



21 June 2014

Mr Jorge Navas
Branch Secretary
South Australian Branch
Health Services Union
46 Greenhill Road
Wayville SA 5034
Email: hsusa@hsusa.asn.au

Dear Mr Navas

Health Services Union South Australian Branch - Financial Report for the year ended 30 June 2013 - FR2013/323

I acknowledge receipt of the financial report of the South Australian Branch of the Health Services Union for the year ended 30 June 2013. The documents were lodged with the Fair Work Commission on 29 December 2013. I apologise for the delay in processing the financial report.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under ss.253, 265, 266 and 268 of the *Fair Work (Registered Organisations) Act 2009* ("RO Act") have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, the RO Act and the Reporting Guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

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.

1. Auditor's report: declaration regarding going concern

Item 45 of the Reporting Guidelines requires the auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement, they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate.

This declaration was not included in the auditor's statement. Please ensure this is done in future.

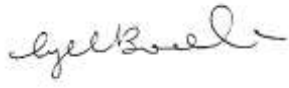
2. Statement of financial position or Notes to GPFR

Items 21(c) and 21(d) of the Reporting Guidelines also require either in the statement of financial position or in the Notes, a disclosure of any liability for employee benefits in respect of office holders and employees other than office holders. Note 13 to the GPFR disclose these liabilities but do not distinguish between provisions for office holders and provisions for other employees.

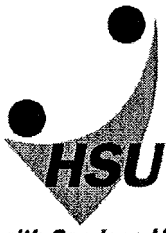
In future years please ensure that the provisions for office holders and other employees are disclosed separately in accordance with the Reporting Guidelines.

If you have any queries regarding this letter, please contact me on (03) 8661 7915 (Wednesdays to Fridays) or via email at cynthia.lobooth@fwc.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth', with a stylized flourish at the end.

Cynthia Lo-Booth
Senior Adviser
Regulatory Compliance Branch



Health Services Union
South Australian Branch

Working for a healthier community

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Bernadette O'Neill
General Manager
Fair Work Commission
11 Exhibition Street
Melbourne VIC 3000

Email: orgs@fwa.gov.au

Dear Bernadette

RE: Health Services Union South Australian Branch - FR2012/414

Thank you providing the HSU SA Branch with an extension for submitting the 2012-2013 Financial Report to our members. We would like to advise you that:

- The Committee of Management's statement and operating report was prepared and approved at our Committee of Management meeting held on 25th November 2013.
- The general purpose financial report was prepared by our auditor's and subsequently signed by our auditor on 26th November 2013.
- Members have been provided with full report by posting it in our website our website on 10th December 2013.
- The full report was presented and approved by the South Australian Branch Committee of Management at our meeting held on 20th December 2013
- A copy of the full report is attached with this correspondence.

Thank you for your patience.

If you have any queries please give me a call on 0419 036 615

Yours sincerely

Jorge Navas
Branch Secretary
29th December 2013

**Health Services Union
SA Branch**

**Audited Financial Statements and Reports
Year Ended 30 June 2013**



**HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510**

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HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$	2012 \$
Revenue	2	316,266	312,749
Other Income	2	-	(1,583)
		<u>316,266</u>	<u>311,166</u>
Accountancy Expenses		(7,427)	(7,592)
Affiliation Fees	3	(13,900)	(19,236)
Contract Expenses	4	(4,602)	(11,723)
Other Contractors	5	(13,910)	(6,629)
Depreciation and Amortisation Expenses		(11,434)	(8,244)
Employee benefits expense	6	(131,277)	(98,429)
Meetings Expenses		(9,716)	(6,955)
Travel & Accommodation		(12,559)	(26,691)
Other expenses	7	(81,505)	(58,977)
Surplus for the Year	8	29,936	66,690
Total Comprehensive Income for the Year		<u>29,936</u>	<u>66,690</u>
Total comprehensive income attributable to members of the entity		<u>29,936</u>	<u>66,690</u>

The accompanying notes form part of these financial statements.

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013

	Note	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	9	357,024	340,432
TOTAL CURRENT ASSETS		<u>357,024</u>	<u>340,430</u>
NON CURRENT ASSETS			
Fixed Assets			
Property, plant and equipment	10	46,596	30,131
TOTAL NON CURRENT ASSETS		<u>46,596</u>	<u>30,131</u>
TOTAL ASSETS		<u>403,620</u>	<u>370,561</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable and Other Payables	11	(4,712)	3,670
GST Account	12	8,016	7,985
Provisions	13	150,619	139,147
TOTAL CURRENT LIABILITIES		<u>153,924</u>	<u>150,801</u>
TOTAL LIABILITIES		<u>153,924</u>	<u>150,801</u>
NET ASSETS		<u>249,696</u>	<u>219,760</u>
EQUITY			
Retained earnings	14	249,696	219,760
TOTAL EQUITY		<u>249,696</u>	<u>219,760</u>

The accompanying notes form part of these financial statements.

**HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510**

**STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2013**

	Note	Retained earnings \$	Total \$
Balance at 1 July 2012		219,761	219,761
Surplus attributable to members		29,936	29,936
Balance at 30 June 2013		<u>249,697</u>	<u>249,697</u>

The accompanying notes form part of these financial statements.

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

STATEMENT OF CASHFLOWS
AS AT 30 JUNE 2013

	Note	2013 \$	2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		310,188	304,103
Interest Received		6,078	8,646
Payments to suppliers and employees		(249,492)	(207,264)
Payments to associated reporting units			
Health Services Union		(8,556)	(13,333)
Australian Labour Party		(1,839)	(2,235)
SA Unions		(3,305)	(3,469)
SA May Day		(200)	(200)
Net cash provided by operating activities	15	52,875	94,234
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from employee loan		-	553
Payments for other current assets		-	(13,451)
Payments for non-current assets		(27,901)	-
Net cash provided by (used in) investing activities		(27,901)	(12,898)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		-	509
Repayment of borrowings		(8,380)	-
Net cash provided by financing activities		(8,380)	509
Net increase in cash held		16,594	81,845
Cash at beginning of financial year		340,430	258,585
Cash at end of financial year	9	357,024	340,430

The accompanying notes form part of these financial statements.

**HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510**

**NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013**

1 Statement of Significant Accounting Policies

The financial statements covers HEALTH SERVICES UNION - SA BRANCH as an individual entity. HEALTH SERVICES UNION - SA BRANCH is an entity under the Fair Work (Registered Organisations) Act 2009.

Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations and the Fair Work (Registered Organisations) Act 2009.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Accounting Policies

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

The accompanying notes form part of these financial statements.

**HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510**

**NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013**

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses.

In the event the carrying value of plant and equipment is greater than the estimated recoverable amount, the carrying value is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present.

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Depreciation

The depreciation method and useful life used for items of property, plant and equipment (excluding freehold land) reflects the pattern in which their future economic benefits are expected to be consumed by the association. Depreciation commences from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements. The depreciation method and useful life of assets is reviewed annually to ensure they are still appropriate.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

**HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510**

**NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013**

Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the association commits itself to either purchase or sell the asset (i.e. trade date accounting adopted).

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Impairment of Assets

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Impairment testing is performed annually for goodwill and intangible assets with indefinite lives.

Accounts Receivable and Other Receivables

Accounts receivable are recognised initially at the transaction price (i.e. cost) and are subsequently measured at cost less provision for impairment. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

At the end of each reporting period, the carrying amount of accounts receivable and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in statement of comprehensive income.

The accompanying notes form part of these financial statements.

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013

Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees at the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash outflows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

The accompanying notes form part of these financial statements.

**HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510**

**NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013**

Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of liability.

The 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 sub-sections (1), (2) and (3) of Section 272, which reads:-

(1) A member of a reporting unit, or register, 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 sub-section (1).

Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013

	2013	2012
	\$	\$
2 Revenue and Other Income		
Revenue		
Membership subscriptions	310,188	304,103
Interest Received	6,078	8,646
Total revenue	<u>316,266</u>	<u>312,749</u>
Other income		
Loss on Sale of Non-current Assets	-	(1,583)
Total other income	<u>-</u>	<u>(1,583)</u>
3 Affiliation Fees		
Australian Labor Party	1,839	2,235
SA Unions	3,305	3,469
Health Services Union	8,556	13,333
SA May Day	200	200
	<u>13,900</u>	<u>19,237</u>
4 Contractors		
Data Processing	4,602	11,723
	<u>4,602</u>	<u>11,723</u>
5 Other Contractors		
Other Contractors comprises of Related Party Transactions to the Elected Office Holder's daughter for fee for service of clerical support. The hours of fee for service vary depending on the workload however an average of 15 hours per week are rendered.		
Related Party Transactions	13,910	6,629
	<u>13,910</u>	<u>6,629</u>

The accompanying notes form part of these financial statements.

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013

	2013	2012
	\$	\$
6 Employee Expenses Payment		
Elected Office Holders		
Total income received, or due and receivable, by all office holders of each entity in the economic entity from the union, related bodies corporate, or controlled entities recognised as Related Party Transactions comprising of 1 officer who is an employee of the organisation as measured on a fulltime basis.		
Salaries & Wages	86405	88,883
Superannuation	7776	7,654
Fringe Benefits Tax	-	1,892
	<u>94,181</u>	<u>98,429</u>
Staff		
Total income received, or due and receivable, by all non-office holders of each entity in the economic entity from the union, related bodies corporate, or controlled entities recognised as Related Party Transactions comprising of 1 employee of the organisation as measured on a fulltime basis who commenced employment during the 2012-2013 financial year.		
Salaries and Wages	33,121	-
Superannuation	3975	-
	<u>37,096</u>	<u>-</u>

7 Other Expenses

Other Expenses included in the Income Statement do not include any items that require separate disclosure considering these items are less than 10% of the total expenses incurred.

