



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7785
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 2004 - FR2004/602
Schedule 1B of the *Workplace Relations Act 1996* (the RAO Schedule)**

Receipt is acknowledged of the financial documents of the Western Australia No.3 Branch of the Health Services Union of Australia for financial year ended 30 June 2004. The documents were lodged in the Industrial Registry on 24 March 2005.

The documents have been filed.

I direct your attention to the following comments concerning the reports and the financial reporting obligations under the RAO Schedule of the *Workplace Relations Act 1996*. Please note that these matters are generally advised for assistance in the future preparation of financial reports.

Auditor's Report

Under the RAO Schedule, the fairly prescriptive expression in respect of an audit opinion is set out at subsection 257(5), which relevantly reads:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements of the RAO Schedule."

Operating Report

Right of members to resign

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. This requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 13 of the organisation's rules is applicable.

Concise Report to Members

While your certificate of 1 March 2003 indicates that a concise report was provided to members, there is no indication whether the committee of management resolved to provide the concise report to members as required by section 265(2).

Further, a copy of the concise report consisting of documents as per section 265(3) was not included with the financial documents lodged. RAO Regulation 161 prescribes the components of a concise report.

Timing

While I note and thank you for your email to this office explaining unavoidable delays on this occasion and implementation of steps to avoid a recurrence, you may be aware that failure to comply with the various fixed time limits in future could make your reporting unit or its officers liable to financial or "civil penalties".

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit please tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

For the purpose of providing information and advice regarding this matter, a copy of this letter has been forwarded to the reporting unit's auditor.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03-8661 7788.

Yours sincerely



Andrew O'Brien
Manager
Statutory Services Branch
20 April 2005

cc Mr Robert W Burns, Burns Sieber



**Health
Services
Union**
of Western
Australia
(Union of Workers)

Our Ref.: DH:DH HO.084.05

Attn.: Andrew O'Brien

Principal Registry
Australian Industrial Registry
GPO Box 1994S
Melbourne VIC 3001

10th March 2005

Dear Sir

Re: Financial Returns – year ending 30 June 2004

I refer to your correspondence of the 24th November 2004 and my email response dated 6th December 2004 (copy enclosed).

The reports required under the provisions of the RAO Schedule are now enclosed. Should you have any questions in relation to these please do not hesitate to contact me.

Yours Faithfully

Dan Hill
HSUA WA No 3
Branch Secretary

Hill, Dan

From: Hill, Dan
Sent: Monday, 6 December 2004 2:50 PM
To: 'riateam2@air.gov.au'
Subject: Financial Return - year ending 30 June 2004
Importance: High

To whom it may concern

I refer to correspondence received from the Registry dated 24 November 2004 reminding of the new reporting requirements under the RAO Schedule. I advise the following:

1. The GPFR and Operating report was signed off by the Committee of Management on the 25th October 2004
2. The Auditors report was signed on the 26th October 2004
3. A concise report has been prepared for circulation to members
4. The concise report and operating report will be published in the branch journal scheduled to be mailed to Members in the week beginning 20th December 2004.
5. The first available meeting after this date to present the reports is the Branch Committee of Management meeting scheduled for the 28th February 2005.

These delays were unavoidable on this occasion and steps will be implemented to avoid a recurrence. I seek approval for this extended timetable.

Please contact me to discuss if necessary.

Thank you

Dan Hill
Secretary
Health Services Union of Australia WA No 3 Branch
8 Coolgardie Tce PERTH WA 6000
Ph: 0893285155 Fax: 0893289107
Mobile: 0407770417
email: dhill@hsuwa.asn.au
Web WA: www.hsuwa.asn.au
Web National: www.hsu.net.au

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10/12/2004

Designated Officer's Certificate
S268 of Schedule 1B Workplace Relations Act 1996

I Daniel Patrick Hill being the Branch Secretary of the Health Services Union of Australia WA No 3 Branch certify:

- That the documents lodged herewith are copies of the full report and the concise report, referred to in s268 of the RAO Schedule; and
- That the concise report was provided to members on the 23rd December 2004;and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 28th February 2005, in accordance with section 266 of the RAO Schedule.

