



**Australian Government**

**Australian Industrial Registry**

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
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Ms Z Mitchell  
Secretary  
Tasmania No 2 Branch,  
Health Services Union of Australia  
c/- University of Tasmania  
Private Bag No 80  
HOBART TAS

Dear Ms Mitchell,

**Re: Financial reports for year ended 30 June 2004 - FR2004/584  
Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)**

Receipt is acknowledged of the financial reports of the Tasmania No 2 Branch of the Health Services Union of Australia for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 13 September 2004.

The documents have been filed.

I direct your attention to the following comments concerning the reports and the financial reporting obligations under the RAO Schedule. Please note that these matters are generally advised for assistance in the future preparation of financial reports. With the exception of the comments concerning the committee of management statement, no further action is required in respect of the subject documents.

### **Auditor's report**

The opinion of the auditor made under the auditor's report is expressed in terms previously required under the *Workplace Relations Act 1996*. The RAO Schedule, under subsection 257(5), now sets out the matters upon which an auditor is required to make an opinion. The following wording would satisfy the requirements of the Schedule:

*"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements of the RAO Schedule."*

For the purpose of providing information and advice regarding this matter, a copy of this letter has been forwarded to the reporting unit's auditor.

### **Operating report**

The following defects or deficiencies are contained in this report:

#### ***Prescribed information:***

Subsection 254(2)(f) requires the operating report to contain any prescribed information. Under regulation 159 of the *RAO Regulations* such information includes the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position. [see subregulation 159(c)]

The operating report lodged on this occasion did not contain the required details in relation to the committee of management. However, I note that the information has been included at page 11 to the financial reports. In future, in order to fully comply with subregulation 159(c) that information should appear in the operating report (and include all persons who held office during the period).

The operating report ought to also state (a) the number of members who are on the Branch register of members at the end of the financial year, and, as I understand it to be the case, (b) that the Branch has no full time or part time employees, and (c) that there are no officers or members of the Branch who are a trustee of a superannuation entity or an exempt public sector superannuation scheme (or a director of a company that is in either category) where it is a criterion of that entity that the trustee or director must be an officer or employee of your organisation. (s254 of RAO Schedule refers)

#### **Date of report:**

The operating report is not dated, however, the secretary's certificate indicates that the operating report was provided to members on 1 September 2004. Under subsection 265(1)(a) a full report includes a copy of the operating report to which the full report relates. Accordingly, in future, the operating report should be prepared and dated prior to its provision to the members of the reporting unit.

#### **Committee of management statement**

The Branch Council's certificate and the Accounting Officers' certificate are now redundant, effectively replaced by the one document titled "Commitment by Management Statement". Under paragraph 17 of the Industrial Registrar's Reporting Guidelines, determined in accordance with section 255 of the RAO Schedule, the committee of management statement must include declarations as to whether in the opinion of the committee of management:

- (a) the financial statements and notes comply with the Australian Accounting Standards;*
- (b) the financial statements and notes comply with the 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 reporting unit for the financial year to which they relate;*
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and*
- (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 the rules of a branch concerned; and*
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and*
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and*
  - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and*
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and*

*(vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.*

In addition to these requirements, the committee of management statement must be made in accordance with such resolution passed by the committee in relation to the matters requiring declaration, specify the date of the resolution and be signed by a designated officer within the meaning of section 243 of the RAO Schedule.

The statement lodged with the abovementioned reports did not include declarations in relation to the majority of matters required.

## **Statement of Cash flows**

Section 253 of RAO Schedule requires a general purpose financial report to comprise, in addition to the statements of financial performance and financial position - a statement of cash flows.

## **Information to be provided to members**

Note 4 of the notes to and forming part of the financial reports draws the attention of members of the reporting unit to section 274 of the Workplace Relations Act 1996. Such notice requires the inclusion of subsections 272(1), (2) and (3) only of RAO Schedule (which takes a different form to the former s274).

## **Timelines**

## **Copies of reports to be provided to members**

Subsection 265(5)(a) of the RAO Schedule requires copies of the full report to be provided to members 21 days before the general meeting at which the report is to be presented. According to the information contained in the Secretary's certificate, the full report of the reporting unit was provided to members on 1 September 2004 and presented to the Annual General Meeting on 8 September 2004, in contravention of the new 21 day timeline requirement.

While I have had regard to the relatively small amount of revenue of the Branch, the legislation makes no concessions to such reporting units that are not reporting units comprising the whole of an organisation.

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7788.

