



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 Australian No. 3 Branch
8 Coolgardie Terrace
PERTH WA 6000

Dear Mr Hill,

By email: hsu@hsuwa.asn.au

Re: Financial Documents for year ended 30 June 2005 - FR2005/418
Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I acknowledge receipt of the Full Financial Report and Concise Report for the Western Australian No. 3 Branch of the Health Services Union of Australia for the year ended 30 June 2005. The documents were lodged in the Registry on 9 January 2006.

This is the second lodgment by the branch of its financial reports under the *Registration and Accountability of Organisations (RAO) Schedule* which commenced on 12 May 2003.

The documents have been filed - no further action is required with respect to these documents.

The following comments contain important information regarding financial reporting. The branch must take these comments into account when preparing future financial reports.

Presentation to meeting

If the branch wishes to present the financial reports to a Committee of Management meeting in future financial years then the federal body of the Union must delete the word *financial* from Rule 61(d) or insert a new rule to specifically deal with the requirements of s266(3) of the RAO Schedule.

Accordingly, a copy of this letter will be forwarded to the National Secretary of the HSUA.

Explanation: The financial reports were presented to the Committee of Management, rather than to a General Meeting of members.

RAO s266(3) provides for presentation to the Committee of Management only if:

the rules of the reporting unit provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report".

The section makes no allowance for restricting the number of members required to call the meeting to *financial* members.

Rule 61(d) of the HSUA rules provides that:

A Special General Meeting of the branch shall be called by the Branch President or the Branch Secretary upon receipt by him/her of a request signed by not less than 200 financial members or five per cent of the financial members of the branch, whichever is the lesser amount." (underlining added)

It is the view of the Registry that this rule does not meet the requirement set out in RAO s266(3). Therefore in future financial years the financial reports must be presented to a General Meeting of members.

If the branch wishes to present the financial reports to a Committee of Management meeting in future financial years then the federal body of the Union will need to delete the word financial from Rule 61 (d) or insert a new rule to specifically deal with the requirements of s266.

Concise Report

The format of the Concise Report did not comply with many of the essential requirements of a Concise Report as set out in s265 of the RAO Schedule.

Please note that:

- A Full Financial Report is mandatory
- A Concise Report is optional.

Accordingly, the branch must choose either:

- Not to prepare a Concise Report at all, or
- To prepare a Concise Report that complies fully with the requirements of s265 of the RAO Schedule and Reg 161 of the RAO Regulations.

The Concise Report provisions are designed to make it easier for organisations to provide financial information to members. However, now that the internet is readily available, in many cases the most straightforward way of providing financial information to members is to post the Full Financial Report on the organisation/branch website rather than using a Concise Report. For more information regarding publication via the internet see Points 7 to 12 of the enclosed Fact Sheet regarding Financial Reporting under the RAO Schedule.

Alternatively, the branch may wish to continue utilising Concise Reports. If that is the case then the branch must comply with s265 and Regulation 161. I have enclosed a Concise Report as lodged by another organisation that provides a useful sample format to follow.

Please also note that if a Concise Report is produced then:

- a *complete copy* of the Full Financial Report, and
- a *complete copy* of the Concise Report

must be lodged in the Registry.

Auditor's Report

The opinion of the auditor in the Auditor's Report has been expressed in terms previously required under subsection 276(4) of the *Workplace Relations Act 1996*. The RAO Schedule, under subsection 257(5), now sets out the matters upon which an auditor is required to make an opinion. The following wording would satisfy the requirements of the Schedule:

In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996

Disclosure of Expenditure

It is noted that the branch did not provide detailed information regarding expenditure. Item 11 of the Reporting Guidelines requires the following items, where relevant, to be disclosed in the Statement of Financial Performance or the related Notes to the Accounts:

- Affiliation Fees or Subscriptions to political parties or industrial bodies
- Grants or Donations
- Employment benefits to *holders of office*
- Employment benefits to *employees (other than holders of office)*
- Legal costs
- Conferences - fees/allowance for attendance
- Conference Expenses
- Penalties imposed on the reporting unit by WR Act
- Capitation fees/membership subscriptions
- Levies imposed on the reporting unit

