



**Australian Government**

**Australian Industrial Registry**

Level 36, 80 Collins Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0401  
Email: ailsa.carruthers@air.gov.au

Mr Daniel Hill  
Branch Secretary  
Western Australian Branch  
Health Services Union  
8 Coolgardie Terrace  
PERTH WA 6000

Dear Mr Hill,

**Financial Report for the Year Ended 30th June 2007 - FR2007/474  
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial report and concise financial report of the Western Australian Branch of the Health Services Union. The documents were lodged in the Industrial Registry on 3 April 2008.

The documents have been filed.

I make the following comments to assist you in preparing financial documents in the future. You do not need to take any further action with respect to the documents that have already been lodged.

I note at the outset that it appears as though the Branch has, in effect, lodged three separate sets of documents, namely:

- The 'full report', being a general purpose financial report (GPFR) consisting of a Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Notes, Operating Report, Committee of Management Statement and Independent Audit Report;
- A separate Income and Expenditure Statement for the year ended 30 June 2007 that has been prepared by Mr Robert Burns of Burns Sieber and is lodged under cover of a Compilation Report. Rather confusingly, this Compilation Report refers to the Income and Expenditure Statement in question as both a GPFR and then later as a special purpose financial report (SPFR); and
- A concise report that consists of a Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Operating Report, Committee of Management Statement and Auditor's Certificate. A copy of the separate Income and Expenditure Statement that was prepared by Mr Burns is also included in the concise report.

**COMMENTS REGARDING THE FULL REPORT**

**Auditor's Report**

'Presented Fairly'

The Auditor's Report states that the GPFR presents a 'true and fair view' of the financial position of the Branch. This wording is typically used for a company that has been incorporated under the Corporations Act.

Where an organisation has been registered (and thereby become a body corporate) under the Workplace Relations Act 1996, the audit must be carried out in accordance with the terms of Part 3 of Chapter 8 of the RAO Schedule. Specifically, section 257(5) of the RAO Schedule requires the Auditor to form an opinion regarding whether the GPFR 'is presented fairly' in accordance with Australian Accounting Standards and the RAO Schedule.

In future, it will be necessary for the Auditor to provide an opinion regarding whether the report is 'presented fairly' in accordance with the requirements of the RAO Schedule. The Auditor is required to specifically refer to whether the report meets the requirements of both the RAO Schedule and Australian Accounting Standards. As was suggested in our letter to you regarding last year's financial return (FR2006/341), an appropriate form of wording for the Auditor to use would be:

*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 1 (RAO Schedule) of the Workplace Relations Act 1996.*

I note, for your information, that the RAO Schedule has been re-numbered from Schedule 1B to Schedule 1.

### Auditor's Qualifications

In future financial years the Auditor's Report should also be amended so that it provides details of the Auditor's qualifications. This is in order to confirm that he or she is an 'approved auditor' under section 256 of the RAO Schedule and Regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 (RAO Regulations). Regulation 4 defines an 'approved auditor' as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants and holds a current Public Practice Certificate.

A copy of this letter will be sent to the Auditor for his information.

### **Documents Not Presented To General Meeting within 6 Months**

The Secretary's certificate states that the financial documents were provided to members on 23 January 2008 and then presented to a general meeting of members on 25 February 2008.

The RAO Schedule requires the report to be both circulated to members and presented to a general meeting within 6 months of the end of the financial year, that is by 31 December 2007 (see sections 265(5)(a) and 266(1)). The maximum extension of time which can be granted by the Registrar is one month (see section 265(5)). Such an extension can only be made upon application by the Branch to the Industrial Registrar.

While it is not an issue with respect to the report that has been lodged, I also note for future reference that there must be at least 21 days between the date on which the report was provided to members and the date of the meeting.

You are requested to ensure in future that the documents are circulated to members and presented to a meeting by 31 December of each year.

### **Timing of Financial Documents - Lodgment of Documents in the Registry**

Section 268 of the RAO Schedule requires the Branch to lodge its financial documents with the Registry within 14 days of the date of the general meeting at which they were presented (that is, by 10 March 2008). The documents were not lodged with the Registry, however, until 3 April 2008. You are requested to lodge documents within the 14 day period in future.

