



Australian Government
Australian Industrial Registry

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Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
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Mr Chris Brown
Secretary
Health Services Union of Australia
Tasmania No1 Branch
1/442 Elizabeth Street
North Hobart TAS 7000

Email: admin@hacsutas.net.au

Dear Mr Brown

**Financial Documents - Health Services Union of Australia Tasmania No1
Branch for year ended 30 June 2005 – FR2005/411**

I acknowledge receipt of various financial documents of the Health Services Union of Australia, Tasmania No1 Branch, for year ended 30 June 2005 consisting of:

- Full report of the General Purpose Financial Report
- Concise Report
- Designated Officer's Certificate
- Statement of Loans, Grants and Donations

The documents were lodged in the Registry on 26 September 2005.

The documents have been filed, however there a number of matters regarding the documents which I draw to your attention for your assistance in preparing financial documents in future years.

Full Report

Presentation to meeting

The designated officer's certificate states that the full report was presented to the Committee of Management, rather than to a General Meeting of members.

RAO s266(3) provides for presentation to the Committee of Management only if "*the rules of the reporting unit provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report*". The section makes no allowance for restricting the number of members required to call the meeting to financial members.

Rule 61(d) of the HSUA rules provides that: "*A Special General Meeting of the branch shall be called by the Branch President or the Branch Secretary upon receipt by him/her of a request signed by not less than 200 financial members or five per cent of the financial members of the branch, whichever is the lesser amount.*"

It is the view of the Registry that this rule does not meet the requirement set out in RAO s166(3), therefore the full report should be presented to a general meeting of members. Alternatively, the federal body of the Union could alter the existing rule by deleting the word "financial" in rule 61(d), or insert a new rule to specifically deal with the requirements of s266.

Concise Report

Auditor's statement

The auditor does not specifically state whether, in the auditor's opinion, the concise report complies with the relevant Australian Accounting Standards. [RAO s265(3)(c)(ii) refers]

The statement regarding the concise report being derived from the full report is insufficient to meet the provisions of RAO regulation 161(1)(e) which requires "*a statement that the concise financial report has been derived from the full report and cannot be expected to provide as full an understanding of the financial performance, financial position and financial and investing activities of the reporting unit as the full report*".

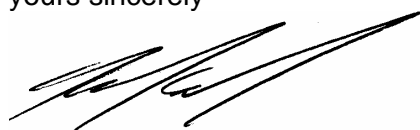
Discussion and analysis

The concise report does not appear to contain the discussion and analysis referred to in RAO regulation 161(1)(c) namely: "*discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit to assist the understanding of members*".

I suggest you forward a copy of this correspondence to your auditors and/or discuss its contents with them.

If you wish to discuss the above, please contact either myself on (03) 8661 7984 or by email at ken.ophel@air.gov.au or Paul Herrod on (03) 8661 7990.

yours sincerely



Ken Ophel
Statutory Services Branch

9 November 2005

FR2005/411

Rec'd 26/9/2005

HA



HACSU

Health and Community Services Union

HEALTH SERVICES UNION

OF AUSTRALIA TASMANIA NO.1 BRANCH

PRESIDENT: Judy Richmond

SECRETARY: Chris Brown

Industrial Registrar
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Sir

FINANCIAL RETURNS FOR 2004/2005

In accordance with reporting requirements under s268 of Schedule 1B of the Workplace Relations Act 1996, please find attached:

- Designated Officer's Certificate; and,
- A copy of the full report of the General Purpose Financial Report; and,
- A copy of the concise report provided to members.

Yours sincerely

Chris Brown
State Secretary

21st September 2005



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DESIGNATED OFFICER'S CERTIFICATE
S268 of Schedule 1B Workplace Relations Act 1996

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

1. That the documents lodged herewith are copies of the full report, and of the concise report for the year ending 30 June 2005, referred to in s268 of the RAO Schedule; and
2. That these documents were presented to and accepted by our Branch Committee of Management meeting of the reporting unit on the 26 July 2005. The Branch Committee of Management at this meeting also determined to distribute the concise report to members; and
3. That the concise report, was provided to members on 24 August 2005
4. That the full report was presented at a meeting of the Branch Committee of Management of the reporting unit held on 20 September 2005 in accordance with section 266 of the RAO Schedule.



