



Australian Government
Australian Industrial Registry

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Mr Chris Brown
Branch Secretary
Health Services Union
Tasmania No. 1 Branch
PO Box 635
NORTH HOBART TAS 7002

By email: admin@hacsutas.net.au

Dear Mr Brown

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2008 – FR2008/229**

I have received the full report and the concise report for the Tasmania No.1 Branch of the Health Services Union for the year ended 30 June 2008. The documents were lodged in the Australian Industrial Registry on 8 December 2008.

The documents have been filed.

Although the documents have been filed, please note the following information when preparing financial reports for future years.

1. References to Schedule 1B

Please note references to Schedule 1B should be referred to as Schedule 1 or the RAO Schedule due to the amendments of the *Workplace Relations Act* effective from 27 March 2006.

2. Committee of Management Statement

Paragraph (e)(v) of the Committee of Management Statement refers to "...the requirements of Sections 272 and 273 of the Workplace Relations Act 1996..." This should be amended to sections 272 and 273 of the RAO Schedule or Schedule 1. The Schedules are contained at the conclusion of the *Workplace Relations Act 1996* and with each Schedule the section numbers start from 1. It is important to have the correct citation of legislation to avoid confusion for your members when reading the Statement as sections 272 and 273 of the *Workplace Relations Act* refers to maternity leave entitlements.

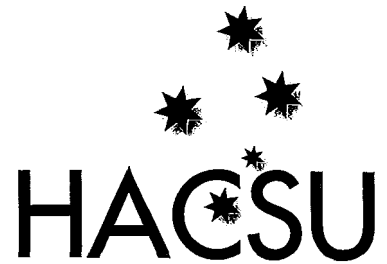
Both of these matters have been brought to your attention by Mr Andrew Schultz from our office in a letter dated 12 December 2007. Please ensure these amendments are incorporated in future financial reports.

Should you wish to discuss any matters regarding the above I may be contacted on (03) 8661 7989 (Wed – Fri) or by e-mail at cynthia.lobooth@airc.gov.au.

Yours faithfully,

Cynthia Lo-Booth
Statutory Services Branch

9 January 2009



Health and Community Services Union
HEALTH SERVICES UNION
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 2006/2007

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

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

For the Health Services Union, Tasmania No.1 Branch.

Yours sincerely

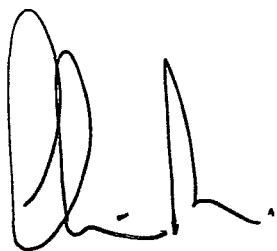
Chris Brown
State Secretary

3rd December 2008

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

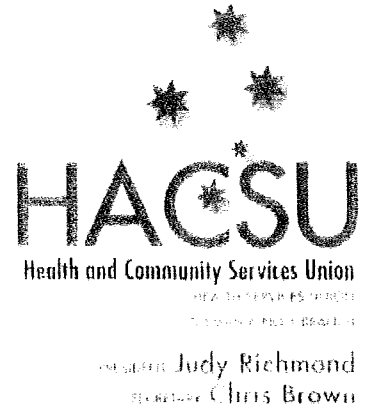
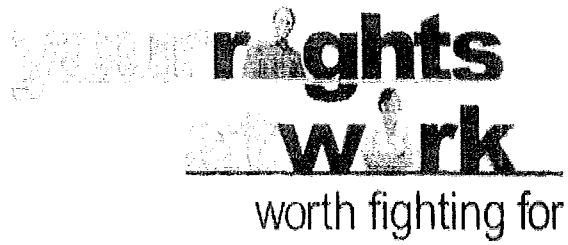
I Christopher Paul Brown being the Branch Secretary of the Health Services Union (Tasmania No.1 Branch) certify:

1. That the documents lodged herewith are copies of the full report, and of the concise report for the year ending 30 June 2008, 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 22 July 2008. 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 26 November 2008; and
4. That the full report was presented at a meeting of the Branch Committee of Management of the reporting unit held on 2nd December 2008 in accordance with section 266 of the RAO Schedule.



