



Australian Government
Australian Industrial Registry

11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7989
Fax: (03) 9655 0410
Email: cynthia.lobooth@airc.gov.au

Ms Zita Mitchell
Branch Secretary
Tasmania No.2 Branch
Health Services Union
c/o University of Tasmania
Private Bag No. 40
HOBART TAS 7001

By email: zita.mtichell@utas.edu.au

Dear Ms Mitchell

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial reports for year ended 30 June 2008 – FR2008/230**

I acknowledge receipt of the financial reports of the Health Services Union of Tasmania No.2 Branch for the year ended 30 June 2008, the new auditor's report dated 3 September 2008 and the new designated officer's certificate dated 18 November 2008. The documents were lodged in the Industrial Registry on 4 September, 7 November and 18 November 2008 respectively.

The documents have been filed.

Please ensure in future years all documents bear the correct date and that the sequence of events or the order the documents are executed take place in the following order:

1. committee of management statement and operating report are prepared and signed;
2. auditor prepares and sign his report taking into account the general purpose financial report, the signed committee of management statement and the signed operating report;
3. provide the full report (auditors report, general purpose financial report, committee of management statement and operating report) to all members;
4. if presenting full report to a general meeting of members hold the general meeting at least 21 days after the full report has been provided to members, or if the committee decides to present the full report to the committee of management the full report can be presented at the next committee of management meeting as long as the full report is provided to the members by 30 November (5 months from the date of the end of the financial year); and
5. prepare and sign (by an officer such as yourself) the designated officer's certificate and lodge all the documents in the Industrial Registry.

Should you wish to discuss any matters regarding your reporting unit's financial reporting obligations please do not hesitate to contact me on (03) 8661 7989 (Wed-Fri) or by e-mail at cynthia.lobooth@airc.gov.au.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth'.

Cynthia Lo-Booth
Statutory Services Branch

26 November 2008

**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; and
- That the full report was provided to members on the *18 NOV* 2008 and;
- That the full report was presented to the Annual General Meeting of the reporting unit on the *3/9/08* 2008 in accordance with s266 of the RAO schedule.

Signature: *Zita Mitchell*

Date: *18/11/2008*



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Ms Zita Mitchell
Branch Secretary
Tasmania No.2 Branch
Health Services Union
c/o University of Tasmania
Private Bag No. 40
HOBART TAS 7001

By email: zita.mitchell@utas.edu.au

Dear Ms Mitchell

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial reports for year ended 30 June 2008 - FR2008/230**

I acknowledge receipt of the further lodged financial documents with the new auditor's report dated 3 September 2008. The documents were lodged in the Industrial Registry on 7 November 2008.

I also refer to my telephone conversation with you earlier today where you advised me that the committee of management statement and the operating report were both dated incorrectly and that the correct date is 4 July 2008. I note the further lodged documents still contain the committee of management statement and operating report both dated 3 September 2008. Therefore the documents still cannot be filed and further steps are required to be taken before this matter can be concluded.

A full report consists of the profit and loss statement, balance sheet, statement of cash flows, notes required by the Australian Accounting Standards and the Industrial Registrar reporting guidelines, the committee of management statement, the operating report and the auditor's report.

The problem is, from the information provided in the designated officer's certificate, a copy of the full report was provided to the members on 13 August 2008 but the committee of management statement, the operating report and the auditor's report are all dated 3 September 2008. Therefore it is not possible that all the documents of the full report were provided to the members on 13 August. It would appear that the members were probably only provided with the accounts and the old auditor's report dated 14 July 2008.

