



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Mr Alan Perrin
Branch Secretary
Australian Education Union
Northern Territory Branch
GPO Box 4494
DARWIN NT 0801

Dear Mr Perrin,

**Re: Australian Education Union - Northern Territory Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended **31 December 2002**.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule), which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 31 December 2002 or 31 December 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by 17 October 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (03) 8661 7775.

Yours sincerely,

Ruth Hansen 
Statutory Services Branch

1 October 2003



Ref: F3a (08103420)

8 October 2003

Ms Ruth Hansen
Australian Industrial Registry
Level 35, Nauru Hse
80 Collins St
Melbourne VIC 3000

Dear Ms Hansen

RE : Outstanding Financial Documents

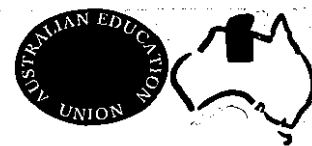
Thank you for your letter of 1 October 2003, we are currently examining our records in an endeavour to ascertain whether or not the records were submitted.

We will ensure that the records (or copies of them) are forwarded to you expeditiously.

Yours sincerely

Alan Perrin
Secretary

PR 2003/602



CERTIFICATE FOR LODGEMENT OF FINANCIAL DOCUMENTS

I certify that the financial documents enclosed are copies of those presented to a meeting of the Australian Education Union Northern Territory Branch Executive, held 30 May 2003. This was the 'second meeting' under the Act.

Alan Perrin
Secretary

15 October 2003



Certificate by Accounting Officer [Regulation 109]

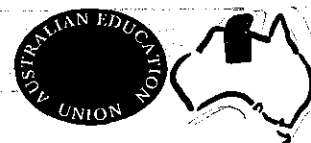
I, Jan McCarthy, Treasurer [the accounting officer] of the Australian Education Union Northern Territory Branch, state that at the end of the 2002 financial year, there were 1534 financial members in this organisation. In my opinion

- (i) the accounts show a true and fair view of the financial affairs of the organisation at the end of the financial year
- (ii) a record has been kept of all moneys paid by, or collected from, members of the organisation, and all moneys so paid or collected have been credited to the bank account or accounts to which those moneys are to be credited, in accordance with the rules of the organisation
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation
- (iv) if any payment was made for a purpose other than the purpose for which the fund was operated and, if any such payment was so made, it was approved in accordance with the rules of the organisation
- (v) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation and
- (vi) the register of members of the organisation was maintained in accordance with the Act.

Signed

Jan McCarthy
Treasurer

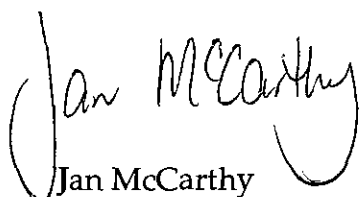
Dated 15 October 2003

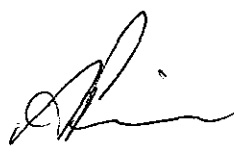


**Committee of Management Certificate
Australian Education Union Northern Territory Branch
1 January 2002 to 31 December 2002**

Ms Jan McCarthy and Mr Alan Perrin, being two members of the Committee of Management of the Australian Education Union Northern Territory Branch do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (1) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Australian Education Union Northern Territory Branch as at 31 December 2002
- (2) In the opinion of the Committee of Management, meetings of the Committee were held during the period ended 31 December 2002 in accordance with the rules of the organisation
- (3) To the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 274(2) of the Act), or copies of those records or other documents or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, these Regulations or the rules of the organisation, as the case may be.
- (4) The Australian Education Union Northern Territory Branch has complied with subsection 279(1) and (5) of the Act in relation to the financial accounts in respect of the year ended 31 December 2002, and the auditor's report thereon.


Jan McCarthy
Treasurer


Alan Perrin
Secretary

Dated 15 October 2003



Membership Approval

In accordance with regulation 109 (1)(a) and (4) The Accounting Officers Certificate and regulation 109(1)(b) and (2) the Committee of Management Certificate were prepared by the Executive of the Australian Education Union NT Branch for submission to the Auditor on 1 May 2002. This constitutes the FIRST MEETING.

The Auditor submitted the financial documents for the consideration of members on 2 May 2002.

The audited financial statements were presented to all members who attended the Annual Conference of members on 2 May 2003, free of charge.

The Executive of the Australian Education Union NT Branch met again on 30 May 2003 where the audited financial statements were presented. This then constituted the SECOND MEETING.