### **Operating Report**

As required by section 254(2)(c) of the RAO Schedule, the Operating Report gives details of the right of members to resign from the Branch under section 174 of the RAO Schedule. The Report states that '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'.

This statement is correct and reflects both the provisions of section 174 and rule 13 of the HSU Rules.

It is a little misleading, however, in that there is one class of member who does not need to give two weeks' notice, namely members who have ceased to be eligible to become a member of the union. In that situation, both section 174 and rule 13 provide that the notice of resignation takes effect on the day that the HSU receives the notice (or on the date specified in the notice, provided it is not earlier than the day on which the member ceases to be eligible).

In order to cover both situations, most registered organisations choose to include in the Operating Report a copy of their entire Termination of Membership rule (that is, rule 13 of the HSU rulebook). I suggest that this would give members a more accurate understanding of the provisions regarding termination of membership.

### **COMMENTS REGARDING THE INCOME AND EXPENDITURE STATEMENT AND COMPILATION REPORT**

It is not clear why the Income and Expenditure Statement that is the subject of the Compilation Report has been lodged with the Registry.

It appears as though this document was prepared by Burns Sieber under instruction from the Branch Committee of Management and has not been subject to the audit that was also carried out by Mr Burns. It appears as though it has been prepared solely for the benefit of the Branch and its members.

Since the financial report also includes an (audited) Statement of Financial Performance, it does not appear necessary for the Branch to lodge the additional Income and Expenditure Statement.

If the Branch does, however, want to lodge the information that is included in the Income and Expenditure Statement there are two particular problems:

- although the first three paragraphs of the Compilation Report refer to the Income and Expenditure Statement as a GPFR, the last two paragraphs refer to it as a SPFR. This approach is not consistent with the requirements of the RAO Schedule as section 253 expressly requires each reporting unit to prepare a GPFR. The RAO Schedule makes no provision of any kind for the use of SPFRs; and
- the GPFR must be audited in accordance with the requirements of Part 3 of Chapter 8 of the RAO Schedule. The Income and Expenditure Statement has not been audited.

In summary, if the Branch does wish to lodge the information that is contained in the Income and Expenditure Statement then it will be necessary for it to be incorporated into the audited GPFR.

### **CONCISE REPORT**

It is not clear why the Branch has chosen to prepare a concise report as the requirements for their preparation are numerous and can be quite onerous. They therefore tend to be used by quite large organisations with lengthy financial reports that include a lot of notes to accounts, making the full report bulky to provide to members.

It appears as though the Branch does not have a great deal of financial activity each year as membership contributions are banked by the Health Services Union of Western Australia (HSUWA) and the Branch of the federally registered body has no employees. The vast majority of the Branch's income is a transfer from HSUWA. The only other source of income is a small amount of subscriptions paid directly to the Branch. These two figures total \$106,421. In looking at the Branch's expenditure, \$105,428 is paid out by the Branch as affiliation fees.

The Branch may therefore wish to consider whether it would be less onerous simply to circulate its full report to members each year. This year's full report was only 12 pages long (and probably did

not need to include the two pages containing the Compilation Report and Income and Expenditure Statement). The concise report was 9 pages long.

I make this suggestion in light of the fact that the concise report did not meet all of the requirements of the RAO Schedule and further work would have to be carried out to ensure that any future concise reports comply. A brief summary of the problems with this year's concise report follows:

- there is no statement that the Committee of Management has resolved, under the rules, to provide a concise report (see section 265(2) of the RAO Schedule);
- there is no statement that the report is a concise report (see section 265(3)(e) of the RAO Schedule);
- there is no statement that the auditor's report regarding the full report (as distinct from the full report itself) will be provided to members free of charge if requested (see section 265(3)(e) of the RAO Schedule);
- there is no discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the Branch to assist the understanding of members (see regulation 161(1)(c) of the RAO Regulations); and
- there is no statement (in addition to the statement required by section 265(3)(e) of the RAO Schedule) that the concise report has been derived from the full report and cannot be expected to provide as full an understanding of the financial performance, financial position and investing activities of the Branch as the full report (see regulation 161(1)(e) of the RAO Regulations).

