



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Dan Hill
Branch Secretary
Health Services Union of Australia
Western Australia No 3 Branch
8 Coolgardie Terrace
PERTH WA 6000

Dear Mr Hill,

Re: Financial Documents for year ended 30 June 2003 (FR2004/252)

I acknowledge receipt of the financial documents lodged under s280(1) of the *Workplace Relations Act 1996* for the abovementioned branch of the HSUA for the year ended 30 June 2003. The documents were lodged in the Industrial Registry on 31 May 2004.

The documents have been filed.

The following matter is advised for your assistance when preparing future financial documents -

Auditor's Report to be completed *after* certificates prepared under s273

It is noted that the certificates of the Accounting Officer and the Committee of Management were both signed on 24 November 2003, which is 7 days after the Auditor's Report of 17 November 2003. As the Auditor is required in his report to express an opinion about the accounts and statements (including the above certificates) it is therefore required that the Auditor's Report be completed and signed *after* the date of these certificates. This requirement is set out in sections 273(1)(a) and 276(4)(a)(ii) of the Act together with regulations 109(1)(a) and (b) of the Workplace Relations Regulations. Future financial returns should comply with this statutory requirement.

Future financial returns to be lodged under Schedule 1B (RAO Schedule)

On 12 May 2003 all provisions concerning registered organisations were amended and removed from the *Workplace Relations Act 1996* and now form Schedule 1B to the Act (the *RAO (Registration and Accountability of Organisations) Schedule*). The new financial reporting requirements under the RAO Schedule will apply to the next financial reports for year ending 30 June 2004.

The RAO Schedule is available at:

- http://www.airc.gov.au/procedures/schedule_1b/schedule_1b.html

The RAO Regulations are available at:

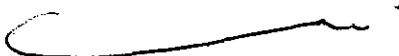
- <http://www.airc.gov.au/procedures/raoreg/raorg.html>.

Please also refer to the *Industrial Registrar's reporting guidelines for the purposes of section 253 of RAO Schedule* at:

- <http://www.airc.gov.au/organisations/rao/rao.html>.

If you have any queries about any of the issues raised in this letter, or relating to the new financial reporting requirements under the RAO Schedule, please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch
Principal Registry

21 June 2004

FR 2004/252

**HEALTH SERVICES UNION OF AUSTRALIA
WA NO 3 BRANCH**

SECRETARY'S CERTIFICATE

I certify that

1. The copies of the auditors report, accounts and statements of the Health Services Union of Australia, WA No 3 Branch for the year ending 30th June 2003 are copies of the financial documents that were presented to the meeting of the Branch Committee of Management held on Wednesday 3rd March 2004.
2. The copy of the summary of the report, accounts and statements was provided to members in accordance with the resolution of the Branch Committee of Management on the 12th November 2003.



D P Hill
Branch Secretary

26th May 2004

**HEALTH SERVICES UNION OF AUSTRALIA
WESTERN AUSTRALIA NO. 3 BRANCH**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2003**

BURNS SIEBER
CHARTERED ACCOUNTANTS

**HEALTH SERVICES UNION OF AUSTRALIA
WESTERN AUSTRALIA NO. 3 BRANCH**

**STATEMENTS OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

GENERAL FUND

Receipts

	2003	2002
Transfers from HSOA	48,066	20,849
Membership contributions (refer note 4)	2,346	2,731
Interest (refer note 3)	<u>12</u>	<u>2</u>
<u>Total receipts</u>	<u>50,424</u>	<u>23,582</u>

Payments

Affiliation - National Office	53,164	18,954
Audit fees	300	300
Bank charges	<u>48</u>	<u>9</u>
<u>Total payments</u>	<u>53,512</u>	<u>19,263</u>

Excess of receipts over payments	(3,088)	4,319
Bank balance at beginning of period	<u>6,502</u>	<u>2,183</u>
Bank balance at 30 June 2003	<u>3,414</u>	<u>6,502</u>

**HEALTH SERVICES UNION OF AUSTRALIA
WESTERN AUSTRALIA NO. 3 BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

1. ACCOUNTING METHODS

The Accounts are prepared on the cash basis. The basis for using this method in lieu of the accrual basis of accounting is that the volume of transactions does not warrant the introduction of accrual accounting and the additional costs involved.

