



# Fair Work Australia

6 November 2009

Ms Kathy Jackson  
Branch Secretary  
Victoria No 3 Branch  
Health Services Union  
PO Box 5272  
SOUTH MELBOURNE VIC 3205

By email - kathyj@hsuVIC.asn.au

Dear Ms Jackson,

**Re: Financial Reports – Y/E 30 June 2008 - FR2008/233**  
**Fair Work (Registered Organisations) Act 2009 (RO Act)**

The following events have occurred with respect to the financial reports for the HSU Victoria No 3 Branch for the year ending 30 June 2008:

6 April 2009	Financial Report and Concise Report lodged
17 July 2009	FWA advised the Branch by letter that the documents had not yet been provided to members or presented to a meeting in accordance with the Act
21 Sep 2009	FWA sought response to letter of 17 July 2009
7 Oct 2009	Designated Officer's Certificate lodged stating that the documents have been provided to members and presented to a meeting
6 Nov 2009	Financial Report and Concise Report filed.

Consistent failure to comply with timing requirements of legislation

Over a number of years the financial reports for the Victoria No 3 Branch have not (at the time of lodgment) complied with the requirements of the Act as follows:

- the financial reports have not been completed, provided to members and presented to a meeting within 6 ½ months of the end of the financial year; and
- the financial documents have been purportedly '*provided*' to members and '*presented*' to a meeting before the final version of the documents have been signed and dated.

These are breaches of the RO Act which can attract civil penalties – see s.305. You should be aware that the RO Act gives the General Manager of Fair Work Australia the power to conduct an inquiry or an investigation into whether (amongst other things) Part 3 of Chapter 8 of the Act has been complied with or whether a civil penalty provision has been contravened (see s.330, s.331(1) and s.331(2) respectively).

Should a breach of the financial reporting requirements recur, the financial return will not be filed and consideration will be given into whether an inquiry should be initiated into the financial affairs of the Victoria No 3 Branch under s.330 of the Act.

Yours faithfully,

Andrew Schultz  
Tribunal Service & Organisations

11 Exhibition Street  
Melbourne VIC 3000  
GPO Box 1994  
Melbourne VIC 3001

Telephone: (03) 8661 7777  
International: (613) 8661 7777  
Facsimile: (03) 9655 0410  
Email: orgs@airc.gov.au



# Fair Work Australia

Ms Kathy Jackson  
Branch Secretary  
Victoria No 3 Branch  
Health Services Union  
PO Box 5272  
SOUTH MELBOURNE VIC 3205

By email - kathyj@hsuvic.asn.au

Dear Ms Jackson,

**Re: Financial Reports – Y/E 30 June 2008 - FR2008/233**  
**Fair Work (Registered Organisations) Act 2009**

I have received the Financial Report and Concise Report for the HSU Victoria No 3 Branch for year ended 30 June 2008. The documents were lodged on 6 April 2009 under s.268 of the RAO Schedule of the *Workplace Relations Act 1996* (now *Fair Work (Registered Organisations) Act 2009*) (the Act).

It appears that the documents have not been provided to members or presented to a meeting.

Accordingly, the following action must be taken:

- provide to the members a copy of the full financial report (as defined in s.265) or a Concise Report (as defined in s.265) – the documents may be provided via the Branch's website;
- present the full financial report to a meeting as per sections s.265 and s.266; and then
- lodge a new Designated Officer's Certificate that confirms that the documents have been provided to members and presented to a meeting – the certificate should also provide details of how and when this occurred – see s.268.

Please advise in writing by 31 July 2009 as to when these steps will occur.

Further details are provided below.

## Timing

The Certificate of the Branch Secretary (dated 12 October 2008) states that:

*Copies of the full financial reports were provided to members by posting them on the internet website of the Branch in or about **August 2008** ...*

*The full financial reports for the year ended 30 June 2008 were presented to and accepted by our Branch Committee of Management on Wednesday 19 August 2008 (the first meeting) and to General Meeting of Members on **10 October 2008** (the second meeting).*

However the Auditor's Report and the Operating Report are both dated **12 October 2008**. This suggests that those documents could not have been posted on the website in August 2008 or presented to the meeting on 10 October 2008. That is why these actions must be redone.

11 Exhibition Street  
Melbourne VIC 3000  
GPO Box 1994  
Melbourne VIC 3001

Telephone: (03) 8661 7777  
International: (613) 8661 7777  
Facsimile: (03) 9655 0401  
Email: orgs@airc.gov.au

## Donations

The financial report states that donations of \$6,762 were made in year ending 30 June 2008. The Branch is required to provide details regarding any donation made in excess of \$1,000 (if any) in accordance with s237 of the Act. A form is enclosed for this purpose.