A handwritten signature in black ink, appearing to read 'AP' followed by a flourish.

Alan Perrin
Secretary

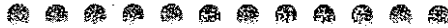
Dated 15 October 2003.



Prescribed Information Notice

In accordance with Section 274 Information to be provided to members or Registrar. The audited information was presented at the Annual Conference for the Australian Education Union NT Branch, which was held 2 & 3 May 2003. Conference is open to all members and sub branches.

BARRY HANSEN



AUSTRALIAN EDUCATION UNION N.T. BRANCH

Financial Statements

for

the Year Ended 31 December, 2002

CHARTERED ACCOUNTANT

ABN 55 024 660 252

1st Floor Victoria Hotel, Smith Street Mall, Darwin

GPO Box 3770, Darwin Northern Territory Australia 0804

Tel: (08) 8984 5585 Fax: (08) 8984 5586

AUSTRALIAN EDUCATION UNION N.T. BRANCH

Financial Statements for the Year Ended 31 December, 2002

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AUSTRALIAN EDUCATION UNION N.T. BRANCH

Members of the Committee


For the year ended 31 December, 2002

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.


In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

1. Presents fairly the financial position of AUSTRALIAN EDUCATION UNION N.T. BRANCH as at
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:

x  _____

President

 (Secretary) _____

Treasurer

AUSTRALIAN EDUCATION UNION N.T. BRANCH
Independent Audit Report to the Members

Scope

I have audited the financial statements at pages 3 to 8, being a special purpose financial report for the year ended 31 December 2002 of the Australian Education Union N.T. Branch. The Committee is responsible for the financial statements and have determined that the accounting policies used are consistent with the reporting requirements of the association and are appropriate to meet the needs of the members. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members of the association. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of members.

The financial statements have been prepared for distribution to members. I disclaim any assumption of responsibility for any reliance on this report or on the financial statements prepared as a special purpose financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. (These policies do not require the application of all Accounting Standards and UIG Consensus Views).

The audit opinion expressed in this report has been formed on the above basis.

Audit opinion

In my opinion;

- (i) The organisation kept satisfactory accounting records for the year ended 31 December 2002, including
 - (A) Record of the sources and nature of the income of the organisation (Including income for members)
 - (B) Records of the nature and purposes of the expenditure of the organisation
- (ii) The accounts and statements prepared under section 273 in relation to the year were properly drawn up, so as to give a true and fair view of:
 - A) The financial affairs of the organisation, as at the end of the year; and
 - B) The income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (iii) All the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide, were provided.



Barry Hansen
Registered Company Auditor

Date:

1 May 2003

AUSTRALIAN EDUCATION UNION N.T. BRANCH

Detailed Profit and Loss Statement

For the year ended 31 December, 2002

	2002	2001
	\$	\$
Income		
Advertising	4,107	4,211
Donations	1,311	227
Grants - JCPTA	9,595	5,564
Grants - PASDAC		1,500
Interest received	1,350	300
Campaign levies	10,182	9,345
Membership fees	567,298	530,121
Other income	786	1,384
Profit on sale of property, plant, equip	3,343	111,774
Rebates and refunds		1,403
Rents received		3,927
Total income	<u>597,973</u>	<u>669,757</u>
Expenses		
Advertising and promotion	555	2,135
Audit fees	1,950	1,800
Bad Debts	(425)	425
Bank Fees And Charges	9,460	8,579
Capitation fees	36,469	32,317
Cleaning/rubbish removal	1,674	1,682
Committee expenses	31,202	23,269
Computer expenses	1,254	2,287
Conference/seminar costs	27,631	24,874
Depreciation - plant	7,938	17,691
Donations	1,005	814
Equipment - minor	984	1,068
Fringe benefits tax	4,439	5,777
Hire/rent of Plant & Equipment	8,952	10,817
Insurance	7,608	5,279
Interest - Australia		7,250
Interest Deductions	4,263	
Legal fees	3,933	11,147
Light & power	5,157	4,344
Motor vehicle expenses	5,344	5,177

The accompanying notes form part of these financial statements.