In order to rectify your Branch's situation and to allow the Registry to file the financial reports I would require the following to be done:

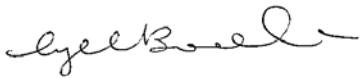
- Provide a copy of the full report (see above for the definition) to the members before 30 November 2008. The RAO Schedule allows that if the full report is presented to a meeting of the committee of management, the full report must be provided to members within 5 months from the date of the end of the financial year. An efficient way of complying with this requirement would be to place the full report on the Branch's website and notifying your members that the documents can be accessed through the website. Please ensure the full report includes not only the accounts but also the committee of management statement, the operating report and the new auditor's report dated 3 September 2008.
- Hold a meeting of the committee of management as permitted by rule 62(b) of the HSU rules to present the full report which includes the new auditor's report.
- Prepare and sign a new designated officer's certificate with the new dates of when the full report was provided to the members and when the full report was presented to the committee of management in accordance with s266 of the RAO Schedule. When all these

steps are completed you will only need to lodge the new designated officer's certificate to verify that the above steps have been taken.

I thank you in anticipation for your assistance to the above request. I understand that the next scheduled committee of management meeting may be a few weeks away. I recommend that you email me the scheduled date of the meeting so that the date can be recorded in the Registry and I can anticipate when to expect the new designated officer's certificate to be lodged.

If you have any questions regarding this letter please do not hesitate to contact me on (03) 8661 7989 on Wednesdays, Thursdays or Friday (before 2pm) or by email at cynthia.lobooth@airc.gov.au

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth', with a stylized flourish at the end.

Cynthia Lo-Booth
Statutory Services Branch

7 November 2008

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2008**

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8	Committee of Management Statement
9	Operating Report
10	Designated Officers Certificate

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

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30th JUNE 2008**

	<u>2008</u>	<u>2007</u>
	\$	\$
INCOME		
Fees & Contributions	4,028	4,084
Interest Received	7,666	5,486
	<u>11,694</u>	<u>9,570</u>
LESS: EXPENSES		
Affiliation Fee	213	234
Audit Fees	440	1,100
Depreciation - Plant	0	3
Federal Office Capitation Fees	872	1,068
Honorariums	583	566
HSU - IR Campaign Contributions	220	253
Staff Functions/Meetings	322	185
Sundry Expenses	110	35
Travelling & Conference Exp	47	1,284
	<u>2,807</u>	<u>4,728</u>
SURPLUS FOR THE YEAR	8,887	4,842

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30th JUNE 2008**

	Note	<u>2008</u>	<u>2007</u>
		\$	\$
Surplus for the year before income tax	1	8,887	4,842
Income tax attributable to surplus		<u>0</u>	<u>0</u>
		8,887	4,842
 Surplus after Income Tax			
Retained Surplus at the beginning of the financial year		112,849	108,228
		<u>112,849</u>	<u>108,228</u>
Total available for appropriation		121,737	113,070
 Retained surplus at the end of the Financial Year		 <u><u>121,737</u></u>	 <u><u>113,070</u></u>

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30th JUNE 2008**

	Note	<u>2008</u> \$	<u>2007</u> \$
Current Assets			
Cash	2	121,737	113,070
Non-Current Assets			
Property Plant & Equipment		0	0
NET ASSETS		<u>121,737</u>	<u>113,070</u>
MEMBERS EQUITY			
Reserves		0	0
Retained Surplus		<u>121,737</u>	<u>113,070</u>
Total Members Equity		<u>121,737</u>	<u>113,070</u>

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2008

	<u>2008</u>	<u>2007</u>
	\$	\$
Note 1 - Operating Revenue		
Other Revenue		
Fees & Contributions	1,221	-644
Interest Received	<u>7,666</u>	<u>5,486</u>
	8,887	4,842
Note 2 - Cash		
Bank Accounts		
Cash at Bank S1	9,002	7,772
Cash at Bank I22	112,735	105,073
Other Cash Items		
Cash on Hand	<u>0</u>	<u>225</u>
	121,737	113,070

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2008**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounts are prepared in accordance with the applicable Accounting Standards and the requirements of the RAO schedule.

2 DEPRECIATION OF FIXED ASSETS

There are no depreciable assets.

