



**Australian Government**

**Australian Industrial Registry**

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Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
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Mrs Zita Mitchell  
Branch Secretary  
Health Services Union  
Tasmania No 2 Branch  
University of Tasmania  
Private Bag 40  
Hobart TAS 7001

Mrs Mitchell

### **Financial Report for year ended 30 June 2007 - FR2007/468**

I have received a copy of the financial reports of your Branch for the year ended 30 June 2007. The documents were lodged in the Australian Industrial Registry on 6 September 2007.

The documents have been filed.

Although the documents have been filed, I would like to comment upon some issues arising out of the report. I make these comments to assist you when you next prepare financial reports and you do not need to take any further action in respect of the financial reports already lodged.

#### **Timeframe for providing information to members and alternative procedures**

Your secretary's certificate states that the full report was provided to members on 28 August 2007 and was presented to a general meeting of members on 5 September 2007. This is a period of 8 days.

Where documents are presented to a general meeting rather than to a meeting of the Committee of Management, the RAO Schedule requires the documents to be circulated to members (such as by posting on a website) a minimum of 21 days before they are presented to a meeting of members.

I note for your information that Rule 62(b) of the Branch rules provides that Branch members are able to call a general meeting of members for the purpose of considering the financial report. It would therefore be possible, in future, for the Branch to present its financial report to a meeting of the Committee of Management rather than to a general meeting if the Branch so desires.

This alternate method allows the Branch to present its financial reports to a meeting of the Committee of Management at anytime in the 6 months after the end of the financial year. Copies of the full report are still required to be supplied to the members, and must be done within a period of 5 months after the end of financial year.

#### **Date of Operating Report and Committee of Management statement**

The operating report and Committee of Management statements are undated. Please ensure future statements are dated.

**General Purpose Financial Report**

Guideline 8 of the Registrar's Guidelines requires disclosure in the notes to the financial statements of the rights of members or a Registrar to obtain information from the Union under subsections 272(1),(2) and (3) of the RAO Schedule. There is no reference to rights of members to obtain information in the notes to the financial statements, in future please ensure that this reference is included.

Yours sincerely,

Peter Nicholson  
Organisations Officer, Statutory Services Branch  
Australian Industrial Registry  
(03) 8661 7775  
[Peter.Nicholson@air.gov.au](mailto:Peter.Nicholson@air.gov.au)

1 October 2007

FL2007/468



Health Services Union  
TASMANIA NO 2 BRANCH  
University of Tasmania



6 September 2007

Australian Industrial Registrar  
80 Collins Street  
Melbourne Vic 3000

Dear Sir/Madam

Please find attached a copy of the unions Annual Financial Statements which includes:

- Statement of Financial Performance
- Statement of Financial Position
- Notes to and forming part of the accounts
- Statement of Cash Flows
- Notes to the statement of Cash Flows
- Committee of Management Statement
- Auditors Report
- Operating Report
- Designated Officers Certificate

as requested under the Workplace Relations Act 1996.

The Financial Statements were sent to all members on 28 August 2007.

The Financial Statements were passed by members at today's Annual General Meeting in accordance with subsection 279 (6).

Yours faithfully

A handwritten signature in cursive script that reads "Zita D Mitchell".

Zita D Mitchell  
Branch Secretary

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

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2007**

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

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30th JUNE 2007**

	<u><b>2007</b></u>	<u><b>2006</b></u>
	\$	\$
<b>INCOME</b>		
Fees & Contributions	4,084	4,608
Interest Received	5,486	5,196
	9,570	9,804
 <b>LESS: EXPENSES</b>		
Affiliation Fee	234	225
Audit Fees	1,100	451
Bank Charges	0	4
Depreciation - Plant	3	890
Federal Office Capitation Fees	1,068	1,061
Honorariums	566	548
HSU - IR Campaign Contributions	253	556
Postage	0	0
Staff Functions/Meetings	185	178
Sundry Expenses	35	0
Travelling & Conference Exp	1,284	628
	4,728	4,541
 <b>SURPLUS FOR THE YEAR</b>	 <b>4,842</b>	 <b>5,263</b>

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

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30th JUNE 2007**

	<b>Note</b>	<b><u>2007</u></b>	<b><u>2006</u></b>
		\$	\$
Surplus for the year before income tax	1	4,842	5,263
Income tax attributable to surplus	2	<u>0</u>	<u>0</u>
		4,842	5,263
 <b>Surplus after Income Tax</b>			
Retained Surplus at the beginning of the financial year		108,228	83,908
		<u>108,228</u>	<u>83,908</u>
Total available for appropriation		113,070	89,171
<b>Retained surplus at the end of the Financial Year</b>		<b><u><u>113,070</u></u></b>	<b><u><u>89,171</u></u></b>

