



**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 Chris Brown  
Secretary  
Health Services Union of Australia  
Tasmania No 1 Branch  
1/442 Elizabeth St  
NORTH HOBART TAS 7000

Dear Mr Brown,

**Re: Health Services Union of Australia - Tasmania No 1 Branch**  
**Financial Documents for year ended 30 June 2004 - FR2004/596**  
**Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)**

I acknowledge receipt of the financial reports of the Health Services Union of Australia, Tasmania No 1 Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 16 December 2004.

The documents have been filed.

Although the documents have been filed, enclosed are some comments that may assist you when you next prepare financial reports. No further action is required with respect to the financial documents already lodged.

**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. It is noted that the financial documents for the financial year ended 30 June 2004 were not fully in accord with these requirements.

For your assistance the mandatory requirements for the timing of financial documents under the RAO Schedule are set out in the enclosed *Timeline*. In future financial years please ensure that the financial documents for the branch are prepared, made available to members and presented to a meeting in accordance with these requirements - see Attachment A.

**Summary of Financial Documents - no resolution by Committee of Management**

The lodged documents confirm that a Concise Report of the financial documents was provided to members but there is no indication that a resolution to this effect was first made by the Committee of Management as required by subsection 265(2) of the RAO Schedule. Future financial returns which include a Concise Report should ensure that such a resolution has been made and that the Committee of Management Statement confirms that this has occurred.

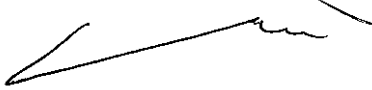
**Donations**

An organisation is required to lodge in the Industrial Registry as soon as practicable after each financial year a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.

The Notes to the Accounts identify a total for donations of \$1,459. If this total included any individual donation that exceeded \$1,000 could you please arrange for lodgment in the Industrial Registry of a statement in accordance with subsection 237(1) of the RAO Schedule within 14 days of receipt of this letter.

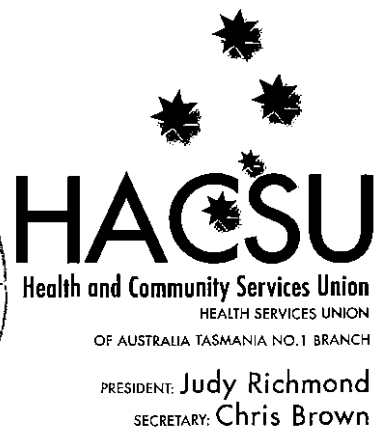
If you have any queries regarding the above please contact me on (03) 8661 7799.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Andrew Schultz', written over a horizontal line.

Andrew Schultz  
Statutory Services Branch

22 December 2004



Deputy Industrial Registrar  
Office of Industrial Registrar  
1<sup>st</sup> Floor, Commonwealth Law Court  
39-41 Davey Street  
**HOBART 7000**

**Attention Andrew Schultz**

Dear Sir

FR 2004/596.

In accordance with section 268 of the RAO Schedule, please find attached:

- A copy of the full report of the General Purpose Financial Report for the financial year 2003/2004
- A copy of the Concise Report provided to members
- Designated Officer's Certificate

I refer to your correspondence dated 15<sup>th</sup> October 2004 and our telephone conversation on 3<sup>rd</sup> December 2004 regarding the 2003/2004 financial returns for the Health Services Union of Australia Tasmania No.1 Branch.

I advise that the Committee of Management Statement was not presented to the first meeting dealing with the 2003/2004 financial reports as this meeting was held on 27<sup>th</sup> July 2004. We were not advised of the requirements relating to the Committee of Management Statement until after this meeting in correspondence from the Deputy Industrial Registrar dated 9<sup>th</sup> August 2004.

The Committee of Management Statement and related resolution was dealt with at the Committee of Management meeting held on 7<sup>th</sup> December 2004.

Whilst I realise that this was not strictly in accord with the Guidelines, I am aware that this is a requirement and will be complied with in future years.

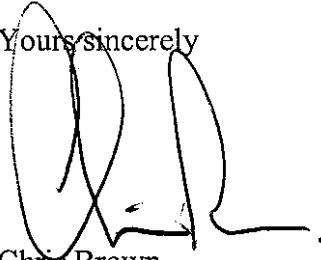
The following resolution was passed at the Committee of Management meeting held on 21<sup>st</sup> September 2004.

