



FAIR WORK
AUSTRALIA

18 February 2010

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

By email: admin@hacsutas.net.au

Dear Mr Brown

**Fair Work (Registered Organisations) Act 2009 – (RO Act)
Financial report for year ended 30 June 2009 – FR2009/10101**

I acknowledge receipt of the full report and the concise report for the Tasmania No.1 Branch of the Health Services Union for year ended 30 June 2009. The documents were lodged with Fair Work Australia on 18 December 2009.

The full report and the concise report have been filed.

Please note for future reference, the *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009* commenced on 1 July 2009. The Act was formerly Schedule 1 of the *Workplace Relations Act 1996* and the Regulations were formerly the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003*. The section numbering and generally the content of the legislation have remained the same with the exception of the Industrial Registrar and the Deputy Industrial Registrar having been replaced with the General Manager and the Delegate to the General Manager, respectively. Financial reports for future years should refer to the new legislation.

If you have any queries regarding this letter I may be contacted on (03) 8661 7989 (Wednesdays to Fridays) or by email at cynthia.lobooth@fwa.gov.au

Yours sincerely

Cynthia Lo-Booth
Tribunal Services and Organisations



PRESIDENT: Judy Richmond
SECRETARY: Chris Brown

Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Sir

FINANCIAL RETURNS FOR 2008/2009

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

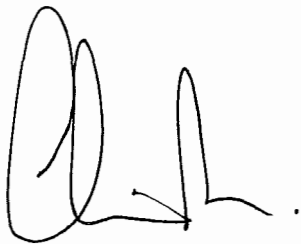
Chris Brown
State Secretary

14th December 2009

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

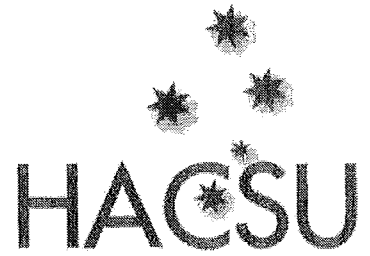
I Christopher Paul Brown being the Branch Secretary of the Health Services Union (Tasmania No.1 Branch) certify:

1. That the documents lodged herewith are copies of the full report, and of the concise report for the year ending 30 June 2009, 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 21 July 2009. 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 23 September 2009; and
4. That the full report was presented at a meeting of the Branch Committee of Management of the reporting unit held on 8th December 2009 in accordance with section 266 of the Schedule 1 of the Workplace Relations Act 1996.

A handwritten signature in black ink, appearing to read 'Chris Brown', with a small dot at the end.

Chris Brown
State Secretary

Date 14th December 2009



Health and Community Services Union
HEALTH SERVICES UNION
TASMANIA NO. 1 BRANCH

PRESIDENT Judy Richmond
SECRETARY Chris Brown

FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2009



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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTES	2009 \$	2008 \$
Revenues from ordinary activities	3	2,942,812	2,821,806
Employee expenses			
- Office Holders		(235,922)	(194,018)
- Others		(1,816,818)	(1,237,683)
Depreciation and amortisation expenses		(137,138)	(127,949)
Other expenses from ordinary activities		<u>(1,029,837)</u>	<u>(1,139,395)</u>
Profit from Ordinary activities before income tax expense	4	(276,901)	122,761
Income tax expense relating to ordinary activities	1		-
Total Changes in equity of the union		<u><u>(276,901)</u></u>	<u><u>122,761</u></u>