Financial Reporting on state basis

Reduced reporting requirements

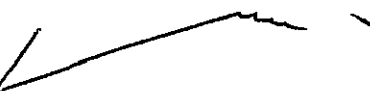
The financial documents appear to indicate that the *WA No. 3 Branch of the federally registered HSUA* did not have any significant financial affairs during the financial year. They would also appear to indicate that the financial operations of the branch were chiefly conducted by its associated State body.

Therefore the branch may wish to consider utilising the special reporting provisions of s269 of the RAO Schedule. These provisions are intended to reduce the financial reporting requirements for reporting units with substantial common membership with State registered bodies. I have enclosed a copy of section 269 for your information.

Important note: If the branch elects to utilise the provisions of s269 that relate to financial reporting on a state basis then the above comments in this letter that relate to financial reporting on a federal basis under the RAO Schedule (i.e. concerning presentation to a meeting, concise reports, auditor's reports and expenditure) are not relevant.

If you have any queries please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch

9 February 2006

RAO Schedule

s269 - Reporting units with substantial common membership with State registered bodies

(1) This section applies to a reporting unit if there is an industrial association (the ***associated State body***) that:

- (a) is registered or recognised as such an association (however described) under a prescribed State Act; and
- (b) is, or purports to be, composed of substantially the same members as the reporting unit; and
- (c) has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit.

(2) A reporting unit is taken to have satisfied this Part if this section applies to the reporting unit and:

- (a) a Registrar, on the application of the reporting unit, issues a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body; and
- (b) the associated State body has, in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the audited accounts with the relevant State authority; and
- (c) the reporting unit has lodged a copy of the audited accounts with the Industrial Registry; and
- (d) any members of the reporting unit who are not also members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the associated State body; and
- (e) a report under section 254 has been prepared in respect of the activities of the reporting unit and has been provided to members of the reporting unit with the copies of the accounts.

Fact Sheet No. 08/2003 7 May 2003, Australian Industrial Registry

Registration and Accountability of Organisations Legislation Fact Sheet

Financial Reporting Process and Time-Limits

The Registration and Accountability of Organisations Schedule (Schedule 1B to the *Workplace Relations Act 1996*) [the RAO Schedule], generally comes into operation on 12 May 2003. The RAO Schedule contains most of the matters previously dealt with in the body of the *Workplace Relations Act 1996* [the Act], which relate to the registration and functioning of organisations of employers and employees under the Act. The *Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002* [the RAOCP Act], deals with various transitional provisions arising from the introduction of the Schedule.

Steps in the Financial Reporting Process

The financial reports of a reporting unit must be prepared, audited, provided to members, presented to a meeting and lodged in the Industrial Registry within certain time-limits as set out in the RAO Schedule. These requirements are discussed below. The meaning of "reporting unit" is provided by section 242 and discussed in Registry Fact Sheet No. 06/2003 **Accounting, Auditing and Reporting Obligations** at http://www.airc.gov.au/fact_sheets/06_fact_sheet.htm.

Preparation of reports

1. A *general purpose financial report* ('GPFRR') - that includes a *committee of management statement* - and an *operating report* ('OPR') must be prepared "as soon as practicable after the end of each financial year" [s253(1), s254(1)].

The time-limit "as soon as practicable" is constrained by the time-limit for subsequent steps in the financial reporting process particularly the requirement to present both reports together with an auditor's report to a meeting within 6 months after the end of the financial year [s266].

2. Preparation of a committee of management statement is required by the reporting guidelines issued by the Industrial Registrar under section 255 and must contain the declarations set out in those guidelines. The statement must be made in accordance with a resolution of the committee of management.

3. If the committee wishes to provide members with a copy of a *concise report* rather than of the full report it must pass a resolution to that effect [s265(2)].