Chris Brown
State Secretary

Date 3rd December 2008



FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2008

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



Scope

We have audited the general purpose financial report of the Health Services Union (Tasmania No. 1 Branch) for the year ended 30 June 2008 being the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. The Committee of Management is responsible for the general purpose financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the general purpose 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 general purpose financial report is presented fairly in accordance with Australian 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.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional and ethical pronouncements.

Audit Opinion

In our opinion the general purpose financial report presents fairly in accordance with applicable Australian accounting standards and the reporting requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the Health Services Union (Tasmania No. 1 Branch) as at 30 June 2008, and the results of its operations and cash flows for the year then ended.

Our audit encompassed the audit of wages recovery activity of the Health Services Union (Tasmania No. 1 Branch) for the year ended 30 June 2008 and in our opinion the general purpose financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.

MICHAEL WILLIAMS
Chartered Accountant & Registered Company Auditor
CAMERONS
Accountants & Advisors
46 Cameron Street
Launceston Tasmania

Dated: 23 July 2008

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	NOTES	2008 \$	2007 \$
Revenues from ordinary activities	3	2,821,806	2,843,241
Employee expenses			
- Office Holders		(194,018)	(155,620)
- Others		(1,237,683)	(1,195,607)
Depreciation and amortisation expenses		(127,949)	(114,677)
Other expenses from ordinary activities		<u>(1,139,395)</u>	<u>(1,169,476)</u>
Profit from Ordinary activities before income tax expense	4	122,761	207,860
Income tax expense relating to ordinary activities	1	-	-
Total Changes in equity of the union		<u>122,761</u>	<u>207,860</u>

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

**BALANCE SHEET
AS AT 30 JUNE 2008**

	NOTES	2008 \$	2007 \$
CURRENT ASSETS			
Cash	5	1,104,911	947,733
Receivables	6	<u>3,329</u>	<u>92</u>
TOTAL CURRENT ASSETS		<u>1,108,239</u>	<u>947,825</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	7	<u>2,029,143</u>	<u>2,055,471</u>
TOTAL NON-CURRENT ASSETS		<u>2,029,143</u>	<u>2,055,471</u>
TOTAL ASSETS		<u>3,137,382</u>	<u>3,003,296</u>
CURRENT LIABILITIES			
Payables	8	62,951	53,702
Provisions	9	<u>300,714</u>	<u>206,242</u>
TOTAL CURRENT LIABILITIES		<u>363,665</u>	<u>259,944</u>
NON-CURRENT LIABILITIES			
Interest-bearing liabilities	10	<u>88,870</u>	<u>181,266</u>
TOTAL NON-CURRENT LIABILITIES		<u>88,870</u>	<u>181,266</u>
TOTAL LIABILITIES		<u>452,535</u>	<u>441,210</u>
NET ASSETS		<u>2,684,847</u>	<u>2,562,086</u>
EQUITY			
Retained Earnings	11	<u>2,684,847</u>	<u>2,562,086</u>
TOTAL EQUITY		<u>2,684,847</u>	<u>2,562,086</u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2008**

	NOTES	Retained Earnings \$	Total \$
Balance 1 July 2006		2,354,226	2,354,226
Retrospective adjustment upon change in		-	-
Profit attributable to members		<u>207,860</u>	<u>207,860</u>
Balance 30 June 2007		<u>2,562,086</u>	<u>2,562,086</u>
Profit attributable to members		<u>122,761</u>	<u>122,761</u>
Balance 30 June 2008	11	<u><u>2,684,847</u></u>	<u><u>2,684,847</u></u>