The information set out below may assist you when you next prepare financial reports. No further action is required for year ending 30 June 2008 with respect to the issues set out below.

## Use of a Disclaimer

The financial report provided the following expenditure information under cover of a disclaimer:

- Affiliation fees or subscriptions to political parties or industrial bodies
- Levies
- Conference Expenses

The Branch was previously advised by letter dated 8 January 2009 that this approach is not consistent with the Act.

In future years please ensure that all relevant expenditure information is provided in the financial report and not in a disclaimer – this type of expenditure includes:

- Affiliation fees or subscriptions to political parties or industrial bodies
- Capitation Fees (contributions to the National Office of the registered organisation)
- Grants or Donations
- Legal costs
- Levies
- Conference Expenses
- Conferences - Fees/Allowance for attendance
- Employee benefits to *holders of office*, and itemised separately:
- Employee benefits to *employees (other than holders of office)*

The requirement to include this information in the accounts is set out in Item 11 of the Reporting Guidelines. Subsection 253(2)(b)(ii) of the Act states that the General Purpose Financial Report must include the information required by the Reporting Guidelines

## Operating Report – periods that persons held office

The Operating Report must provide (amongst other things):

- the name of each person who has been a member of the Committee of Management at any time during the financial year; and
- the period for which he or she held such a position during the financial year - see s.254 of the Act and Regulation 159(c).

In future years please ensure that this information is provided in the Operating Report.

If you have any queries regarding the above please contact me on (03) 8661 7990.

Yours faithfully,



Andrew Schultz  
Tribunal Service & Organisations

17 July 2009



# Statement of loans, grants and donations exceeding \$1,000 for financial year ending / /

Please refer to section 237 of the Registration and Accountability of Organisations Schedule when completing this form. This statement when lodged in the Industrial Registry may only be viewed by a member of the organisation. Use of this form is optional.

## Organisation's details

Name of organisation including division or branch

Postal Address

Postcode

## Details of officer completing the statement

Name

Name of office held in organisation

(An officer of the organisation should complete the statement)

Postal Address

Postcode

Telephone number (BH)

Facsimile number

Email

I certify that the information contained in this statement and its attachments is true and complete.

Signature

Date

**An organisation must lodge this statement within 90 days of the end of its financial year.**

Enquiries and statements should be addressed to:

THE INDUSTRIAL REGISTRAR  
AUSTRALIAN INDUSTRIAL REGISTRY  
LEVEL 42, NAURU HOUSE  
80 COLLINS STREET  
MELBOURNE VIC 3000  
Tel: (03) 8661 7777  
Fax: (03) 9655 0401  
Email: melbourne@air.gov.au

**AUSTRALIAN INDUSTRIAL REGISTRY**

Australian Industry Registry

**LOANS, GRANTS AND DONATIONS EXCEEDING \$1,000 MADE BY ORGANISATION**

(if insufficient space, please attach separate sheet)

**LOANS**

Name of Recipient of Loan	Address	Amount	Purpose for which loan required	Security given in relation to loan	Arrangements for repayment of loan

*Note: where a loan is made to relieve a member or dependant of a member from severe financial hardship, the name and address and particulars of arrangements for repayment need not be stated.*

**GRANTS**

Name of Recipient of Grant	Address	Amount	Purpose of Grant

*Note: where a grant is made to relieve a member or dependant of a member from severe financial hardship, the name and address need not be stated*

**DONATIONS**

Name of Recipient of Donation	Address	Amount	Purpose of Donation

*Note: where a donation is made to relieve a member or dependant of a member from severe financial hardship, the name and address need not be stated.*



Health Services Union  
Health Professionals

30 September 2009

Dear Mr Schultz,

Re Financial Reports – Y/E 30 June 2008 – FR2008/233

I refer to your letters of 21 September 2009, and 17 July, and to my email of 22 September 2009.

I enclose a Certificate in relation to the financial reports and copies of the full report.

Please note that no donation in excess of \$1000 was made in the financial year.

Yours sincerely,

Kathy Jackson

Branch Secretary

## Certificate of Secretary

Section 268 of the Fair Work (Registered Organisations) Act 2009

I, Kathy Jackson, Branch Secretary of the Health Services Union Victoria No. 3 Branch ("the Branch"), certify that:

1. The documents lodged herewith are copies of the full report referred to in section 268 of the Fair Work (Registered Organisations) Act 2009 ("the FWRO Act").
2. The full report was presented to a general meeting of members of the Branch on 24 September 2009.
3. The full report was presented to a meeting of the Branch Committee of Management of the Branch on 24 September 2009.
4. The full report has been posted on the union's website.