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

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

	<u>2007</u>	<u>2007</u>
	\$	\$
Cash flows from operating activities		
Cash Receipts from members	4,028	4,084
Cash paid to suppliers	<u>2,807</u>	<u>4,725</u>
Cash Generated from operations	1,221	-641
Net Cash used in operating activities	1,221	-641
Cash flows from investing activities		
Interest Received	<u>7,666</u>	<u>5,486</u>
Net cash used in investing activities	<u>7,666</u>	<u>5,486</u>
Net Increase in cash and cash equivalents (Note 3)	8,887	4,845
Cash & cash equivalents at beginning of period	112,849	108,225
Cash & cash equivalents at end of period (Note 1)	<u>121,737</u>	<u>113,070</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 2008**

	<u>2008</u>	<u>2007</u>
	\$	\$
Note 1. Reconciliation of Cash		
Bank Accounts		
Cash at Bank S1	9,002	7,772
Cash at Bank I22	112,735	105,073
Cash on Hand	0	225
	121,737	113,070
 Note 3. Reconciliation of Net Cash used in Operating Activities to Operating Results		
Operating Result	8,887	4,842
Depreciation	0	3
Net cash used in operating activities	8,887	4,845

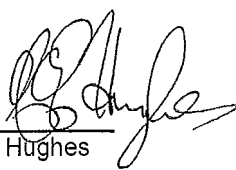
HEALTH SERVICES UNION OF AUSTRALIA
(TASMANIA NO. 2 BRANCH)


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 Union.
 - (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 rights of members or a Registrar to obtain information from the Union exist under subsections 272(1), (2) and (3) of the RAO schedule.
 - (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
3/9/08
Date


Z Mitchell
3/4/08
Date

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 35.

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".

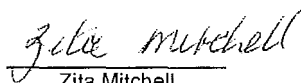
Trustee or Director of Trustee company of superannuation entity or exempt public sector superannuation scheme

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)

Date:

3.19/08

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 ...13 Aug..... 2008; and
- That the full report was presented to the Annual General Meeting of the Branch on the ...3 SEPT..... 2008 in accordance with s266 of the RAO schedule.

Signature: Zita Mitchell

Date: 3/9/08

**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 30th June 2008. 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.

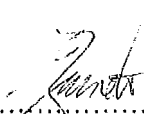
The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Branches constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which 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 30th June 2008, and;
 - (b) The income and expenditure, and surplus of the Branch for the period ended on that date.


.....
Michael Burnett (ppDerek Steele)
Steele Burnett & Nelson
Registered Company Auditor
Chartered Accountant (Holder of Practising Certificate)

Dated 3 September, 2008



Australian Government
Australian Industrial Registry

Level 5
11 Exhibition Street
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Ms Zita Mitchell
Branch Secretary
Tasmania No.2 Branch
Health Services Union
c/o University of Tasmania
Private Bag No. 40
HOBART TAS 7001

Dear Ms Mitchell

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial reports for year ended 30 June 2008 – FR2008/230**

I acknowledge receipt of the financial reports for the Tasmania No.2 Branch for the Health Services Union for the year ended 30 June 2008. The documents were lodged in the Industrial Registry on 4 September 2008.

The financial documents have not been filed.

There are a number of issues that require your attention before the financial documents can be filed.

Sequence of Events in Reporting Obligations

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within a certain timescale and sequence as required by the RAO Schedule.

Section 253(2)(c) of the RAO Schedule states that the general purpose financial report consists of:

- a profit and loss statement;
- a balance sheet;
- a statement of cash flows;
- notes required by the Australian Accounting Standards and the reporting guidelines; and
- the committee of management statement.

From the documents lodged, I note the committee of management statement is dated 3 September 2008 and the auditor's report is dated 14 July 2008. It appears the auditor did not take into account the committee of management statement in auditing the general purpose financial reports. *Please note the committee of management statement must always be prepared and signed before the auditor's report so that the statement can be considered by the auditor.*

I also note from the cover letter dated 3 September 2008, the financial statements were sent to all members on 13 August 2008, a date previous to the preparation of the operating report and the committee of management statement. Section 265 of the RAO Schedule requires not only the financial statements to be provided to members, but it specifically states the *full report* must be provided to the members free of charge.