Otherwise, the accounts are prepared under the historical cost convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies.

In particular:

- (a) the Accounts have not been adjusted to record either changes in the general purchasing power of the dollar, or in the prices of specific assets.
- (b) Fixed Assets as showing the Statement of Assets and Liabilities have been written down by using the diminishing value method of Depreciation in order to write the assets off over their useful life.
- (c) Accruals for Employees' Benefits are shown in the Liabilities and have been calculated on the basis of the terms of employment of all employees.
- (d) No liability exists for Income Tax as "Trade Unions" are exempt from Income Tax under Section 23(f) of the Income Tax Assessment Act.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

- (1) A member of an organisation or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall on application made under sub-section (1) by a member of the organisation or a Registrar, make the specific information available to the member or Registrar in such manner and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of a member. Penalty \$1,000.

**HEALTH SERVICES UNION OF AUSTRALIA
WESTERN AUSTRALIA NO. 3 BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2003**

3. ACCRUED INTEREST

As the Accounts are prepared on a cash basis the Receipts and Payments do not reflect accrued interest as at 30 June 2003.

4. MEMBERSHIP CONTRIBUTIONS

Membership contributions are currently banked into the operating account of the HSOA. This is consistent with the fact that members have dual membership of both Unions. Monies are then transferred as and when required to the HSUA to meet all relevant operating costs.

ACCOUNTING OFFICERS CERTIFICATE

I, DANIEL PATRICK HILL

being the Officer responsible for keeping the account records of the Health Services Union of Australia Western Australia No. 3 Branch, certify that as at 30 June 2003 the number of members of the branch were three thousand, one hundred and ninety four.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the branch as at 30 June 2003;
- (ii) a record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation were made to persons holding office in the organisation;
- (vi) the register of members of the branch was maintained in accordance with the Act.



Daniel Patrick Hill

24-11-2003
Date

HEALTH SERVICES UNION OF AUSTRALIA

WESTERN AUSTRALIA NO 3 BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, the undersigned being two members of the Committee of Management of the Health Services Union of Australia, Western Australia No. 3 Branch, do state, on behalf of the Committee and in accordance with a Resolution passed by the Committee on 24 November 2003.

- (1) in the opinion of the Committee of Management the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2003;
- (2) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2003 in accordance with the rules of the Union;
- (3) to the knowledge of any member of the Committee, there have been no instances during the financial year where the records of the Union or other documents (not being documents containing information made available to a member of the Union under sub-section 274 (1) of the Workplace Relations Act 1996), or copies of those records or documents, or copies of the rules of the Union, have not been furnished, or made available, to members of the Union in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto, or the rules of the Union ;and
- (4) the Branch has complied with sub-section's 279 (1) and 279 (2) of the Workplace Relations Act, as amended, in relation to the financial accounts and statements in respect of the year ended 30 June 2002, and the Auditor's Report thereon.


COLIN GEORGE


GRAHAM BAKER

Signed at Perth

Dated this 24th day of Nov 2003

AUDITOR'S REPORT

I have inspected and audited the accounting records kept by the Health Services Union of Australia Western Australia No. 3 Branch, in respect of the year ended 30 June 2003 and have received all the information and explanations I required for the purpose of my audit.

In my opinion:

1. the Branch has kept satisfactory accounting records including:
 - (a) records of the sources and nature of the income of the Branch (including income from the members); and
 - (b) records of the nature and purpose of expenditure of the Branch;
2. the attached documents and statements, prepared on the cash basis and under historical cost convention, 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 2003; and
 - (b) the receipts and payments of the Branch for the year ended on that date.
3. all the information and explanations that, under subsection 276 of the Workplace Relations Act (1996), we required officers of the Association to furnish, were furnished.