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

**BALANCE SHEET
AS AT 30 JUNE 2009**

	NOTES	2009 \$	2008 \$
CURRENT ASSETS			
Cash	5	747,057	1,104,911
Receivables	6	<u>3,701</u>	<u>3,329</u>
TOTAL CURRENT ASSETS		<u>750,757</u>	<u>1,108,239</u>
NON-CURRENT ASSETS			
Property, Plant & Equipment	7	<u>1,989,374</u>	<u>2,029,143</u>
TOTAL NON-CURRENT ASSETS		<u>1,989,374</u>	<u>2,029,143</u>
TOTAL ASSETS		<u>2,740,132</u>	<u>3,137,382</u>
CURRENT LIABILITIES			
Payables	8	88,113	62,951
Provisions	9	<u>238,542</u>	<u>300,714</u>
TOTAL CURRENT LIABILITIES		<u>326,656</u>	<u>363,665</u>
NON-CURRENT LIABILITIES			
Interest-bearing liabilities	10	<u>5,530</u>	<u>88,870</u>
TOTAL NON-CURRENT LIABILITIES		<u>5,530</u>	<u>88,870</u>
TOTAL LIABILITIES		<u>332,186</u>	<u>452,535</u>
NET ASSETS		<u>2,407,946</u>	<u>2,684,847</u>
EQUITY			
Retained Earnings	11	<u>2,407,946</u>	<u>2,684,847</u>
TOTAL EQUITY		<u>2,407,946</u>	<u>2,684,847</u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTES	Retained Earnings \$	Total \$
Balance 1 July 2007		2,562,086	2,562,086
Retrospective adjustment upon change in		-	-
Profit attributable to members		<u>122,761</u>	<u>122,761</u>
Balance 30 June 2008		<u>2,684,847</u>	<u>2,684,847</u>
Profit attributable to members		<u>(276,901)</u>	<u>(276,901)</u>
Balance 30 June 2009	11	<u><u>2,407,946</u></u>	<u><u>2,407,946</u></u>

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTES	2009 \$	2008 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		2,841,688	2,714,114
Payments to suppliers and employees		(3,119,586)	(2,467,376)
Interest received		41,343	61,178
Interest paid		(3,394)	(11,741)
Rent received		19,865	13,040
Other		42,938	41,979
Net cash provided from operating activities	13(a)	(177,145)	351,193
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed asset purchases		(151,914)	(101,620)
Proceeds from sale of fixed assets		54,545	-
Net cash flow from investing activities		(97,369)	(101,620)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of Borrowings		(83,339)	(92,396)
Net cash flow from investing activities		(83,339)	(92,396)
Net increase / (decrease) in cash held		(357,854)	157,178
Cash at the beginning of the financial year		1,104,911	947,733
Cash at the end of the financial year	5	747,057	1,104,911

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTES	2009 \$	2008 \$
Cash assets in respect of recovered money at 1 July 2008		-	-
RECEIPTS			
Amounts recovered from employers		-	-
Other	(b)		
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 June 2009		-	-

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2009**

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 2009**

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 2009**

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 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 3 - Revenue		
Operating activities		
Membership Subscriptions	<u>2,841,688</u>	<u>2,714,114</u>
	2,841,688	2,714,114
Non-operating activities		
Interest Received	41,343	61,178
Management Fees	30,657	27,773
Rent Received	20,236	16,276
Sundry Income	8,888	2,465
Proceeds from Sale of Fixed Assets	<u>-</u>	<u>-</u>
	101,124	107,692
 Total Revenue	 <u><u>2,942,812</u></u>	 <u><u>2,821,806</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	120,997	127,192
Carrying value of disposed of property, plant & equipment	69,931	-
Remuneration of Auditor		
- Audit or review services	7,500	7,500
- other services	<u>1,293</u>	<u>2,312</u>
	8,793	9,812

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

CONTINUED:

	2009	2008
	\$	\$
(b) Significant Expenses		
The following expense items are relevant in explaining the financial performance		
Affiliation & Capitation Fees		
- HSUA National Office	134,995	149,292
- Unions Tasmania	36,869	35,641
- Union Shopper	2,836	2,589
	174,700	187,522
Commissions for Payroll Deductions	3,387	4,880
Donations		3,000
Insurance expense	101,464	91,013
Legal Fees	1,269	9,678
Meeting Expenses	24,534	27,796
Payroll Tax	106,481	80,588
Publication expense	40,356	27,161

Note 5 - Cash Assets

Cash on Hand	1,300	1,300
Cash at bank	14,101	109,998
Deposits at call	731,656	993,613
	747,057	1,104,911