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	2,714,114	2,676,097
Payments to suppliers and employees	(2,467,376)	(2,441,688)
Interest received	61,178	50,899
Interest paid	(11,741)	(18,396)
Rent received	13,040	55,482
Other	41,979	53,798
Net cash provided from operating activities	351,193	376,192
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed asset purchases	(101,620)	(209,267)
Proceeds from sale of fixed assets	-	64,457
Net cash flow from investing activities	(101,620)	(144,811)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings	(92,396)	(85,741)
Net cash flow from investing activities	(92,396)	(85,741)
Net increase / (decrease) in cash held	157,178	145,640
Cash at the beginning of the financial year	947,733	802,093
Cash at the end of the financial year	1,104,911	947,733

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2008**

	NOTES	2008 \$	2007 \$
Cash assets in respect of recovered money at 1 July 2007		-	-
RECEIPTS			
Amounts recovered from employers		-	-
Other	(b)	-	-
Interest received on recovered monies		-	-
Total Receipts		<u>-</u>	<u>-</u>
PAYMENTS			
Deductions of amounts due in respect of membership for:			-
12 months or less		-	-
greater than 12 months		-	-
Deductions of donations or other contributions of:			
the reporting unit		-	-
other entity		-	-
Deductions of fees or reimbursement of expenses		-	-
Payments to workers in respect of recovered monies		-	-
Total Payments		<u>-</u>	<u>-</u>
Cash assets in respect of recovered money at 30 June 2008		<u>-</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2008**

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 1 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) 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
TASMANIA NO.1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2008**

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.

(c) 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.

(d) Cash

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

(e) 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.

(f) 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
TASMANIA NO.1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2008**

Note 2 - Information to be provided to Members or Registrar

In accordance with the requirements of the Schedule 1 (RAO Schedule), 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
TASMANIA NO. 1 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

CONTINUED:

	2008 \$	2007 \$
Note 3 - Revenue		
Operating activities		
Membership Subscriptions	<u>2,714,114</u>	<u>2,676,097</u>
	2,714,114	2,676,097
Non-operating activities		
Interest Received	61,178	50,899
Management Fees	27,773	29,629
Rent Received	16,276	16,385
Sundry Income	1,289	5,773
Proceeds from Sale of Fixed Assets	<u>-</u>	<u>64,457</u>
	107,692	167,144
 Total Revenue	 <u><u>2,821,806</u></u>	 <u><u>2,843,241</u></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	127,192	108,796
Amortisation of information systems	-	5,881
Carrying value of disposed of property, plant & equipment	-	53,394
Remuneration of Auditor		
- Audit or review services	7,500	7,000
- other services	<u>2,312</u>	<u>1,300</u>
	9,812	8,300

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

CONTINUED:

	2008	2007
	\$	\$
(b) Significant Expenses		
The following expense items are relevant in explaining the financial performance		
Affiliation & Capitation Fees		
- HSUA National Office	149,292	137,907
- Unions Tasmania	35,641	35,133
- Union Shopper	2,589	2,244
	187,522	175,284
Commissions for Payroll Deductions	4,880	11,670
Donations	3,000	19,150
Insurance expense	91,013	91,412
Legal Fees	9,678	1,032
Meeting Expenses	27,796	18,402
Payroll Tax	80,588	73,036
Publication expense	27,161	55,988

Note 5 - Cash Assets

Cash on Hand	1,300	1,500
Cash at bank	109,998	102,561
Deposits at call	993,613	843,672
	1,104,911	947,733

Note 6 - Receivables

Current		
Trade debtors	3,329	92
	3,329	92

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

CONTINUED:

	2008	2007
	\$	\$
Note 7 - Property, Plant and Equipment		
Land & Buildings at cost	<u>1,606,516</u>	<u>1,606,516</u>
Office Equipment at cost	431,574	356,603
Accumulated Depreciation	<u>(299,473)</u>	<u>(238,881)</u>
	132,101	117,722
Furniture & Fittings at cost	118,303	115,198
Accumulated Depreciation	<u>(47,950)</u>	<u>(36,024)</u>
	70,353	79,174
Motor Vehicles at cost	403,237	379,694
Accumulated Depreciation	<u>(184,145)</u>	<u>(129,472)</u>
	219,092	250,222
Borrowing Costs Capitalised	<u>1,080</u>	<u>1,837</u>
	<u><u>2,029,143</u></u>	<u><u>2,055,471</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