“That in accordance with section 265(6)(b) of the RAO schedule of the Workplace Relations Act 1996 the concise financial report for the year ended 30 June 2004 be published in the union's journal “Inform” as certified by the auditor and advising members that a copy of the full report will be provided free of charge upon request.”

**EMAIL:** admin@hacsutas.net.au **WEBSITE:** www.hacsutas.asn.au **HELPLINE:** 1300 88 00 32

I trust this satisfies our reporting requirements under the RAO Schedule.

Yours sincerely

A handwritten signature in black ink, consisting of several large, overlapping loops and a long horizontal stroke extending to the right.

Chris Brown  
**State Secretary**

15 December 2004

HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH

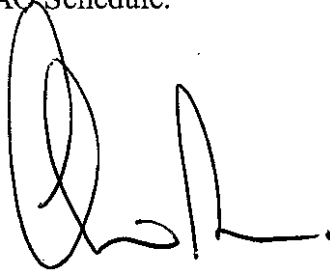
*Designated Officer's Certificate*

S268 of Schedule 1B Workplace Relations Act 1996

I, Christopher Paul Brown being the State Secretary of the Health Services Union of Australia, Tasmania No. 1 Branch certify:

- that the documents lodged herewith are copies of the full report and the concise report, referred to in s268 of the RAO Schedule; and
- that the concise report was provided to members on 7 September 2004; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on 7 December 2004 in accordance with section 266 of the RAO Schedule. Rule 61(d) of the rules of the HSUA allows for the report to be presented to a Committee of Management meeting in accordance with section 266(3) of the RAO Schedule.

Signature:

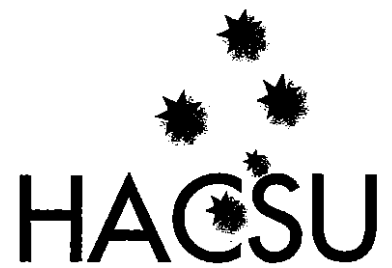
A handwritten signature in black ink, appearing to be 'Chris Brown', written over a large, faint circular stamp or watermark.

Date:

15 December 2004

Chris Brown  
State Secretary

28 September 2004



**Health and Community Services Union**

HEALTH SERVICES UNION

OF AUSTRALIA TASMANIA NO.1 BRANCH

PRESIDENT: Judy Richmond

SECRETARY: Chris Brown

# ANNUAL REPORT

FOR THE YEAR ENDED  
30 JUNE 2004

**EMAIL:** [admin@hacsutas.net.au](mailto:admin@hacsutas.net.au) **WEBSITE:** [www.hacsutas.asn.au](http://www.hacsutas.asn.au) **HELPLINE:** 1300 88 00 32

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80 Oldaker Street DEVONPORT 7310  
PO Box 84 DEVONPORT 7310  
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CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 1 BRANCH)**

**Scope**

We have audited the financial report of the Health Services Union of Australia (Tasmania No. 1 Branch) for the year ended 30 June 2004 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The committee is responsible for the financial report. 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 whether the financial report is free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements so as to present a view that is consistent with our understanding of the union's financial position and performance as represented by the results of its operations and its cash flows.

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, reporting requirements under the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the Health Services Union of Australia (Tasmania No. 1 Branch) as at 30 June 2004, and the results of its operations and cash flows for the year then ended.

**MICHAEL WILLIAMS**  
Chartered Accountant

**CAMERONS**  
Chartered Accountants  
46 Cameron Street  
Launceston Tasmania

Dated: 8 December 2004

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FINANCIAL & BUSINESS ADVISORS

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Also at: King Island • St Helens • Deloraine • Bicheno • Swansea • Flinders Island



**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTES	2004 \$	2003 \$
Revenues from ordinary activities	3	2,084,286	1,994,514
Employee expenses			
- Office Holders		147,720	-125,711
- Others		848,541	-981,975
Depreciation and amortisation expenses		98,558	-98,505
Other expenses from ordinary activities		836,059	-680,709
Profit from Ordinary activities before income tax expense	4	153,409	107,615
Income tax expense relating to ordinary activities	1		-
Profit or loss from ordinary activities after income tax expense		153,409	107,615
Profit or loss from abnormal items after income tax expense	5	9,305	-
Profit or loss from extraordinary items after income tax expense	6		-400,000
Total Changes in equity of the union		162,714	-292,385