4. The Registry refers to a meeting at which the resolutions referred to in 2 and 3 above are passed as the *first meeting* or the *preparation meeting*.

5. A statement showing the particulars of any loan, grant or donation of an amount exceeding \$1,000 must be prepared in time for it to be lodged in the Registry within 90 days after the end of the financial year [s237(1)].

Audit of financial report

6. An auditor's report must be prepared, signed and given to the reporting unit within a reasonable time of the auditor having received the GPFRR. The auditor's report must be dated as at the date on which the auditor signs it [s257(9)].

The time-limit "within a reasonable time" is constrained by the time-limit for subsequent steps in the financial reporting process particularly the requirement to present the reports together with an auditor's report to a meeting within 6 months after the end of the financial year [s266].

Provision of reports to members and presentation to general meeting of members

7. The reporting unit must provide free of charge to its members copies of the GPFR, the OPR and the Auditor's report (the *full report*) or (where the committee of management has resolved under the rules of the reporting unit to do so) a *concise report* [s265(1), (2), (3) and Reg 161].

8. The copies must be provided to the members of the reporting unit at least 21 days before presentation of the full report to a general meeting of the members [s265(5)(a)].

9. The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge [s265(6)]. In the view of the Registry a reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

a. the extent of the accessibility of the members of the reporting unit to the Internet (see also Reg 18); and

b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

10. The full report must be presented to a general meeting of members within 6 months after the end of the financial year [s266(1)]. The Registry refers to this meeting as the *second meeting* or the *presentation meeting*.

11. Reporting units with membership widely dispersed should note that if the rules of the reporting unit permit a general meeting to be a series of meetings at different locations, the presenting of the full report to such a series of meetings will suffice [s266(2)].

12. A reporting unit may apply to the Registrar to have the 6 months time-limit for convening the general meeting of members extended by one month [s266(1) and s265(5)]. This has the dual effect of extending the time-limit for provision of documents to members by one month [s265(5)].

Provision of reports to members and presentation to a committee of management meeting

13. The full report may be presented to a meeting of the committee of management *instead of* a general meeting of members if the rules provide that a general meeting of members can be called by 5% or less of members for the purpose of considering the full report [s266(3)]. The Registry also refers to this meeting as the *second meeting* or the *presentation meeting*.

14. Where the full report is to be presented to a committee of management meeting, the reporting unit must provide free of charge to its members copies of the full report or the concise report to the members of the reporting unit within 5 months after the end of the financial year [s265(5)(b)]. A Registrar may extend this time-limit by no more than one month [s265(5)].

15. The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in the same manner discussed at 9 above.

16. The committee of management meeting must also be held within 6 months after the end of the financial year [s266(3)]. There is no provision for extending the time-limit for holding this form of meeting.

Lodgment of documents in Registry

17. A statement showing the relevant particulars of any loan, grant or donation of an amount exceeding \$1,000 must be lodged in the Registry within 90 days after the end of the financial year. Such a statement is not a public document but may be inspected at any registry, during office hours, by a member of the organisation or branch concerned [s237(4) and Reg 20(1)].

18. The following documents must be lodged in the Registry within 14 days after the presentation meeting [s268]:

a. a copy of the full report;