Signature:



Date: 1st March 2005

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

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2004**

This report is compiled to meet requirements under Section 254 of Schedule 1B of the Workplace Relations Act 1996.

Principle Activities During the Financial Year

The principle activities of the Union during the 2003/2004 Financial Year were as follows:

- representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected.
- representing all members at various workplaces regarding disputes with employers resulting in a fair outcome.
- negotiating Enterprise Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements.
- negotiating Industrial Agreements at a number of worksites resulting in the settlement of disputes or the resulting in flexibility working arrangements.
- providing members with professional indemnity insurance.
- providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

Significant Changes in the Unions Financial Affairs During the Year

The net assets of the Union increased by \$2,272 during the Financial Year.

Member Resignation

Section 174 of Schedule 1B of the Workplace Relations Act 1996 states that a member of the Union may resign from membership by written notice addressed and delivered to the State Secretary giving two weeks notice.

Members who are Trustee of a Superannuation Entity

There are currently no members who are trustee of a superannuation entity.

Number of Members

The number of persons that were members of the union at 30 June 2004 was 3,543.

Number of Employees

As at 30 June 2004, there are currently no persons who are employees of the Union.

Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2003/2004 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/03 to 30/06/04
Christopher Panizza	Branch Assistant Secretary	01/07/03 to 30/06/04
Graham Baker	Branch President	01/07/03 to 30/06/04
Cheryl Hamill	Branch Vice President	01/07/03 to 30/06/04
Colin George	Branch Trustee	01/07/03 to 30/06/04
Robyn O'Brien	Branch Trustee	01/07/03 to 30/06/04
Colin Boekeman	Branch Committee Member	01/07/03 to 30/06/04
Dave Shaw	Branch Committee Member	01/07/03 to 30/06/04
Margaret Thwaites	Branch Committee Member	01/07/03 to 30/06/04
Roger Martin	Branch Committee Member	01/07/03 to 30/06/04
Janice Hooker	Branch Committee Member	01/07/03 to 30/06/04
Rob Christophers	Branch Committee Member	01/07/03 to 15/12/03
Keith Trayner	Branch Committee Member	01/07/03 to 27/10/03
Penny Thomas	Branch Committee Member	15/12/03 to 27/04/04
Anthony Farrell	Branch Committee Member	27/04/04 to 30/06/04
Diane Smith	Branch Committee Member	27/04/04 to 30/06/04
Rita Roscoe	Branch Committee Member	27/04/04 to 30/06/04



Signed by Designated Officer: *DANIEL PATRICK HILL*
Title of Office Held: *BRANCH SECRETARY*
Date: *25-10-2004*

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

Committee of Management Statement

On the 25th of October 2004, the Committee of Management of the Health Services Union of Australia WA No. 3 Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the HSUA WA No. 3 Branch for the financial year ended 30 June 2004:

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 HSUA WA No. 3 Branch for the financial year to which they relate;
- d) there are reasonable grounds to believe that the HSUA WA No. 3 Branch 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 the year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the HSUA WA No. 3 Branch have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the HSUA WA No. 3 Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the organisation consists of two or more reporting units and the financial records of the HSUA WA No. 3 Branch have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) no request of a member of the HSUA WA No. 3 Branch or a Registrar were made under Section 272 of the RAO Schedule.
 - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: Daniel Patrick Hill
Title of Office held: Branch Secretary

Signature: 

Date: 25-10-2004

BURNS SIEBER

CHARTERED ACCOUNTANTS

ROBERT W. BURNS A.C.A.
PHILLIP N. SIEBER A.C.A.
1ST FLOOR
256 FITZGERALD STREET
PERTH WA 6000
TELEPHONE : 08 9227 6110
FACSIMILE : 08 9227 6162
Email: admin@burnssieber.com.au
POSTAL ADDRESS:
PO Box 261
NORTH PERTH WA 6906

CONCISE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2004

The financial accounts of the union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and that in my opinion they have been prepared in accordance with applicable Australian Accounting Standards. The following concise financial report has been derived from the full financial report and is provided for members in accordance with Section 265 of the Act. A copy of the full financial report will be supplied free of charge to members who request the report.