	Land & Buildings	Office Equipment	Furniture & Fittings	Motor Vehicles	Borrowing Costs	Total
Balance at beginning of year	1,606,516	117,722	79,174	250,222	1,837	2,055,471
Additions	-	74,971	3,105	23,543	-	101,620
Depreciation Expense	-	<u>(60,592)</u>	<u>(11,926)</u>	<u>(54,673)</u>	<u>(757)</u>	<u>(127,948)</u>
Carrying Amount at end of year	<u>1,606,516</u>	<u>132,101</u>	<u>70,353</u>	<u>219,092</u>	<u>1,080</u>	<u>2,029,143</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

CONTINUED:

	2008	2007
	\$	\$
Note 8 - Payables		
Payroll Liabilities	26,716	26,003
Goods & Services Tax	<u>36,235</u>	<u>27,699</u>
Total Payables	<u>62,951</u>	<u>53,702</u>
Note 9 - Provisions		
Employee Benefits - Officers		
Annual Leave	60,256	42,787
Long Service Leave	<u>53,783</u>	<u>33,645</u>
	114,039	76,432
Employee Benefits - Others		
Annual Leave	142,951	100,560
Long Service Leave	<u>43,724</u>	<u>29,250</u>
	186,676	129,810
Total Provisions	<u>300,714</u>	<u>206,242</u>
Number of Employees at years end	<u>24</u>	<u>21</u>

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

CONTINUED:

	2008 \$	2007 \$
Note 10 - Interest-bearing Liabilities		
Non-current		
Bank loan secured	<u>88,870</u>	<u>181,266</u>
Carrying value of non-current assets pledged as security are:		
First mortgage over land & buildings	<u>857,980</u>	<u>857,980</u>

Note 11 - Retained Earnings

Retained Profits at beginning of the financial year	2,562,086	2,354,226
Net profit attributable to the association	<u>122,762</u>	<u>207,860</u>
Retained Profits at end of the financial year	<u>2,684,847</u>	<u>2,562,086</u>

Note 12 - 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.	27,773	29,629
Expenses of these properties are offset against income of those properties.	(9,624)	(13,434)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008**

CONTINUED:

	2008	2007
	\$	\$
Note 13 - Cash Flow Information		
(a) Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax		
Profit or loss from ordinary activities after income tax expense	122,761	207,860
Non-cash flows in profit from ordinary activities		
Depreciation	127,192	108,796
Amortisation	-	5,881
Borrowing costs	757	757
Net profit on disposal of plant & equipment	-	(942)
Net loss on disposal of plant & equipment	-	10,120
Changes in assets and liabilities		
(increase)/decrease in receivables	(3,236)	39,097
increase/(decrease) in payables	9,249	28,413
increase/(Decrease) in provisions	94,472	(23,790)
Net cash provided by operating activities	351,193	376,192

(b) The union operates various debit cards that allow for the purchase of goods and services to be direct debited from the operating account. No cash advance facilities are available on these cards

No other credit standby or financing facilities are in place.

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

(d) The union operates more than one deposit account for the purposes of budgeting and internal allocation.

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2008**

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

Principal Activities During the Financial Year

The principle activities of the Union during the 2007/2008 Financial Year were as follows:

- Representing individual members in grievance disputes with employers
- Representing all members at various workplaces regarding disputes with employers
- Negotiating Collective Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements
- Negotiating Industrial Agreements at a number of worksites
- Providing certain classes of members with professional indemnity and legal benefits insurance
- Providing members with access to cheap affordable holidays in the three 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 \$122,761 during the Financial Year.

Member Resignation

Section 174 of Schedule 1 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

No members of the union were Trustees of a superannuation entity during the financial year

Number of Members

The number of persons that were members of the union at 30 June 2008 was 7,359

Number of Employees

As at 30 June 2008, the number of full-time equivalent persons, excluding casuals, who were employees of the Union was 24

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2007/2008 Financial Year.