Robert W Burns
Chartered Accountant

17/11/2003
Date

HEALTH SERVICES UNION OF AUSTRALIA

NO 3 BRANCH WESTERN AUSTRALIA

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2003**

	2003	2002
INCOME		
Transfer from HSOA.	48,066	20,849
Contributions	2,346	2,731
Other	<u>12</u>	<u>2</u>
TOTAL INCOME	50,424	23,582
EXPENDITURE	<u>53,512</u>	<u>19,263</u>
NET DEFICIT (SURPLUS) FOR THE YEAR	<u>3,088</u>	<u>(4,319)</u>

**BALANCE SHEET
AS AT 30 JUNE 2003**

	2003	2002
Accumulated funds Represented by Cash at Bank	3,414	6,502
	<u>3,414</u>	<u>6,502</u>
<i>Less</i> total liabilities	<u>0</u>	<u>0</u>
NET ASSETS	<u>3,414</u>	<u>6,502</u>

HEALTH SERVICES UNION OF AUSTRALIA

WESTERN AUSTRALIA NO 3 BRANCH

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 30 JUNE 2003**

	2003	2002
Members Fund		
General Fund	<u>3,414</u>	<u>6,502</u>
CURRENT ASSETS		
Cash at Bank	<u>3,414</u>	<u>6,502</u>
TOTAL ASSETS	<u>\$3,414</u>	<u>\$6,502</u>
CURRENT LIABILITIES	<u>-</u>	<u>-</u>
EXCESS OF ASSETS OVER LIABILITIES	<u>\$3,414</u>	<u>\$6,502</u>

AUDITORS' CERTIFICATE

I certify that the above Summary is a fair and accurate Summary of the Report, Accounts and Statements of the Health Services Union of Australia, Western Australia No 3 Branch, for the year ended 30 June 2003. My Auditors' Report dated 17 November 2003 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.



Robert W Burns
Chartered Accountant
Registered Company Auditor
256 Fitzgerald Street, PERTH

17/11/2003
Date

2003 Financial Statements

SUMMARY OF THE FINANCIAL ACCOUNTS OF THE HEALTH SERVICES UNION OF AUSTRALIA, WESTERN AUSTRALIA NO. 3 BRANCH, FOR THE YEAR ENDED 30 JUNE 2003

The financial accounts of the Branch have been audited in accordance with the provisions of the Workplace Relations Act, 1996 as amended, and the following summary is provided for members in accordance with Section 279(2) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members who request same.

Certificates required to be given under Act by the Accounting Office and the Branch Committee of Management have been completed in accordance with the provisions of the Act and contain no qualifications.

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2], and [3] of Section 274 which reads as follows:-

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

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 JUNE 2003

	2003	2002
INCOME		
Transfer from HSOA	48,066	20,849
Contributions	2,346	2,731
Other	12	2
TOTAL INCOME	50,424	23,582
EXPENDITURE	53,512	19,263
NET DEFICIT (SURPLUS) FOR YEAR	3,088	(4,319)

BALANCE SHEET AS AT 30 JUNE 2003

	2003	2002
Accumulated funds	3,414	6,502
Represented by		
Cash at Bank	3,414	6,502
	3,414	6,502
Less total liabilities	0	0
NET ASSETS	3,414	6,502

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2003

	2003	2002
Members Fund		
General Fund	3,414	6,502
CURRENT ASSETS		
Cash at Bank	3,414	6,502
TOTAL ASSETS	3,414	6,502
CURRENT LIABILITIES		
EXCESS OF ASSETS OVER LIABILITIES	3,414	6,502

AUDITORS' CERTIFICATE

I certify that the above Summary is a fair and accurate Summary of the Report, Accounts and Statements of the Health Services Union of Australia, Western Australia No. 3 Branch, for the year ended 30 June 2003. My Auditors' Report dated 17th November 2003 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

R.W. Burns, Chartered Accountant
Registered Company Auditor,
256 Fitzgerald Street, PERTH WA 6000

HOSPITAL SALARIED OFFICERS ASSOCIATION OF WESTERN AUSTRALIA (UNION OF WORKERS) FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2003

BALANCE SHEET AT 30 SEPTEMBER 2003

	2003	2002
ASSETS		
Cash in Bank Accounts	3,586	1,960
Amounts Receivable and Prepayments	29,400	46,872
Investments:		
Savings accounts	87,656	75,495
Plant and Furnishings - at depreciated value	27,924	18,581
Freehold Properties - Coolgardie Terrace at sworn valuation 1995	370,000	370,000
	518,566	512,908

LIABILITIES

Loan - Health Services Credit Union (Secured)		19,286
Current Creditors and Accrued Expenses	66,634	68,383
Provision for Annual Leave	69,359	57,301
Provision for Long Service Leave	75,885	65,122
	211,878	210,092
	306,688	302,816