Signature:

A handwritten signature in black ink that reads "Kathy Jackson". The signature is written in a cursive style with a period at the end.

Kathy Jackson

Branch Secretary

Signed at South Melbourne

Date: 30 September 2009

## SCHULTZ, Andrew

---

**From:** Kathy Jackson [kathy.jackson@hsuvic.asn.au]  
**Sent:** Wednesday, 7 October 2009 4:52 PM  
**To:** SCHULTZ, Andrew  
**Subject:** HSU  
**Attachments:** FWA\_HSUVIC3\_300909.pdf; FWA\_NO\_011009.pdf



SCANNED

13/10/08



Health Services Union  
Health Professionals

**HEALTH SERVICES UNION VICTORIA NO 3 BRANCH**

**FINANCIAL REPORTS FOR THE YEAR ENDING 2008**

**CERTIFICATE OF THE BRANCH SECRETARY**

I, KATHY JACKSON, being the Secretary of the Victoria No 3 Branch of the Health Services Union, certify:

1. That the documents lodged are copies of the full financial reports for the year ending 30 June 2008 referred to in section 268 of the RAO Schedule.
2. Copies of the full financial reports were provided to members by posting them on the internet website of the Branch in or about August 2008.
3. The full financial reports for the year ending 30 June 2008 were presented to and accepted by our Branch Committee of Management on Wednesday 19 August 2008 (the first meeting) and to General Meeting of Members on 10 October 2008 (the second meeting).

A handwritten signature in cursive script that reads 'Kathy Jackson'.

**KATHY JACKSON**

Branch Secretary



Dated: 12 October 2008

SCANNED

13/10/08

HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH

FINANCIAL REPORT  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008

TABLE OF CONTENTS

---

**Financial Report**

Statement of Financial Performance

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

**Designated Officer Certificate**

**Committee of Management Certificate**

**Independent Audit Report**

**Operating Report**

**Additional Information**

**HEALTH SERVICES UNION**

**VICTORIA NO 3 BRANCH**

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

	<b>Note</b>	<b>2008</b>	<b>2007</b>
		<b>\$</b>	<b>\$</b>
Revenues from ordinary activities	3c	1,762,137	1,409,919
Expenses from ordinary activities, excluding borrowing costs expense			
Campaign expenses	5	78,107	78,383
Depreciation and amortisation expenses		43,743	70,842
Donations		6,762	2,182
Employee benefits expense	4	616,730	558,456
Lease expenses		1,294	5,175
Legal Expenses		108,300	40,644
Other expenses from ordinary activities		774,600	740,611
		<u>1,629,536</u>	<u>1,496,292</u>
<b>Surplus (Deficit) from ordinary activities</b>	3	<u>132,601</u>	<u>(86,373)</u>

The accompanying notes form part of these financial statements

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

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

	Note	2008 \$	2007 \$
<b>CURRENT ASSETS</b>			
Cash assets	6	152,856	121,069
Receivables	7	86,691	0
Other financial assets	8	585,482	580,035
<b>TOTAL CURRENT ASSETS</b>		<u>825,030</u>	<u>701,104</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	184,678	188,649
<b>TOTAL NON-CURRENT ASSETS</b>		<u>184,678</u>	<u>188,649</u>
<b>TOTAL ASSETS</b>		<u>1,009,708</u>	<u>889,752</u>
<b>CURRENT LIABILITIES</b>			
Payables	10	72,466	102,529
Provisions	11	220,410	200,990
<b>TOTAL CURRENT LIABILITIES</b>		<u>292,875</u>	<u>303,519</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	11	76,693	69,160
<b>TOTAL NON CURRENT LIABILITIES</b>		<u>76,693</u>	<u>69,160</u>
<b>TOTAL LIABILITIES</b>		<u>369,568</u>	<u>372,679</u>
<b>NET ASSETS</b>		<u>640,140</u>	<u>517,074</u>
<b>MEMBERS FUNDS</b>			
Accumulated surplus		640,140	517,074
<b>TOTAL MEMBERS FUNDS</b>		<u>640,140</u>	<u>517,074</u>

The accompanying notes form part of these financial statements

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		1,697,541	1,355,417
Payments to suppliers and employees		(1,675,595)	(1,369,802)
Other income		33,520	21,923
Interest received		31,076	32,579
Net cash provided by operating activities	12b	86,542	40,118
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property, plant and equipment		-	-
Payment for property, plant and equipment		(49,307)	(37,361)
Net cash used in investing activities		(49,307)	(37,361)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayment of Finance Debts		-	-
Net cash used in financing activities		-	-
Net increase/(decrease) in cash held		37,235	2,757
Cash at beginning of financial year		701,104	698,347
Cash at end of financial year	12a	738,338	701,104

The accompanying notes form part of these financial statements

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board. The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets.

Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

In accordance with generally accepted accounting principles for organisations, income from members is accounted for on a cash receipts basis.

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

**(a) Property, Plant and Equipment**

Property, plant and equipment are carried at cost or at independent or Committee of Management valuation, less, where applicable, any accumulated depreciation or amortisation. The carrying amount of property, plant and equipment is reviewed annually by the committee of management to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining recoverable amounts.

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, are depreciated over their estimated useful lives to the trust commencing from the time the asset is held ready for use. Properties held for investment put-poses are not subject to a depreciation charge. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**(b) Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the trust are classified as finance leases. Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that the trust will obtain ownership of the asset, or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives received under operating leases are recognised as a liability. Lease payments received reduced the liability.

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(c) Employee Entitlements**

Provision is made for the trust's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the trust to an employee superannuation fund and are charged as expenses when incurred.

**(d) Cash**

For the purposes of the statement of cash flows, cash included cash on hand and at call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months and net of bank overdrafts.

**(e) Income Tax**

No provision for income tax is necessary as Trade Unions are exempt from Income Tax under the Income Tax Assessment Act 1997.

**(f) Goods and Services Tax**

Revenues, expenses and assets are recognised net of amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office(ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expenses.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to the ATO is included as a current asset or liability in the balance sheet.

Cashflows are included in the statement of cash flows on a cross basis. The components of cashflows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

**(g) Comparatives**

As a result of applying the revised Accounting Standards AAS 1 Statement of Financial Performance, revised AAS 37 Financial Report Presentation and Disclosures and AAS 36 Statement of Financial Position for the first time, a number of comparative amounts were represented or reclassified to ensure comparability with the current reporting period.

**HEALTH SERVICES UNION  
VICTORIA NO3 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the RAO Schedule, the attention of the members is drawn to the provisions of subsections (1) (2) and (3) of Section 272, which reads as follows:

A member of an Organisation, or Registrar, may apply to the Organisation for specified prescribed information in relation to the Organisation.

An Organisation shall, on application under subsection (1) by a member of the Organisation, or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as is prescribed.

A Registrar may only make an application under subsection (1) at the request of a member of the Organisation concerned and the Registrar shall provide to a member information received because of an application made at the request of the member.

**NOTE 3: OPERATING SURPLUS (DEFICIT)**

	Note	2008 \$	2007 \$
Operating surplus (deficit) from ordinary activities has been determined after:			
(a) Charging as expenses:			
Depreciation of:			
- Other capital assets		43,743	70,842
Other:			
- employee entitlements		26,953	29,027
- legal expenses		108,300	40,644
- donations		6,762	2,182
(b) Crediting as income:			
Interest from:			
- other persons		31,076	32,579
(c) Revenue			
Operating activities			
- members subscription		1,697,541	1,355,417
- interest		31,076	32,579
- other revenue		33,520	21,923
		1,762,137	1,409,919



**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>NOTE 4: EMPLOYEE BENEFIT EXPENSES</b>			
Employees' amenities		1,786	1,651
Long Service Leave		7,533	6,405
Annual leave		19,420	22,622
Salaries - casual		2,331	1,108
Salaries - elected officials		81,158	153,043
Salaries - others		431,382	299,145
Staff training & welfare		27,338	26,013
Superannuation		45,782	48,468
		<u>616,730</u>	<u>558,456</u>
<b>NOTE 5: CAMPAIGN EXPENSES</b>			
General		<u>78,107</u>	<u>78,383</u>
<b>NOTE 6: CASH ASSETS</b>			
Cash at bank		<u>152,856</u>	<u>121,069</u>
<b>NOTE 7: RECEIVABLES</b>			
CURRENT			
Other debtors		<u>86,691</u>	<u>-</u>
<b>NOTE 8: OTHER FINANCIAL ASSETS</b>			
CURRENT			
Term Deposits		<u>585,482</u>	<u>580,035</u>
<b>NOTE 9: PROPERTY, PLANT AND EQUIPMENT</b>			
LEASEHOLD IMPROVEMENTS			
At cost		79,583	79,583
Less accumulated depreciation		<u>(79,583)</u>	<u>(79,583)</u>
Total leasehold improvements at cost		<u>-</u>	<u>-</u>