Judy Richmond	President	1 Jul 2007 to 30 Jun 2008
Chris Brown	State Secretary	1 Jul 2007 to 30 Jun 2008
Tim Jacobson	Assistant State Secretary	1 Jul 2007 to 30 Jun 2008
John Richardson	Senior Vice President	1 Jul 2007 to 30 Jun 2008
Chris Webb	Junior Vice President	1 Jul 2007 to 30 Jun 2008
Leigh Gorringe	Branch Trustee	1 Jul 2007 to 30 Jun 2008
Peter Moore	Branch Trustee	1 Jul 2007 to 30 Jun 2008
Andrew Challis	COM Member	1 Jul 2007 to 30 Jun 2008
Lyn Burston	COM Member	1 Jul 2007 to 30 Jun 2008
Theresa Garcia	COM Member	1 Jul 2007 to 30 Jun 2008
Christine Hansson	COM Member	1 Jul 2007 to 30 Jun 2008
Peter Moore	COM Member	1 Jul 2007 to 30 Jun 2008
Pru Peschur	COM Member	1 Jul 2007 to 30 Jun 2008
Carolyn Shearer	COM Member	1 Jul 2007 to 30 Jun 2008
Julie Clarke	COM Member	1 Jul 2007 to 30 Jun 2008
Susan Loveless	COM Member	1 Jul 2007 to 6 Mar 2008
Mike Coombs	COM Member	10 Jun 2008 to 30 Jun 2008



Chris Brown
State Secretary

22th July 2008

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

COMMITTEE OF MANAGEMENT STATEMENT

On 21 July 2008 the Committee of Management of the Health Services Union (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 2008.

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 (Tasmania No.1 Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Health Services Union (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 (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 (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 (Tasmania No.1 Branch) have been kept in a consistent manner to each of the other reporting units of the Health Services Union; and
 - (v) 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
 - (vi) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.
- (f) in relation to the recovery of wages activity:

- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
- (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of the such activity; and
- (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely requests for donations or other contributions in acting for a worker in recovery of wages activity; and
- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management:

Christopher Brown

Title of Office held:

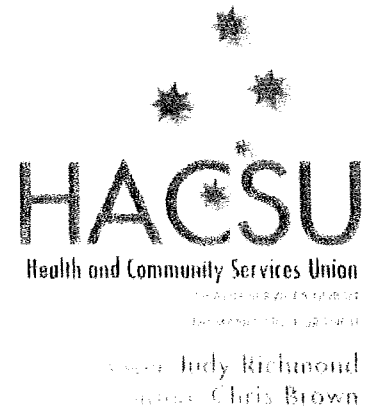
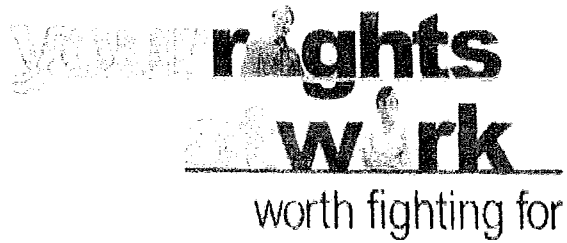
Branch Secretary

Signature:



Date:

22 July 2008



CONCISE REPORT

FOR THE YEAR ENDED
30 JUNE 2008

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

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



Scope

We have audited the concise purpose financial report of the Health Services Union (Tasmania No. 1 Branch) for the year ended 30 June 2008 being the Statement of Financial Performance, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows. The Committee of Management is responsible for the concise purpose financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise purpose 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 concise purpose financial report is presented fairly in accordance with Australian 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.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional and ethical pronouncements.

Audit Opinion

In our opinion the concise purpose financial report presents fairly in accordance with applicable Australian accounting standards and the reporting requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996 and other mandatory professional reporting requirements the financial position of the Health Services Union (Tasmania No. 1 Branch) as at 30 June 2008, and the results of its operations and cash flows for the year then ended.