8 Surplus

The SA Branch of the Health Services Union traded at a surplus for the year of \$29,936 after allowing for the following items:

Expenses		
Depreciation of property, plant and equipment	11,434	8,244
Revenue and Other Income		
Loss on Sale of Non-current Assets	-	(1,583)

The accompanying notes form part of these financial statements.

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013

	2013	2012
	\$	\$
9 Cash and Cash Equivalents		
Credit Union Cheque Account	5,405	10,219
Bendigo Cheque A/C	349,617	328,211
CPS Credit Union	2,000	2,000
CPS Credit Union Shares	<u>2</u>	<u>2</u>
	<u>357,024</u>	<u>340,432</u>
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:		
Cash and cash equivalents	<u>357,024</u>	<u>340,432</u>
	<u>357,024</u>	<u>340,432</u>

10 Property, Plant and Equipment

Office Furniture & Equipment	14,754	12,740
Less: Accumulated Depreciation	<u>(12,041)</u>	<u>(10,551)</u>
	<u>2,713</u>	<u>2,189</u>
Motor Vehicles	56,835	30,950
Less: Accumulated Depreciation	<u>(12,952)</u>	<u>(3,008)</u>
	<u>43,883</u>	<u>27,942</u>
Total Plant and Equipment	<u>46,596</u>	<u>30,131</u>
Total Property, Plant and Equipment	<u>46,596</u>	<u>30,131</u>

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Freehold Land	Buildings	Plant and Equipment	Leased Plant and Equipment	Total
	\$	\$	\$	\$	\$
Opening Balance 2012	NIL	NIL	30,131	NIL	30,131
Additions	NIL	NIL	27,899	NIL	27,899
Disposals	NIL	NIL	NIL	NIL	NIL
Revaluation Decrements	NIL	NIL	NIL	NIL	NIL
Impairment Loss	NIL	NIL	NIL	NIL	NIL
Depreciation	NIL	NIL	11,434	NIL	11,434
Closing Balance 2013	NIL	NIL	46,596	NIL	46,596

The accompanying notes form part of these financial statements.

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013

	2013	2012
	\$	\$
11 Accounts Payable and Other Payables		
Current		
Visa	(7,466)	833
Visa 2	(176)	
Other Creditors	150	306
Amounts Withheld	2,780	2,531
	<u>(4,692)</u>	<u>3,670</u>
12 GST Liabilities		
Current		
GST Account	8,016	7,985
Total GST Liabilities	<u>8,016</u>	<u>7,985</u>
13 Provisions		
Provision for Annual Leave		
Opening Balance at 1 July 2012	26,730	24,604
Additional provision raised during year	10,964	8,168
Amounts used/paid out	(9,272)	(6,042)
Balance at 30 June 2013	28,421	26,730
Provision for Sick Leave		
Opening Balance at 1 July 2012	65,287	60,747
Additional provision raised during year	6,344	4,540
Amounts used/paid out	NIL	NIL
Balance at 30 June 2013	71,631	65,287
Provision for Long Service Leave		
Opening Balance at 1 July 2012	47,130	44,064
Additional provision raised during year	3,437	3,066
Amounts used/paid out	NIL	NIL
Balance at 30 June 2013	50,567	47,130
Total provisions	<u>150,619</u>	<u>139,147</u>
Analysis of Total Provisions		
Current	<u>150,619</u>	<u>139,147</u>
	<u>150,619</u>	<u>139,147</u>

The accompanying notes form part of these financial statements.

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 JUNE 2013

	2013	2012
	\$	\$
14 Retained Earnings		
Retained earnings at the beginning of the financial year	219,761	153,071
Net surplus attributable to the association	29,936	66,690
Retained earnings at the end of the financial year	<u>249,697</u>	<u>219,761</u>
 15 Cash Flow Information		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Profit after Income Tax	29,936	66,690
 Adjustment for non-cash activities		
Depreciation	11,434	8,244
Provision for employee entitlements	11,472	9,733
Capital Loss on sale of Assets	-	1,583
	<u>22,906</u>	<u>19,560</u>
 Changes in assets/liabilities		
Increase in GST	32	7,985
	<u>32</u>	<u>7,985</u>
 Net Cash from Operating Activities per Cash Flow	<u>52,875</u>	<u>94,234</u>

16 Association Details

The registered office of the association is: 46 Greenhill Road, Wayville, South Australia

The principal place of business is: 46 Greenhill Road, Wayville, South Australia

HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510

COMMITTEE OF MANAGEMENT STATEMENT

On 25/11/13 2013 the Branch Committee of Management of the Health Services Union of Australia South Australia Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 30 June 2013.