Yours sincerely



Andrew O'Brien  
Statutory Services Branch  
5 November 2004

cc Steele, Burnett & Nelson  
PO Box 28, Rosny Park Tas, 7018



**Health Services Union**  
**TASMANIA NO 2 BRANCH**  
University of Tasmania

8th Sept, 2004

The Registrar  
Australian Industrial Registry  
GPO Box 1994s  
Melbourne VIC 3001

Dear Sir,

Please find attached a copy of this unions' Annual Financial Statement which includes

- Branch Council's Certificate
- Accounting Officer's Certificate
- Auditor's Report
- Profit and Loss Account
- Balance Sheet
- Notes to and forming part of the Accounts
- Officers of the Union,

of the Health Services Union, Tasmania No 2 as requested under the Workplace Relations Act 1996

The Summary of the Financial Statement was sent to all members prior to the Annual General Meeting and copies of the Financial Statement were made available to any member who requested it.

The Financial Statement, the Operating Report and the Secretary's Certificate was passed by members at today's Annual General Meeting .

Yours faithfully

Zita D Mitchell  
Secretary



**Health Services Union**  
**OF AUSTRALIA, TASMANIA NO 2 BRANCH**

## **Secretary's Certificate**

I, Zita Darlene Mitchell being the Honorary Secretary of the Health Services Union of Australia, Tasmania No 2 Branch certify:

- That the documents lodged herewith are copies of the full report, (including the concise report),  
  
and
- that the concise report was provided to members Wednesday, 1 September 2004;  
  
and
- that the full report was presented to a committee of management meeting 10 August 2004 and to a general meeting of members on 8 September 2004.  
  
and
- that the Operating Report was distributed to all Members on 1<sup>st</sup> September 2004 via email.

*Zita D. Mitchell*

Zita D Mitchell  
8 September 2004

HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA No 2 BRANCH)

## Operating Report for year ended 30 June 2004

### Principal activities

The **principal activities** of the Branch during the reporting period were to provide industrial and representational services to the members consistent with the objects of the Union and particularly the object of protecting and improving the interests of the members.

The Branch's principal activities **resulted** in maintaining and improving the wages and conditions of employment of the membership, particularly for those members in collective enterprise agreements negotiated by the Union.

There were no **significant changes** in the nature of the Union's principal activities during the reporting period.

### Manner of resignation

Members may resign from the Association in accordance with rule 13 **Termination of membership**, which reads as follows

#### **13 - TERMINATION OF MEMBERSHIP**

(a) Membership of a member of the Union shall be terminated:

- (i) by resignation in accordance with these Rules,
- (ii) by expulsion in accordance with these Rules
- (iii) by the member's ceasing to be eligible to become a member of the Union other than by being elected as a Member of Parliament or unless the member is a life member pursuant to Rule 12 of these Rules.

Provided that any person who is or becomes a member of the Union by virtue solely of her/his election or appointment or employment as a full-time officer or organiser or employee (other than clerical or administrative employee) of the Union or any Branch thereof shall, unless otherwise eligible to become or remain a member of the Union, forthwith cease to be a member of the Union upon her/his ceasing to hold such position in the Union or Branch.

(b) A member may resign from membership of the Union by notice in writing addressed and delivered to the Secretary of the member's Branch.

(c) A notice of resignation from membership of the Union shall take effect:-

- (i) where the member ceases to be eligible to become a member of the Union -

A. on the day upon which the notice is received by the Union, or

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B. on the day specified in the notice, which is a day not earlier than the day when the member ceased to be eligible to become a member,

whichever is the later; or

(ii) in any other case -

A. at the end of two weeks after the notice is received by the Union, o

B. on the day specified in the notice,

whichever is the late

(d) A notice delivered to the Secretary of the member's Branch shall be taken to have been received the Union when it was delivered.

(e) A notice resignation that has been received by the Union shall not be invalid because it was addressed and delivered in accordance with paragraph (b) of this Rule.

(f) A resignation from membership of the Union shall be valid even if it is not effected in accordance with the foregoing provisions of this Rule if the member is informed in writing by or on behalf the Union that the resignation has been accepted.

the Union that the resignation has been accepted.

