

**HEALTH SERVICES UNION  
WESTERN AUSTRALIAN BRANCH**

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED  
30 JUNE 2013

**HEALTH SERVICES UNION  
WA BRANCH**

**Committee of Management Statement**

On the 23<sup>rd</sup> September, 2013 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 2013:

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 was 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:

23<sup>rd</sup> September 2013

**HEALTH SERVICES UNION  
WA BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**

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

**Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year**

The principal activities and results of those activities during the 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 Agreements resulting in increased wages and conditions for members covered by those Agreements.
- Negotiating agreements at a number of worksites resulting in the settlement of disputes or in flexibility in working arrangements.
- Providing union Workplace Representatives with training and education to enable them to better represent members in the workplace.
- Providing union members with training and education resulting in them better understanding their rights and responsibilities in the workplace and under their Enterprise Agreement.
- Providing members with professional indemnity insurance resulting in increased security for members.
- Providing members with a range of ancillary services resulting in improved lifestyle and protection for members

There have been no significant changes in the nature of these activities during the year.

**Significant Changes in Financial Affairs**

The net assets of the Union decreased by \$5,749 during the Financial Year.

**Rights of Members to resign**

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.

**Officers & employees who are superannuation fund trustees or director of a company that is a superannuation fund trustee**

No officer or member of the reporting unit holds a position as a trustee of a superannuation entity or exempt public sector superannuation scheme or as a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme where the criterion for holding such a position is that they are an officer or member of a registered organisation

## Number of Members

The number of persons that were members of the union at 30 June 2013 was 5,549.

## Number of Employees

As at 30 June 2013, there are currently 13 persons who are appointed employees of the Branch. These employees hold joint positions with the Health Services Union of WA (HSUWA) a union registered under the WA Industrial Relations Act and by agreement between the Union and the HSUWA salary and conditions of employment are provided by the HSUWA.

## Members of the Committee of Management

The following persons were members of the Committee of Management of the reporting unit during the 2012/2013 Financial Year.

<u>Name</u>	<u>Position</u>	<u>Date</u>
Daniel Hill	Branch Secretary	01/07/2012 to 30/06/2013
Christopher Panizza	Branch Assistant Secretary	01/07/2012 to 30/06/2013
Cheryl Hamill	Branch President	01/07/2012 to 30/06/2013
Anthony Farrall	Branch Vice President	01/07/2012 to 30/06/2013
Alison Beagley	Branch Junior Vice President	01/07/2012 to 30/06/2013
David Shaw	Branch Trustee	01/07/2012 to 30/06/2013
Robyn O'Brien	Branch Trustee	01/07/2012 to 30/06/2013
John Shehade	Branch Committee Member	01/07/2012 to 30/06/2013
Douglas Anderson	Branch Committee Member	01/07/2012 to 30/06/2013
Dean Clair	Branch Committee Member	01/07/2012 to 30/06/2013
Shaun Keshavarz	Branch Committee Member	01/07/2012 to 30/06/2013
Kim Larsen	Branch Committee Member	01/07/2012 to 30/06/2013
Jodie Freeman	Branch Committee Member	01/07/2012 to 30/06/2013
Margaret Thwaites	Branch Committee Member	01/07/2012 to 05/04/2013
Brendan McKernan	Branch Committee Member	05/04/2013 to 30/06/2013

**Officers & employees who are directors of a company or a member of a board**

Name of Officer or Employee	Company or Board Name and positions held	Principal Activities of Company or Board	Whether or not the position is held because of nomination by the reporting unit or a peak council.
Dan Hill WA Branch Secretary	Community Services & Health Industry Skills Council Ltd Director	CS&HISC provides the direction for workforce development for Australia's Community Services and Health industries by: <ul style="list-style-type: none"> <li>• Providing advice and intelligence</li> <li>• Developing skills</li> <li>• Supporting growth</li> </ul> Working in collaboration	YES – nominated by the HSU National Executive
	WA State Training Board Board member	The STB is a statutory body established in accordance with the <i>Vocational Education and Training Act 1996</i> . The Board is the peak industry training advisory body to the Minister for Training and Workforce Development in Western Australia	YES – nominated by UnionsWA (peak union body in WA)
	Unions WA Incorporated <ul style="list-style-type: none"> <li>• Councillor of the Unions WA Council</li> <li>• Alternate Member of the Executive (Management Committee)</li> </ul>	Unions WA is the State's peak union body	NO
	Health Services Union of Western Australia (Union of Workers) <ul style="list-style-type: none"> <li>• Secretary by appointment</li> </ul>	The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means.	NO
Christopher Panizza WA Branch Assistant Secretary	Unions WA Incorporated <ul style="list-style-type: none"> <li>• Councillor of the Unions WA Council</li> <li>• Trustee on</li> </ul>	Unions WA is the State's peak union body	NO