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>NOTE 9: PROPERTY, PLANT AND EQUIPMENT (Continued)</b>			
PLANT AND EQUIPMENT			
(a) Motor vehicles			
At cost		160,345	226,011
Less accumulated depreciation		<u>(32,708)</u>	<u>(108,152)</u>
		<u>127,637</u>	<u>117,859</u>
(b) Office equipment and software			
At cost		385,471	375,613
Less accumulated depreciation		<u>(328,429)</u>	<u>(304,824)</u>
		<u>57,042</u>	<u>70,790</u>
Total plant and equipment		<u>184,678</u>	<u>188,649</u>
Total property, plant and equipment		<u>184,678</u>	<u>188,649</u>
<b>NOTE 10: PAYABLES</b>			
CURRENT			
Unsecured liabilities			
Trade creditors		31,996	61,366
Net GST owing		<u>40,469</u>	<u>41,163</u>
		<u>72,465</u>	<u>102,529</u>
<b>NOTE 11: PROVISIONS</b>			
CURRENT			
Employee entitlements		<u>220,410</u>	<u>200,990</u>
NON-CURRENT			
Employee entitlements		<u>76,693</u>	<u>69,160</u>
Aggregate employee entitlements liability		<u>297,103</u>	<u>270,149</u>

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
<b>NOTE 12 CASH FLOW INFORMATION</b>			
(a) Reconciliation of Cash			
Cash at the end of the financial year as shown in the statements of cash flows is reconciled to the related items in the balance sheet as follows:			
Cash at bank	6	152,856	121,069
At call deposits with financial institutions	8	<u>585,482</u>	<u>580,035</u>
		<u>738,338</u>	<u>701,104</u>
 (b) Reconciliation of cash flow from operations with operating profit after income tax			
Operating profit (loss) after income tax		132,601	(86,373)
Non-cash flows in operating profit			
Depreciation		43,743	70,842
Charges to provisions		26,953	29,028
Changes in assets and liabilities			
(Increase) Decrease in trade and term debtors	7	(86,691)	-
Increase/(decrease) in trade creditors and accruals	10	<u>(30,064)</u>	<u>26,620</u>
Cash flows from operations		<u>86,542</u>	<u>40,117</u>

**NOTE 13: RELATED PARTY TRANSACTIONS**

There were no reportable related party transactions during the year

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**DESIGNATED OFFICER'S CERTIFICATE**

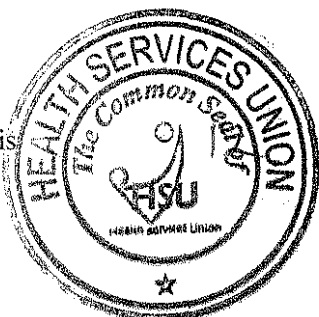
I, Katherine Jackson, being the Branch Secretary of the HEALTH SERVICES UNION .Victoria No. 3 Branch certify:

- (1) That the documents lodged herewith are copies of the full report, and the concise report, referred to in section 268 of the RAO Schedule; and
- (2) That the <sup>Full</sup> ~~concise~~ report , was provided to members on the <sup>August</sup> ~~of September~~ 2008; and
- (3) That the full report was presented to a meeting of the committee of management of the reporting unit on ~~of September~~ <sup>19 August</sup> 2008; in accordance with s268 of the RAO Schedule.

Katherine Jackson

*Katherine Jackson*

Dated this



day of *October* 2008

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

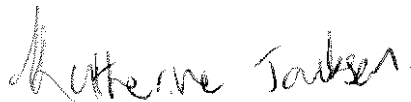
On the 14 day of August 2008 the Committee of Management of the HEALTH SERVICES UNION Victoria No. 3 Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30<sup>th</sup> June 2008

The Committee of Management declares in relation to the GPFR that in its opinion:

- (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 cashflows 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;
- (e) during the financial year to which the GBFR relates and since the end of that year:
  - 1) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - 2) 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
  - 3) the financial records of the reporting unit have been managed in accordance with the RAO Schedule and the RAO Regulations; and
  - 4) 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
  - 5) 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 of the registrar; and
  - 6) there has been compliance with any order for the inspection of financial records made by the Commission under section 273 of the RAO Schedule

For Committee of Management: Katherine Jackson

Branch Secretary



Dated this

12

day of

October

2008

**INDEPENDENT AUDIT REPORT**

**Scope**

We have audited the financial report of the HEALTH SERVICES UNION (Victoria) No.3 Branch for the financial year ended 30 June 2008.

The Branch's Committee of Management are responsible for the preparation of the financial report. We have conducted an independent audit of the financial report in order to express an opinion on them to the members of the Branch.

Our audit has been conducted in accordance with Australian Accounting Standards to provide reasonable assurance whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards, as well as the reporting guidelines issued by the Industrial Registrar under s253 of the RAO Schedule and other mandatory professional reporting requirements and statutory requirements so as to present a view which is consistent with our understanding of the Branch's financial position, the results of its operations and its cash flows.