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2004**

	NOTES	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash	7	1,115,499	955,522
Other			-
<b>TOTAL CURRENT ASSETS</b>		<u>1,115,499</u>	<u>955,522</u>
<b>NON-CURRENT ASSETS</b>			
Property, Plant & Equipment	8	371,768	342,997
<b>TOTAL NON-CURRENT ASSETS</b>		<u>371,768</u>	<u>342,997</u>
<b>TOTAL ASSETS</b>		<u>1,487,267</u>	<u>1,298,519</u>
<b>CURRENT LIABILITIES</b>			
Payables	9	45,516	49,512
Provisions	10	230,020	199,988
<b>TOTAL CURRENT LIABILITIES</b>		<u>275,535</u>	<u>249,500</u>
<b>TOTAL LIABILITIES</b>		<u>275,535</u>	<u>249,500</u>
<b>NET ASSETS</b>		<u>1,211,732</u>	<u>1,049,019</u>
<b>EQUITY</b>			
Retained Profits	11	1,211,732	1,049,019
<b>TOTAL EQUITY</b>		<u>1,211,732</u>	<u>1,049,019</u>

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2004**

	NOTES	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		2,014,994	1,916,577
Payments to suppliers and employees		1,790,077	-2,315,350
Interest received		51,476	62,224
Other		27,120	15,713
<b>Net cash provided from operating activities</b>	<b>13(b)</b>	<b>303,513</b>	<b>-320,837</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Fixed asset purchases		186,900	-131,075
Proceeds from sale of fixed assets		43,364	31,364
<b>Net cash flow from investing activities</b>		<b>-143,536</b>	<b>-99,711</b>
<b>Net increase / (decrease) in cash held</b>		<b>159,977</b>	<b>-420,548</b>
<b>Cash at the beginning of the financial year</b>		<b>955,522</b>	<b>1,376,069</b>
<b>Cash at the end of the financial year</b>	<b>13(a)</b>	<b>1,115,499</b>	<b>955,522</b>

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
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 and guidelines set out in the Schedule 1B of the Workplace Relations Act 1996.

The financial report has been prepared on an accruals basis and is based on historic 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 union in preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**(a) Income Tax**

No provision for income tax is necessary as 'Trade Unions' are exempt from income tax under section 50-10 of the Income Tax Assessment Act (1997).

**(b) Inventories**

Inventories consist of stationery and badges and are measured at the lower of cost.

**(c) Property, Plant and Equipment**

Each class of property, plant and equipment are carried at cost or fair values, where applicable, any accumulated depreciation.

**Plant and Equipment**

Plant and Equipment is measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the union to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 30 JUNE 2004**

**Note 1 - Statement of Significant Accounting Policies (cont'd)**

**Depreciation**

The depreciable amount of all fixed assets are depreciated on both a straight line and diminishing value basis, decided in accordance with the expected usage cycle of the asset. All assets are depreciated over the useful lives of the assets to the union commencing from the time the assets is held ready for use. Depreciation rates vary depending the expected life cycle of the asset.

**(d) Employee Benefits**

Provision is made for the union's liability for employee entitlements arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with entitlements arising from wages and salaries, annual leave, sick leave and long service leave which will be settled after one year, have been measured at their nominal amount.

Contributions are made to superannuation by the union to an employee superannuation fund are charged as expenses when incurred.

**(e) Cash**

For the purpose of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

**(f) Revenue**

Revenue from member subscriptions is recognised on the receipt of cash from the member.

Interest revenue is recognised upon being credited to the benefit of the union.

**(g) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 30 JUNE 2004**

**Note 2 -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 Sections 272(1), 272(2) and 272(3) which read as follows:-

Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

Section 272(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 organisation.

Section 272(3) - An organisation must comply with an application made under subsection (1).

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

	2004	2003
	\$	\$
<b>Note 3 - Revenue</b>		
Operating activities		
Membership Subscriptions	2,014,994	1,879,337
Membership Levies		37,240
	<u>2,014,994</u>	<u>1,916,577</u>
Non-operating activities		
Interest Received	51,476	62,224
Management Fees	16,016	14,353
Rent Received	1,800	-
Sundry Income		1,360
	<u>69,292</u>	<u>77,937</u>
<b>Total Revenue</b>	<u>2,084,286</u>	<u>1,994,514</u>

**Membership Levies**

The union's committee of management resolved during the year to no longer allocate an amount to membership levies. All membership income is now shown as Membership subscriptions.