A full report is defined in s.265 to consist of:

- the auditor's report;
- the general purpose financial report (includes the committee of management statement);
and
- the operating report.

Under the present circumstances, I cannot file the financial report until the correct processes have been complied with. Can you please ensure the following steps are undertaken before the financial documents are re-lodged.

- First, a further auditor's report must be prepared to take into account the committee of management statement. The auditor's report must be signed at a date subsequent to the date on the committee of management statement. Underneath the auditor's signature the auditor should also indicate that he is an *approved auditor* as defined in regulation 4 of the RAO Regulations.

Regulation 4 defines an approved auditor as a *person* who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants **and** holds a current Public Practice Certificate. In all likelihood your auditor is such a person however, we require that this is made explicit in the auditor's report.

- Second, the reporting unit must supply the full report which consists of the operating report, the new auditor's report and the general purpose financial report, to the members free of charge. This can also be done by placing the documents on the reporting unit website and advising all the members that the documents are now available for viewing.
- Third, the reporting unit must present the full report to a general meeting of members at least 21 days after the provision of the full report to the members. Or the reporting unit may prefer to present the full report to the committee of management. This is provided for under rule 62(b) of the HSU rules. If the latter option is taken, the presentation of the full report to the committee of management may take place before a copy of the full report is provided to members *as long as the full report is provided to members within 5 months from the end of the financial year* (by 31 October 2008).
- Finally, the reporting unit must prepare a fresh and appropriately signed designated officer's certificate with the date of when the full report was provided to members and the date of when the full report was presented to the committee of management or the general meeting of members. You must also specify whether the meeting was a general meeting of members or a meeting of the committee of management. The designated officer's certificate must be freshly signed and lodged with copies of the full report within 14 days of the meeting.

For your assistance, I have attached a diagrammatic flowchart to explain the financial reporting obligations of reporting units under the RAO Schedule.

I request that you contact me by 8 October 2008 to advise me of the timeframe when the above requests will be completed and when the Registry should expect the documents to be re-lodged. In the meantime if you wish to discuss the matters contained in this letter please do not hesitate to contact me on (03) 8661 7989 (Wednesdays to Fridays) or by email at cynthia.lobooth@airc.gov.au.