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

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the General Manager;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position, changes in equity and cash flows of the branch for the financial year ended 30 June 2013.
- (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 ended 30 June 2013 and since the end of the financial year;
 - (i) meetings of the Branch Committee of Management were held in accordance with the rules of the organisation and the rules of the Branch; and
 - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
 - (iii) the financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) the financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
 - (v) no information has been sought in any request of a member of the branch or a Registrar under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no order for inspection of the financial records was made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009
- (f) During the financial year ended 30 June 2013 the Branch did not participate in any recovery of wages activity.
- (g) Principle activities during the financial year were: Union Activities. No significant change in the nature of these activities occurred during the year.
- (h) A surplus for the year ended 30 June 2013 amounted to \$29,936

For the Branch Committee of Management



BRANCH SECRETARY

Date: 25/11/13

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

OPERATING REPORT

The **principle activities** as a Trade Union during the financial year ended 30th June 2013 were to improve the rights of members, maintain reasonable hours of work and obtain fair wages and industrial condition for members.

No **significant changes** in nature of those activities occurred during the year.

No **significant changes** occurred in the unions **financial affairs** during the year ended 30th June 2013.

Resignation from Membership

- 1) A member may resign from the Branch of the Union by written notice addressed and delivered to the Branch Secretary or a Branch of the Union.
- 2) A notice of resignation takes effect
 - a) Where the member ceases to be eligible to become a member of the Union
 - i) On the day in which the notice is received by the organisation; or
 - ii) On the day specified in the notice and not earlier than the day of cessation eligibility whichever is the later; or
 - b) In any other case
 - i) At the end of two weeks after the notice is received by the Union; or
 - ii) The day specified in the notice whichever is the later
- 3) Any member resigning shall be liable for payment of all subscriptions, fines and levies owing to the Union under the Rules at the date of leaving, and such monies may be sued for and recovered by the Union.
- 4) A notice delivered in person to the Branch Secretary is taken to have been received by the Union when it was delivered.
- 5) A notice of resignation is not invalid because it was not addressed and delivered in accord with subsection 1)

- 6) A resignation from membership is valid even if it is not effected in accord with 1) to 5) if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted by the Union.

Trustee or Director of Trustee Company Superannuation Entity or Exempt Public Sector Superannuation Scheme

No officer, employee and/or officials of the reporting unit held reserved positions in such entities.

The number of Members at the end of the financial year was 749.

The number of persons who were employees of the Branch at the end of the financial year was 02.

Members of the Committee of Management

The persons holding office during the 2012/2013 year were:

Anthony Newman	1 Jul 2012 to 30 Jun 2013;
Bruno Sonza	1 Jul 2012 to 30 Jun 2013;
John Hristopoulos	1 Jul 2012 to 30 Jun 2013;
Lesley Dummin	1 Jul 2012 to 30 Jun 2013;
Marget Killington	1 Jul 2012 to 30 Jun 2013;
Mark Panes	1 Jul 2012 to 30 Jun 2013;
Michael Snigg	1 Jul 2012 to 30 Jun 2013;
Nick Petrakos	1 Jul 2012 to 30 Jun 2013;
Riccardo Iannella	1 Jul 2012 to 30 Jun 2013;
Sandra Alstin;	1 Jul 2012 to 30 Jun 2013
Tony Hewitt	1 Jul 2012 to 30 Jun 2013 and
Jorge Navas	1 Jul 2012 to 30 Jun 2013

Jorge Navas
BRANCH SECRETARY



1 July 2013

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510**

Report on the Financial Report

We have audited the accompanying financial report of HEALTH SERVICES UNION - SA BRANCH (the association) which comprises the statement of financial position as at 30 June 2013 and the statement of comprehensive income and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory information and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporation Act and for such internal control as the committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditors' 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. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 auditors' judgment, 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 auditors consider internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, 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 audit opinion.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF HEALTH SERVICES UNION - SA BRANCH
A.B.N 358 98 865 510**

Auditors' Opinion

In our opinion:

The financial report of HEALTH SERVICES UNION - SA BRANCH is in accordance with the Associations Incorporation Act including:

- (i) giving a true and fair view of the Association's financial position as at 30 June 2013 and of their performance and cash flows for the year ended on that date; and
- (ii) complying with the Australian Accounting Standards, including Australian Accounting interpretations) and the Fair Work (Registered Organisations) Act 2009 and the requirements imposed by Part 3 of Chapter 8 of the RO Act.

Name of Firm: SJN CA Pty Ltd
Chartered Accountants

Name of Director:


Stephen J Noble
Registered Company Auditor No. 5445

Address: 1 Alexandra Avenue, Rose Park SA 5067

Dated this 26th **day of** November **2013**