**Note 4 - Profit from Ordinary Activities**

Profit from ordinary activities before income tax expense has been determined after :

**(a) Expenses**

Depreciation of property, plant & equipment	89,045	89,354
Amortisation of information systems	9,513	9,151
Net loss on disposal of property, plant & equipment	16,206	10,490
Remuneration of Auditor		
- Audit or review services	5,000	4,500
- other services	2,055	775
	<u>7,055</u>	<u>5,275</u>

**(b) Significant Expenses**

The following expense items are relevant in explaining the financial performance

<b>Affiliation &amp; Capitation Fees</b>		
- HSUA National Office	130,788	111,218
- Unions Tasmania	28,701	27,439
- Union Shopper	1,850	2,142
	<u>161,338</u>	<u>140,800</u>
Commissions for Payroll Deductions	10,591	11,261
Donations	1,459	3,757
Insurance expense	107,234	102,309
Legal Fees	600	24,519
Meeting Expenses	13,040	15,225
Payroll Tax	49,451	12,816
Publication expense	53,794	55,488

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

CONTINUED:

	2004 \$	2003 \$
<b>Note 5 - Abnormal Items</b>		
Amalgamation - Ambulance Employees Association	9,305	-
During the year the union transferred into its accounts funds from an account held by the Ambulance Employees Sub Branch into the main accounts. The sub branch was formed after the union amalgamated with Ambulance Employees Association.		
<b>Note 6 - Extraordinary Items</b>		
Payroll Tax		400,000
<b>Note 7 - Cash Assets</b>		
Cash on Hand	400	400
Commonwealth Bank Cheque Account	140,395	102,398
Tasmanian Perpetual Trustees Ltd	647,165	747,940
Commonwealth Bank Investment Bills		104,783
Members Equity	327,539	-
	<u>1,115,499</u>	<u>955,522</u>



**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

CONTINUED:

		2003	
		\$	
<b>Note 8 - Property, Plant and Equipment</b>			
Office Equipment at cost		178,001	
Accumulated Depreciation		-122,006	
		<u>55,995</u>	
Furniture & Fittings at cost		25,054	
Accumulated Depreciation		-19,351	
		<u>5,703</u>	
Motor Vehicles at cost		407,285	
Accumulated Depreciation		-160,405	
		<u>246,880</u>	
Information Systems		47,562	
Accumulated Depreciation		-13,142	
		<u>34,420</u>	
		<u><u>342,997</u></u>	

**(a) 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

	Office Equipment	Furniture & Fittings	Motor Vehicles	Information Systems	Total
Balance at beginning of year	55,995	5,703	246,880	34,420	342,997
Additions	21,662	2,392	103,275	-	127,329
Depreciation Expense	-23,857	-1,264	-63,924	-9,513	-98,558
	<u>53,800</u>	<u>6,831</u>	<u>286,231</u>	<u>24,907</u>	<u>371,768</u>

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

CONTINUED:

	2004 \$	2003 \$
<b>Note 9 - Payables</b>		
Payroll Liabilities	20,752	27,405
GST Control Account	24,764	22,107
<b>Total Payables</b>	<b>\$45,516</b>	<b>\$49,512</b>
<b>Note 10 - Provisions</b>		
Employee Benefits - Officers		
Annual Leave	33,529	26,990
Long Service Leave	29,390	25,608
Sick Leave	24,898	7,340
	87,817	59,938
Employee Benefits - Others		
Annual Leave	61,960	59,551
Long Service Leave	18,971	8,756
Sick Leave	61,271	71,743
	142,203	140,050
<b>Total Provisions</b>	<b>\$230,020</b>	<b>\$199,988</b>
Number of Employees at years end	22	22

**Long Service Leave**

The union calculates and recognises long service leave only for those employees who have been employed by the union for greater than seven (7) years.

**Sick Leave**

In the unlikely event that all employees sick leave was paid out in full, the total liability to the union would be \$251,666. This is \$165,497 in excess of the of provision provided on the balance sheet. from past experience the committee of management believes that the recognised provision is more than adequate to cover any liability that may arise.