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

**STATEMENT OF FINANCIAL POSITION  
AS AT 30th JUNE 2007**

	<b>Note</b>	<b><u>2007</u></b> \$	<b><u>2006</u></b> \$
<b>Current Assets</b>			
Cash	3	113,070	108,184
<b>Non-Current Assets</b>			
Property Plant & Equipment	6	0	3
<b>NET ASSETS</b>		<b><u>113,070</u></b>	<b><u>108,187</u></b>
<b>MEMBERS EQUITY</b>			
Reserves	8	0	19,016
Retained Surplus		<u>113,070</u>	<u>89,171</u>
<b>Total Members Equity</b>		<b><u>113,070</u></b>	<b><u>108,187</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 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>Note 1 - Operating Revenue</b>		
Other Revenue		
Fees & Contributions	4,084	4,564
Interest Received	5,486	5,196
	9,570	9,760
<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	7,772	8,405
Cash at Bank I22	105,073	99,595
Other Cash Items		
Cash on Hand	225	184
	113,070	108,184
<b>Note 6 - Property, Plant &amp; Equipment</b>		
Plant and equipment at WDV	0	3
<b>Note 8 - Reserves</b>		
	0	19,016



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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2007**

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounts are prepared under the Historical Cost Convention and in accordance with the Accounting Standards jointly issues by the Australian Professional Accounting Bodies. Unless otherwise stated, the accounts have not been adjusted to take 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**

	2006 Opening WDV	Depreciation	2007 Closing WVD
Photocopier	0	0	0
Computer Equipment	3	3	0
Total	3	3	0

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

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30th JUNE 2007**

	<u><b>2007</b></u>	<u><b>2006</b></u>
	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>		
Cash Receipts from members	4,084	4,608
Cash paid to suppliers	4,725	3,651
Cash Generated from operations	<u>-641</u>	<u>957</u>
<b>Net Cash used in operating activities</b>	-641	957
<b>Cash flows from investing activities</b>		
Interest Received	5,486	5,196
<b>Net cash used in investing activities</b>	<u>5,486</u>	<u>5,196</u>
<b>Net Increase in cash and cash equivalents (Note 3)</b>	4,845	6,153
<b>Cash &amp; cash equivalents at beginning of period</b>	108,225	102,031
<b>Cash &amp; cash equivalents at end of period (note 1)</b>	<u><b>113,070</b></u>	<u><b>108,185</b></u>

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

NOTES FORMING PART OF THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30th JUNE 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
<b>Note 1. Reconciliation of Cash</b>		
Bank Accounts		
Cash at Bank S1	7,772	8,405
Cash at Bank I22	105,073	99,595
Cash on Hand	225	184
	<b>113,070</b>	<b>108,184</b>
 <b>Note 3. Reconciliation of Net Cash used in Operating Activities to Operating Results</b>		
Operating Result	4,842	5,263
Depreciation	3	890
<b>Net cash used in operating activities</b>	<b>4,845</b>	<b>6,153</b>

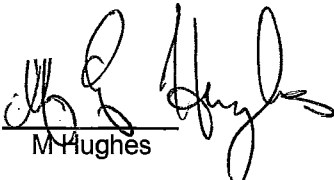
**HEALTH SERVICES UNION OF AUSTRALIA  
(TASMANIA NO. 2 BRANCH)**

**COMMITTEE OF MANAGEMENT STATEMENT**

We, M Hughes 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:-

- 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 position of the Branch;
- d. There are reasonable grounds to believe that the Health Services Union of Australia (Tasmania No. 2 Branch) will be able to pay its' debts as and when they become due and payable; and
- e. During the financial year:-
  - (i) meetings of the committee were held in accordance with the rules of the Union.
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the L
  - (iii) the financial records of the reporting entity have been kept and maintained in accordance with the RAO Schedule and the RAO regulations.
  - (iv) 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.
  - (v) there has been compliance with any order for inspection of financial records made by the Commissioner under section 273 of the RAO schedule.

ON BEHALF OF THE BRANCH COUNCIL

  
M Hughes

  
Z Mitchell

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

**OPERATING REPORT**

**Number of Members**

The number of members who, at the end of the reporting period, were recorded on the Register of Members of the Branch was 40.

**Number of Employees**

No employees were engaged by the Branch during the reporting period.

