union – Savings A/c	2,776	2,775
	CPS Credit Union Shares	<u>2</u>	<u>2</u>
		<u>\$2,778</u>	<u>\$2,777</u>
<b>NOTE 6.</b>	<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		
	Office Furniture & Equipment at Cost	2,627	3,706
	Deduct Accumulated Depreciation	<u>(2,126)</u>	<u>(2,092)</u>
	Motor Vehicles	20,131	20,131
	Deduct Accumulated Depreciation	<u>(5,236)</u>	<u>(1,799)</u>
		<u>\$15,396</u>	<u>\$19,946</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**HEALTH SERVICES UNION OF AUSTRALIA**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN: 35 898 865 610**

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2004**

**NOTE 7. CREDITORS AND BORROWINGS**

Sundry Creditors & Accruals	<u>\$23,523</u>	<u>\$15,692</u>
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**NOTE 8. PROVISIONS**

Provision for Leave Entitlements	<u>\$27,500</u>	<u>\$29,500</u>
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**NOTE 9. RETAINED PROFITS**

Operating Loss	(11,212)	7,239
Capitation Fees Prior Year Written Off	<u>--</u>	<u>7,073</u>

Add Retained Profits B/fwd at the Beginning of Year	(11,212)	14,312
Deduct Accumulated Deficit at the Beginning of the Period	3,099	--
	<u>--</u>	<u>(11,213)</u>

<b>ACCUMULATED LOSSES</b>	<u><b>(\$8,113)</b></u>	<u><b>\$3,099</b></u>
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**NOTE 10. AFFILIATION**

UTLC	543	524
ALP	677	440
Other	<u>30</u>	<u>--</u>
	<u><b>\$1,250</b></u>	<u><b>\$964</b></u>

**NOTE 11. DONATIONS**

Australian Solidarity Network with Colombia	<u>--</u>	<u><b>\$1,300</b></u>
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**NOTE 12. RENT**

Trades Hall - Adelaide	<u>\$2,500</u>	<u>\$2,402</u>
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**NOTE 13. PAYMENTS TO OFFICIALS**

Salaries & RFB	45,283	37,606
Contributions for retirement benefits	<u>3,261</u>	<u>3,140</u>

	<u><b>\$48,544</b></u>	<u><b>\$40,746</b></u>
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**NOTE 14. SEGMENT REPORTING**

The Branch operates as a trade union and provides employee support to members.

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

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

**BRANCH COMMITTEE'S CERTIFICATE**

I, \_\_\_\_\_, being a designated officer under Section 243 of the RAO Schedule of the Health Services Union of Australia, South Australian Branch, declare on behalf of the Committee and in accordance with a resolution passed by the Committee and dated 9/12/04 that:

- (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 cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the Branch Council were held in accordance with the rules of the organisation including the rules of a Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of a Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the reporting units have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) 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 or Registrar; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

  
\_\_\_\_\_  
DESIGNATED OFFICER OF THE COMMITTEE

ADELAIDE  
DATED: 2/2/05



**HEALTH SERVICES UNION OF AUSTRALIA**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN: 35 898 865 610**

**AUDITORS' REPORT**

**SCOPE**

We have audited the Accounts being the Statement of Financial Position, Statement of Financial Performance, Cash Flows 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, 2004.

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 the financial report:

- presents fairly in accordance with Applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Branch as at 30 June 2004 and the results of its operations and its cash flows for the year then ended; and
- is in accordance with the requirements of the Workplace Relations Act 1996

J. H. DOYLE & CO.



C. WELLINGTON  
REGISTERED COMPANY AUDITOR

ADELAIDE

DATED: 2/2/05

# Health Services Union

## South Australian Branch



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

12 July 2005

Dear Andrew

Following my telephone conversation yesterday with Andrew O'Brien regarding your letter dated 4 July 2005, I would like to confirm as follow:

1. That the register of members (membership list) has been kept and maintained during 2003 as required by s268 (1) and (2) of the Act. The number of members at March 2004 was 357
2. That the postal address of the H.S.U.A. - S.A. branch is 11 - 16 South Terrace - Adelaide 5000.
3. 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 2004 as required by s268 (3) (b) of the Act.
5. That branch election is 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 2004 passed by the Committee of Management meeting held on 9 December 2004 and ratified by the special General Meeting held on 27 January 2005 as required by s260 (1) and s279 (2) (a) of the Act.