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

CONTINUED:

	2004 \$	2003 \$
<b>Note 11 - Retained Profits</b>		
Retained Profits at beginning of the financial year	1,049,019	1,341,404
Net profit attributable to the association	162,714	-292,385
	<hr/>	<hr/>
Retained Profits at end of the financial year	\$1,211,732	\$1,049,019
<b>Note 12 - Related Parties</b>		
71 Elphin Road Pty Ltd		
<p>The union entered into the following transactions with 71 Elphin Road Pty Ltd of which CP Brown &amp; CD Webb are the sole directors and shareholders. These committee members are involved in this company for the benefit of the union and its members.</p>		
Management fees are received from 71 Elphin Road Pty Ltd for management of rental properties.	16,016	14,353
Expenses of these properties are offset against income of those properties.	-11,176	-10,647
Monies are appropriated to 71 Elphin Road to assist in purchase of properties for the benefit of the union and its members.		-

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2004**

CONTINUED:

	2004 \$	2003 \$
<b>Note 13 - Cash Flow Information</b>		
<b>(a) Reconciliation of Cash</b>		
Cash on Hand	400	400
Commonwealth Bank Cheque Account	140,395	102,398
Tasmanian Perpetual Trustees Ltd	647,165	747,940
Commonwealth Bank Investment Bills	-	104,783
Members Equity	327,539	-
	<u>\$1,115,499</u>	<u>\$955,522</u>
<b>(b) Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax</b>		
Profit or loss from ordinary activities after income tax expense	162,714	-292,385
Non-cash flows in profit from ordinary activities		
Depreciation	89,045	89,354
Amortisation	9,513	9,151
Inventory Adjustment	-	1,500
net profit on disposal of plant & equipment	-	-
Net loss on disposal of plant & equipment	16,206	10,490
Changes in assets and liabilities		
increase/(decrease) in payables	-3,997	-76,792
increase/(Decrease) in provisions	30,032	-62,154
	<u>\$303,513</u>	<u>-\$320,837</u>
<b>(c) The union has no credit stand-by or financing facilities in place</b>		
<b>(d) There were no non-cash financing or investing activities during the period</b>		

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 7 December 2004 the Committee of Management of the Health Services Union of Australia (Tasmania No.1 Branch) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit of the financial year ended 30 June 2004.

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

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with 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 Health Services Union of Australia (Tasmania No.1 Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Health Services Union of Australia (Tasmania No.1 Branch) will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including rules of the branch; and
  - (ii) the financial affairs of the Health Services Union of Australia (Tasmania No.1 Branch) have been managed in accordance with the rules of the organisation; and
  - (iii) the financial records of the Health Services Union of Australia (Tasmania No.1 Branch) have been kept and maintained in accordance with the RAO Schedule and RAO Regulations; and
  - (iv) it has not been practical for the Committee to ascertain whether the financial records of the Health Services Union of Australia (Tasmania No.1 Branch) have been kept in a consistent manner to each of the other reporting units of the Health Services Union of Australia; and
  - (iv) to the knowledge of any member of the Committee, there have been no instances where records of the union or other documents have not been furnished, or made available, to members in accordance with the requirements of Sections 272 and 273 of the Workplace Relations Act 1996; and

- (v) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.

For the Committee of Management: Christopher Brown

Title of Office held: Branch Secretary

Signature:

A handwritten signature in black ink, appearing to be 'C. Brown', written over a horizontal line.

Date: 7<sup>th</sup> December 2004

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**OPERATING REPORT  
YEAR ENDED 30 JUNE 2004**

This report is compiled to meet requirements under Section 254 of Schedule 1B of the Workplace Relations Act 1996

**Principal Activities During the Financial Year**

The principle activities of the Union during the 2003/2004 Financial Year were as follows:

- Representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected
- Representing all members at various workplaces regarding disputes with employers resulting in a fair outcome
- Negotiating Enterprise Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements
- Negotiating Industrial Agreements at a number of worksites resulting in the settlement of disputes or the resulting in flexibility working arrangements
- Representing members in the Tasmanian Industrial Commission in unfair dismissals cases resulting in a fair outcome for those members.
- Providing certain classes of members with professional indemnity and legal benefits insurance
- Providing members with access to cheap affordable holidays in the two Union holiday homes
- Providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

**Significant Changes in the Union's Financial Affairs During the Year**

The net assets of the Union increased by \$162,713 during the Financial Year.

**Member Resignation**

Section 174 of Schedule 1B of the Workplace Relations Act 1996 states that a member of the Union may resign from membership by written notice addressed and delivered to the State Secretary giving two weeks notice.

