



1 April 2014

Ms Zita Mitchell
Branch Secretary, Tasmanian No 2 Branch
Health Services Union

Sent by email: zita_mitchell@pacific.net.au

Dear Ms Mitchell,

Health Services Union, Tasmanian No 2 Branch - Financial Report for year ended 30 June 2013 - (FR2013/317)

I refer to the financial report of the Health Services Union, Tasmanian No 2 Branch (the reporting unit). The documents were lodged with the Fair Work Commission on 13 September 2013. The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged for 2013. The Fair Work Commission will confirm these matters have been addressed prior to filing next year's report.

Auditor's report: declaration regarding going concern

Paragraph 45 of the reporting guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate. This declaration was not included in the auditor's statements.

I note your advice today that you anticipate rule alterations that will effectively mean that the report for 2014 may be the final report for the Branch. FWC will expect that the auditor's declaration will be appropriate to the circumstances that apply.

Disclosure of employee expenses/benefits to office holders and other employees

Item(s) 18 and 22 of the Reporting Guidelines state that if the activities identified in item(s) 17(f)¹ and (g)² or 21(c)³ and (d)⁴ respectively have not occurred in the reporting period, a statement to

¹ RG17(f) employee expenses related to holders of office of the reporting unit

² RG 17(g) employee expenses related to employees (other than holders of offices)

³ RG 21(c) employee provisions in respect of holders of offices in the reporting unit

⁴ RG 21(d) employee provisions in respect of employees (other than holders of offices)

this effect must be included in the notes to the GPFR. I note that for these activities no such statements were made.

If you have any queries regarding this letter, I may be contacted on (02) 6723 723 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett
Senior Adviser, Regulatory Compliance Branch

From: KELLETT, Stephen
To: ["zita_mitchell@pacific.net.au"](mailto:zita_mitchell@pacific.net.au)
Subject: Financial report y/e 30 June 2013 - filing
Date: Tuesday, 1 April 2014 4:37:00 PM
Attachments: [HSU TAS 2 FR2013 317 \(primary final\).pdf](#)
[fr_guidelines_253_2013.pdf](#)

Dear Zita,

Please see attached my letter in relation to the above. I also attach a copy of the current Reporting Guidelines for reference when preparing the next report for the Branch.

Yours sincerely,

STEPHEN KELLETT
Regulatory Compliance Branch
FAIR WORK COMMISSION

80 William Street
EAST SYDNEY NSW 2011

(ph) (02) 6723 7237
(email) stephen.kellett@fwc.gov.au

From: [Zita Mitchell](#)
To: [Orgs](#)
Subject: Health Services Union Tasmania No 2 2012/2013 Audit
Date: Friday, 13 September 2013 11:11:13 AM
Attachments: [image001.png](#)
[oledata.mso](#)
[Health Services Union Of Aust. TAS No 2 Branch - 2013 signed financials.pdf](#)

Dear Sir / Madam
Fair Work Commission

Please find attached our signed and authorised copy of our Audit for the year 2012 – 2013. The HSU Tas. 2 held their Annual General Meeting last week where the Audit was passed by members

regards,

Zita Mitchell
Hon Secretary
Health Services Union Tas No 2
Private Bag 140
HOBART 7001

Ph: 6226 2114
FAX: 6226 2018

**Health Service Union of Australia
Tasmanian No.2 Branch**

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2013

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

Operating Report

Operating Result

The profit of the company for the financial year after providing for income tax amounted to: 2013: \$7483 2012: \$9029

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 31.

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. There were no significant changes to the financial activities of the Branch during the reporting period.

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".

After Balance Date Events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations, or the state of affairs of the company in subsequent financial years.

Future Developments

The association expects to maintain the present status and level of operations and hence there are no likely developments in the operations in future financial years.

Environmental Issues

The associations operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Dividends

The association's constitution prohibits dividends being paid to members.