Note 6 - Receivables

Current

Trade debtors	3,701	3,329
	3,701	3,329

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 7 - Property, Plant and Equipment		
Land & Buildings at cost	<u>1,606,516</u>	<u>1,606,516</u>
Office Equipment at cost	436,262	431,574
Accumulated Depreciation	<u>(344,452)</u>	<u>(299,473)</u>
	91,810	132,101
Furniture & Fittings at cost	119,292	118,303
Accumulated Depreciation	<u>(58,467)</u>	<u>(47,950)</u>
	60,825	70,353
Motor Vehicles at cost	357,363	403,237
Accumulated Depreciation	<u>(127,463)</u>	<u>(184,145)</u>
	229,900	219,092
Borrowing Costs Capitalised	<u>323</u>	<u>1,080</u>
	<u>1,989,374</u>	<u>2,029,143</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	132,101	70,353	219,092	1,080	2,029,143
Additions	-	4,688	989	141,191	-	146,868
Disposals	-	-	-	(54,545)	-	(54,545)
Depreciation Expense	-	<u>(44,979)</u>	<u>(10,517)</u>	<u>(75,839)</u>	<u>(757)</u>	<u>(132,092)</u>
Carrying Amount at end of year	<u>1,606,516</u>	<u>91,810</u>	<u>60,825</u>	<u>229,899</u>	<u>323</u>	<u>1,989,374</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 8 - Payables		
Payroll Liabilities	44,689	26,716
Goods & Services Tax	43,424	36,235
Total Payables	88,113	62,951
 Note 9 - Provisions		
Employee Benefits - Officers		
Annual Leave	71,366	60,256
Long Service Leave	4,120	53,783
	75,486	114,039
 Employee Benefits - Others		
Annual Leave	136,154	142,951
Long Service Leave	26,902	43,724
	163,056	186,676
Total Provisions	238,542	300,714
Number of FTE Employees at years end	25.8	24.0

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 2009**

CONTINUED:

	2009	2008
	\$	\$
Note 10 - Interest-bearing Liabilities		
Non-current		
Bank loan - secured	<u>5,530</u>	<u>88,870</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	2,684,847	2,562,086
Net profit attributable to the association	<u>(276,901)</u>	<u>122,761</u>
Retained Profits at end of the financial year	<u>2,407,946</u>	<u>2,684,847</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.	30,657	27,773
Expenses of these properties are offset against income of those properties.	(21,220)	(9,624)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

CONTINUED:

	2009	2008
	\$	\$
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	(276,901)	122,761
Non-cash flows in profit from ordinary activities		
Depreciation	120,997	127,192
Borrowing costs	757	757
Net profit on disposal of plant & equipment	-	-
Net loss on disposal of plant & equipment	15,384	-
Changes in assets and liabilities		
(increase)/decrease in receivables	(372)	(3,236)
increase/(decrease) in payables	25,162	9,249
increase/(Decrease) in provisions	<u>(62,172)</u>	<u>94,472</u>
Net cash provided by operating activities	<u>(177,145)</u>	<u>351,193</u>

- (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 budgetting and internal allocation.

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2009**

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

Principal Activities during the Financial Year

The principle activities of the Union during the 2008/2009 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 decreased by \$276,901 during the Financial Year.

Member Resignation

Section 174 of RAO Schedule 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 2009 was 7,423

Number of Employees

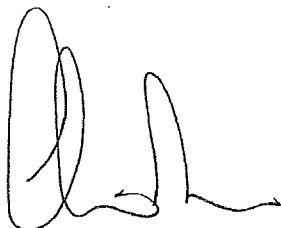
As at 30 June 2009, the number of full-time equivalent persons, excluding casuals, who were employees of the Union, was 25.8

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2008/2009 Financial Year.