I will forward the 2002 - 2003 financial documents by post.

Thanking you for your assistance in this matter.

Yours sincerely



Jorge Navas  
Secretary

Page 1 of 1

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](http://www.hsuasa.asn.au) - Email: [hsuasa@bigpond.net.au](mailto:hsuasa@bigpond.net.au)

**FINANCIAL STATEMENTS**

**OF**

**HEALTH SERVICES UNION OF AUSTRALIA**

**SOUTH AUSTRALIAN BRANCH**

**ABN: 35 898 865 510**

**For the Year Ended 30 June 2004**

**FINANCIAL STATEMENTS**

**OF**

**HEALTH SERVICES UNION OF AUSTRALIA**

**SOUTH AUSTRALIAN BRANCH**

**ABN: 35 898 865 510**

**For the Year Ended 30 June 2004**

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

**CONCISE FINANCIAL ACCOUNTS**  
**For the Year Ended 30 June 2004**

The Financial Accounts of the Branch have been prepared in accordance with the provisions of the Workplace Relations Act, 1996, and the following concise financial report is provided for Members.

The concise report has been derived from the full report and cannot be expected to provide as detailed an understanding as the full report.

A Copy of the full audited Accounts will be supplied free of charge to Members who request them.

**STATEMENT BY THE AUDITOR**

- The concise financial report, pages 2 to 5, has been audited by us;
- In our opinion, the concise report is consistent with the full financial report; and
- The full Audit Report on the General Purpose Accounts stated that in the opinion of the Auditor the accounts were presented fairly in accordance with Australian Accounting Standards and the requirements of the Workplace Relations Act 1996

**J.H. DOYLE & CO.**

  
\_\_\_\_\_  
C. WELLINGTON  
REGISTERED AUDITOR

2/2/05

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

**CONCISE FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL PERFORMANCE**  
**For the Year Ended 30 June 2004**

	30 Jun 2004	30 Jun 2003
<b><u>INCOME</u></b>		
Members Contributions	101,645	98,683
Interest - CPS Credit Union	<u>113</u>	<u>194</u>
<b><u>TOTAL INCOME</u></b>	<u>101,758</u>	<u>98,877</u>
<b><u>LESS EXPENDITURE</u></b>		
Affiliation Fees	1,250	964
Audit and Accountancy Fees	2,710	2,110
Bank Fees & Taxes	55	68
Capitation Fees & Levy (Federal Council)	7,179	6,288
Office Services	1,560	1,560
Computer Expenses	572	1,847
Depreciation	4,550	2,619
Donation	--	1,300
Fringe Benefits Tax	1,148	468
Insurances - General	14,599	1,438
Interest - Bank	167	151
Legal & Industrial Expenses	3,300	--
Motor Vehicle Expenses	7,215	3,598
Postage	1,024	803
Printing & Stationery	1,312	1,425
Publications & Industrial Information	105	139
Provision for Employee Entitlements	(2,000)	3,880
Rent & Hall Hire	2,500	2,402
Salaries & Allowances	40,739	37,606
Superannuation	3,261	3,140
Sundry Expenses	317	213
Telephone & Mobile Telephone	12,772	8,664
Training	764	--
Travel & Accommodation	6,039	10,255
Overseas Travel Expenses	1,000	--
Workcover	<u>834</u>	<u>699</u>
<b><u>TOTAL EXPENDITURE</u></b>	<u>112,970</u>	<u>91,637</u>
<b><u>DEFICIT/SURPLUS AT END OF PERIOD</u></b>	<u>(\$11,212)</u>	<u>\$7,240</u>