Share Options

The associations constitution does not allow shareholders to have an equity interest.

Directors Benefits

No director has received or has become entitled to receive, during or since the financial year, a benefit because of a contract made by the association or related body corporate with a director, a firm which a director is a member or an entity in which a director has a substantial financial interest.

Indemnifying Officer or Auditor

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial year, to any person who is or has been an officer or auditor of the association.

Proceedings on Behalf of Company

No person has applied for leave of Court to bring proceedings on behalf of the association or intervene in any proceedings to which the association is a party for the purpose of taking responsibility on behalf of the association for all or any part of those proceedings. The association was not a party to any such proceedings during the year.


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:

| | |
|-----------------|-------------------------------------|
| Geoff Piggott | (Acting Branch President) |
| Keith Bolton | (Senior Branch Vice President) |
| Zita Mitchell | (Branch Secretary/Treasurer) |
| Karen Bradford | (Acting Branch Assistant Secretary) |
| Peter Thompson | (Acting Trustee) |
| Christine Davey | (Committee Member) |
| Rodney Teague | (Committee Member) |
| Peter Cornish | (Committee Member) |
| John Davis | (Committee Member) |
| Peter Chadwick | (Committee Member) |



 Zita Mitchell
 (Secretary)

Date: 23-7-13

Disclosure required by paragraph 37 of the *Reporting Guidelines for the purposes of section 253*

Paragraph 37 requires that a reporting unit must disclose in its operating report the name of each officer and/or employee of the reporting unit who is a director of a company or a member of a board and, with respect to each such officer and/or employee:

- a) the name of the company or board;
- b) the principal activities of the company or board; and
- c) whether the officer or employee holds the position because they are an officer or employee of the reporting unit or were nominated for the position by the reporting unit or by a peak council.

Each officer and/or employee of the National Union (defined as National Office Employees, National Executive members and National Council Members) is therefore required to complete one of the following declarations.

| Name of Officer | name of the company or board | Position Held | the principal activities of the company or board | whether position held because nominated for by the reporting unit or by a peak council |
|------------------------|---|--------------------------------------|--|---|
| Geoff Piggott | UniSuper Board | Elected General Staff representative | UniSuper is the industry super fund dedicated to people working in Australia's higher education and research sector. With more than 450,000 member accounts and \$36.3 billion in net funds under management | No |
| Peter Chadwick | Derwent Sailing Squadron | Committee Member | DSS Services the needs of members looking to sail on the river | No |
| Zita Mitchell | Joint Consultative Committee of Enterprise Bargaining | Member | Negotiate conditions for members | Yes- as Union Secretary |
| | The Work Health & Safety Committee | Elected Staff Representative | Monitor building health hazards | Yes |

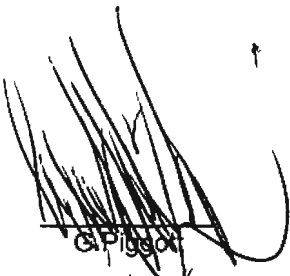
**HEALTH SERVICES UNION OF AUSTRALIA
(TASMANIA NO. 2 BRANCH)**


COMMITTEE OF MANAGEMENT STATEMENT

We, Geoff Piggott and Z Mitchell, being (Acting) 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 dated 23/7/13 by the Council that:-

- a. The financial statements and notes comply with the Australian Accounting Standards;
- b. The financial statements have been prepared as General Purpose financial reports and 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 and comply with accounting standards.
 - (iii) the financial records of the reporting entity have been kept and maintained in accordance with the RO Act and the RO regulations.
 - (iv) The rights of members or a General Manager to obtain information from the Union exist under subsections 272(1), (2) and (3) of the RO Act.
 - (v) there has been compliance with any order for inspection of financial records made by the Commissioner under section 273 of the RO Act.
 - (vi) All financial records of the reporting unit have been kept, as far as practicable, in a consistent manner, under section 272 of the RO Act and has been furnished to the general manager under item 25(v) per the reporting guidelines.