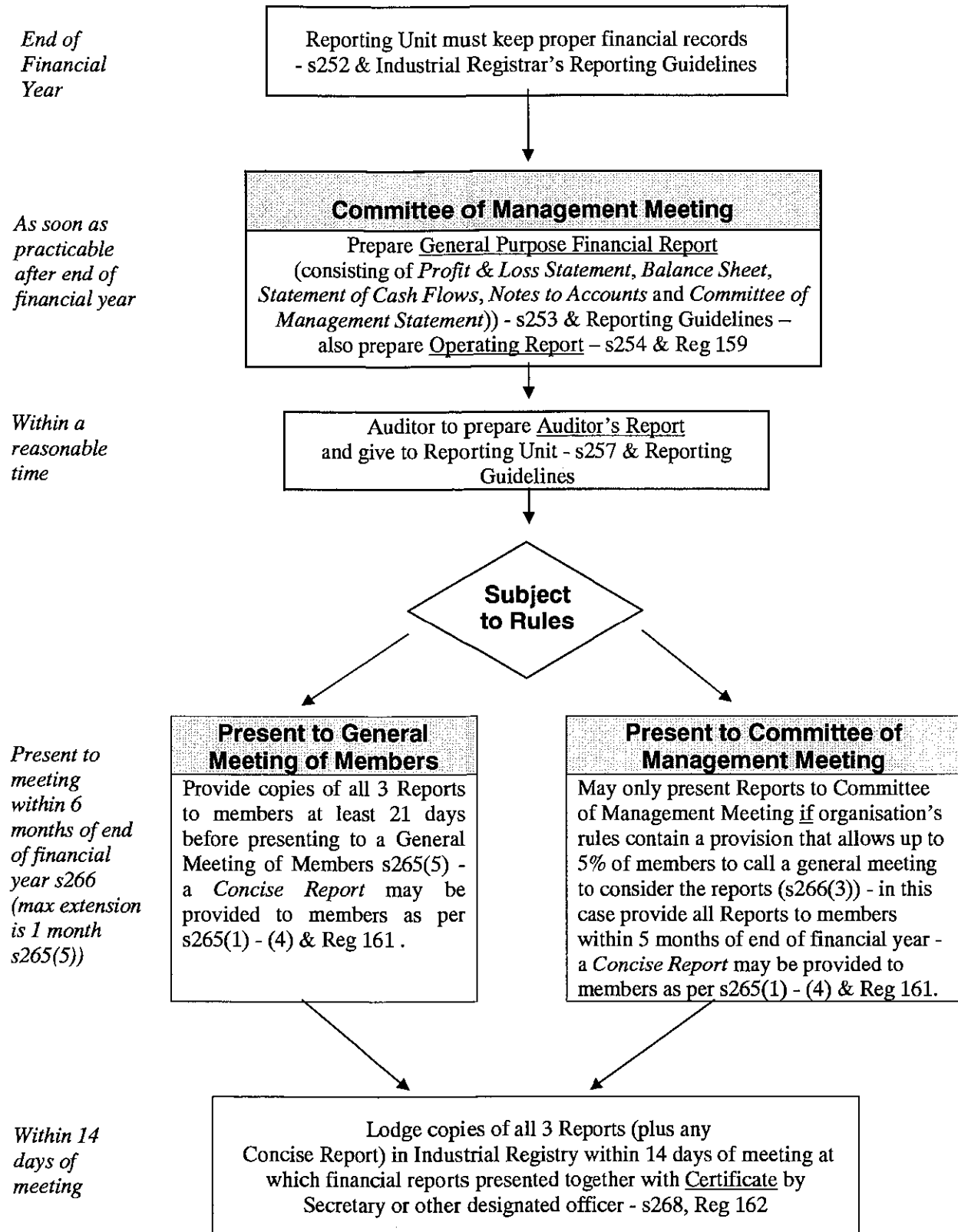
- b. a copy of any concise report provided to the members; and
- c. a certificate by the secretary or other officer of the reporting unit authorised by the rules of the reporting unit for the purpose that the documents lodged are copies of the documents provided to members and presented to the presentation meeting.

The certificate should indicate the date on which the documents were provided to the members as well as the nature and date of the presentation meeting.

This material has been prepared by the Australian Industrial Registry as a general guide to the Workplace Relations (Registration and Accountability of Organisations) legislation. This material should not be treated as advice on the circumstances of any particular case. This material does not have any legal status; the relevant law is set out in Schedule 1B to the Workplace Relations Act 1996 (the RAO Schedule), the RAO Schedule Regulations, the reporting guidelines of the Industrial Registrar issued under s255 of the RAO Schedule and the Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002.