Given the discussion above, I therefore suggest that the Branch consider whether it would be less onerous in future to circulate the full report to members. If that was done it would not be necessary to prepare a concise report.

If you have any questions in the meantime, please contact me on 03 8661 7767 (except on Wednesdays) or at [ailsa.carruthers@air.gov.au](mailto:ailsa.carruthers@air.gov.au).

Yours sincerely,



Ailsa Carruthers  
Statutory Services Branch


22 April 2008

cc: Mr Robert Burns  
Burns Sieber  
1<sup>st</sup> Floor  
256 Fitzgerald Street  
PERTH WA 6000

**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 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 23<sup>rd</sup> January 2008;and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 25<sup>th</sup> February 2008, in accordance with section 266 of the RAO Schedule.

Signature: 

Date: 3<sup>rd</sup> April 2008

**HEALTH SERVICES UNION OF AUSTRALIA  
WESTERN AUSTRALIAN BRANCH**

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED  
30 JUNE 2007

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STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
Other revenues from ordinary activities	2	106,452	92,376
Other expenses from ordinary activities		<u>(106,013)</u>	<u>(66,083)</u>
Profit from ordinary activities before income tax expense	2	439	(2,521)
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>439</u>	<u>(2,521)</u>
Total changes in equity of the Union		<u>439</u>	<u>(2,521)</u>

The accompanying notes form part of this financial report.

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2007

	Note	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	6,800	6,361
<b>TOTAL CURRENT ASSETS</b>		<u>6,800</u>	<u>6,361</u>
<b>NON CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>6,800</u>	<u>6,361</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>6,800</u>	<u>6,361</u>
<b>EQUITY</b>			
Reserves	3	-	-
Retained profits	4	6,800	6,361
<b>TOTAL EQUITY</b>		<u>6,800</u>	<u>6,361</u>

The accompanying notes form part of this financial report.



HEALTH SERVICES UNION OF AUSTRALIA WA BRANCH A.B.N. 39 370 757 126

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		4,372	2,211
Transfer from HSU of WA		102,049	90,132
Payments to suppliers and employees		(106,013)	(94,897)
Interest received		31	33
Payment of income tax		-	-
<b>Net cash provided by (used in) operating activities</b>	<b>5b</b>	<b>439</b>	<b>(2,521)</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>439</b>	<b>(2,521)</b>
<b>Cash at beginning of the financial year</b>		<b>6,361</b>	<b>8,882</b>
<b>Cash at end of the financial year</b>	<b>5a</b>	<b>6,800</b>	<b>6,361</b>

The accompanying notes form part of this financial report.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

**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 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**

	2007 \$	2006 \$
Operating activities		
— members subscriptions	4,372	2,211
— other revenue from operating activities	102,049	90,132
	<u>106,421</u>	<u>92,343</u>
Non-operating activities		
— interest received	31	33
	<u>31</u>	<u>33</u>
Total Revenue	<u>106,452</u>	<u>92,376</u>

**Note 3 Cash Assets**

Cash on hand	-	-
Cash at bank	6,800	6,361
Cash on deposit	-	-
	<u>6,800</u>	<u>6,361</u>

**Note 4 Retained Profits**

	\$	\$
Retained profits at the beginning of the financial year	6,361	8,882
Net profit attributable to the union	439	(2,521)
Retained profits at the end of the financial year	<u>6,800</u>	<u>6,361</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

**Note 5 Cash Flow Information**

	2007	2006
	\$	\$
a. <b>Reconciliation of Cash</b>		
Cash on hand	-	-
Cash at bank	6,800	6,361
Cash on deposit	-	-
	<u>6,800</u>	<u>6,361</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	439	(2,521)
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>439</u>	<u>(2,521)</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 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 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 BRANCH**

**Scope**

We have audited the financial report of HEALTH SERVICES UNION OF AUSTRALIA WA BRANCH for the year ended 30 June 2007 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.

