



Mr Dan Hill  
Branch Secretary  
Health Services Union – WA Branch  
8 Coolgardie Terrace  
PERTH WA 6000

By email: [dhill@hsuwa.asn.au](mailto:dhill@hsuwa.asn.au)

Dear Mr Hill,

**Re: Financial Documents - year ended 30 June 2006 (FR2006/341)**

**Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)**

I have received the financial report and concise report for the WA Branch of the HSU for the year ended 30 June 2006. The documents were lodged on 20 January 2007.

The documents have been filed. I apologise for the delay in finalising this matter.

The following points should be taken into account in future financial years – no further action is required with respect to the lodged documents.

Audit Report

The wording of the Audit Report should be amended to comply with the requirements of s257 of the RAO Schedule. The following wording would satisfy s257:

*In my opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements of Part 3 of Chapter 8 of Schedule 1B (RAO Schedule) of the Workplace Relations Act 1996.*

Concise Report

The Concise Report should always include the following:

- Profit and Loss Statement, Balance Sheet and Statement of Cash Flows – each presented as in the full report (except for the Notes),
- Operating Report and Committee of Management Statement,
- Statement by the auditor that the Concise Report has been audited and complies with the Australian Accounting Standards,
- Statement that the Concise Report has been derived from the full report, and that a copy of the full report will be sent to any member free of charge upon request, and a
- Discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit to assist the understanding of members – see RAO s265 and RAO Reg 161.

A full copy of the Concise Report should also always be lodged in the Registry.

Yours faithfully,

Andrew Schultz  
Statutory Services Branch

30 April 2007

FR 2006/341

**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 Branch (formerly designated as 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 29<sup>th</sup> January 2007; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 19<sup>th</sup> February 2007, in accordance with section 266 of the RAO Schedule.

Signature:



Date: 20<sup>th</sup> February 2007

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


**Committee of Management Statement**

On the 27 November 2006, 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 2006:

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: 27-11-06

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

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2006**

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 2005/2006 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 decreased by \$2,521 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 2006 was 4,325.

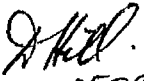
**Number of Employees**

As at 30 June 2006, 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 2005/2006 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/05 to 30/06/06
Christopher Panizza	Branch Assistant Secretary	01/07/05 to 30/06/06
Graham Baker	Branch President	01/07/05 to 18/12/05
Cheryl Hamill	Branch Vice President	01/07/05 to 18/12/05
Cheryl Hamill	Branch President	19/12/05 to 30/06/06
Colin George	Branch Trustee	01/07/05 to 30/06/06
Robyn O'Brien	Branch Trustee	01/07/05 to 30/06/06
Colin Boekeman	Branch Committee Member	01/07/05 to 30/06/06
Dave Shaw	Branch Committee Member	01/07/05 to 30/06/06
Margaret Thwaites	Branch Committee Member	01/07/05 to 30/06/06
Anthony Farrall	Branch Committee Member	01/07/05 to 09/04/06
Anthony Farrall	Branch Vice President	10/04/05 to 21/06/06
Anthony Farrall	Branch Senior Vice President	22/06/06 to 30/06/06
Sue Lariat	Branch Committee Member	01/07/05 to 21/06/06
Sue Lariat	Branch Junior Vice President	22/06/06 to 30/06/06
Brian Amonini	Branch Committee Member	10/04/06 to 30/06/06
David White	Branch Committee Member	10/04/06 to 30/06/06
Todd Morey	Branch Committee Member	10/04/06 to 30/06/06
Allison Beagley	Branch Committee Member	08/06/06 to 30/06/06
Roger Martin	Branch Committee Member	01/07/05 to 07/06/06
Diane Smith	Branch Committee Member	01/07/05 to 25/07/05
Rita Roscoe	Branch Committee Member	01/07/05 to 09/04/06

Signed by Designated Officer:   
Title of Office Held: *BRANCH SECRETARY*  
Date: *27-11-06*



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 2006**



STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2006

	Note	2006 \$	2005 \$
Other revenues from ordinary activities	2	92,376	69,279
Other expenses from ordinary activities		<u>(94,897)</u>	<u>(66,083)</u>
Profit from ordinary activities before income tax expense	2	(2,521)	3,196
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>(2,521)</u>	<u>3,196</u>
Total changes in equity of the Union		<u>(2,521)</u>	<u>3,196</u>

The accompanying notes form part of this financial report.