	<p>the Finance Committee</p> <p>Member of the Executive (Management Committee)</p>		
	<p>Industrial Relations Society of Western Australia Incorporated • Committee Member (Unions representative)</p>	<p>The IR Society of WA is an independent, non-partisan association which encourages, education, discussion and debate on the wide range of issues affecting the employer employee relationship. It is an association of industrial relations practitioners.</p>	NO
	<p>Health Services Union of Western Australia (Union of Workers) • Assistant Secretary by appointment • Advisor to the Committee of Management and the Finance &amp; Executive Committee. • Act in the position of Secretary when appointed to do so</p>	<p>The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means.</p>	NO
Cheryl Hamill WA Branch National Councillor WA Branch President	<p>Unions WA Incorporated Councillor of the Unions WA Council</p>	<p>Unions WA is the State's peak union body</p>	NO
	<p>Health Services Union of Western Australia (Union of Workers) Elected President</p>	<p>The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means</p>	NO

Anthony Farrall WA Branch National Councillor WA Branch Vice President	Unions WA Incorporated Councillor of the Unions WA Council	Unions WA is the State's peak union body	NO
	Health Services Union of Western Australia (Union of Workers) Elected Vice President	The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means	NO
David Shaw WA Branch National Councillor WA Branch Trustee	Unions WA Incorporated Councillor of the Unions WA Council	Unions WA is the State's peak union body	NO
	Health Services Union of Western Australia (Union of Workers) Elected Treasurer	The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means	NO
Allison Beagley WA Branch National Councillor WA Branch Committee Member	Unions WA Incorporated Councillor of the Unions WA Council	Unions WA is the State's peak union body	NO
	Health Services Union of Western Australia (Union of Workers) Elected Committee of Management Member	The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means	NO
John Shehade WA Branch National Councillor WA Branch Committee Member	Health Services Union of Western Australia (Union of Workers) Elected Committee of Management Member	The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means	NO
	Western Australian State Branch of AOPA elected Vice	The Australian Orthotic Prosthetic Association Inc. (AOPA) is the peak	NO

	President	professional body representing orthotist/prosthetists	
Robyn O'Brien WA Branch Trustee	Unions WA Incorporated Councillor of the Unions WA Council	Unions WA is the State's peak union body	NO
Kim Larsen WA Branch Committee Member			
	Health Services Union of Western Australia (Union of Workers) Elected Committee of Management Member	The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means	NO
Jodie Freeman, Dean Clair, Douglas Anderson, Shaun Keshavarz, Brendan McKernan WA Branch Committee Members	Health Services Union of Western Australia (Union of Workers) Elected Committee of Management Member	The HSUWA is an Organisation of Employees registered under the provisions of the Industrial Relations Act 1979 (WA), whose objective is to protect and further the interests of members by any lawful means	NO
Corinne Drew Senior Industrial Officer	Unions WA Incorporated Councillor of the Unions WA Council	Unions WA is the State's peak union body	NO

Signed by Designated Officer:

  
\_\_\_\_\_  
(Daniel Hill)

Title of Office Held:

Branch Secretary

Date:

23<sup>rd</sup> September 2013



**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>CURRENT ASSETS</b>			
Cash assets	2	9,116	12,183
Receivables		-	4,836
ATO Refunds		2,269	115
<b>TOTAL CURRENT ASSETS</b>		<u>11,385</u>	<u>17,134</u>
<b>NON CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>11,385</u>	<u>17,134</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>11,385</u>	<u>17,134</u>
<b>EQUITY</b>			
Retained profits	3	11,385	17,134
<b>TOTAL EQUITY</b>		<u>11,385</u>	<u>17,134</u>

The accompanying notes form part of this financial report.

