



FAIR WORK
AUSTRALIA

19 December 2011

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

By email: hsu@hsuwa.asn.au

Dear Mr Hill,

**Financial report for year ended 30 June 2011 – FR2011/2732
Fair Work (Registered Organisations) Act 2009 – (RO Act)**

I acknowledge receipt of the financial report for year ended 30 June 2011 for the Western Australia Branch of the Health Services Union. The document was lodged with Fair Work Australia (FWA) on 23 November 2011.

The financial report has been filed.


Regards,

Sam Lynch
Organisations, Research & Advice
Fair Work Australia

Designated Officer's Certificate
S268 of the Fair Work (Registered Organisations) Act 2009

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 Fair Work (Registered Organisations) Act 2009; and
- That the full report was provided to members on the 14th October 2011 and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 14th November 2011, in accordance with S266(3) of the Fair Work (Registered Organisations) Act 2009.

Signature: 

Date: 22nd November 2011



**HEALTH SERVICES UNION
WESTERN AUSTRALIAN BRANCH**

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2011

**HEALTH SERVICES UNION
WA BRANCH**

Committee of Management Statement

On the 26th September, 2011, 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 2011:

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 General Manager;
- 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 Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; 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 the General Manager were made under Section 272 of the Fair Work (Registered Organisations) Act 2009.
 - (vi) no orders have been made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009 during the period.
 - (vii) there has been no recovery of wages activity during the period.

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

Signature:



Date:

28th September 2011

**HEALTH SERVICES UNION
WA BRANCH**

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2011**

This report is compiled to meet requirements under Section 254 of the Fair Work (Registered Organisations) Act 2009.

Principle Activities During the Financial Year

The principle activities of the Union during the 2010/2011 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 \$218 during the Financial Year.

Member Resignation

Subject to Rule 13 of the rules of the Union and sec 174 of the Fair Work (Registered Organisations) Act 2009 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 2011 was 5,296.

Number of Employees

As at 30 June 2011, 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 2010/2011 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/2010 to 30/06/2011
Christopher Panizza	Branch Assistant Secretary	01/07/2010 to 30/06/2011
Cheryl Hamill	Branch President	01/07/2010 to 30/06/2011
Anthony Farrall	Branch Vice President	01/07/2010 to 30/06/2011
Alison Beagley	Branch Junior Vice President	01/07/2010 to 30/06/2011
David Shaw	Branch Trustee	01/07/2010 to 30/06/2011
Robyn O'Brien	Branch Trustee	01/07/2010 to 30/06/2011
John Shehade	Branch Committee Member	01/07/2010 to 30/06/2011
Douglas Anderson	Branch Committee Member	01/07/2010 to 30/06/2011
Dean Clair	Branch Committee Member	01/07/2010 to 30/06/2011
Shaun Keshavarz	Branch Committee Member	01/07/2010 to 30/06/2011
Kim Larsen	Branch Committee Member	01/07/2010 to 30/06/2011
Margaret Thwaites	Branch Committee Member	01/07/2010 to 30/06/2011
Penny Thomas	Branch Committee Member	01/07/2010 to 30/06/2011

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

Signature:



Date:

28th September 2011

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

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2011

	Note	2011 \$	2010 \$
Revenue			
Transfers		88,000	97,116
Union Subscriptions		6,792	4,488
Interest		2	1
Total Revenue		<u>94,794</u>	<u>101,605</u>
Expenses			
Audit Fees		(675)	(650)
National Office Membership		(94,278)	(106,538)
Bank Fees		(60)	-
		<u>(95,013)</u>	<u>(107,188)</u>
Profit from ordinary activities before income tax expense		<u>(218)</u>	<u>(5,583)</u>
Income tax expense relating to ordinary activities		-	-
Net profit from ordinary activities after income tax expense attributable to members of the union	3	<u>(218)</u>	<u>(5,583)</u>
Total changes in equity of the Union		<u>(218)</u>	<u>(5,583)</u>

The accompanying notes form part of this financial report.