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

**Audit Opinion**

In our opinion,

- (i) there were kept by the Branch, in respect of the year, satisfactory accounting records detailing the source and nature of the income of the Branch (including income from members) and the nature and purpose of the expenditure; and
- (ii) the attached financial report, prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and in accordance with Section 257 (5) of the RAO Schedule, are properly drawn up so as to give a true and fair view of:
  - (a) the financial affairs of the Branch as at 30 June, 2008; and
  - (b) the income and expenditure, results and cash flows of the Branch for the year then ended.
- (iii) all information and explanations required for the purpose of the audit under Section 257(2) of the RAO Schedule, were provided by the officers or employees of the Branch.

**Dick & Smith (Elsternwick) Pty Ltd**  
**Chartered Accountants**

**Iaan G F Dick**

**Registered Company Auditor**

Dated this 12 day of October 2008.

**DISCLAIMER  
TO THE TRUSTEES OF  
HEALTH SERVICES UNION . VICTORIA NO3 BRANCH**

The additional financial data presented is in accordance with the books and records of the trust which have been subjected to the auditing procedures applied in our statutory audit of the trust for the financial year ended 30 June 2007. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than HEALTH SERVICES UNION . Victoria No. 3 Branch) in respect of such data, including any errors of omissions therein however caused.

**Dick & Smith (Elsternwick) Pty Ltd**

22 Hoddle St  
Elsternwick VIC 3185  
Chartered Accountants.  
I G F Dick A.C.A  
Partner

*2 October 2008*  
September 2008  
Melbourne

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2008**

In accordance with Sec 254 of the Workplace Relations Act 1996 ("the ACT"), your Committee of Management report as follows

**Principal Activities**

The principal activity of the organisation during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year

**Operating Result**

The operating result of the organisation for the year ended 30<sup>th</sup> June 2008 was a surplus of **\$132,601.**

**Significant Changes**

There was no significant change in the financial affairs of the organisation during the year.

**Rights of Members**

Subject to the rules of the organisation and Sec 174 of the RAO Schedule, members have the rights to resign from membership of the organisation by written notice addressed to and delivered to the secretary of the organisation.

**Superannuation Office Holders**

The following officers and/or members of the organisation are directors of companies that are trustees of superannuation funds which require one or more of their directors to be a member of a registered organisation –

<b>Officer/ Member</b>	<b>Trustee Company</b>	<b>Entity/Scheme</b>	<b>Position</b>
Kathy Jackson	H.E.S.T. Australia Limited	HESTA Superfund	Director
Erryn Cresshull	Health Super	Health Super	Director

**Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations (Registration of Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for Sec 230 of the RAO Schedule and who are taken to be members of the registered organisation under Sec 166 of the RAO Schedule was 4,547.
- (b) the number of persons who were at the end of the financial year employees of the organisation including both full and part-time employees measured on a full-time equivalent basis was 5.3.



**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2008**

- (c) the names of those who have been members of the Committee of Management of the organisation at any time during the financial year and the periods for which they held office were –

**Name**

Kathy Jackson  
Kate Wilkinson  
Robert Matejin  
Bryan Yeates  
Reuben Dixon  
Adriana Vespucci  
Jenny Dunlop  
Olga Gountras  
Mark Hindson  
Lisa Magnusson  
Jennifer Croll  
Lia Augoustakis

**Other Relevant Information**

Nil

Signed for and on behalf of the Committee of Management

Date 12 day of October 2008

Kathy Jackson

Secretary

*Katharine Jackson*

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**PRIVATE INFORMATION FOR THE COMMITTEE OF MANAGEMENT  
ON THE 2008 FINANCIAL STATEMENTS**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Member Contributions	1,697,541	1,355,417
Interest	31,076	32,579
Other income	<u>33,520</u>	<u>21,923</u>
<b>TOTAL INCOME</b>	<u>1,762,137</u>	<u>1,409,919</u>
<b>LESS EXPENSES</b>		
Administration costs	13,266	12,374
Affiliation fees	98,504	88,399
Audit fees	2,300	2,300
Bank charges	18,076	16,526
Campaign Expenses	78,107	78,383
Cleaning	426	1,127
Communication Expenses	3,231	2,745
Consultancy fees	66,826	106,356
Delivery costs	1,634	372
Depreciation	43,743	70,842
Donations	6,762	2,182
Employees' amenities	1,786	1,651
Entertainment expenses	3,588	9,926
Fringe benefits tax	40,095	32,659
General expenses	4,870	7,853
Holiday pay	19,420	22,622
Insurance	40,972	37,513
Leasing charges	1,294	5,175
Legal costs	108,300	40,644
Levy - National Office	23,250	16,840
Long service leave	7,533	6,405
Mailout Handling	4,276	4,440
Meeting / conference expenses	37,406	36,570
Motor vehicle expenses	19,945	20,998
Payroll tax	34,500	30,390
Postage	31,979	22,631
<b>Expenses carried forward</b>	<u>712,089</u>	<u>677,921</u>