WORKPLACE RELATIONS ACT 1996 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 sections in 272(1), 272(2) and 272(3) which reads as follows:

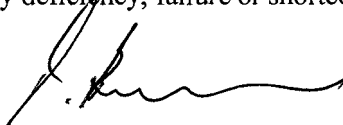
Section 272(1) - A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation to be made available to the person making the application.

Section 272(2) - The application must be in writing and must specify the period within 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 organisation.

Section 272(3) - An organisation must comply with an application made under subsection (1).

AUDITOR'S CERTIFICATE

We report that the attached concise financial report is a fair and accurate reflection of the Summary of the Report, Accounts and Statements of the Health Services Union of Australia WA No. 3 Branch, for the year ended 30 June 2004. Our Auditors Report dated 26 October 2004 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
Burns Sieber

Dated: 26 October 2004

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2004**

	2004 \$	2003 \$
REVENUE		
Operating activities		
Members subscriptions	1,864	2,346
Transfer from HSU of WA	58,241	48,066
Non-operating activities		
Interest	6	12
	<u>60,111</u>	<u>50,424</u>
EXPENDITURE		
Audit	300	300
Bank charges	47	48
Affiliation fees	57,492	53,164
	<u>57,839</u>	<u>53,512</u>
Profit from ordinary activities before income tax	2,272	(3,088)
Income tax expense	2	
Profits from ordinary activities after income tax	<u>2,272</u>	<u>(3,088)</u>
RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR	<u>3,414</u>	<u>6,502</u>
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR	<u><u>5,686</u></u>	<u><u>3,414</u></u>

This statement should be read in conjunction with the attached compilation report of Burns Sieber Accountants.

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
Other revenues from ordinary activities	2	60,111	50,424
Other expenses from ordinary activities		<u>(57,839)</u>	<u>(53,512)</u>
Profit from ordinary activities before income tax expense	2	2,272	(3,088)
Income tax expense relating to ordinary activities	2	<u>-</u>	<u>-</u>
Net profit from ordinary activities after income tax expense attributable to members of the union	4	<u>2,272</u>	<u>(3,088)</u>
Total changes in equity other than those resulting from transactions		<u>2,272</u>	<u>(3,088)</u>

The accompanying notes form part of this financial report.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2004

	Note	2004 \$	2003 \$
CURRENT ASSETS			
Cash assets	3	5,686	3,414
TOTAL CURRENT ASSETS		<u>5,686</u>	<u>3,414</u>
NON CURRENT ASSETS			
TOTAL NON-CURRENT ASSETS		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>5,686</u>	<u>3,414</u>
CURRENT LIABILITIES			
TOTAL CURRENT LIABILITIES		<u>-</u>	<u>-</u>
NON CURRENT LIABILITIES			
TOTAL NON CURRENT LIABILITIES		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>5,686</u>	<u>3,414</u>
EQUITY			
Reserves		-	-
Retained profits	4	5,686	3,414
TOTAL EQUITY		<u>5,686</u>	<u>3,414</u>

The accompanying notes form part of this financial report.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2004

	Note	2004 \$	2003 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		1,864	2,346
Transfer from HSU of WA		58,241	48,066
Payments to suppliers and employees		(57,839)	(53,512)
Interest received		6	12
Payment of income tax		-	-
		<hr/>	<hr/>
Net cash provided by (used in) operating activities	5b	2,272	(3,088)
CASH FLOW FROM INVESTING ACTIVITIES			
Net cash provided by (used in) investing activities		<hr/>	<hr/>
CASH FLOW FROM FINANCING ACTIVITIES			
Net cash used in financing activities		<hr/>	<hr/>
Net increase in cash held		2,272	(3,088)
Cash at beginning of the financial year		3,414	6,502
		<hr/>	<hr/>
Cash at end of the financial year	5a	5,686	3,414

The accompanying notes form part of this financial report.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2004

Note 1 Statement of Significant Accounting Policies

This 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 and the requirements of Sections 253 and 254 of Schedule 1B of the Workplace Relations Act 1996.