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2011**

	Note	2011 \$	2010 \$
CURRENT ASSETS			
Cash assets	2	7,754	5,926
ATO Refunds		1,898	3,944
TOTAL CURRENT ASSETS		<u>9,652</u>	<u>9,870</u>
NON CURRENT ASSETS			
TOTAL NON-CURRENT ASSETS		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>9,652</u>	<u>9,870</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>9,652</u>	<u>9,870</u>
EQUITY			
Retained profits	3	9,652	9,870
TOTAL EQUITY		<u>9,652</u>	<u>9,870</u>

The accompanying notes form part of this financial report.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2011**

	Note	2011 \$	2010 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members		6,792	4,488
Transfer from HSU of WA		88,000	97,116
Payments to suppliers and employees		(92,966)	(105,006)
Interest received		2	1
Net cash provided by (used in) operating activities	4b	<u>1,828</u>	<u>(3,402)</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		<u>1,828</u>	<u>(3,402)</u>
Cash at beginning of the financial year		5,926	9,328
Cash at end of the financial year	4a	<u><u>7,754</u></u>	<u><u>5,926</u></u>

The accompanying notes form part of this financial report.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2011

	Retained Earnings \$	Total Equity \$
Balance as at 30 June 2010	15,453	14,934
Net Profit for the year	(5,583)	519
Balance as at 30 June 2010	<u>9,870</u>	<u>15,453</u>
Net profit for the year	(218)	(5,583)
Balance as at 30 June 2011	<u>9,652</u>	<u>9,870</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

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 the Fair Work (Registered Organisations) Act 2009.

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.

2. Cash Assets

	2011 \$	2010 \$
Cash at bank	7,754	5,926
	<u>7,754</u>	<u>5,926</u>

3. Retained Profits

Retained profits at the beginning of the financial year	9,870	15,453
Net profit attributable to the union	(218)	(5,583)
Retained profits at the end of the financial year	<u>9,652</u>	<u>9,870</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
4. Cash Flow Information		
a. Reconciliation of Cash		
Cash at bank	7,754	5,926
b. Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax		
Profit from ordinary activities after income tax	(218)	(5,583)
Changes in assets and liabilities:		
(Increase)/decrease in receivables	2,046	2,181
Net cash provided by operating activities	1,828	(3,402)

5. Information to be Provided to Members or General Manager

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, 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 the General Manager, 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

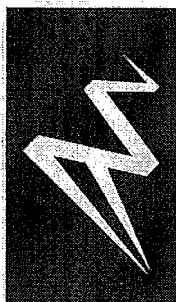
272(3): A reporting unit must comply with an application made under subsection (1).

6. 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 WA Branch, to meet all relevant operating costs.

7. Union Details

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



Anderson Munro & Wyllie

CHARTERED ACCOUNTANTS

Unit 8 / 7 Hector Street, Osborne Park WA 6017

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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF

HEALTH SERVICES UNION WA BRANCH

Scope

We have audited the financial report of the Health Services Union WA Branch for the year ended 30 June 2011 as set out in the previous pages. The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements, and the statement by members of the committee.

The WA Branch Committee is responsible for the preparation and true and fair presentation of the financial report in accordance with the applicable legislation. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

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 aspects, the financial report is presented fairly in accordance with the Australian Accounting Standards, the requirements of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 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.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion, the financial report of Health Services Union WA Branch presents fairly in accordance with applicable Accounting Standards the requirements of Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009, the financial position of Health Services Union WA Branch as at 30 June 2011, and the results of its operations and its cash flows for the year then ended.

Dated the 29th day of September 2011.

AMW (AUDIT) PTY LTD

Anderson Munro & Wyllie
ANDERSON MUNRO & WYLLIE
Chartered Accountants

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CHRISTOPHER McLAUGHLIN
Director