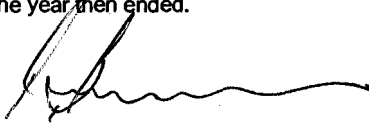
Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial 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 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 BRANCH as at 30 June 2007, 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: 27 November 2007

INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2007

	2007 \$	2006 \$
<b>REVENUE</b>		
Operating activities		
Members subscriptions	4,372	2,211
Transfer from HSU of WA	102,049	90,132
Non-operating activities		
Interest	31	33
	<u>106,452</u>	<u>92,376</u>
<b>EXPENDITURE</b>		
Audit	520	500
Bank charges	65	31
Affiliation fees	105,428	94,366
	<u>106,013</u>	<u>94,897</u>
Profit from ordinary activities before income tax	439	(2,521)
Income tax expense	2	
Profits from ordinary activities after income tax	<u>439</u>	<u>(2,521)</u>
RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR	<u>6,361</u>	<u>8,882</u>
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR	<u><u>6,800</u></u>	<u><u>6,361</u></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 BRANCH**

On the basis of the information provided by the Committee of Management of HEALTH SERVICES UNION OF AUSTRALIA WA 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 BRANCH for the period ended 30 June 2007 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.

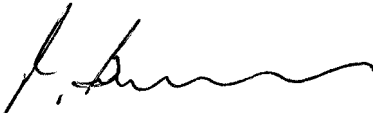
The Committee of Management is solely responsible for the information contained in the general purpose financial report and has determined that the accounting policies used are consistent with the financial reporting requirements of the Union's Regulations and are appropriate to meet the needs of the 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 27-Nov-07

**HEALTH SERVICES UNION OF AUSTRALIA  
WA BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2007**

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 2006/2007 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 \$439 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 2007 was 4,371.

**Number of Employees**

As at 30 June 2007, 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 2006/2007 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/06 to 30/06/07
Christopher Panizza	Branch Assistant Secretary	01/07/06 to 30/06/07
Cheryl Hamill	Branch President	01/07/06 to 30/06/07
Colin George	Branch Trustee	01/07/06 to 30/06/07
Robyn O'Brien	Branch Trustee	01/07/06 to 30/06/07
Colin Boekeman	Branch Committee Member	01/07/06 to 30/06/07
Dave Shaw	Branch Committee Member	01/07/06 to 30/06/07
Margaret Thwaites	Branch Committee Member	01/07/06 to 30/06/07
Anthony Farrall	Branch Committee Member	01/07/06 to 30/06/07
Sue Lariat	Branch Junior Vice President	01/07/06 to 30/06/07
Brian Amonini	Branch Committee Member	01/07/06 to 30/06/07
David White	Branch Committee Member	01/07/06 to 30/06/07
Todd Morey	Branch Committee Member	01/07/06 to 30/06/07
Allison Beagley	Branch Committee Member	01/07/06 to 30/06/07

Signed by Designated Officer: *D Hill*

Title of Office Held: *BRANCH SECRETARY'S*

Date: *26 -11-07*



**HEALTH SERVICES UNION OF AUSTRALIA  
WA BRANCH**

**Committee of Management Statement**

On the 26 November 2007, the Committee of Management of the Health Services Union of Australia WA Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the HSUA WA Branch for the financial year ended 30 June 2007:

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 Branch for the financial year to which they relate;
- d) there are reasonable grounds to believe that the HSUA WA 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 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 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 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 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:

26-11-07

**HEALTH SERVICES UNION OF AUSTRALIA  
WESTERN AUSTRALIAN BRANCH**

**CONCISE FINANCIAL REPORT**

**FOR THE YEAR ENDED  
30 JUNE 2007**

INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2007

	2007 \$	2006 \$
<b>REVENUE</b>		
Operating activities		
Members subscriptions	4,372	2,211
Transfer from HSU of WA	102,049	90,132
Non-operating activities		
Interest	31	33
	<u>106,452</u>	<u>92,376</u>
<b>EXPENDITURE</b>		
Audit	520	500
Bank charges	65	31
Affiliation fees	105,428	94,366
	<u>106,013</u>	<u>94,897</u>
Profit from ordinary activities before income tax	439	(2,521)
Income tax expense	2	.
Profits from ordinary activities after income tax	<u>439</u>	<u>(2,521)</u>
RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR	<u>6,361</u>	<u>8,882</u>
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR	<u><u>6,800</u></u>	<u><u>6,361</u></u>