AUSTRALIAN EDUCATION UNION N.T. BRANCH

Detailed Profit and Loss Statement

For the year ended 31 December, 2002

	2002	2001
	\$	\$
M/V car - Depreciation	4,257	
Office expenses	3,885	3,929
Payroll tax	16,327	14,587
Pest control	200	5,200
Postage & courier	3,983	4,051
Printing & stationery	13,678	14,469
Rates & land taxes		2,537
Rent on land & buildings	10,116	
Repairs & maintenance	3,391	5,436
Repairs & maintenance - buildings		7,071
Salaries	228,771	204,138
Specific projects	24,575	38,626
Subscriptions	105	142
Sundry expenses	1,628	177
Superannuation	23,752	25,673
Telephone	15,008	14,987
Training costs	1,716	1,464
Travel & accommodation	15,995	26,993
Total expenses	<u>526,780</u>	<u>536,212</u>
Profit from Ordinary Activities before income tax	<u><u>71,193</u></u>	<u><u>133,545</u></u>

The accompanying notes form part of these financial statements.

AUSTRALIAN EDUCATION UNION N.T. BRANCH
Income and Expenditure Statement
For the year ended 31 December, 2002

	Note	2002	2001
Profit from ordinary activities before income tax		71,193	133,545
Net profit attributable to members of the association		<u>71,193</u>	<u>133,545</u>
Items recognised directly in equity:			
Increase (decrease) in retained profits due to:			
- Prior year adjustment		(5,169)	9,962
Total revenues, expenses and valuation adjustments attributable to members of the association and recognised directly in equity		<u>(5,169)</u>	<u>9,962</u>
Total changes in equity of the association		<u><u>66,024</u></u>	<u><u>143,507</u></u>
Opening retained profits		221,352	77,845
Net profit attributable to members of the association		71,193	133,545
Adjustments:			
- Prior year adjustment		(5,169)	9,962
Closing retained profits		<u><u>287,376</u></u>	<u><u>221,352</u></u>

AUSTRALIAN EDUCATION UNION N.T. BRANCH
Balance Sheet As At 31 December, 2002

	Note	2002	2001
Current Assets			
Cash assets	2	255,010	93,832
Receivables		4,122	227,314
Current tax assets		9,788	(17,440)
Total Current Assets		268,921	303,707
Non-Current Assets			
Other financial assets		10	10
Property, plant and equipment	3	50,462	38,258
Total Non-Current Assets		50,472	38,268
Total Assets		319,393	341,975
Current Liabilities			
Payables	4	4,951	99,811
Interest-bearing liabilities		0	367
Current tax liabilities		13,892	7,726
Provisions		13,173	12,718
Total Current Liabilities		32,017	120,623
Total Liabilities		32,017	120,623
Net Assets		287,376	221,352
Members' Funds			
Accumulated surplus (deficit)		287,376	221,352
Total Members' Funds		287,376	221,352

The accompanying notes form part of these financial statements.

AUSTRALIAN EDUCATION UNION N.T. BRANCH
Notes to the Financial Statements
For the year ended 31 December, 2002

Note 1: Statement of Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Branch. The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards:

AAS 5: Materiality
AAS 8: Events Occurring After Reporting Date
AAS 17: Leases

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Fixed Assets

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

AUSTRALIAN EDUCATION UNION N.T. BRANCH

Notes to the Financial Statements

For the year ended 31 December, 2002

2002

2001

Note 2: Cash assets

Bank accounts:

- Cash At Bank - ANZ	0	7,021
- Cash at bank - NTCU	0	5,537
- Cash at bank - NAB	154,910	81,174
- Cash at bank - Investment a/c	100,000	0

Other cash items:

- Cash on hand	100	100
	<u>255,010</u>	<u>93,832</u>

Note 3: Property, Plant and Equipment

Plant and equipment:

- At cost	49,206	41,423
- Less: Accumulated depreciation	<u>(36,798)</u>	<u>(28,860)</u>
	<u>12,408</u>	<u>12,563</u>

Motor vehicles:

- At cost	43,545	48,448
- Less: Accumulated depreciation	<u>(5,490)</u>	<u>(22,753)</u>
	<u>38,055</u>	<u>25,695</u>
	<u>50,462</u>	<u>38,258</u>

Note 4: Payables

Unsecured:

- Trade creditors	4,951	99,811
	<u>4,951</u>	<u>99,811</u>
	<u>4,951</u>	<u>99,811</u>

