



**Australian Government**  
**Australian Industrial Registry**

28 January 2009

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

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

Dear Mr Hill

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)  
Financial report for year ended 30 June 2008 – FR2008/235**

I acknowledge receipt of the financial report for the Western Australian Branch of the Health Services Union for the year ended 30 June 2008. The documents were lodged in the Industrial Registry on 24 December 2008.

The documents have been filed.

The improvements made to the financial reports have been noted by the Registry. However, there are a few issues arising out of the report and the following comments are to assist you when you next prepare the financial reports. You *do not* need to take any further action in respect of the financial report already lodged.

**1. Scope of Auditor's Report**

Under the heading "Scope" of the auditor's report, the auditor stated "*We have audited the financial report of HEALTH SERVICES UNION WA BRANCH for the year ended 30 June 2008 as set out on the previous pages.*" The previous pages included a statement of financial performance, a statement of financial position, a statement of cash flows and notes to the financial statements.

Unless the pages were out of order this would suggest the audit did not include an audit of the committee of management statement which appeared subsequent to the auditor's report. Subsection 257(5) of the RAO Schedule requires the auditor to state an opinion on the general purpose financial report and s253(2) defines the general purpose financial report to consist of the financial statements, notes to the financial statements and any other reports or statements required by the Industrial Registrar's reporting guidelines, namely the committee of management statement.

In future please ensure the scope of the audit includes the signed committee of management statement to ensure full compliance with s257(5).

A copy of this letter has been sent to your auditor for his information.

**2. Recovery of wages activity**

The accounts did not provide information in relation to any recovery of wages activity. The financial reporting obligations regarding the recovery of wages activity is specified in items 16 to 23 and item 25(f) of the Industrial Registrar's reporting guidelines.

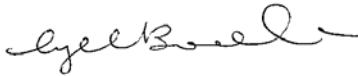
Where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement by the auditor or by the committee of management declaring there was no recovery of wages activity for the financial year would satisfy the reporting obligations imposed by the guidelines.

**3. References to Schedule 1B in Designated Officer's Certificate**

Since 27 March 2006, Schedule 1B of the *Workplace Relations Act 1996* was renumbered to Schedule 1. The top of the Designated Officer's Certificate still contains a reference to Schedule 1B.

Your attention to rectify the abovementioned matters when preparing future financial reports will be much appreciated. Should you wish to discuss any matters contained in this letter I may be contacted on (03) 8661 7989 (Wed – Fri) or by e-mail at [cynthia.lobooth@airc.gov.au](mailto:cynthia.lobooth@airc.gov.au).

Yours sincerely,



Cynthia Lo-Booth  
Statutory Services Branch

**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 referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on the 28<sup>th</sup> October 2008;and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 5<sup>th</sup> December 2008, in accordance with section 266 of the RAO Schedule.

Signature:



Date: 23<sup>rd</sup> December 2008

**HEALTH SERVICES UNION  
WESTERN AUSTRALIAN BRANCH**

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED  
30 JUNE 2008

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
Other revenues from ordinary activities	2	117,087	106,452
Other expenses from ordinary activities		<u>(108,954)</u>	<u>(106,013)</u>
Profit from ordinary activities before income tax expense	2	8,133	439
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>8,133</u>	<u>439</u>
Total changes in equity of the Union		<u><u>8,133</u></u>	<u><u>439</u></u>

The accompanying notes form part of this financial report.

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2008

	Note	2008 \$	2007 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	14,933	6,800
<b>TOTAL CURRENT ASSETS</b>		<u>14,933</u>	<u>6,800</u>
<b>NON CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>14,933</u>	<u>6,800</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>14,933</u>	<u>6,800</u>
<b>EQUITY</b>			
Reserves	3	-	-
Retained profits	4	14,933	6,800
<b>TOTAL EQUITY</b>		<u>14,933</u>	<u>6,800</u>

The accompanying notes form part of this financial report.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2008

	Note	2008 \$	2007 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		2,317	4,372
Transfer from HSU of WA		114,724	102,049
Payments to suppliers and employees		(108,954)	(106,013)
Interest received		46	31
Payment of income tax		-	-
Net cash provided by (used in) operating activities	5b	<u>8,133</u>	<u>439</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Net cash provided by (used in) investing activities		<u>          </u>	<u>          </u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net cash used in financing activities		<u>          </u>	<u>          </u>
Net increase in cash held		8,133	439
Cash at beginning of the financial year		<u>6,800</u>	<u>6,361</u>
Cash at end of the financial year	5a	<u>14,933</u>	<u>6,800</u>