ON BEHALF OF THE BRANCH COUNCIL


G Piggott
23/7/13
Date


Z Mitchell
23/7/13
Date

AUDITORS' INDEPENDENCE DECLARATION

Directors of Health Services Union of Australia (Tasmania No.2 Branch)


Dear Sirs

As auditor for the Health Services Union of Australia (Tasmania No.2 Branch) for the year ended 30 June 2013 I declare that to the best of my knowledge and belief, there have been:

- a) No contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b) No contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of the above-mentioned company.

Yours faithfully,
Accru+ Hobart Pty Ltd



Michael Burnett FCA
Registered Company Auditor
Partner, Accru+ Hobart

30-7-2013

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

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30th JUNE 2013**

| | <u>2013</u> | <u>2012</u> |
|--|----------------------------|----------------------------|
| | \$ | \$ |
| INCOME | | |
| Fees & Contributions | 3,244 | 3,188 |
| HSU Reimbursement of expenses to attend meetings | 4,921 | 4,756 |
| Interest Accrued | 697 | 0 |
| Interest Received | 7,400 | 8,460 |
| | <u>16,262</u> | <u>16,404</u> |
| LESS: EXPENSES | | |
| Federal Capitation Fees | 579 | 340 |
| Affiliation Fee | 201 | 262 |
| Audit Fees | 880 | 770 |
| Honorariums | 731 | 0 |
| Staff Functions/Meetings | 306 | 130 |
| Telephone & Internet Expenses | 777 | 665 |
| Travelling & Conference Exp | 5,305 | 5,207 |
| | <u>8,779</u> | <u>7,375</u> |
| SURPLUS FOR THE YEAR | | |
| | <u><u>7,483</u></u> | <u><u>9,029</u></u> |

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30th JUNE 2013**

| | <u>2013</u> | <u>2012</u> |
|--|--|--|
| | \$ | \$ |
| Surplus for the year before income tax | 7,483 | 9,029 |
| Income tax attributable to surplus | 0 | 0 |
| | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |
| | 7,483 | 9,029 |
| | | |
| Surplus after Income Tax | | |
| Retained Surplus at the beginning of the financial year | 152,481 | 143,452 |
| | <hr style="width: 100%;"/> | <hr style="width: 100%;"/> |
| | 152,481 | 143,452 |
| | | |
| Total available for appropriation | 159,964 | 152,481 |
| | | |
| Retained surplus at the end of the Financial Year | <hr style="width: 100%;"/> 159,964 <hr style="width: 100%;"/> | <hr style="width: 100%;"/> 152,481 <hr style="width: 100%;"/> |

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30th JUNE 2013**

| | Note | <u>2013</u> \$ | <u>2012</u> \$ |
|-----------------------------|-------------|--------------------------|--------------------------|
| Current Assets | | | |
| Cash | 2 | 159,267 | 152,481 |
| Accued Interest | | 697 | 0 |
| NET ASSETS | | <u>159,964</u> | <u>152,481</u> |
| | | | |
| MEMBERS EQUITY | | | |
| Retained Surplus | | <u>159,267</u> | <u>152,481</u> |
| Total Members Equity | | <u>159,964</u> | <u>152,481</u> |

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30th JUNE 2013**

| | <u>2013</u> | <u>2012</u> |
|--|----------------|----------------|
| | \$ | \$ |
| Opening balance | 152,481 | 143,452 |
| Comprehensive income | | |
| Surplus for the year attributable to members of the entity | 6,786 | 9,029 |
| Other comprehensive income for the year | 697 | 0 |
| Total comprehensive income attributable to members of the entity | <u>7,483</u> | <u>9,029</u> |
| Closing balance | <u>159,964</u> | <u>152,481</u> |