**HEALTH SERVICES UNION  
VICTORIA NO3 BRANCH**

**PRIVATE INFORMATION FOR THE COMMITTEE OF MANAGEMENT  
ON THE 2008 FINANCIAL STATEMENTS**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

	<b>2007</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Expenses brought forward	712,089	677,921
P I Premiums	88,070	69,867
Printing and stationery	35,227	99,017
Publications	50,170	2,318
Rent	44,260	22,617
Repairs and maintenance	11,774	13,066
Salaries and wages	512,540	452,188
Salaries - casual staff	2,331	1,108
Staff training and welfare	27,338	26,013
Superannuation	45,782	48,468
Telephone	29,049	34,339
Travelling expenses	70,904	44,938
Travelling allowances	-	4,432
	<u>1,629,536</u>	<u>1,496,292</u>
TOTAL EXPENSES	1,629,536	1,496,292
NET SURPLUS (DEFICIT)	<u>132,601</u>	<u>(86,373)</u>
OPERATING SURPLUS (DEFICIT)	<u>132,601</u>	<u>(86,373)</u>
INCOME TAX		

SCANNED

13/10/08

HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH  
ABN 36 106 461 384

**CONCISE FINANCIAL REPORT  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

**TABLE OF CONTENTS**

---

**Operating Report**

**Financial Report**

Statement of Financial Performance

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

**Designated Officer Certificate**

**Committee of Management Certificate**

**Independent Audit Report**

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2008**

In accordance with Sec 254 of the Workplace Relations Act 1996 ("the ACT"), your Committee of Management report as follows

**Principal Activities**

The principal activity of the organisation during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year

**Operating Result**

The operating result of the organisation for the year ended 30<sup>th</sup> June 2008 was a surplus of **\$132,601.**

**Significant Changes**

There was no significant change in the financial affairs of the organisation during the year.

**Rights of Members**

Subject to the rules of the organisation and Sec 174 of the RAO Schedule, members have the rights to resign from membership of the organisation by written notice addressed to and delivered to the secretary of the organisation.

**Superannuation Office Holders**

The following officers and/or members of the organisation are directors of companies that are trustees of superannuation funds which require one or more of their directors to be a member of a registered organisation –

<b>Officer/ Member</b>	<b>Trustee Company</b>	<b>Entity/Scheme</b>	<b>Position</b>
Kathy Jackson	H.E.S.T. Australia Limited	HESTA Superfund	Director
Erryn Cresshull	Health Super	Health Super	Director

**Other Prescribed Information**

In accordance with Regulation 159 of the Workplace Relations (Registration of Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for Sec 230 of the RAO Schedule and who are taken to be members of the registered organisation under Sec 166 of the RAO Schedule was 4547.
- (b) the number of persons who were at the end of the financial year employees of the organisation including both full and part-time employees measured on a full-time equivalent basis was 5.3 .

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30TH JUNE 2008**

- (c) the names of those who have been members of the Committee of Management of the organisation at any time during the financial year are –

**Name**

Kathy Jackson  
Kate Wilkinson  
Robert Matejin  
Bryan Yeates  
Reuben Dixon  
Adriana Vespucci  
Jenny Dunlop  
Olga Gountras  
Mark Hindson  
Lisa Magnusson  
Jennifer Croll  
Lia Augoustakis

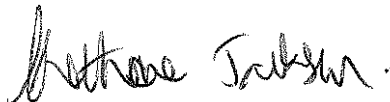
**Other Relevant Information**

Nil

Signed for and on behalf of the Committee of Management

Date 12 day of ~~September~~ October 2008

Kathy Jackson,



Secretary

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

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

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Revenues from ordinary activities	1,762,137	1,409,919
Expenses from ordinary activities, excluding borrowing costs expense		
Campaign expenses	78,107	78,383
Depreciation and amortisation expenses	43,743	70,842
Donations	6,762	2,182
Employee benefits expense	616,730	558,456
Lease expenses	1,294	5,175
Legal Expenses	108,300	40,644
Other expenses from ordinary activities	774,600	740,611
	<u>1,629,536</u>	<u>1,496,292</u>
<b>Surplus (Deficit) from ordinary activities</b>	<u>132,601</u>	<u>(86,373)</u>
<b>Net surplus (deficit)</b>	<u>132,601</u>	<u>(86,373)</u>
<b>Total changes in equity of the entity</b>	<u><u>132,601</u></u>	<u><u>(86,373)</u></u>