**Members who are Trustees of a Superannuation Entity**

Andrew O'Brien and Leslie Cornish Trustees of the Tasmanian Ambulance Superannuation Pty Ltd

**Number of Members**

The number of persons that were members of the union at 30 June 2004 was 7,594

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**OPERATING REPORT (Cont'd)  
YEAR ENDED 30 JUNE 2004**

**Number of Employees**

As at 30 June 2004, the number of full-time equivalent persons who were employees of the Union was 20.1

**Members of the Committee of Management**

The following persons were members of the Committee of Management of the reporting unit during the 2003/2004 Financial Year.

Judy Richmond	President	1 July 2003 to 30 June 2004
Chris Brown	State Secretary	1 July 2003 to 30 June 2004
Tim Jacobson	Assistant State Secretary	1 July 2003 to 30 June 2004
John Richardson	Senior Vice President	1 July 2003 to 30 June 2004
Ann Shaw	Junior Vice President	1 July 2003 to 30 June 2004
Chris Webb	Branch Trustee	1 July 2003 to 30 June 2004
Leigh Gorringe	Branch Trustee	1 July 2003 to 30 June 2004
Andrew Challis	Committee Member	1 July 2003 to 30 June 2004
Lyn Burston	Committee Member	1 July 2003 to 30 June 2004
Theresa Garcia	Committee Member	1 July 2003 to 30 June 2004
Christine Hansson	Committee Member	1 July 2003 to 30 June 2004
Marion Timbs	Committee Member	1 July 2003 to 30 June 2004
Peter Moore	Committee Member	1 July 2003 to 30 June 2004
Sue Cronin	Committee Member	1 July 2003 to 3 October 2003
Tania Rogers	Committee Member	1 July 2003 to 28 April 2004

Signed by Designated Officer: Christopher Brown

Title of Office held: Branch Secretary

Signature:



Date: 27 August 2004



CONCISE FINANCIAL  
REPORT

Launceston Office:  
46-54 Cameron St,  
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Telephone (03) 6324 1166  
Fax (03) 6331 7309  
E-mail: info@camerons-ca.com.au  
Website: www.camerons-ca.com.au



Scottsdale Office:  
22 King Street  
P.O. Box 62, Scottsdale, Tas. 7260  
Telephone (03) 6352 5755

Devonport Office:  
26 Forbes Street  
P.O. Box 166, Devonport, Tas. 7310  
Telephone (03) 6421 4777

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## CHARTERED ACCOUNTANTS

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### CONCISE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2004

The financial accounts of the union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and that in our opinion they have been prepared in accordance with applicable Australian Accounting Standards. The following concise financial report has been derived from the full financial report and is provided for members in accordance with Section 265 of the Act. A copy of the full financial report will be supplied free of charge to members who request same.

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### WORKPLACE RELATIONS ACT 1996 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 sections 272(1), 272(2) and 272(3) which reads as follows:

Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

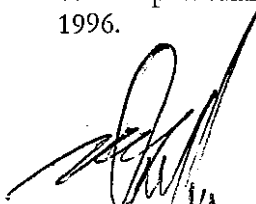
Section 272(2) - The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the organisation.

Section 272(3) - An organisation must comply with an application made under subsection (1).

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### AUDITOR'S CERTIFICATE

We report that the attached concise financial report is a fair and accurate reflection of the Summary of the Report, Accounts and Statements of the Health Services Union of Australia Tasmania No 1 Branch, for the year ended 30 June 2004. Our Auditor's Report dated 5 August 2004 on the accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



**MICHAEL WILLIAMS**  
Chartered Accountant  
**CAMERONS**  
Chartered Accountants  
46 Cameron Street  
Launceston Tasmania

Dated: 8 December 2004

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## FINANCIAL & BUSINESS ADVISORS

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Also at: King Island • St Helens • Deloraine • Bicheno • Swansea • Flinders Island

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2004**

	2004 \$	2003 \$
Revenues from ordinary activities	2,084,286	1,994,514
Employee expenses		
- Office Holders	-147,720	-125,711
- Others	-848,541	-981,975
Depreciation and amortisation expenses	-98,558	-98,505
Other expenses from ordinary activities	836,059	-680,709
Profit from Ordinary activities before income tax expense	153,409	107,615
Income tax expense relating to ordinary activities	-	-
Profit or loss from ordinary activities after income tax expense	153,409	107,615
Profit or loss from abnormal items after income tax expense	9,305	-
Profit or loss from extraordinary items after income tax expense	-	-400,000
Total Changes in equity of the union	162,714	-292,385