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2006

	Note	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	6,361	8,882
<b>TOTAL CURRENT ASSETS</b>		<u>6,361</u>	<u>8,882</u>
<b>NON CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>6,361</u>	<u>8,882</u>
<b>CURRENT LIABILITIES</b>			
<b>TOTAL CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NON CURRENT LIABILITIES</b>			
<b>TOTAL NON CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>6,361</u>	<u>8,882</u>
<b>EQUITY</b>			
Reserves	3	-	-
Retained profits	4	6,361	8,882
<b>TOTAL EQUITY</b>		<u>6,361</u>	<u>8,882</u>

The accompanying notes form part of this financial report.



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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2006

	Note	2006 \$	2005 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		2,211	3,111
Transfer from HSU of WA		90,132	66,156
Payments to suppliers and employees		(94,897)	(66,083)
Interest received		33	12
Payment of income tax		-	-
<b>Net cash provided by (used in) operating activities</b>	<b>5b</b>	<b>(2,521)</b>	<b>3,196</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Net cash provided by (used in) investing activities			
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net cash used in financing activities			
<b>Net increase in cash held</b>		<b>(2,521)</b>	<b>3,196</b>
<b>Cash at beginning of the financial year</b>		<b>8,882</b>	<b>5,686</b>
<b>Cash at end of the financial year</b>	<b>5a</b>	<b>6,361</b>	<b>8,882</b>

The accompanying notes form part of this financial report.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

**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**

	2006 \$	2005 \$
Operating activities		
— members subscriptions	2,211	3,111
— other revenue from operating activities	90,132	66,156
	<u>92,343</u>	<u>69,267</u>
Non-operating activities		
— interest received	33	12
	<u>33</u>	<u>12</u>
Total Revenue	<u>92,376</u>	<u>69,279</u>

**Note 3 Cash Assets**

Cash on hand	-	-
Cash at bank	6,361	8,882
Cash on deposit	-	-
	<u>6,361</u>	<u>8,882</u>

**Note 4 Retained Profits**

Retained profits at the beginning of the financial year	\$ 8,882	\$ 5,686
Net profit attributable to the union	(2,521)	3,196
Retained profits at the end of the financial year	<u>6,361</u>	<u>8,882</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

**Note 5 Cash Flow Information**

	2006	2005
	\$	\$
<b>a. Reconciliation of Cash</b>		
Cash on hand	-	-
Cash at bank	6,361	8,882
Cash on deposit	-	-
	<u>6,361</u>	<u>8,882</u>
<b>b. Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax</b>		
Profit from ordinary activities after income tax	(2,521)	3,196
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>(2,521)</u>	<u>3,196</u>
<b>c. The union has no credit stand-by or financing facilities in place.</b>		
<b>d. There were no non-cash financing or investing activities during the period.</b>		

**Note 6 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 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 2006 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.

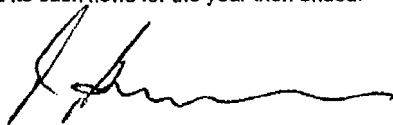
Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial 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 2006, 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: 5 December 2006

Partners

Robert W. Burns CA

Phillip N. Sieber CA

Jeremy J. Nicoletto CA

**CONCISE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2006**

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.

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**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).

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**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 2006. Our Auditors Report dated 5 December 2006 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: 5 December 2006

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$	\$
<b>REVENUE</b>		
Operating activities		
Members subscriptions	2,211	3,111
Transfer from HSU of WA	90,132	66,156
Non-operating activities		
Interest	33	12
	<u>92,376</u>	<u>69,279</u>
<b>EXPENDITURE</b>		
Audit	500	300
Bank charges	31	43
Affiliation fees	94,366	65,740
	<u>94,897</u>	<u>66,083</u>
Profit from ordinary activities before income tax	(2,521)	3,196
Income tax expense	2	
Profits from ordinary activities after income tax	<u>(2,521)</u>	<u>3,196</u>
<b>RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR</b>	<u>8,882</u>	<u>5,686</u>
<b>RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR</b>	<u>6,361</u>	<u>8,882</u>

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