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

**CONCISE FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2004**

		30 June 2004	30 June 2003
		\$	\$
<b>CURRENT ASSETS</b>			
Cash	(Note 3)	24,736	21,423
Other	(Note 4)	—	4,045
<b>TOTAL CURRENT ASSETS</b>		<u>24,736</u>	<u>25,468</u>
<b>FIXED ASSETS</b>			
Investments	(Note 5)	2,777	2,777
Plant, Property & Equipment	(Note 6)	15,396	19,946
<b>TOTAL FIXED ASSETS</b>		<u>18,173</u>	<u>22,723</u>
<b>TOTAL ASSETS</b>		<u>42,909</u>	<u>48,191</u>
<b>CURRENT LIABILITIES</b>			
Creditors & Borrowings	(Note 7)	23,522	15,592
Provisions	(Note 8)	27,500	29,500
<b>TOTAL CURRENT LIABILITIES</b>		<u>51,022</u>	<u>45,092</u>
<b>NET LIABILITIES</b>		<u>51,022</u>	<u>45,092</u>
<b>ACCUMULATED DEFICIT</b>		<u>(\$8,113)</u>	<u>\$3,099</u>

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2003**

		To Jun 2004	To Jun 2003
		\$	\$
<b>Cash Flows from Operating Activities</b>			
Receipts from Members		101,645	98,683
Less Payments for services, & to employees		(98,444)	(95,754)
Add Interest		113	194
<b>Net Surplus from Operating Activities</b>	<b>2(b)</b>	<u>3,314</u>	<u>13,123</u>
<b>Cash Flow from Investing Activities</b>			
Payment for purchases of equipment		—	20,712
<b>Net Cash In/Outflow</b>		<u>3,314</u>	<u>(7,589)</u>
<b>Cash at the beginning of the year</b>		24,198	31,787
<b>Cash at the end of the financial year</b>	<b>2(a)</b>	<u>\$27,512</u>	<u>\$24,198</u>

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

**BRANCH COMMITTEE'S CERTIFICATE**

I, \_\_\_\_\_, being a designated officer under Section 243 of the RAO Schedule of the Health Services Union of Australia, South Australian Branch, declare on behalf of the Committee and in accordance with a resolution passed by the Committee and dated 9/12/04 that:

- (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 cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the Branch Council were held in accordance with the rules of the organisation including the rules of a Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of a Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the reporting units have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) 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 or Registrar; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

  
\_\_\_\_\_  
DESIGNATED OFFICER OF THE COMMITTEE

ADELAIDE  
DATED: 2/2/05



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

**STATEMENT OF FINANCIAL PERFORMANCE**  
**For the Year Ended 30 June 2004**

		To Jun 2004	To Jun 2003
<b><u>INCOME</u></b>	<b>NOTE</b>		
Members Contributions		101,645	98,683
Interest - CPS Credit Union		<u>113</u>	<u>194</u>
<b><u>TOTAL INCOME</u></b>		<u>101,758</u>	<u>98,877</u>
<b><u>LESS EXPENDITURE</u></b>			
Affiliation Fees		1,250	964
Audit and Accountancy Fees		2,710	2,110
Bank Fees & Taxes		55	68
Capitation Fees & Levy (Federal Council)		7,179	6,288
Office Services		1,560	1,560
Computer Expenses		572	1,847
Depreciation		4,550	2,619
Donation	(11)	-	1,300
Fringe Benefits Tax		1,146	468
Insurances - General		14,599	1,438
Interest - Bank		167	151
Legal & Industrial Expenses		3,300	-
Motor Vehicle Expenses		7,215	3,598
Postage		1,024	803
Printing & Stationery		1,312	1,425
Publications & Industrial Information		105	139
Provision for Employee Entitlements		(2,000)	3,880
Rent & Hall Hire	(12)	2,500	2,402
Salaries & Allowances	(13)	40,739	37,606
Superannuation	(13)	3,261	3,140
Sundry Expenses		317	213
Telephone & Mobile Telephone		12,772	8,664
Training		764	-
Travel & Accommodation		6,039	10,255
Overseas Travel Expenses		1,000	-
Workcover		<u>834</u>	<u>699</u>
<b><u>TOTAL EXPENDITURE</u></b>		<u>112,970</u>	<u>91,637</u>
<b><u>DEFICIT/SURPLUS AT END OF PERIOD</u></b>		<u>(\$11,212)</u>	<u>\$7,240</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO ACS**

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**HEALTH SERVICES UNION OF AUSTRALIA**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN: 35 898 866 510**