Judy Richmond	President	1 Jul 2008 to 30 Jun 2009
Chris Brown	State Secretary	1 Jul 2008 to 30 Jun 2009
Tim Jacobson	Assistant State Secretary	1 Jul 2008 to 30 Jun 2009
John Richardson	Senior Vice President	1 Jul 2008 to 30 Jun 2009
Chris Webb	Junior Vice President	1 Jul 2008 to 30 Jun 2009
Leigh Gorringe	Branch Trustee	1 Jul 2008 to 30 Jun 2009
Peter Moore	Branch Trustee	1 Jul 2008 to 30 Jun 2009
Andrew Challis	COM Member	1 Jul 2008 to 30 Jun 2009
Lyn Burston	COM Member	1 Jul 2008 to 30 Jun 2009
Theresa Garcia	COM Member	1 Jul 2008 to 30 Jun 2009
Christine Hansson	COM Member	1 Jul 2008 to 30 Jun 2009
Pru Peschur	COM Member	1 Jul 2008 to 30 Jun 2009
Carolyn Shearer	COM Member	1 Jul 2008 to 30 Jun 2009
Mike Coombs	COM Member	1 Jul 2008 to 30 Jun 2009
Julie Clarke	COM Member	1 Jul 2008 to 21 Oct 2008
Pam Bock	COM Member	26 Mar 2009 to 30 Jun 2009

Chris Brown



State Secretary

21st July 2009

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

COMMITTEE OF MANAGEMENT STATEMENT

On 21st July 2009 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 2009.

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:

21st July 2009

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 2009 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 1 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 2009, 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 2009 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: 24 August 2009

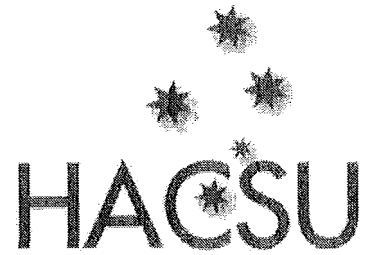
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Health and Community Services Union
HEALTH SERVICES UNION
TASMANIA NO. 1 BRANCH

PRESIDENT: Judy Richmond
SECRETARY: Chris Brown

CONCISE REPORT

FOR THE YEAR ENDED
30 JUNE 2009

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
Revenues from ordinary activities	2,942,812	2,821,806
Employee expenses		
- Office Holders	(235,922)	(194,018)
- Others	(1,816,818)	(1,237,683)
Depreciation and amortisation expenses	(137,138)	(127,949)
Other expenses from ordinary activities	<u>(1,029,837)</u>	<u>(1,139,395)</u>
Profit from Ordinary activities before income tax expense	(276,901)	122,761
Income tax expense relating to ordinary activities		-
Total Changes in equity of the union	<u>(276,901)</u>	<u>122,761</u>

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

**BALANCE SHEET
AS AT 30 JUNE 2009**

	2009 \$	2008 \$
CURRENT ASSETS		
Cash	747,057	1,104,911
Receivables	3,701	3,329
TOTAL CURRENT ASSETS	<u>750,757</u>	<u>1,108,239</u>
NON-CURRENT ASSETS		
Property, Plant & Equipment	1,989,374	2,029,143
TOTAL NON-CURRENT ASSETS	<u>1,989,374</u>	<u>2,029,143</u>
TOTAL ASSETS	<u>2,740,132</u>	<u>3,137,382</u>
CURRENT LIABILITIES		
Payables	88,113	62,951
Provisions	238,542	300,714
TOTAL CURRENT LIABILITIES	<u>326,656</u>	<u>363,665</u>
NON-CURRENT LIABILITIES		
Interest-bearing liabilities	5,530	88,870
TOTAL NON-CURRENT LIABILITIES	<u>5,530</u>	<u>88,870</u>
TOTAL LIABILITIES	<u>332,186</u>	<u>452,535</u>
NET ASSETS	<u>2,407,946</u>	<u>2,684,847</u>
EQUITY		
Retained Earnings	2,407,946	2,684,847
TOTAL EQUITY	<u>2,407,946</u>	<u>2,684,847</u>

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009**

	Retained Earnings \$	Total \$
Balance 1 July 2007	2,562,086	2,562,086
Retrospective adjustment upon change in	-	-
Profit attributable to members	<u>122,761</u>	<u>122,761</u>
Balance 30 June 2008	<u>2,684,847</u>	<u>2,684,847</u>
Profit attributable to members	<u>(276,901)</u>	<u>(276,901)</u>
Balance 30 June 2009	<u><u>2,407,946</u></u>	<u><u>2,407,946</u></u>