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

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2007**

	Note	2007 \$	2006 \$
Other revenues from ordinary activities	2	106,452	92,376
Other expenses from ordinary activities		<u>(106,013)</u>	<u>(66,083)</u>
Profit from ordinary activities before income tax expense	2	439	(2,521)
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>439</u>	<u>(2,521)</u>
Total changes in equity of the Union		<u><u>439</u></u>	<u><u>(2,521)</u></u>

The accompanying notes form part of this financial report.

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2007

	Note	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	6,800	6,361
<b>TOTAL CURRENT ASSETS</b>		<u>6,800</u>	<u>6,361</u>
<b>NON CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>6,800</u>	<u>6,361</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>6,800</u>	<u>6,361</u>
<b>EQUITY</b>			
Reserves	3	-	-
Retained profits	4	6,800	6,361
<b>TOTAL EQUITY</b>		<u>6,800</u>	<u>6,361</u>

The accompanying notes form part of this financial report.

HEALTH SERVICES UNION OF AUSTRALIA WA BRANCH A.B.N. 39 370 757 126

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		4,372	2,211
Transfer from HSU of WA		102,049	90,132
Payments to suppliers and employees		(106,013)	(94,897)
Interest received		31	33
Payment of income tax		-	-
<b>Net cash provided by (used in) operating activities</b>	<b>5b</b>	<b>439</b>	<b>(2,521)</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>439</b>	<b>(2,521)</b>
Cash at beginning of the financial year		6,361	8,882
<b>Cash at end of the financial year</b>	<b>5a</b>	<b>6,800</b>	<b>6,361</b>

The accompanying notes form part of this financial report.

**HEALTH SERVICES UNION OF AUSTRALIA  
WA BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2007**

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 2006/2007 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 \$439 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 2007 was 4,371.

**Number of Employees**

As at 30 June 2007, 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 2006/2007 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/06 to 30/06/07
Christopher Panizza	Branch Assistant Secretary	01/07/06 to 30/06/07
Cheryl Hamill	Branch President	01/07/06 to 30/06/07
Colin George	Branch Trustee	01/07/06 to 30/06/07
Robyn O'Brien	Branch Trustee	01/07/06 to 30/06/07
Colin Boekeman	Branch Committee Member	01/07/06 to 30/06/07
Dave Shaw	Branch Committee Member	01/07/06 to 30/06/07
Margaret Thwaites	Branch Committee Member	01/07/06 to 30/06/07
Anthony Farrall	Branch Committee Member	01/07/06 to 30/06/07
Sue Lariat	Branch Junior Vice President	01/07/06 to 30/06/07
Brian Amonini	Branch Committee Member	01/07/06 to 30/06/07
David White	Branch Committee Member	01/07/06 to 30/06/07
Todd Morey	Branch Committee Member	01/07/06 to 30/06/07
Allison Beagley	Branch Committee Member	01/07/06 to 30/06/07

Signed by Designated Officer:

Title of Office Held:

Date:



BRANCH SECRETARY.

26-11-07



**HEALTH SERVICES UNION OF AUSTRALIA  
WA BRANCH**

**Committee of Management Statement**

On the 26 November 2007, the Committee of Management of the Health Services Union of Australia WA Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the HSUA WA Branch for the financial year ended 30 June 2007:

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 Branch for the financial year to which they relate;
- d) there are reasonable grounds to believe that the HSUA WA 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 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 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 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 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: 26-11-07

**CONCISE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2007**

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.

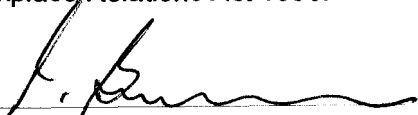
Section 272(3) - A reporting unit must comply with an application made under subsection (1).

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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 Branch, for the year ended 30 June 2007. Our Auditors Report dated ~~XX December 2007~~ on the accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.

*27 November 2007.*



**ROBERT W BURNS**  
Burns Sieber

Dated: 27 November 2007