Chris Brown
State Secretary

Date 21st September 2005

FR 2005/411

Rec'd 26/9/05



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 2005



*Lodgement Local authority
CMC*

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ACCOUNTANTS & ADVISORS

**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 2005 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 2005, 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: 28 July 2005

FINANCIAL & BUSINESS ADVISORS

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

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005**

	NOTES	2005 \$	2004 \$
Revenues from ordinary activities	3	2,282,916	2,084,286
Employee expenses			
- Office Holders		-143,804	-147,720
- Others		-929,007	-848,541
Depreciation and amortisation expenses		-107,493	-98,558
Other expenses from ordinary activities		-1,053,270	-836,059
Profit from Ordinary activities before income tax expense	4	49,342	153,409
Income tax expense relating to ordinary activities	1		-
Profit or loss from ordinary activities after income tax expense		49,342	153,409
Profit or loss from extraordinary items after income tax expense	5	347,094	9,305
Total Changes in equity of the union		396,436	162,714

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2005**

	NOTES	2005 \$	2004 \$
CURRENT ASSETS			
Cash	6	1,049,221	1,115,499
Receivables	7	5,016	-
TOTAL CURRENT ASSETS		1,054,237	1,115,499
NON-CURRENT ASSETS			
Property, Plant & Equipment	8	1,227,411	371,768
TOTAL NON-CURRENT ASSETS		1,227,411	371,768
TOTAL ASSETS		2,281,648	1,487,267
CURRENT LIABILITIES			
Payables	9	38,178	45,516
Provisions	10	289,527	230,020
TOTAL CURRENT LIABILITIES		327,706	275,535
NON-CURRENT LIABILITIES			
Interest-bearing liabilities	11	345,774	-
TOTAL NON-CURRENT LIABILITIES		345,774	-
TOTAL LIABILITIES		673,480	275,535
NET ASSETS		1,608,168	1,211,732
EQUITY			
Retained Profits	12	1,608,168	1,211,732
TOTAL EQUITY		1,608,168	1,211,732

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005**

	NOTES	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		2,170,122	2,014,994
Payments to suppliers and employees		-2,044,473	-1,790,077
Interest received		50,357	51,476
Rent received		15,024	1,800
Other		368,037	25,320
Net cash provided from operating activities	14(a)	559,067	303,513
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed asset purchases		-992,573	-186,900
Proceeds from sale of fixed assets		21,455	43,364
Net cash flow from investing activities		-971,118	-143,536
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		381,000	-
Repayment of Borrowings		-35,226	-
Net cash flow from investing activities		345,774	-
Net increase / (decrease) in cash held		-66,278	159,977
Cash at the beginning of the financial year		1,115,499	955,522
Cash at the end of the financial year	6	1,049,221	1,115,499

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2005**

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 50-15 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 2005**

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 2005**

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), 272(3) and 272(4) 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).