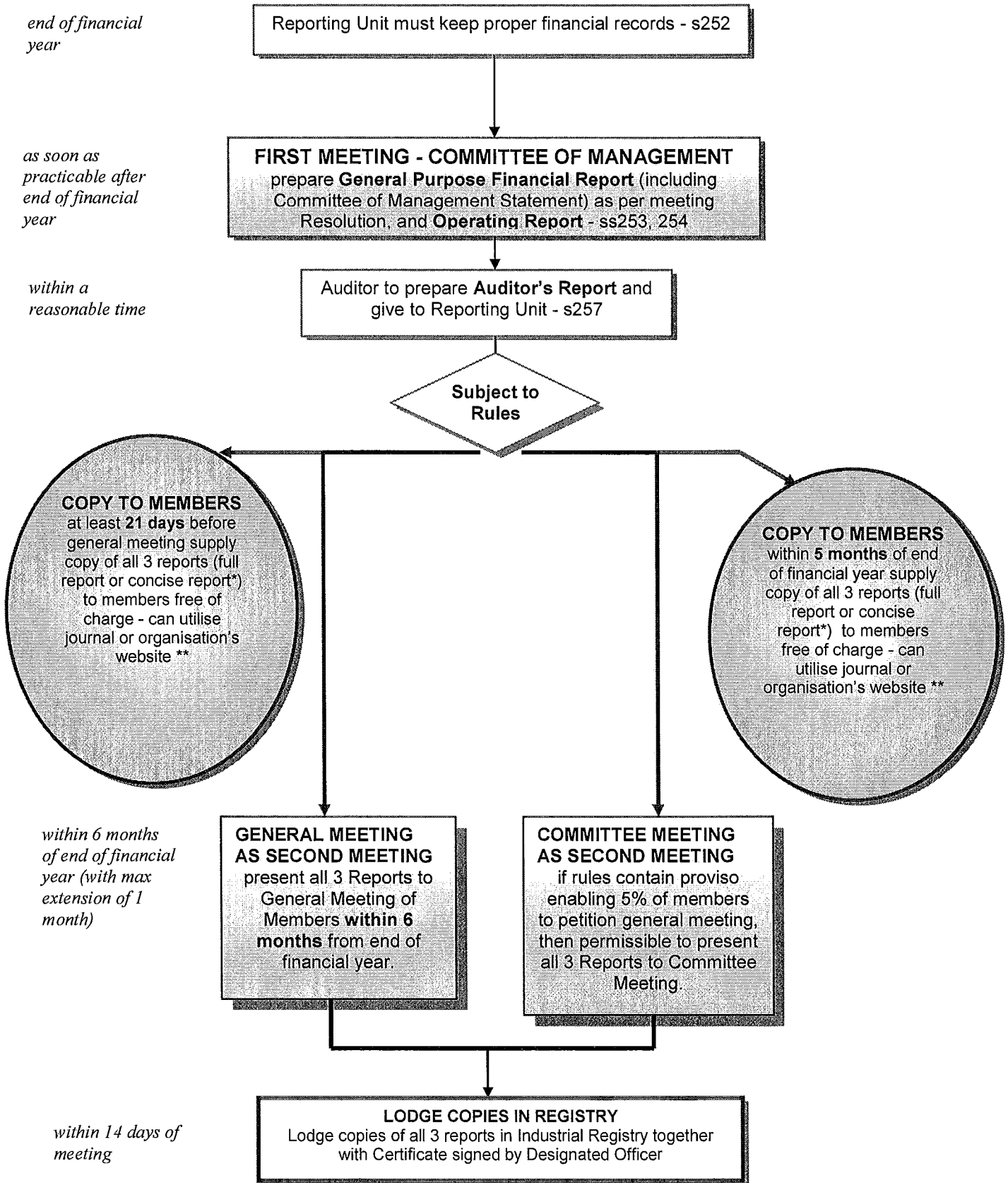
Yours sincerely,



Cynthia Lo-Booth
Statutory Services Branch

24 September 2008

Financial Reporting Timeline (RAO Schedule)



* concise report may be provided if s265(1)-(4) complied with. ** report may be supplied through organisation's journal or on organisation's website subject to particular specifications as per RAO regulation 18.



Health Services Union
TASMANIA NO 2 BRANCH
University of Tasmania



3 September 2008

Australian Industrial Registrar
80 Collins Street
Melbourne Vic 3000

Dear Sir/Madam

Please find attached a copy of the Full Report 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 13 August 2008.

The Financial Statements/Audit were passed by members at today's Annual General Meeting

Yours faithfully

Zita D Mitchell
Branch Secretary

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2008**

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

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30th JUNE 2008**

	<u>2008</u>	<u>2007</u>
	\$	\$
INCOME		
Fees & Contributions	4,028	4,084
Interest Received	7,666	5,486
	<u>11,694</u>	<u>9,570</u>
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Affiliation Fee	213	234
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	<u>2,807</u>	<u>4,728</u>
SURPLUS FOR THE YEAR	8,887	4,842

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30th JUNE 2008**

	Note	<u>2008</u>	<u>2007</u>
		\$	\$
Surplus for the year before income tax	1	8,887	4,842
Income tax attributable to surplus		<u>0</u>	<u>0</u>
		8,887	4,842
Surplus after Income Tax			
Retained Surplus at the beginning of the financial year		112,849	108,228
		<u>112,849</u>	<u>108,228</u>
Total available for appropriation		121,737	113,070
Retained surplus at the end of the Financial Year		<u><u>121,737</u></u>	<u><u>113,070</u></u>