Signed:

*Zitae R. Mitchell*

**Branch Secretary**

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**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2004**

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**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
<b>Note 1 - Operating Revenue</b>		
Other revenue		
Fees & contributions	5,872	6,332
Interest Received	4,285	4,118
	<b>10,157</b>	<b>10,450</b>
 <b>Note 2 - Surplus</b>		
Operating surplus before income tax has been determined after:		
<b>Charging as expense</b>		
Depreciation and amortisation of property, plant and equipment:		
- Plant & Equipment		
 <b>Note 3 - Cash</b>		
Bank Accounts		
Cash at Bank S1	5,463	3,832
Cash at Bank I22	89,694	85,412
Other Cash Items		
Cash on hand	121	175
	<b>95,278</b>	<b>89,419</b>
 <b>Note 6 - Property Plant and Equipment</b>		
Plant and equipment at WDV	<b>1,783</b>	<b>2,673</b>
 <b>Note 8 - Reserves</b>		
Balance 1st July 2003	<b>19,016</b>	<b>19,016</b>

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

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

	<u>2004</u>	<u>2003</u>
	\$	\$
<b>INCOME</b>		
Fees & Contributions	5,872	6,332
Interest Received	4,285	4,118
	10,157	10,450
<b>LESS: EXPENSES</b>		
Advertising	-	21
Affiliation Fee - TTLC	248	268
Audit Fees	545	385
Bank Charges	7	9
Computer Expenses	77	115
Depreciation - Plant	890	891
Federal Office ACTU Affiliation	-	78
Federal Office Capitation Fees	1,109	1,001
Honorariums	500	500
Legal Fees	-	550
Levies	-	330
Musicians Union	1,036	-
Office Equipment	99	-
Postage	5	5
Staff Functions/Meetings	303	276
Subscriptions	30	30
Sundry Expenses	-	110
Travelling Expenses	340	968
Total Expenses	5,188	5,537
<b>SURPLUS FOR THE YEAR</b>	<b>\$ 4,969</b>	<b>\$ 4,913</b>

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

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

	Note	<u>2004</u>	<u>2003</u>
		\$	\$
Surplus for the year before income tax	1	4,969	4,913
Income tax attributable to surplus	2	-	-
		4,969	4,913
 <b>Surplus after Income Tax</b>			
Retained Surplus at the beginning of the financial year		73,076	68,163
		73,076	68,163
 Total available for appropriation		 78,045	 73,076
 <b>Retained surplus at the end of the Financial Year</b>		 <b>78,045</b>	 <b>73,076</b>

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

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

	Note	<u>2004</u> \$	<u>2003</u> \$
<b>Current Assets</b>			
Cash	3	95,278	89,419
<b>Non Current Assets</b>			
Property Plant & Equipment	6	1,783	2,673
<b>TOTAL ASSETS</b>		<b>97,061</b>	<b>92,092</b>
<b>NET ASSETS</b>		<b><u>97,061</u></b>	<b><u>92,092</u></b>
 <b>MEMBERS EQUITY</b>			
Reserves	8	19,016	19,016
Retained Surplus		<u>78,045</u>	<u>73,076</u>
<b>Total Members Equity</b>		<b><u>97,061</u></b>	<b><u>92,092</u></b>

# HEALTH SERVICES UNION OF AUSTRALIA (TASMANIA NO. 2 BRANCH)

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2004

### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. Unless otherwise stated, the accounts have not been adjusted to take to account of the current costs of specific assets of their impact on the operating statement.

### 2 DEPRECIATION OF FIXED ASSETS

Depreciation has been provided for on fixed assets so to write them off progressively over their useful economic lives. The Prime costs method is used and applied consistently.

### 3 PLANT AND EQUIPMENT

	2003 Opening WDV	Depreciation	2004 Closing WDV
Photocopier	301	101	200
Computer Equip.	2,372	789	1,583
Total	<u>2,673</u>	<u>890</u>	<u>1,783</u>

### 4 INFORMATION TO BE PROVIDED TO MEMBERS ON REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 274 and section 323 which reads as follows:-

#### Section 274

- (1) A Member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of an organisation or a registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received on an application made at the request of the member.

**Section 323**

- (4) An Organisation shall not contravene sections 272, 272 or 274.  
Penalty \$1,000.


**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**BRANCH COUNCIL CERTIFICATE**

We, J Wanless and Z Mitchell, being President and Secretary/Treasurer of the Branch Council of the Health Services Union of Australia (Tasmania No.2 Branch), do state on behalf of the Council and in accordance with a resolution passed by the Council that: -

- (i) In the opinion of the Branch Council, the attached accounts show a true and fair view of the financial affairs of the Branch at 30<sup>th</sup> June 2004.
- (ii) In the opinion of the Branch Council, meetings of the Council were held during the year ended 30<sup>th</sup> June 2004 in accordance with the rules of the union.
- (iii) To the knowledge of any member of the Council, there have been no instances where records of the branch or other documents (not being documents containing information made available to a member of the Branch under sub-section 274(2) of the Workplace Relation Act 1996), or copies of these records or documents, or copies of the rules of the association, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996, the regulations thereto, or the rules of the union.
- (iv) The accounts have been prepared in accordance with sub-section 273(2) and comply with Section 279(1) and the requirements of Sections 279(6)/279(7) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the year ended 30<sup>th</sup> June 2004 and the Auditors Report thereon.