Section 272(4) - A Registrar may only make an application under subsection (1) at the request of a member of the reporting unit concerned, and the Registrar must provide to a member information received because of an application made at the request of the member.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005 \$	2004 \$
Note 3 - Revenue		
Operating activities		
Membership Subscriptions	2,170,122	2,014,994
	<u>2,170,122</u>	<u>2,014,994</u>
Non-operating activities		
Interest Received	50,357	51,476
Management Fees	14,637	16,016
Reimbursements	5,939	-
Rent Received	20,040	1,800
Sundry Income	367	-
Proceeds from Sale of Fixed Assets	21,455	-
	<u>112,795</u>	<u>69,292</u>
Total Revenue	<u>2,282,916</u>	<u>2,084,286</u>
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	97,980	89,045
Amortisation of information systems	9,513	9,513
Carrying value of disposed of property, plant & equipment	13,909	16,206
Remuneration of Auditor		
- Audit or review services	6,100	5,000
- other services	3,700	2,055
	<u>9,800</u>	<u>7,055</u>
(b) Significant Expenses		
The following expense items are relevant in explaining the financial performance		
Affiliation & Capitation Fees		
- HSUA National Office	135,745	130,788
- Unions Tasmania	29,863	28,701
- Union Shopper	2,023	1,850
	<u>167,631</u>	<u>161,338</u>
Commissions for Payroll Deductions	10,420	10,591
Donations	3,900	1,459
Insurance expense	139,654	107,234
Legal Fees		600
Meeting Expenses	16,429	13,040
Payroll Tax	59,916	49,451
Publication expense	61,179	53,794

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005 \$	2004 \$
Note 5 - Extraordinary Items		
Distribution - 71 Elphin Road Pty Ltd	347,094	-
Amalgamation - Ambulance Employees Association		9,305
	<u>347,094</u>	<u>9,305</u>
Distribution of monies from 71 Elphin Road from the disposal of properties owned by it to assist in the acquisition of properties to be held by the union.		
Note 6 - Cash Assets		
Cash on Hand	400	400
Cash at bank	120,558	140,395
Deposits at call	928,263	974,704
	<u>1,049,221</u>	<u>1,115,499</u>
Note 7 - Receivables		
Current		
Trade debtors	5,016	-
	<u>5,016</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005 \$	2004 \$
Note 8 - Property, Plant and Equipment		
Land & Buildings at cost	857,980	-
Office Equipment at cost	254,745	199,663
Accumulated Depreciation	-168,690	-145,863
	86,055	53,800
Furniture & Fittings at cost	43,169	27,446
Accumulated Depreciation	-22,987	-20,615
	20,182	6,831
Motor Vehicles at cost	400,464	401,477
Accumulated Depreciation	-156,015	-115,246
	244,449	286,231
Information Systems	47,562	47,562
Accumulated Depreciation	-32,168	-22,655
	15,394	24,907
Borrowing Costs Capitalised	3,351	-
	<u>1,227,411</u>	<u>371,768</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

	Land & Buildings	Office Equipment	Furniture & Fittings	Motor Vehicles	Information Systems	Borrowing Costs	Total
Balance at beginning of year	-	53,800	6,831	286,231	24,907	-	371,768
Additions	857,980	61,438	15,723	24,644	-	3,787	963,572
Depreciation Expense	-	-29,182	-2,372	-66,426	-9,513	-436	-107,929
Carrying Amount at end of year	<u>857,980</u>	<u>86,056</u>	<u>20,182</u>	<u>244,449</u>	<u>15,394</u>	<u>3,351</u>	<u>1,227,411</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

	2005 \$	2004 \$
Note 9 - Payables		
Payroll Liabilities	22,009	20,752
GST Control Account	16,170	24,764
Total Payables	\$38,178	\$45,516
Note 10 - Provisions		
Employee Benefits - Officers		
Annual Leave	38,483	33,529
Long Service Leave	35,445	29,390
Sick Leave	32,051	24,898
	105,980	87,817
Employee Benefits - Others		
Annual Leave	93,767	61,960
Long Service Leave	22,652	18,971
Sick Leave	67,129	61,271
	183,548	142,203
Total Provisions	\$289,527	\$230,020
Number of Employees at years end	23	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 \$259,652. This is \$160,472 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 2005**

CONTINUED:

	2005 \$	2004 \$
Note 11 - Interest-bearing Liabilities		
Non-current		
Bank loan secured	345,774	-
Carrying value of non-current assets pledged as security are:		
First mortgage over land & buildings	857,980	-
Note 12 - Retained Profits		
Retained Profits at beginning of the financial year	1,211,732	1,049,018
Net profit attributable to the association	396,436	162,714
Retained Profits at end of the financial year	\$1,608,168	\$1,211,732
Note 13 - Related Parties		
71 Elphin Road Pty Ltd		
The union entered into the following transactions with 71 Elphin Road Pty Ltd of which CP Brown & 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.		
Management fees are received from 71 Elphin Road Pty Ltd for management of rental properties.	14,637	16,016
Expenses of these properties are offset against income of those properties.	9,632	-11,176
Distribution of monies from 71 Elphin Road from the disposal of properties owned by it to assist in the acquisition of properties to be held by the union.	347,094	-

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

CONTINUED:

Note 14 - Cash Flow Information

- (a) Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax

	2005 \$	2004 \$
Profit or loss from ordinary activities after income tax expense	396,436	162,714
Non-cash flows in profit from ordinary activities		
Depreciation	97,980	89,045
Amortisation	9,513	9,513
Borrowing costs	436	-
net profit on disposal of plant & equipment	-	-
Net loss on disposal of plant & equipment	7,547	16,206
Changes in assets and liabilities		
(increase)/decrease in receivables	-5,016	-
increase/(decrease) in payables	-7,337	-3,997
increase/(Decrease) in provisions	59,508	30,032
Net cash provided by operating activities	<u>\$559,067</u>	<u>\$303,513</u>

- (b) The union has no credit stand-by or financing facilities in place

- (c) There were no non-cash financing or investing activities during the period

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

COMMITTEE OF MANAGEMENT STATEMENT

On 26 July 2005 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 2005.

The Committee of Management declares in relation to the General Purpose Financial Report (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: 26th July 2005

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2005**

This report is compiled to meet requirements of 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 2004/2005 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 \$396,436 during the Financial Year of which \$347,094 was from proceeds of the sale of the Union office at 71 Elphin Road, Launceston

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 2005 was 7,746

Number of Employees

As at 30 June 2005, the number of full-time equivalent persons who were employees of the Union was 20.29

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2004/2005 Financial Year.

Judy Richmond	President	1 Jul 2004 to 30 Jun 2005
Chris Brown	State Secretary	1 Jul 2004 to 30 Jun 2005
Tim Jacobson	Assistant State Secretary	1 Jul 2004 to 30 Jun 2005
John Richardson	Senior Vice President	1 Jul 2004 to 30 Jun 2005
Ann Shaw	Junior Vice President	1 Jul 2004 to 30 Jun 2005
Chris Webb	Branch Trustee	1 Jul 2004 to 30 Jun 2005
Leigh Gorringe	Branch Trustee	1 Jul 2004 to 30 Jun 2005
Andrew Challis	COM Member	1 Jul 2004 to 30 Jun 2005
Lyn Burston	COM Member	1 Jul 2004 to 30 Jun 2005
Theresa Garcia	COM Member	1 Jul 2004 to 30 Jun 2005
Christine Hansson	COM Member	1 Jul 2004 to 30 Jun 2005
Marion Timbs	COM Member	1 Jul 2004 to 30 Jun 2005
Peter Moore	COM Member	1 Jul 2004 to 30 Jun 2005
Astrid Wright	COM Member	1 Apr 2005 to 30 Jun 2005



Chris Brown
State Secretary

26th July 2005

Launceston Office:
46-54 Cameron Street
P.O. Box 1368, Launceston, Tas. 7250
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E-mail info@camerons-ca.com.au
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Rec'd 26/9/05
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

ACCOUNTANTS & ADVISORS
CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2005

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.

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:

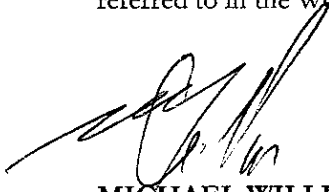
Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

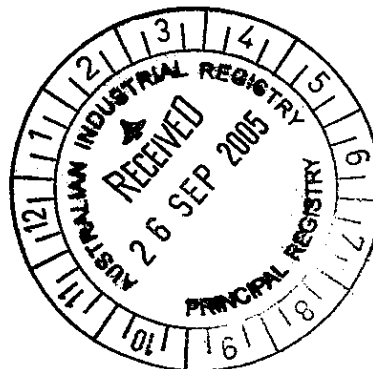
Section 272(2) - The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the organisation.