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2004**

	2004 \$	2003 \$
<b>CURRENT ASSETS</b>		
Cash	1,115,499	955,522
Other		-
<b>TOTAL CURRENT ASSETS</b>	<b>1,115,499</b>	<b>955,522</b>
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	371,768	342,997
<b>TOTAL NON-CURRENT ASSETS</b>	<b>371,768</b>	<b>342,997</b>
<b>TOTAL ASSETS</b>	<b>1,487,267</b>	<b>1,298,519</b>
<b>CURRENT LIABILITIES</b>		
Payables	45,516	49,512
Provisions	230,020	199,988
<b>TOTAL CURRENT LIABILITIES</b>	<b>275,535</b>	<b>249,500</b>
<b>TOTAL LIABILITIES</b>	<b>275,535</b>	<b>249,500</b>
<b>NET ASSETS</b>	<b>1,211,732</b>	<b>1,049,019</b>
<b>EQUITY</b>		
Retained Profits	1,211,732	1,049,019
<b>TOTAL EQUITY</b>	<b>1,211,732</b>	<b>1,049,019</b>

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO. 1 BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2004**

	2004 \$	2003 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from members	2,014,994	1,916,577
Payments to suppliers and employees	1,790,077	-2,315,350
Interest received	51,476	62,224
Other	27,120	15,713
<b>Net cash provided from operating activities</b>	<b>303,513</b>	<b>-320,837</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Fixed asset purchases	-186,900	-131,075
Proceeds from sale of fixed assets	43,364	31,364
<b>Net cash flow from investing activities</b>	<b>-143,536</b>	<b>-99,711</b>
<b>Net increase / (decrease) in cash held</b>	<b>159,977</b>	<b>-420,548</b>
<b>Cash at the beginning of the financial year</b>	<b>955,522</b>	<b>1,376,069</b>
<b>Cash at the end of the financial year</b>	<b>1,115,499</b>	<b>955,522</b>

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 7 December 2004 the Committee of Management of the Health Services Union of Australia (Tasmania No.1 Branch) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit of the financial year ended 30 June 2004.

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

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with 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 Health Services Union of Australia (Tasmania No.1 Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Health Services Union of Australia (Tasmania No.1 Branch) will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including rules of the branch; and
  - (ii) the financial affairs of the Health Services Union of Australia (Tasmania No.1 Branch) have been managed in accordance with the rules of the organisation; and
  - (iii) the financial records of the Health Services Union of Australia (Tasmania No.1 Branch) have been kept and maintained in accordance with the RAO Schedule and RAO Regulations; and
  - (iv) it has not been practical for the Committee to ascertain whether the financial records of the Health Services Union of Australia (Tasmania No.1 Branch) have been kept in a consistent manner to each of the other reporting units of the Health Services Union of Australia; and
  - (iv) to the knowledge of any member of the Committee, there have been no instances where records of the union or other documents have not been furnished, or made available, to members in accordance with the requirements of Sections 272 and 273 of the Workplace Relations Act 1996; and

- (v) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.

For the Committee of Management: Christopher Brown

Title of Office held: Branch Secretary

Signature:

A handwritten signature in black ink, appearing to be 'C. Brown', written over a horizontal line.

Date: 7<sup>th</sup> December 2004

**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**OPERATING REPORT  
YEAR ENDED 30 JUNE 2004**

This report is compiled to meet requirements under Section 254 of Schedule 1B of the Workplace Relations Act 1996

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The net assets of the Union increased by \$162,713 during the Financial Year.

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**Number of Members**

The number of persons that were members of the union at 30 June 2004 was 7,594



**HEALTH SERVICES UNION OF AUSTRALIA  
TASMANIA NO.1 BRANCH**

**OPERATING REPORT (Cont'd)  
YEAR ENDED 30 JUNE 2004**

**Number of Employees**

As at 30 June 2004, the number of full-time equivalent persons who were employees of the Union was 20.1

**Members of the Committee of Management**

The following persons were members of the Committee of Management of the reporting unit during the 2003/2004 Financial Year.

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Chris Brown	State Secretary	1 July 2003 to 30 June 2004
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Peter Moore	Committee Member	1 July 2003 to 30 June 2004
Sue Cronin	Committee Member	1 July 2003 to 3 October 2003
Tania Rogers	Committee Member	1 July 2003 to 28 April 2004

Signed by Designated Officer: Christopher Brown

Title of Office held: Branch Secretary

Signature:



Date: 27 August 2004