The accompanying notes form part of this financial report.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

**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 1 of the Workplace Relations Act 1996.

The financial report covers HEALTH SERVICES UNION 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**

	2008	2007
	\$	\$
Operating activities		
— members subscriptions	2,317	4,372
— other revenue from operating activities	114,724	102,049
	<u>117,041</u>	<u>106,421</u>
Non-operating activities		
— interest received	46	31
	<u>46</u>	<u>31</u>
Total Revenue	<u>117,087</u>	<u>106,452</u>

**Note 3 Cash Assets**

Cash on hand	-	-
Cash at bank	14,933	6,800
Cash on deposit	-	-
	<u>14,933</u>	<u>6,800</u>

**Note 4 Retained Profits**

	\$	\$
Retained profits at the beginning of the financial year	6,800	6,361
Net profit attributable to the union	8,133	439
Retained profits at the end of the financial year	<u>14,933</u>	<u>6,800</u>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

**Note 5 Cash Flow Information**

	2008	2007
	\$	\$
<b>a. Reconciliation of Cash</b>		
Cash on hand	-	-
Cash at bank	14,933	6,800
Cash on deposit	-	-
	<u>14,933</u>	<u>6,800</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	8,133	439
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>8,133</u>	<u>439</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 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 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 WA BRANCH**

**Scope**

We have audited the financial report of HEALTH SERVICES UNION WA BRANCH for the year ended 30 June 2008 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 the Australian Accounting Standards, the requirements of Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996 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 my opinion, the general purpose financial report of the HEALTH SERVICES UNION WA BRANCH 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, as at 30 June 2008.

Signed:



Name of Auditor: Robert Burns  
Member of the Institute of Chartered Accountants (18799)  
ASIC Auditor Registration (14031)

Name of Firm: Burns Sieber

Address: 1st Floor  
256 Fitzgerald Street  
PERTH WA 6000

Date: 28 October 2008

**HEALTH SERVICES UNION  
WA BRANCH**

**Committee of Management Statement**

On the 27 October 2008, the Committee of Management of the Health Services Union WA Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the HSU WA Branch for the financial year ended 30 June 2008:

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

27/10/08

**HEALTH SERVICES UNION  
WA BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2008**

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

**Principle Activities During the Financial Year**

The principle activities of the Union during the 2007/2008 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 \$8,133 during the Financial Year.

**Member Resignation**

Subject to Rule 13 of the rules of the Union and sec 174 of Schedule 1 of the Workplace Relations Act 1996 a member has the right to resign from membership by giving written notice addressed and delivered to the Branch Secretary.

**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 2008 was 4,457.


**Number of Employees**

As at 30 June 2008, 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 2007/2008 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/07 to 30/06/08
Christopher Panizza	Branch Assistant Secretary	01/07/07 to 30/06/08
Cheryl Hamill	Branch President	01/07/07 to 30/06/08
Anthony Farrall	Branch Vice President	01/07/07 to 30/06/08
Colin George	Branch Trustee	01/07/07 to 10/08/07
Dave Shaw	Branch Trustee	10/08/07 to 30/06/08
Robyn O'Brien	Branch Trustee	01/07/07 to 30/06/08
Sue Lariat	Branch Junior Vice President	01/07/07 to 30/06/08
Dave Shaw	Branch Committee Member	01/07/07 to 10/08/07
Colin Boekeman	Branch Committee Member	01/07/07 to 30/06/08
Margaret Thwaites	Branch Committee Member	01/07/07 to 30/06/08
Brian Amonini	Branch Committee Member	01/07/07 to 14/09/07
Todd Morey	Branch Committee Member	01/07/07 to 22/10/07
Allison Beagley	Branch Committee Member	01/07/07 to 30/06/08
John Shehade	Branch Committee Member	17/09/07 to 30/06/08
Beryl Fitzpatrick	Branch Committee Member	17/09/07 to 30/06/08
Kim Larsen	Branch Committee Member	25/02/08 to 30/06/08
Dean Clair	Branch Committee Member	25/03/08 to 30/06/08
David White	Branch Committee Member	01/07/07 to 14/09/07

Signed by Designated Officer: *DAN HILL*   
Title of Office Held: *BRANCH SECRETARY*  
Date: *27/10/08*