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30th JUNE 2008**

	Note	<u>2008</u> \$	<u>2007</u> \$
Current Assets			
Cash	2	121,737	113,070
Non-Current Assets			
Property Plant & Equipment		0	0
NET ASSETS		<u><u>121,737</u></u>	<u><u>113,070</u></u>
MEMBERS EQUITY			
Reserves		0	0
Retained Surplus		<u>121,737</u>	<u>113,070</u>
Total Members Equity		<u><u>121,737</u></u>	<u><u>113,070</u></u>

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2008

	<u>2008</u>	<u>2007</u>
	\$	\$
Note 1 - Operating Revenue		
Other Revenue		
Fees & Contributions	1,221	-644
Interest Received	<u>7,666</u>	<u>5,486</u>
	8,887	4,842
Note 2 - Cash		
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Other Cash Items		
Cash on Hand	<u>0</u>	<u>225</u>
	121,737	113,070

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

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2008**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounts are prepared in accordance with the applicable Accounting Standards and the requirements of the RAO schedule.

2 DEPRECIATION OF FIXED ASSETS

There are no depreciable assets.

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

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

	<u>2008</u>	<u>2007</u>
	\$	\$
Cash flows from operating activities		
Cash Receipts from members	4,028	4,084
Cash paid to suppliers	<u>2,807</u>	<u>4,725</u>
Cash Generated from operations	1,221	-641
Net Cash used in operating activities	1,221	-641
Cash flows from investing activities		
Interest Received	<u>7,666</u>	<u>5,486</u>
Net cash used in investing activities	<u>7,666</u>	<u>5,486</u>
Net Increase in cash and cash equivalents (Note 3)	8,887	4,845
Cash & cash equivalents at beginning of period	112,849	108,225
Cash & cash equivalents at end of period (Note 1)	<u>121,737</u>	<u>113,070</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 2008**

	<u>2008</u>	<u>2007</u>
	\$	\$
Note 1. Reconciliation of Cash		
Bank Accounts		
Cash at Bank S1	9,002	7,772
Cash at Bank I22	112,735	105,073
Cash on Hand	<u>0</u>	<u>225</u>
	<u>121,737</u>	<u>113,070</u>
 Note 3. Reconciliation of Net Cash used in Operating Activities to Operating Results		
Operating Result	8,887	4,842
Depreciation	<u>0</u>	<u>3</u>
Net cash used in operating activities	<u><u>8,887</u></u>	<u><u>4,845</u></u>

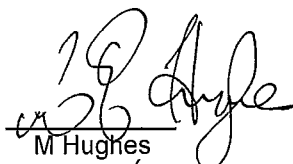
**HEALTH SERVICES UNION OF AUSTRALIA
(TASMANIA NO. 2 BRANCH)**

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 Union.
 - (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 rights of members or a Registrar to obtain information from the Union exist under subsections 272(1), (2) and (3) of the RAO schedule.
 - (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
3/9/08
Date


Z Mitchell
3/9/08
Date

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 35.

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)

Date:

3/9/08

**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 2008; and
- That the full report was presented to the Annual General Meeting of the Branch on the 2008 in accordance with s266 of the RAO schedule.

Signature:

Zita Mitchell

Date:

3/9/08

**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; and
- That the full report was provided to members on the August 2008 and;
- That the full report was presented to the Annual General Meeting of the reporting unit on the August 2008 in accordance with s266 of the RAO schedule.

Signature:

Z Mitchell.....

Date:

3/9/08.....

**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 30th June 2008. 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.

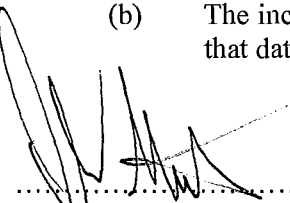
The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Branches constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which 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 30th June 2008, and;
 - (b) The income and expenditure, and surplus of the Branch for the period ended on that date.


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DEREK W STEELE
Registered Company Auditor

Dated 14th July, 2008