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30th JUNE 2013**

| | <u>2013</u> | <u>2012</u> |
|--|-----------------------|-----------------------|
| | \$ | \$ |
| Cash flows from operating activities | | |
| Cash Receipts from members | 8,165 | 7,944 |
| Cash paid to suppliers | 8,779 | 7,375 |
| Cash Generated from operations | <u>(614)</u> | <u>569</u> |
| Net Cash flows from operating activities | (614) | 569 |
| Cash flows from investing activities | | |
| Interest Received | 7,400 | 8,461 |
| Net cash flows from investing activities | <u>7,400</u> | <u>8,461</u> |
| | | |
| Net Increase in cash and cash equivalents (Note 2) | 6,786 | 9,029 |
| | | |
| Cash & cash equivalents at beginning of period | 152,481 | 143,452 |
| | | |
| Cash & cash equivalents at end of period (Note 1) | <u><u>159,267</u></u> | <u><u>152,481</u></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 2013**

| | <u>2013</u> | <u>2012</u> |
|--|---------------------|---------------------|
| | \$ | \$ |
| Note 1. Reconciliation of Cash | | |
| Bank Accounts | | |
| Cash at Bank S1 | 9,585 | 10,198 |
| Cash at Bank I22 | <u>149,682</u> | <u>142,283</u> |
| | <u>159,267</u> | <u>152,481</u> |
| Note 2. Reconciliation of Net Cash from Operating Activities to Operating Results | | |
| Operating Result | <u>6,786</u> | <u>9,029</u> |
| Net cash from operating activities | <u><u>6,786</u></u> | <u><u>9,029</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 2013**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian equivalents to the International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and the Fair Work (Registered Organisations) Act 2009.

Compliance with Australian equivalents of International Financial Reporting Standards ensures that the financial report comprising the financial statements and notes there to complies with International Financial Reporting Standards (IRFS) except for:

- Segment Reporting because AASB 114 "Segment Reporting" does not apply to not-for-profit organisations.

Basis of Preparation

The financial report is for the Tasmania No. 2 Branch of the Health Services Union of Australia. In accordance with the Fair Work (Registered Organisations) Act 2009 the Branch is a reporting unit. The Health Services Union is an organisation registered under the Fair Work (Registered Organisations) Act 2009. The Tasmania No. 2 Branch is a branch of the registered organisation. In accordance with the Act the Union is a body corporate and has perpetual succession. By virtue of this method of incorporation, the Union and the Tasmania No. 2 Branch are not subject to the Corporations Act 2001.

The financial report has been prepared on the basis of historical costs. Cost is based on the fair values of the considerations given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Branch in the preparation of the financial report.

- (a) Basis of Preparation of Financial Report
This report has been prepared on an accruals basis net of GST.
- (b) Revenue and Other Income
Interest received is recognised as it accrues using the effective interest rate method.
HSU Reimbursements are recognised as revenue when received.
Fees and contributions are recognised when received at fair value of the consideration received.
- (b) Income Tax
No provision for income tax is necessary as industrial trade unions are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR GENERAL MANAGERS OF FAIR WORK AUSTRALIA

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 272 of the Act as follows:

- (1) A member of the reporting unit, or the General Manager of Fair Work Australia, may apply to the reporting unit for specific prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be made in writing and must specify the period in 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 reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th JUNE 2013

| | <u>2013</u> | <u>2012</u> |
|----------------------|-----------------------|-----------------------|
| | \$ | \$ |
| Note 2 - Cash | | |
| Bank Accounts | | |
| Cash at Bank S1 | 9,585 | 10,198 |
| Cash at Bank I22 | 149,682 | 142,283 |
| Other Cash Items | | |
| Cash on Hand | <u>0</u> | <u>0</u> |
| | <u><u>159,267</u></u> | <u><u>152,481</u></u> |

**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 Fair Work (Registered Organisations) Act.
- That the full report was provided to members on the 4-8 2013; and
- That the full report was presented to the Annual General Meeting of the Branch on the 4-9 2013 in accordance with s268 of the RO Act.