**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 objectives of the Union and particularly the objective 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.

**Significant Changes**

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

**Manner of Resignation**

Members may resign from the Branch in accordance with rule 13 "Termination of Membership".

**Trustee or Director of Trustee company of superannuation entity or exempt public sector superannuation scheme**

No officers or members of the Branch held positions as a trustee or director of a trustee company of a superannuation entity or exempt public sector superannuation scheme where the criteria for the officer or member being the trustee or director is that the officer or member is an officer or member of the Union.

**Members of Committee of Management**

The persons who held office as members of the Committee of Management of the Branch during the reporting period are:

Marshall Hughes	(Branch President)
Keith Bolton	(Senior Branch Vice President)
Geoffery Piggott	(Junior Vice President)
Zita Mitchell	(Branch Secretary/Treasurer)
Andrea Kingston	(Branch Assistant Secretary)
Geoffery Appleby	(Branch Trustee)
Christine Davey	(Committee Member)
Tula Lord	(Committee Member)
Jenni Kendray	(Committee Member)
Peter Thompson	(Committee Member)

  
Zita Mitchell  
(Secretary)

HEALTH SERVICES UNION OF AUSTRALIA

(TASMANIA NO. 2 BRANCH)

DESIGNATED OFFICER'S CERTIFICATE

I, Zita Mitchell, being the secretary of the Branch Council of the Health Services Union of Australia (Tasmania No. 2 Branch) certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO schedule;
- That the full report was provided to members on the 29/8/07 2007; and
- That the full report was presented to the Annual General Meeting of the Branch on the 5 September 2007 in accordance with s266 of the RAO schedule.

Signature:

Z. D. Mitchell

Date:

5/9/07

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

SUMMARY OF FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 30th JUNE 2007

	<u>2007</u>		<u>2006</u>	
	\$	\$	\$	\$
<b>PROFIT AND LOSS</b>				
Income		9,570		9,804
 <b>LESS EXPENSES</b>				
Affiliation, capitation and levies	1,302		1,286	
Other expenses	3,426		3,255	
		4,728		4,541
<b>Surplus for the year</b>		<b>4,842</b>		<b>5,263</b>

These are extracts of the audited financial statements of the Health Services union of Australia (Tasmania No. 2 Branch). Copies of the full audited accounts are available upon request, free of charge.

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

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specific prescribed information in relation to the organisation.
- (2) An organisation shall, upon application made under sub-section (1) by a member of the organisation or a Registrar, make the prescribed 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 an organisation concerned and the Registrar shall provide to a member information received because of an application made at the request of a member.

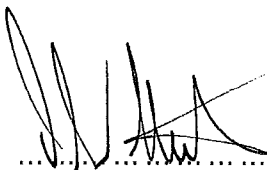
Penalty \$1,000

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

SUMMARY OF FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 30th JUNE 2007

	<u>2007</u> \$	<u>2006</u> \$
<b>BALANCE SHEET</b>		
Cash at bank and cash on hand	113,070	108,184
Property, plant and equipment	-	3
<b>Total Assets</b>	<u>113,070</u>	<u>108,187</u>
 <b>MEMBERS EQUITY</b>		
Opening Balance	108,187	103,033
Prior Year Adjustments	41	- 109
Surplus for the year	4,842	5,263
<b>Net Equity</b>	<u>113,070</u>	<u>108,187</u>

In compliance with Section 279(2) of the Workplace Relations Act 1996, I certify that in my opinion the above summary is a fair and accurate summary of the financial report, accounts and statements of the Health Services Union of Australia (Tasmania No. 2 Branch) for the year ended 30th June 2007.



.....  
DEREK STEELE  
Registered Company Auditor



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

**AUDITORS REPORT**

Scope

I have audited the attached financial report of the Health Services Union of Australia (Tasmania No. 2 Branch) for the year ended 30<sup>th</sup> June 2007. 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.

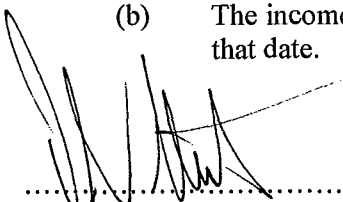
The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Branches constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which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

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 General Purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements of the RAO schedule. The accounts set out within the financial report have been prepared by 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 2007, and;
  - (b) The income and expenditure, and surplus of the Branch for the period ended on that date.

  
.....  
DEREK W STEELE  
Registered Company Auditor

Dated 23<sup>rd</sup> July, 2007