Financial Reporting Timeline (RAO Schedule)

Lodge financial reports within 6½ months of end of financial year by completing the following steps:



FR2005/418

Rec'd 9/1/06



Our Ref.: DH:DH

Attn.: Andrew O'Brien

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

4th January 2006

Dear Sir

Re: Financial Returns – year ending 30 June 2005

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

Yours Faithfully

A handwritten signature in black ink, appearing to read 'Dan Hill', with a horizontal line underneath.

Dan Hill
HSUA WA No 3
Branch Secretary

Formerly the Hospital Salaried Officers Association

Address: 8 Coolgardie Terrace, Perth WA 6000 Telephone: (08) 9328 5155 Facsimile: (08) 9328 9107 Email: hsu@hsuwa.asn.au Website: www.hsuwa.asn.au

ABN 944 72768 794

Please address all correspondence to the Secretary: Dan Hill

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 6th December 2006; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 19th December 2005, in accordance with s266 of the RAO Schedule.

Signature:



Date:

4th January 2006

Partners

Robert W. Burns CA

Phillip N. Sieber CA

Jeremy J. Nicoletto CA

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

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2005

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005**

	Note	2005 \$	2004 \$
Other revenues from ordinary activities	2	69,279	60,111
Other expenses from ordinary activities		<u>(66,083)</u>	<u>(57,839)</u>
Profit from ordinary activities before income tax expense		3,196	2,272
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>3,196</u>	<u>2,272</u>
Total changes in equity other than those resulting from transactions		<u>3,196</u>	<u>2,272</u>

The accompanying notes form part of this financial report.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2005

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash assets	3	8,882	5,686
TOTAL CURRENT ASSETS		<u>8,882</u>	<u>5,686</u>
NON CURRENT ASSETS			
TOTAL NON-CURRENT ASSETS		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>8,882</u>	<u>5,686</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>8,882</u>	<u>5,686</u>
EQUITY			
Reserves		-	-
Retained profits	4	8,882	5,686
TOTAL EQUITY		<u>8,882</u>	<u>5,686</u>

The accompanying notes form part of this financial report.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2005

	Note	2005 \$	2004 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		3,111	1,864
Transfer from HSU of WA		66,156	58,241
Payments to suppliers and employees		(66,083)	(57,839)
Interest received		12	6
Payment of income tax		-	-
Net cash provided by (used in) operating activities	5b	<u>3,196</u>	<u>2,272</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Net cash provided by (used in) investing activities			
CASH FLOW FROM FINANCING ACTIVITIES			
Net cash used in financing activities			
Net increase in cash held		3,196	2,272
Cash at beginning of the financial year		<u>5,686</u>	<u>3,414</u>
Cash at end of the financial year	5a	<u>8,882</u>	<u>5,686</u>

The accompanying notes form part of this financial report.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005

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

	2005 \$	2004 \$
Operating activities		
— members subscriptions	3,111	1,864
— other revenue from operating activities	66,156	58,241
	<u>69,267</u>	<u>60,105</u>
Non-operating activities		
— interest received	12	6
	<u>12</u>	<u>6</u>
Total Revenue	<u>69,279</u>	<u>60,111</u>

Note 3 Cash Assets

Cash on hand	-	-
Cash at bank	8,882	5,686
Cash on deposit	-	-
	<u>8,882</u>	<u>5,686</u>

Note 4 Retained Profits

Retained profits at the beginning of the financial year	\$ 5,686	\$ 3,414
Net profit attributable to the union	3,196	2,272
Retained profits at the end of the financial year	<u>8,882</u>	<u>5,686</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005

Note 5 Cash Flow Information

	2005	2004
	\$	\$
a. Reconciliation of Cash		
Cash on hand	-	-
Cash at bank	8,882	5,686
Cash on deposit	-	-
	<u>8,882</u>	<u>5,686</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	3,196	2,272
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>3,196</u>	<u>2,272</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 2005 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.