Our audit encompassed the audit of wages recovery activity of the Health Services Union (Tasmania No. 1 Branch) for the year ended 30 June 2008 and in our opinion the concise purpose financial report on the recovery of wages activity presents fairly in accordance with the requirements of the Industrial Registrar.

MICHAEL WILLIAMS
Chartered Accountant & Registered Company Auditor
CAMERONS
Chartered Accountants
46 Cameron Street
Launceston Tasmania

Dated: 23 July 2008

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	2008 \$	2007 \$
Revenues from ordinary activities	2,821,806	2,843,241
Employee expenses		
- Office Holders	(194,018)	(155,620)
- Others	(1,237,683)	(1,195,607)
Depreciation and amortisation expenses	(127,949)	(114,677)
Other expenses from ordinary activities	<u>(1,139,395)</u>	<u>(1,169,476)</u>
Profit from Ordinary activities before income tax expense	122,761	207,860
Income tax expense relating to ordinary activities	-	-
Total Changes in equity of the union	<u>122,761</u>	<u>207,860</u>

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

**BALANCE SHEET
AS AT 30 JUNE 2008**

	2008	2007
	\$	\$
CURRENT ASSETS		
Cash	1,104,911	947,733
Receivables	3,329	92
TOTAL CURRENT ASSETS	<u>1,108,239</u>	<u>947,825</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	2,029,143	2,055,471
TOTAL NON-CURRENT ASSETS	<u>2,029,143</u>	<u>2,055,471</u>
TOTAL ASSETS	<u>3,137,382</u>	<u>3,003,296</u>
CURRENT LIABILITIES		
Payables	62,951	53,702
Provisions	300,714	206,242
TOTAL CURRENT LIABILITIES	<u>363,665</u>	<u>259,944</u>
NON-CURRENT LIABILITIES		
Interest-bearing liabilities	88,870	181,266
TOTAL NON-CURRENT LIABILITIES	<u>88,870</u>	<u>181,266</u>
TOTAL LIABILITIES	<u>452,535</u>	<u>441,210</u>
NET ASSETS	<u>2,684,847</u>	<u>2,562,086</u>
EQUITY		
Retained Earnings	2,684,847	2,562,086
TOTAL EQUITY	<u>2,684,847</u>	<u>2,562,086</u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2008**

	Retained Earnings \$	Total \$
Balance 1 July 2006	2,354,226	2,354,226
Retrospective adjustment upon change in	-	-
Profit attributable to members	<u>207,860</u>	<u>207,860</u>
Balance 30 June 2007	<u>2,562,086</u>	<u>2,562,086</u>
Profit attributable to members	<u>122,761</u>	<u>122,761</u>
Balance 30 June 2008	<u><u>2,684,847</u></u>	<u><u>2,684,847</u></u>

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	2008	2007
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	2,714,114	2,676,097
Payments to suppliers and employees	(2,467,376)	(2,441,688)
Interest received	61,178	50,899
Interest paid	(11,741)	(18,396)
Rent received	13,040	55,482
Other	41,979	53,798
Net cash provided from operating activities	351,193	376,192
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed asset purchases	(101,620)	(209,267)
Proceeds from sale of fixed assets	-	64,457
Net cash flow from investing activities	(101,620)	(144,811)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings	(92,396)	(85,741)
Net cash flow from investing activities	(92,396)	(85,741)
Net increase / (decrease) in cash held	157,178	145,640
Cash at the beginning of the financial year	947,733	802,093
Cash at the end of the financial year	1,104,911	947,733

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2008**

	2008 \$	2007 \$
Cash assets in respect of recovered money at 1	-	-
RECEIPTS		
Amounts recovered from employers	-	-
Other		
Interest received on recovered monies	-	-
Total Receipts	-	-
PAYMENTS		
Deductions of amounts due in respect of membership for:		-
12 months or less	-	-
greater than 12 months	-	
Deductions of donations or other contributions of:		
the reporting unit	-	-
other entity	-	-
Deductions of fees or reimbursement of expenses	-	-
Payments to workers in respect of recovered monies	-	-
Total Payments	-	-
Cash assets in respect of recovered money at 30/6/08	-	-