The accompanying notes form part of these financial statements

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

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

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash assets	152,856	121,069
Receivables	86,691	0
Other financial assets	585,482	580,035
<b>TOTAL CURRENT ASSETS</b>	<u>825,030</u>	<u>701,104</u>
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	184,678	188,649
<b>TOTAL NON-CURRENT ASSETS</b>	<u>184,678</u>	<u>188,649</u>
<b>TOTAL ASSETS</b>	<u>1,009,708</u>	<u>889,752</u>
<b>CURRENT LIABILITIES</b>		
Payables	72,466	102,529
Provisions	220,410	200,990
<b>TOTAL CURRENT LIABILITIES</b>	<u>292,875</u>	<u>303,519</u>
<b>NON-CURRENT LIABILITIES</b>		
Provisions	76,693	69,160
<b>TOTAL NON CURRENT LIABILITIES</b>	<u>76,693</u>	<u>69,160</u>
<b>TOTAL LIABILITIES</b>	<u>369,568</u>	<u>372,679</u>
<b>NET ASSETS</b>	<u>640,140</u>	<u>517,074</u>
<b>MEMBERS FUNDS</b>		
Accumulated surplus	640,140	517,074
<b>TOTAL MEMBERS FUNDS</b>	<u>640,140</u>	<u>517,074</u>

The accompanying notes form part of these financial statements



**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Receipts from members	1,697,541	1,355,417
Payments to suppliers and employees	(1,675,595)	(1,369,802)
Other income	33,520	21,923
Interest received	31,076	32,579
Net cash provided by operating activities	86,542	40,118
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property, plant and equipment		
Payment for property, plant and equipment	(49,307)	(37,361)
Net cash used in investing activities	(49,307)	(37,361)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Finance Debts	-	-
Net cash used in financing activities	-	-
Net increase/(decrease) in cash held	37,235	2,757
Cash at beginning of financial year	701,104	698,346
Cash at end of financial year	738,338	701,104

The accompanying notes form part of these financial statements

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2008**

**NOTE 1: STATEMENT OF ACCOUNTING POLICIES**

The concise financial report has been prepared in accordance with Accounting Standard AASB 1039: Concise Financial Reports and the Workplace Relations ACT 1996.

The financial statements, specific disclosures and other information included in the concise financial report are derived from and are consistent with the full report. The concise financial report cannot be expected to provide as detailed an understanding of the financial performance, financial position, financing and investing activities as the full financial reports. Cost is based on the fair values of the consideration given in exchange for assets.

The accounting policies have been consistently applied, unless otherwise stated.

**NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

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

- (1) a member of a reporting unit, or Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) the application must be in writing and must specify the period 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 the application under subsection (1).

**HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

On the 19 day of August 2008 the Committee of Management of the HEALTH SERVICES UNION Victoria No. 3 Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30<sup>th</sup> June 2008

The Committee of Management declares in relation to the GPFR that in its opinion:

- (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;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - 1) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - 2) 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
  - 3) the financial records of the reporting unit have been managed in accordance with the RAO Schedule and the RAO Regulations; and
  - 4) 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
  - 5) 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 of the registrar; and
  - 6) there has been compliance with any order for the inspection of financial records made by the Commission under section 273 of the RAO Schedule

For Committee of Management:

Katherine Jackson

Branch Secretary



Dated this

12

day of

October

September 2008



**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
HEALTH SERVICES UNION  
VICTORIA NO 3 BRANCH**

We have audited the concise financial report of the HEALTH SERVICES UNION Victoria No 3 Branch for the financial year ended 30 June 2008 comprising the Committee of Management Statement, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and notes to the financial statements. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the HEALTH SERVICES UNION Victoria No 3 Branch

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the concise financial report is free of material misstatement. We have also performed an independent audit of the full financial report HEALTH SERVICES UNION Victoria No 3 Branch for the year ended 30 June 2008.

Our audit report on the full financial report was signed on the 12 October..... 2008, and was not subject to any qualification.

Our procedures in respect of the audit of the concise financial report included testing that the information in the concise financial report is consistent with the full financial report, and examination, on a test basis, of evidence supporting the amounts, discussion and analysis, and other disclosures which were not directly derived from the full financial report.

These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report is presented fairly in accordance with Accounting Standards.

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

**Audit Opinion**

In our opinion, the concise financial report of HEALTH SERVICES UNION Victoria No 3 Branch complies with Accounting Standard AASB 1039: Concise Financial Report.

**Dick & Smith (Elsternwick) Pty Ltd**  
*Chartered Accountants*



**I G F Dick**  
*Partner*

**Melbourne**

**Dated:** 12 October 2008