The financial report covers HEALTH SERVICES UNION OF AUSTRALIA WA NO. 3 BRANCH as an individual entity.

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 following is a summary of the material accounting policies adopted by the Union in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

a. Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

b. Revenue

Revenue from membership contributions is recorded when received.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

c. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. 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 expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Note 2 Revenue

	2004 \$	2003 \$
Operating activities		
— members subscriptions	1,864	2,346
— other revenue from operating activities	58,241	48,066
	<u>60,105</u>	<u>50,412</u>
Non-operating activities		
— interest received	6	12
	<u>6</u>	<u>12</u>
Total Revenue	<u><u>60,111</u></u>	<u><u>50,424</u></u>

Note 3 Cash Assets

Cash on hand	-	-
Cash at bank	5,686	3,414
Cash on deposit	-	-
	<u>5,686</u>	<u>3,414</u>

Note 4 Retained Profits

	\$	\$
Retained profits at the beginning of the financial year	3,414	6,502
Net profit attributable to the union	2,272	(3,088)
Retained profits at the end of the financial year	<u>5,686</u>	<u>3,414</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2004

Note 5 Cash Flow Information

	2004	2003
	\$	\$
a. Reconciliation of Cash		
Cash on hand	-	-
Cash at bank	5,686	3,414
Cash on deposit	-	-
	<u>5,686</u>	<u>3,414</u>
b. Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax		
Profit from ordinary activities after income tax	2,272	(3,088)
Changes in assets and liabilities:		
(Increase)/decrease in receivables		
Increase/(decrease) in tax payable		
Increase/(decrease) in provisions		
Net cash provided by operating activities	<u>2,272</u>	<u>(3,088)</u>
c. The union has no credit stand-by or financing facilities in place.		
d. There were no non-cash financing or investing activities during the period.		

Note 6 Information to be Provided to Members or Registrar

In accordance with the requirements of the Workplace Realties Act 1996, the attention of members is drawn to the provisions of sections 272(1), 272(2) and 272(3), which reads as follows:

272(1) A member of a reporting unit or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the organisation to be made available to the person making the application; and

272(2) The application must be in writing and must specify the period within 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; and

272(3) A reporting unit must comply with an application made under subsection (1).

Note 7 Membership Contributions

Membership contributions are currently banked into the operating account of the Health Services Union of Western Australia. This is consistent with the fact that members have dual membership of both Unions. Monies are then transferred as and when required to the Health Services Union of Australia WA No. 3 Branch, to meet all relevant operating costs.

Note 8 Union Details

The principal place of business of the union is: 8 Coolgardie Terrace PERTH WA 6000

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
HEALTH SERVICES UNION OF AUSTRALIA WA NO. 3 BRANCH**

Scope

We have audited the financial report of HEALTH SERVICES UNION OF AUSTRALIA WA NO. 3 BRANCH for the year ended 30 June 2004 as set out on the previous pages. The Committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

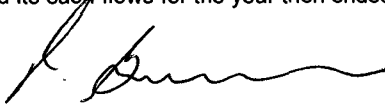
Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia so as to present a view which is consistent with our understanding of the union's financial position and performance as represented by 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, the financial report of HEALTH SERVICES UNION OF AUSTRALIA WA NO. 3 BRANCH presents a true and fair view in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia the financial position of HEALTH SERVICES UNION OF AUSTRALIA WA NO. 3 BRANCH as at 30 June 2004, and the results of its operations and its cash flows for the year then ended.

Signed:



Name of Partner: Robert Burns

Name of Firm: Burns Sieber

Address: 1st Floor
256 Fitzgerald Street
PERTH WA 6000

Date: 26 October 2004