ON BEHALF OF THE BRANCH COUNCIL

  
\_\_\_\_\_  
**J Wanless**

  
\_\_\_\_\_  
**Z Mitchell**

Dated this 19<sup>th</sup> day of July 2004.

**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**ACCOUNTING OFFICERS STATEMENT**

I, Z Mitchell being the officer responsible for keeping the records of the Health Services Union of Australia (Tasmania No. 2 Branch). Certify that as at 30<sup>th</sup> June 2004 the number of members of the Branch was 54.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Branch as at 30<sup>th</sup> June 2004.
- (ii) A record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the union.
- (iii) Before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the rule of the Union.
- (iv) With regard to funds of the Branch raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules. No payments were made out of any such fund for purposes other than those for which the fund was operated.
- (v) No loan or other financial benefits, other than remuneration in respect of their full-time employment with the Branch, were made to persons holding office in the Branch.
- (vi) The register of members of the Branch was maintained in accordance with the Workplace Relations Act 1996.

  
\_\_\_\_\_  
Z. Mitchell

Dated this 19. Day of July 2004.



# HEALTH SERVICES UNION OF AUSTRALIA (TASMANIA NO. 2 BRANCH)

## AUDITORS REPORT

### Scope

I have audited the attached financial report, comprising of the Statement of Financial Position and the Statement of Financial Performance of the Health Services Union of Australia (Tasmania No. 2 Branch) for the year ended 30<sup>th</sup> June 2004. The Branch Council is responsible for the preparation and presentation of the financial report and the information contained therein. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Health Services Union of Australia (Tasmania No. 2 Branch). No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Branches constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of 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 the Australian Accounting concepts and standards (and relevant statutory and other requirements) so as to present a view of the Health Services Union of Australia (Tasmania No. 2 Branch) which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in the report has been formed on the above basis.

### Qualification

As is common for organisations of this type, it is not practicable for the Health Services Union of Australia (Tasmania No. 2 Branch) to maintain an effective system of internal control over donations, subscriptions and other Income raising activities until their initial entry into the accounting records. Accordingly, our audit in relation to Income raising was limited to amounts recorded.

In my opinion,

- (i) There were kept by the Branch in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Branch (including income from members) and the nature and purposes of expenditure and;
- (ii) The attached Accounts and Statements, including the Certificates of the Branch Council and the Accounting Officer are prepared in accordance with Section 273 of the Workplace Relations Act 1996. The accounts set out on pages 4 to 6 have been prepared from the accounting records of the Branch and are properly drawn up so as to give a true and fair view of:

- (a) The financial affairs of the branch as at 30<sup>th</sup> June 2004, and;
- (b) The income and expenditure, and surplus of the Branch for the period ended on that date.

Date: 19. 7. 04  
Address: PO Box 28 Rosny Park TAS 7018

Firm: Steele Burnett & Nelson  
Partner: 

**List of the Offices and of the persons holding those  
offices, including their occupations and addresses  
in respect to  
The Health Services Union of Australia Tas No 2 Branch**

Branch President	Wanless, John Wentworth, University of Tasmania, Private Bag 30, Hobart, Tas. 7001. Technical Services Manager
Senior Branch Vice President	Bolton, Keith, University of Tasmania, Private Bag 37, Hobart, Tas. 7001. Senior Technical Officer
Junior Branch Vice President	Piggott, Geoffrey, University of Tasmania, Private Bag 53, Hobart, Tas. 7001. Administrative Officer.
Branch Secretary	Mitchell, Zita, University of Tasmania, Private Bag 65, Hobart, Tas. 7001. Administrative Assistant
Branch Assistant Secretary	Kingston, Andrea, University of Tasmania, Private Bag 100, Hobart, Tas. 7001. Secretary.
Branch Trustees	Hughes, Marshall, University of Tasmania, Private Bag 75, Hobart, Tas. 7001. Senior Technician  Appleby, Geoffrey, University of Tasmania, Private Bag 58, Hobart, Tas. 7001. Laboratory Technician.
Branch Committee	Davey, Christine, University of Tasmania, Private Bag 51, Hobart, Tas. 7001. Records Clerk.  Rainbird, Lynette, University of Tasmania, Private Bag 81, Hobart, Tas. 7001. Secretary  Lord, Tula, University of Tasmania, Private Bag 53, Hobart, Tas. 7001. Administrative Assistant  Traill (nee Richardson), Angela, University of Tasmania, Private Bag 54, Hobart, Tas, 7001. Laboratory Assistant  O'May, Katie, University of Tasmania, Private Bag 24, Hobart Tas. 7001