**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2004**

		To Jun 2004	To Jun 2003
		\$	\$
<b>CURRENT ASSETS</b>			
Cash	(Note 3)	24,736	21,423
Other	(Note 4)	<u>    --</u>	<u>    4,045</u>
<b>TOTAL CURRENT ASSETS</b>		<u>    24,736</u>	<u>    25,468</u>
<b>FIXED ASSETS</b>			
Investments	(Note 5)	2,777	2,777
Plant, Property & Equipment	(Note 6)	<u>   15,396</u>	<u>   19,946</u>
<b>TOTAL FIXED ASSETS</b>		<u>   18,173</u>	<u>   22,723</u>
<b>TOTAL ASSETS</b>		<u>   42,909</u>	<u>   48,191</u>
<b>CURRENT LIABILITIES</b>			
Creditors & Borrowings	(Note 7)	23,522	15,592
Provisions	(Note 8)	<u>   27,500</u>	<u>   29,500</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>   51,022</u>	<u>   45,092</u>
<b>NET LIABILITIES</b>		<u>   51,022</u>	<u>   45,092</u>
<b>ACCUMULATED FUNDS</b>		<u>  (\$8,113)</u>	<u>   \$3,099</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**

**STATEMENT OF CASH FLOWS**  
**For the Year Ended 30 June 2004**

	To Jun 2004	To Jun 2003
	\$	\$
<b><u>Cash Flows from Operating Activities</u></b>		
Receipts from Members	101,645	98,683
Less Payments for services, & to employees	(98,444)	(85,754)
Add Interest	<u>113</u>	<u>194</u>
<b>Net Surplus from Operating Activities</b> 2(b)	<u>3,314</u>	<u>13,123</u>
<b><u>Cash Flow from Investing Activities</u></b>		
Payment for purchases of equipment	<u>--</u>	<u>20,712</u>
<b>Net Cash In/Outflow</b>	<u>3,314</u>	<u>(7,589)</u>
<b>Cash at the beginning of the year</b>	24,198	31,787
<b>Cash at the end of the financial year</b> 2(a)	<u>\$27,512</u>	<u>\$24,198</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 2004**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996 as amended.

The financial report has been prepared on an accrual basis and is based on historical costs and does 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 following is a summary of the material accounting policies adopted by the Branch in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

- (a) **Income Tax**  
The Branch is exempt from Income Tax under S50-15 of the Income Tax Assessment Act 1997.
- (b) **Plant and Equipment**  
Motor Vehicles & plant and equipment are carried at cost less accumulated depreciation.  
  
**Depreciation**  
All fixed assets are depreciated over the useful lives of the assets to the Branch commencing from the time the asset is held ready for use.
- (c) **Contributions**  
Contributions are accounted for on a cash basis.
- (d) **Employee Benefits**  
Provision for Employee Benefits in the form of Long Service Leave, Accrued Annual Leave etc, have been made for the nominal value of estimated accrued entitlements of all Employees on the basis of their terms of Employment.

**NOTE 2. CASH FLOW INFORMATION**

- (a) **Reconciliation of Cash**  
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

	2004	2003
	\$	\$
Cash at Bank & on deposits	<u>27,512</u>	<u>24,198</u>
	<u>\$27,512</u>	<u>\$24,198</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2004**

<b>(b)</b>	<b>Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax</b>		
		<b>2004</b>	<b>2003</b>
		<b>\$</b>	<b>\$</b>
	Profit/(Loss) from Ordinary Activities	(11,212)	7,239
	<i>Non-Cash flows in profit from ordinary activities:</i>		
	- Depreciation	4,550	2,619
	- Loan/Capitation Fees Written Off	<u>—</u>	<u>7,072</u>
		(\$6,662)	16,930
	<i>Change in Assets and Liabilities:</i>		
	Decrease/(Increase) in Prepayments	4,045	(4,045)
	(Decrease)/Increase in Payables	7,931	(3,642)
	Increase/(Decrease) in Provisions	<u>(2,000)</u>	<u>3,880</u>
	<b>Cash Flows from Operations</b>	<b><u>\$3,314</u></b>	<b><u>\$13,123</u></b>
<b>NOTE 3.</b>	<b>CASH</b>		
	CPS Credit Union – Cheque A/c	<u>\$24,736</u>	<u>\$21,423</u>
<b>NOTE 4.</b>	<b>OTHER</b>		
	Prepayments	<u>—</u>	<u>\$4,045</u>
<b>NOTE 5.</b>	<b>INVESTMENTS</b>		
	CPS Credit Union – Savings A/c	2,776	2,775
	CPS Credit Union Shares	<u>2</u>	<u>2</u>
		<u>\$2,778</u>	<u>\$2,777</u>
<b>NOTE 6.</b>	<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		
	Office Furniture & Equipment at Cost	2,627	3,706
	Deduct Accumulated Depreciation	<u>(2,126)</u>	<u>(2,092)</u>
	Motor Vehicles	20,131	20,131
	Deduct Accumulated Depreciation	<u>(5,236)</u>	<u>(1,799)</u>
		<u>\$15,396</u>	<u>\$19,946</u>