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	2009	2008
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from members	2,841,688	2,714,114
Payments to suppliers and employees	(3,119,586)	(2,467,376)
Interest received	41,343	61,178
Interest paid	(3,394)	(11,741)
Rent received	19,865	13,040
Other	42,938	41,979
	<hr/>	<hr/>
Net cash provided from operating activities	(177,145)	351,193
 CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed asset purchases	(151,914)	(101,620)
Proceeds from sale of fixed assets	54,545	-
	<hr/>	<hr/>
Net cash flow from investing activities	(97,369)	(101,620)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings	(83,339)	(92,396)
	<hr/>	<hr/>
Net cash flow from investing activities	(83,339)	(92,396)
 Net increase / (decrease) in cash held		
	<hr/>	<hr/>
Cash at the beginning of the financial year	1,104,911	947,733
	<hr/>	<hr/>
Cash at the end of the financial year	747,057	1,104,911
	<hr/> <hr/>	<hr/> <hr/>

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

**STATEMENT OF RECEIPTS & PAYMENTS
FOR RECOVERY OF WAGES ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2009**

	2009 \$	2008 \$
Cash assets in respect of recovered money at 1 July 2008	-	-
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 June 2009	-	-

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

**OPERATING REPORT
YEAR ENDED 30 JUNE 2009**

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

Principal Activities during the Financial Year

The principle activities of the Union during the 2008/2009 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 decreased by \$276,901 during the Financial Year.

Member Resignation

Section 174 of RAO Schedule 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 2009 was 7,423

Number of Employees

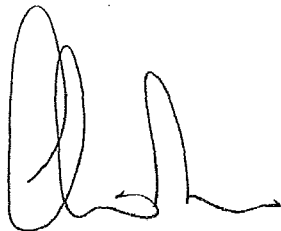
As at 30 June 2009, the number of full-time equivalent persons, excluding casuals, who were employees of the Union, was 25.8

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2008/2009 Financial Year.

Judy Richmond	President	1 Jul 2008 to 30 Jun 2009
Chris Brown	State Secretary	1 Jul 2008 to 30 Jun 2009
Tim Jacobson	Assistant State Secretary	1 Jul 2008 to 30 Jun 2009
John Richardson	Senior Vice President	1 Jul 2008 to 30 Jun 2009
Chris Webb	Junior Vice President	1 Jul 2008 to 30 Jun 2009
Leigh Gorringe	Branch Trustee	1 Jul 2008 to 30 Jun 2009
Peter Moore	Branch Trustee	1 Jul 2008 to 30 Jun 2009
Andrew Challis	COM Member	1 Jul 2008 to 30 Jun 2009
Lyn Burston	COM Member	1 Jul 2008 to 30 Jun 2009
Theresa Garcia	COM Member	1 Jul 2008 to 30 Jun 2009
Christine Hansson	COM Member	1 Jul 2008 to 30 Jun 2009
Pru Peschur	COM Member	1 Jul 2008 to 30 Jun 2009
Carolyn Shearer	COM Member	1 Jul 2008 to 30 Jun 2009
Mike Coombs	COM Member	1 Jul 2008 to 30 Jun 2009
Julie Clarke	COM Member	1 Jul 2008 to 21 Oct 2008
Pam Bock	COM Member	26 Mar 2009 to 30 Jun 2009

Chris Brown



State Secretary

21st July 2009

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

COMMITTEE OF MANAGEMENT STATEMENT

On 21st July 2009 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 2009.

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:

21st July 2009

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

**INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR
YEAR ENDED 30 JUNE 2009**

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 decreased by \$276,901 during the year ended 30 June 2009, wholly attributable to the loss of the union for that period. This result was expected given the increased level of activity by the union for and behalf of its members, staffing readjustments and discharging a number of long service leave obligations.

The loss of the union was sourced, in part, from cash reserves accrued for this purpose.

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



Cameron's
ACCOUNTANTS & ADVISORS

Scope

We have audited the concise purpose financial report of the Health Services Union (Tasmania No. 1 Branch) for the year ended 30 June 2009 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 1 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 2009 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 2009 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: 24 August 2009

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