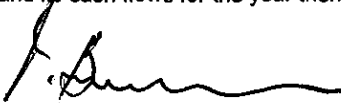
Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial 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 2005, 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: 9 November 2005

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

Committee of Management Statement

On the 31st of October 2005, 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 2005:

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:

31st October 2005

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

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2005**

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 2004/2005 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 \$3,196 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 2005 was 3,841.


Number of Employees

As at 30 June 2005, 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 2004/2005 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/04 to 30/06/05
Christopher Panizza	Branch Assistant Secretary	01/07/04 to 30/06/05
Graham Baker	Branch President	01/07/04 to 30/06/05
Cheryl Hamill	Branch Vice President	01/07/04 to 30/06/05
Colin George	Branch Trustee	01/07/04 to 30/06/05
Robyn O'Brien	Branch Trustee	01/07/04 to 30/06/05
Colin Boekeman	Branch Committee Member	01/07/04 to 30/06/05
Dave Shaw	Branch Committee Member	01/07/04 to 30/06/05
Margaret Thwaites	Branch Committee Member	01/07/04 to 30/06/05
Roger Martin	Branch Committee Member	01/07/04 to 30/06/05
Janice Hooker	Branch Committee Member	01/07/04 to 23/08/04
Anthony Farrell	Branch Committee Member	01/07/04 to 30/06/05
Diane Smith	Branch Committee Member	01/07/04 to 30/06/05
Rita Roscoe	Branch Committee Member	01/07/04 to 30/06/05
Sue Lariat	Branch Committee Member	03/11/04 to 30/06/05

Signed by Designated Officer: 
Title of Office Held: BRANCH SECRETARY
Date: 31ST October 2005



Partners

Robert W. Burns CA

Phillip N. Sieber CA

Jeremy J. Nicoletto CA

**CONCISE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2005**

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 a reporting unit, or a 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.

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 reporting unit.

Section 272(3) - A reporting unit 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 2005. Our Auditors Report dated 9 November 2005 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: 9 November 2005



**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2005**

	2005	2004
	\$	\$
REVENUE		
Operating activities		
Members subscriptions	3,111	1,864
Transfer from HSU of WA	66,156	58,241
Non-operating activities		
Interest	12	6
	<u>69,279</u>	<u>60,111</u>
EXPENDITURE		
Audit	300	300
Bank charges	43	47
Affiliation fees	65,740	57,492
	<u>66,083</u>	<u>57,839</u>
Profit from ordinary activities before income tax	3,196	2,272
Income tax expense	2	
Profits from ordinary activities after income tax	<u>3,196</u>	<u>2,272</u>
RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR	5,686	3,414
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR	<u>8,882</u>	<u>5,686</u>

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

COMPILATION REPORT

TO HEALTH SERVICES UNION OF AUSTRALIA WA NO. 3 BRANCH

On the basis of the information provided by the Committee of Management of HEALTH SERVICES UNION OF AUSTRALIA WA NO. 3 BRANCH we have compiled, in accordance with APS 9: Statement of Compilation of Financial Reports the general purpose financial report of HEALTH SERVICES UNION OF AUSTRALIA WA NO. 3 BRANCH for the period ended 30 June 2005 comprising the attached Income and Expenditure Statement.

The specific purpose for which the general purpose financial report has been prepared is to provide financial information to the members. Accounting Standards and other mandatory professional reporting requirements have been adopted in the preparation of the general purpose financial report.

The Committee of Management is solely responsible for the information contained in the general purpose financial report and has determined that the accounting policies used are consistent with the financial reporting requirements of the Union's Regulations and are appropriate to meet the needs of the Committee of Management for the purposes of complying with the Union's Regulations.

Our procedures use accounting expertise to collect, classify and summarise the financial information which the Committee of Management provided into a financial report. Our procedures do not include verification or validation of procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Association, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared for the benefit of the Union and the purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial report.

Signed:



Name of Partner: Robert Burns

Name of Firm: Burns Sieber

Address: 1st Floor
256 Fitzgerald Street
PERTH WA 6000

Date 9-Nov-05