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2008**

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

Principal Activities During the Financial Year

The principle activities of the Union during the 2007/2008 Financial Year were as follows:

- Representing individual members in grievance disputes with employers
- Representing all members at various workplaces regarding disputes with employers
- Negotiating Collective Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements
- Negotiating Industrial Agreements at a number of worksites
- Providing certain classes of members with professional indemnity and legal benefits insurance
- Providing members with access to cheap affordable holidays in the three 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 \$122,761 during the Financial Year.

Member Resignation

Section 174 of Schedule 1 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

No members of the union were Trustees of a superannuation entity during the financial year

Number of Members

The number of persons that were members of the union at 30 June 2008 was 7,359

Number of Employees

As at 30 June 2008, the number of full-time equivalent persons, excluding casuals, who were employees of the Union was 24

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2007/2008 Financial Year.

Judy Richmond	President	1 Jul 2007 to 30 Jun 2008
Chris Brown	State Secretary	1 Jul 2007 to 30 Jun 2008
Tim Jacobson	Assistant State Secretary	1 Jul 2007 to 30 Jun 2008
John Richardson	Senior Vice President	1 Jul 2007 to 30 Jun 2008
Chris Webb	Junior Vice President	1 Jul 2007 to 30 Jun 2008
Leigh Gorringe	Branch Trustee	1 Jul 2007 to 30 Jun 2008
Peter Moore	Branch Trustee	1 Jul 2007 to 30 Jun 2008
Andrew Challis	COM Member	1 Jul 2007 to 30 Jun 2008
Lyn Burston	COM Member	1 Jul 2007 to 30 Jun 2008
Theresa Garcia	COM Member	1 Jul 2007 to 30 Jun 2008
Christine Hansson	COM Member	1 Jul 2007 to 30 Jun 2008
Peter Moore	COM Member	1 Jul 2007 to 30 Jun 2008
Pru Peschur	COM Member	1 Jul 2007 to 30 Jun 2008
Carolyn Shearer	COM Member	1 Jul 2007 to 30 Jun 2008
Julie Clarke	COM Member	1 Jul 2007 to 30 Jun 2008
Susan Loveless	COM Member	1 Jul 2007 to 6 Mar 2008
Mike Coombs	COM Member	10 Jun 2008 to 30 Jun 2008



Chris Brown
State Secretary

22nd July 2008

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

COMMITTEE OF MANAGEMENT STATEMENT

On 21 July 2008 the Committee of Management of the Health Services Union (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 2008.

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 (Tasmania No.1 Branch) for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Health Services Union (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 (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 (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 (Tasmania No.1 Branch) have been kept in a consistent manner to each of the other reporting units of the Health Services Union; and
 - (v) 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
 - (vi) no orders have been made by the Commission under Section 273 of the RAO Schedule during the reporting period.
- (f) in relation to the recovery of wages activity:

- (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
- (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of the such activity; and
- (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on the recovery of wages activity and the notes to the financial statements; and
- (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely requests for donations or other contributions in acting for a worker in recovery of wages activity; and
- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

For the Committee of Management:

Christopher Brown

Title of Office held:

Branch Secretary

Signature:



Date:

22 July 2008

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

**INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR
YEAR ENDED 30 JUNE 2008**

In accordance with the requirements of the Schedule 1 (RAO Schedule), 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.

Concise Report

This 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.

In accordance with Section 265(3) of the Workplace Relations (RAO) Regulations, a free copy of the full Financial Report and Audit Report will be sent to members free of charge upon request.

Discussion and analysis

The net assets of the union increased by \$122,761 during the year ended 30 June 2008, wholly attributable to the profit of the union for that period. This was a better than expected result given the increased level of activity by the union for and behalf of its members.

The profit of the union was used, in part, to increase cash reserves by and to reduce borrowings by \$92,396.