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd)**  
**For the Year Ended 30 June 2004**

**NOTE 7. CREDITORS AND BORROWINGS**

Sundry Creditors & Accruals	<u>\$23,523</u>	<u>\$15,592</u>
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**NOTE 8. PROVISIONS**

Provision for Leave Entitlements	<u>\$27,500</u>	<u>\$29,500</u>
----------------------------------	-----------------	-----------------

**NOTE 9. RETAINED PROFITS**

Operating Loss	(11,212)	7,239
Capitation Fees Prior Year Written Off	<u>--</u>	<u>7,073</u>

	(11,212)	14,312
--	----------	--------

Add Retained Profits B/fwd at the Beginning of Year	3,099	--
---	-------	----

Deduct Accumulated Deficit at the Beginning of the Period	<u>--</u>	<u>(11,213)</u>
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<b>ACCUMULATED LOSSES</b>	<u><b>(\$8,113)</b></u>	<u><b>\$3,099</b></u>
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**NOTE 10. AFFILIATION**

UTLC	543	524
ALP	677	440
Other	<u>30</u>	<u>--</u>

	<u><b>\$1,250</b></u>	<u><b>\$964</b></u>
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**NOTE 11. DONATIONS**

Australian Solidarity Network with Colombia	<u>--</u>	<u><b>\$1,300</b></u>
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**NOTE 12. RENT**

Trades Hall – Adelaide	<u><b>\$2,500</b></u>	<u><b>\$2,402</b></u>
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**NOTE 13. PAYMENTS TO OFFICIALS**

Salaries & RFB	45,283	37,606
Contributions for retirement benefits	<u>3,261</u>	<u>3,140</u>

	<u><b>\$48,544</b></u>	<u><b>\$40,746</b></u>
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**NOTE 14. SEGMENT REPORTING**

The Branch operates as a trade union and provides employee support to members.

**TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT**

**HEALTH SERVICES UNION OF AUSTRALIA**  
**SOUTH AUSTRALIAN BRANCH**  
**ABN: 35 898 865 610**

**BRANCH COMMITTEE'S CERTIFICATE**

I, \_\_\_\_\_, being a designated officer under Section 243 of the RAO Schedule of the Health Services Union of Australia, South Australian Branch, declare on behalf of the Committee and in accordance with a resolution passed by the Committee and dated 9/12/04 that:

- (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 cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the general purpose financial report relates and since the end of that year:
  - (i) meetings of the Branch Council were held in accordance with the rules of the organisation including the rules of a Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of a Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with RAO Schedule and the RAO Regulations; and
  - (iv) the financial records of the reporting units have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) 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 or Registrar; and
  - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

  
\_\_\_\_\_  
DESIGNATED OFFICER OF THE COMMITTEE

ADELAIDE

DATED: 2/2/05

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

**AUDITORS' REPORT**

**SCOPE**

We have audited the Accounts being the Statement of Financial Position, Statement of Financial Performance, Cash Flows 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, 2004.

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.

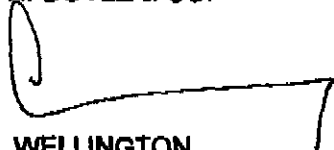
The audit opinion expressed in this report has been formed on the above basis.

**AUDIT OPINION**

In our opinion the financial report:

- presents fairly in accordance with Applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Branch as at 30 June 2004 and the results of its operations and its cash flows for the year then ended; and
- is in accordance with the requirements of the Workplace Relations Act 1996

J. H. DOYLE & CO.



C. WELLINGTON  
REGISTERED COMPANY AUDITOR

ADELAIDE

DATED: 2/2/05