AUSTRALIAN EDUCATION UNION N.T. BRANCH

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Priv	CWDV	PROFIT		LOSS			
				Date	Consid	Date	Cost	Value	T	Rate			Deprec	Upto	+	Above	Total	-
Motor Vehicles																		
DS NOVA SEDAN Reg'n 480317	25,177.00	20/12/95	25,177	0.00	4,423	15/03/02	7,000	0	4,423	P	15.00	766	0	0	3,343	0	0	0
HOLDEN VU COMMODORE UTE #611957	23,271.09	06/06/01	23,271	0.00	21,272		0	0	21,272	P	15.00	3,491	0	17,781	0	0	0	0
Holden	20,273.46	15/03/02	20,273	0.00	0	0	15/03/02	20,273	20,273	D	0.00	0	0	20,273	0	0	0	0
	<u>68,721</u>		<u>25,695</u>		<u>7,000</u>		<u>20,273</u>	<u>45,968</u>				<u>4,257</u>	<u>0</u>	<u>38,054</u>				
									Deduct Private Portion									
									Net Depreciation				<u>4,257</u>					



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr Alan Perrin
Branch Secretary
Australian Education Union
Northern Territory Branch
GPO Box 4494
DARWIN NT 0801

Dear Mr Perrin,

**Re: Australian Education Union - Northern Territory Branch
Financial documents for year ended 31 December 2002 - FR2003/602**

Receipt is acknowledged of the financial documents of the Northern Territory Branch of the Australian Education Union for the year ended 31 December 2002. The documents were lodged in the Industrial Registry on 30 October 2003.

The documents have been filed.

I direct your attention to the following matters concerning the financial reporting requirements of the *Workplace Relations Act 1996*. Please note that these matters are advised for your assistance in the future preparation of financial documents. No further action is required in respect of the subject documents.

Committee of Management Certificate

- Paragraph (4) of this certificate has not been completed correctly.

The Branch Executive was required, pursuant to subregulation 109(1)(b)(iv) of the *Workplace Relations Regulations*, to certify whether or not the Branch complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial year, that is the year ended 31 December 2001.

- The reference in paragraph (4) to subsection 279(5) of the Act should be to subsection 279(6).

Prescribed Information Notice

There should have been included in the accounts a notice drawing attention to the provisions of subsections 274(1), (2) and (3) of the Act under which specified prescribed information is required to be made available to members on request. In addition, subsection 274(4) requires the provisions of each of those subsections to be set out in the accounts. [emphasis added] For your information the statutory provisions read as follows:

(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

(2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

(3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

The required notice may be included in the "Notes to the Accounts".

Timescale Provisions - signing of certificates

Both the accounting officer's certificate and that of the committee of management have been signed after the making of the auditor's report. [emphasis added] In compliance with the requirements of the Act and the Regulations, such certificates should not postdate the auditor's report as:

- the auditor must express an opinion on the accounts and statements prepared under section 273 of the Act - refer subsection 276(4)(a)(ii); and
- the accounts prepared under section 273 must include certificates by the accounting officer and the committee of management - refer subregulation 109(1).

Income and Expenditure Statement

The item "Salaries", shown in the income and expenditure statement as a total of \$228,771, should have identified as separate disclosures the total amounts paid as remuneration to "holders of offices" and to "employees" in accordance with the requirements of subregulations 107(a)(xiv) and (xv). Again, such information may be included in the "Notes to the Accounts".

Late lodgment

You are reminded that, unless an extension of time has been granted, financial documents are required to be lodged in the Registry within 14 days of the relevant meeting at which such documents are presented. I refer you to subsections 279(6) and 280(1) of the Act.

New Legislation

As you may be aware, the Workplace Relations (Registration and Accountability of Organisations) legislation (the RAO legislation) generally came into operation on 12 May 2003.

The RAO legislation establishes a **Registration and Accountability of Organisations Schedule** (the RAO Schedule) inserted as Schedule IB within the *Workplace Relations Act 1996* (the WR Act) pertaining to registered organisations. Many of the provisions relating to registered organisations currently in the WR Act are replicated in the new RAO Schedule, with some amendments. Other matters will be substantially changed by the RAO Schedule, particularly the financial reporting requirements.

I note that the abovenamed organisation will be required to complete the financial reporting obligations for the financial year ended 31 December 2003 under the WR Act. However, the reporting obligations for the financial year ending 31 December 2004 will be governed by the requirements of the RAO Schedule. This is because the relevant transitional provisions of the *Workplace Relations Legislation Amendment (Registration of Accountability of Organisations) (Consequential Provisions) 2002 Act* apply to the first complete financial year subsequent to the commencement of the legislation [(see item 44(1))].

Should you have any queries concerning these matters, I may be contacted on (03) 8661 7775.

Yours sincerely

Ruth Hansen 
Statutory Services Branch

6 November 2003