zmu

Signature:

Zita Mitchell

Date:

4/9/13

**Tasmania No 2 Branch
Health Services Union**

Branch Committee is:

| | | | |
|--------------------------|----------------------------|--|-----------------------------|
| President | Geoff Piggott (Acting) | Uni of Tas Private Bag 35 Hobart 7001 | Administrative Officer |
| Senior Vice President | Keith Bolton | Uni of Tas Private Bag 37 Hobart 7001 | Senior Technical Officer |
| Honorary Secretary | Zita Mitchell | Uni of Tas Private Bag 140 Hobart 7001 | Administrative Assistant |
| Assistant Secretary | Karen Bradford (Acting) | Uni of Tas Private Bag 37 Hobart 7001 | Executive Assistant |
| Trustee | Peter Thompson (Acting) | Uni of Tas Private Bag 66 Hobart 7001 | Business Manager |
| Ordinary Member | Christine Davey | Uni of Tas Private Bag 51 Hobart 7001 | Records Clerk |
| Ordinary Member | Rodney Teague | Uni of Tas Private Bag 46 Hobart 7001 | Manager in OHS |
| Ordinary Member | Peter Cornish | Uni of Tas Private Bag 79 Hobart 7001 | Laboratory Manager |
| Ordinary Member | John Davis | Uni of Tas Private Bag 74 Hobart 7001 | Senior Technical Officer |
| Ordinary Member | Peter Chadwick | Uni of Tas Private Bag 15 Hobart 7001 | |

Handwritten signature and text:
Page 10 Auditor
30-7-13

INDEPENDENT AUDITOR'S REPORT

To the members of the Health Services Union of Australia (Tasmania No. 2 Branch)

We have audited the accompanying financial report of the Health Services Union of Australia (Tasmania No. 2 Branch), which comprises the statement of financial position as at 30 June 2013, the statement of financial performance, cash flow statement for the year then ended, other explanatory notes and the Branch Committee of Management statement as set out on pages 1-14 of this report.

Committee of Management and Branch Secretary's Responsibility for the Financial Report

The Committee of Management and Branch Secretary of the Health Services Union of Australia (Tasmania Branch No. 2) are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee of Management as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

Auditor's Opinion

In our opinion, the general purpose financial report of the Health Services Union of Australia (Tasmania No. 2 Branch) presents fairly, in all material respects, the financial position as of 30 June 2013 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

Michael Burnett



Partner

Accru/Hobart

Fellow of Institute of Chartered Accountants

Holder of current Practising Certificate

Registered Company Auditor

Rosny Park TAS 7018

50-7-13



18 July 2013

Mrs Zita Mitchell
Honorary Secretary
Health Services Union-Tasmania No. 2 Branch

Sent by email: zita.mitchell@utas.edu.au

Dear Mrs Mitchell,

Re: Lodgement of Financial Report - [FR2013/317]
Fair Work (Registered Organisations) Act 2009 (the RO Act)

The financial year of the Tasmania No. 2 Branch of the Health Services Union (the reporting unit) ended on 30 June 2013.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2014 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au . If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au .

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

| | | |
|--|-----|---|
| Financial reporting period ending: | / / | |
| Prepare financial statements and Operating Report. | | |
| (a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement. | / / | As soon as practicable after end of financial year |
| (b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR). | / / | |
| Auditor's Report prepared and signed and given to the Reporting Unit - s257 | / / | Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement) |
| Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> the General Purpose Financial Report (which includes the Committee of Management Statement); the Auditor's Report; and the Operating Report. | / / | (a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting, or (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year. |
| Present full report to: | | |
| (a) General Meeting of Members - s266 (1),(2); OR | / / | Within 6 months of end of financial year |
| (b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3) | / / | Within 6 months of end of financial year |
| Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268 | / / | Within 14 days of meeting |

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.