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

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 2005. Our Auditor's Report dated 28 July 2005 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: 28 July 2005

FINANCIAL & BUSINESS ADVISORS

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

Financial Services

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005**

	2005 \$	2004 \$
Revenues from ordinary activities	2,282,916	2,084,286
Employee expenses		
- Office Holders	-143,804	-147,720
- Others	-929,007	-848,541
Depreciation and amortisation expenses	-107,493	-98,558
Other expenses from ordinary activities	-1,053,270	-836,059
Profit from Ordinary activities before income tax expense	49,342	153,409
Income tax expense relating to ordinary activities	-	-
Profit or loss from ordinary activities after income tax expense	49,342	153,409
Profit or loss from extraordinary items after income tax expense	347,094	9,305
Total Changes in equity of the union	396,436	162,714

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2005**

	2005 \$	2004 \$
CURRENT ASSETS		
Cash	1,049,221	1,115,499
Receivables	5,016	-
TOTAL CURRENT ASSETS	<u>1,054,237</u>	<u>1,115,499</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	1,227,411	371,768
TOTAL NON-CURRENT ASSETS	<u>1,227,411</u>	<u>371,768</u>
TOTAL ASSETS	<u>2,281,648</u>	<u>1,487,267</u>
CURRENT LIABILITIES		
Payables	38,178	45,516
Provisions	289,527	230,020
TOTAL CURRENT LIABILITIES	<u>327,706</u>	<u>275,535</u>
NON-CURRENT LIABILITIES		
Interest-bearing liabilities	345,774	-
TOTAL NON-CURRENT LIABILITIES	<u>345,774</u>	<u>-</u>
TOTAL LIABILITIES	<u>673,480</u>	<u>275,535</u>
NET ASSETS	<u>1,608,168</u>	<u>1,211,732</u>
EQUITY		
Retained Profits	1,608,168	1,211,732
TOTAL EQUITY	<u>1,608,168</u>	<u>1,211,732</u>

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005**

	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	2,170,122	2,014,994
Payments to suppliers and employees	-2,044,473	-1,790,077
Interest received	50,357	51,476
Rent received	15,024	1,800
Other	368,037	25,320
Net cash provided from operating activities	559,067	303,513
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed asset purchases	-992,573	-186,900
Proceeds from sale of fixed assets	21,455	43,364
Net cash flow from investing activities	-971,118	-143,536
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	381,000	-
Repayment of Borrowings	-35,226	-
Net cash flow from investing activities	345,774	-
Net increase / (decrease) in cash held	-66,278	159,977
Cash at the beginning of the financial year	1,115,499	955,522
Cash at the end of the financial year	1,049,221	1,115,499

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

COMMITTEE OF MANAGEMENT STATEMENT

On 26 July 2005 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 2005.

The Committee of Management declares in relation to the General Purpose Financial Report (GPFR) that in its opinion:

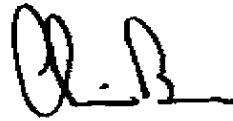
- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with reporting guidelines of the industrial registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position 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: 26th July 2005

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2005**

This report is compiled to meet requirements of 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 2004/2005 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 \$396,436 during the Financial Year of which \$347,094 was from proceeds of the sale of the Union office at 71 Elphin Road, Launceston

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 2005 was 7,746

Number of Employees

As at 30 June 2005, the number of full-time equivalent persons who were employees of the Union was 20.29

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2004/2005 Financial Year.

Judy Richmond	President	1 Jul 2004 to 30 Jun 2005
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Chris Brown
State Secretary

26th July 2005