EXCESS OF ASSETS

Funds at the Commencement of the Year	302,816	269,055
Add Surplus for this Year	3,872	33,761
Funds at the End of the Year	306,688	302,816

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2003

	2003	2002
INCOME		
Subscriptions from Members - H.S.O.A.	954,283	873,831
Subscriptions from Members - H.S.U.A.	813	1,089
Interest	2,756	1,800
Office Leasing	3,465	3,465
Profit on Sale of Equipment		100
TOTAL OPERATING INCOME	961,317	880,285

EXPENDITURE:

ADMINISTRATION		
Computer Maintenance Fees and Other Costs	4,468	2,759
General Postage	10,190	9,647
Service and Repairs to Equipment	394	695
Stationery and Office Supplies	27,657	13,944
Telephone and Electricity	20,403	19,520
Leasing Charges	20,326	33,435
Audit \$4,000 and other	7,595	7,939
	91,033	87,939

DEPRECIATION

Furnishings and Equipment	7,855	5,535
	7,855	5,535

FINANCE

Banking Taxes, Fees and Sundries	20,176	14,979
Interest paid and borrowing expenses	648	2,369
	20,824	17,348

HEALTH SERVICES UNION OF AUSTRALIA

Affiliation - National Office	54,451	32,187
Audit Fees	300	300
	54,751	32,487

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2003

	2003	2002
INDUSTRIAL		
Affiliation - TLC	8,163	8,113
Industrial Campaigns and Research	5,844	5,723
Industrial Conventions and Seminars	288	1,735
Industrial and Legal Publications	6,674	6,382
Legal Opinions and Fees	300	10,118
Transcripts, Filing, Advertising and Sundries	172	1,229
	21,441	33,300

MEMBERS AND COMMITTEE

Committee Expenses and Honoraria	15,749	5,153
Meeting of Members, Committees and Sub Committee	2,404	2,378
Other	95	2,115
Members Insurance	70,991	64,787
	89,239	74,433

OCCUPANCY OF COOLGARDIE TERRACE

Cleaning and Maintenance	5,251	1,592
Rates, Taxes and Insurance	7,664	6,716
	12,915	8,308

PRINTING AND PUBLICATIONS

Feedback Newsflash and Information Sheets	16,245	18,824
Membership Cards and Other	4,063	3,768
Postage	4,990	2,912
	25,298	25,504

STAFF

Salaries	462,587	414,323
Superannuation	67,553	44,158
Insurance, Amenities, Training Courses and Other Expenses	14,551	13,089
Long Service Leave and Annual Leave		
Provisions - increase	22,821	19,112
	567,512	490,682

TRAVELLING

Country and Other	9,110	13,041
Vehicle Expenses and Allowance	13,738	13,127
Vehicle Lease	36,502	35,391
Fringe Benefit Tax	7,227	9,429
	66,577	70,988

TOTAL OPERATING EXPENSES 957,445 846,524

Operating Surplus for the Year 3,872 33,761

AUDITOR'S REPORT

I have Audited the Balance Sheet, Income and Expenditure of the Hospital Salaried Officers Association of Western Australia (Union of Workers) for the year ended 30 September 2003.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Balance Sheet, Income and Expenditure Statements are free of material misstatement.

My audit procedures included examination on a test basis of evidence supporting the amounts and other disclosures in the Balance Sheet, Income and Expenditure Statements. These procedures have been undertaken to form an opinion as to whether in all material respects the Balance Sheet, Income and Expenditure Statement are presented fairly.

AUDIT OPINION

In my opinion the attached Balance Sheet and Income and Expenditure Statements are properly drawn up so as to give a true and fair view of the state of affairs of the Association at 30 September 2003 and the results of the Association for the year ended on that date.

The Association has kept accounting records in a form that have enabled an informed opinion to be expressed.

All the information, records, documents and explanations that, under Section 65A of the Industrial Relations Act 1979, I required officers of the Association to furnish, were furnished.

No official of the organisation has contravened or failed to comply with Section 74 of the Industrial Relations Act 1979.

Dated at Perth this 17th day of November 2003.

Robert W Burns A.C.A.
Chartered Accountant Registered Auditor