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
Revenue			
Transfers		63,869	55,000
Union Subscriptions		5,479	6,352
Other Income		-	314
Interest		3	3
Total Revenue		<u>69,351</u>	<u>61,669</u>
Expenses			
Audit Fees		(760)	(732)
National Office Membership		(74,340)	(53,455)
Bank Fees		-	-
		<u>(75,100)</u>	<u>(54,187)</u>
Profit from ordinary activities before income tax expense		<u>(5,749)</u>	<u>7,482</u>
Income tax expense relating to ordinary activities		-	-
Net profit from ordinary activities after income tax expense attributable to members of the union	<b>3</b>	<u>(5,749)</u>	<u>7,482</u>
Total changes in equity of the Union		<u>(5,749)</u>	<u>7,482</u>

The accompanying notes form part of this financial report.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		6,028	6,987
Transfer from HSU of WA		63,869	55,000
Payments to suppliers and employees		(72,967)	(57,561)
Interest received		3	3
Net cash provided by (used in) operating activities	4b	<u>(3,067)</u>	<u>4,429</u>
<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		-	-
Net increase in cash held		<u>(3,067)</u>	<u>4,429</u>
Cash at beginning of the financial year		12,183	7,754
Cash at end of the financial year	4a	<u><u>9,116</u></u>	<u><u>12,183</u></u>

The accompanying notes form part of this financial report.

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2013

	Retained Earnings \$	Total Equity \$
Balance as at 30 June 2011	9,652	9,652
Net Profit for the year	7,482	7,482
<b>Balance as at 30 June 2012</b>	<u>17,134</u>	<u>17,134</u>
Net profit for the year	(5,749)	(5,749)
<b>Balance as at 30 June 2013</b>	<u>11,385</u>	<u>11,385</u>

The accompanying notes form part of this financial report.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013**

**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.

	2013	2012
	\$	\$
<b>2. Cash Assets</b>		
Cash at bank	9,116	12,183
	9,116	12,183
<b>3. Retained Profits</b>		
Retained profits at the beginning of the financial year	17,134	9,652
Net profit attributable to the union	(5,749)	7,482
Retained profits at the end of the financial year	11,385	17,134

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013**

	<b>2013</b>	<b>2012</b>
	\$	\$
<b>4. Cash Flow Information</b>		
a. Reconciliation of Cash		
Cash at bank	9,116	12,183
	9,116	7,754
b. Reconciliation of Net Cash provided by Operating Activities to Profit from Ordinary Activities after Income Tax		
Profit from ordinary activities after income tax	(5,749)	7,482
Changes in assets and liabilities:		
(Increase)/decrease in receivables	2,682	(3,053)
Net cash provided by operating activities	(3,067)	4,429

**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

**8. Related Parties**

The Health Services Union of WA (Union of Workers) is registered as an industrial organisation under the provisions of the Industrial Relations Act 1979 (WA) and has since the inception of the HSU WA Branch in September 1992 provided financial and other resource support to the Branch. The HSU of WA has in correspondence dated 20 September 2013 formalised the nature of that support and resolved to continue to fund the operations of the Branch by way of transfer of funds from time to time and/or the provision of staff and other resources.

The HSU of WA has undertaken to consult with the Branch should it become necessary to alter or cease this support and in any event will give at least three months notice of any such alteration or cessation.



# Anderson Munro & Wyllie

CHARTERED ACCOUNTANTS

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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 2013 as set out in the previous pages. The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, statement of changes in equity, 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 2013, and the results of its operations and its cash flows for the year then ended.

Dated the 10<sup>th</sup> day of October 2013.

#### AMW (AUDIT) PTY LTD

**ANDERSON MUNRO & WYLLIE**  
Chartered Accountants

**CHRISTOPHER McLAUGHLIN**  
Director