



FAIR WORK
AUSTRALIA

15 March 2012

Mr Peter Clisby
Secretary
Australian Education Union, Northern Territory Branch
email: secretary@aeunt.org.au

Dear Mr Clisby

Re: Financial Reports for the Australian Education Union, Northern Territory Branch for years ended 31 December 2008, 2009 & 2010 – FR2008/624, FR2009/10300 & FR2010/2897

I acknowledge receipt of 2010 financial report and revised Operating Reports for the 2008 and 2009 reports, Committee of Management statements for the above reports dated 11 November 2011 and minutes of the November meeting for the financial reports of the Australian Education Union, Northern Territory Branch (the Branch) for the years ended 31 December 2008, 2009 and 2010. The operating reports, the 2010 financial report and statements were lodged with Fair Work Australia (FWA) on 30 October, 7 and 15 November 2011 respectively. I apologise for the delay in processing these matters.

The financial reports have now been filed. Ordinarily we would advise you of matters that you should take into account in preparation of financial reports. However, as the 2008 and 2009 reports have already been completed this would seem redundant. Nonetheless I have noted in the accompanying attachment a number of matters I have identified where the documentation does not fully comply with the requirements of the Fair Work (Registered Organisations) Act 2009 (the Act).

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

Kevin Donnellan

Organisations, Research and Advice

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

Attachment

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Operating Report

Membership of Committee of Management

The operating report contained a list of office holders as at the end of the financial year. Please note the operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position – refer to regulation 159(c) *Fair Work (Registered Organisations) Regulations 2009*.

Trustee of superannuation entity

Subsection 254(2)(d) of the Act requires details of any *officer or member* of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme to be provided in the operating report *'where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation'*.

If no officers or members of the reporting unit is a trustee of a superannuation entity, the preferred wording to satisfy s.254(2)(d) is:

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

Right of members to resign

Subsection 254(2)(c) of the Act requires the operating report to 'give details' of the right of members to resign from the reporting unit under section 174 of the Act. This requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 17 of the Organisation's Rules is applicable.

Old legislative references

The following documents in the financial report contains old legislative and other references:

Reference to 'Industrial Registrar', the 'RAO Schedule' and 'RAO Regulations' where appearing in the Committee of Management statement should properly refer to the 'General Manager, Fair Work Australia', 'Fair Work (Registered Organisations) Act 2009' and 'Fair Work (Registered Organisations) Regulations 2009' respectively.

Reference to 'Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996' and 'Workplace Relations Act 1996' where appearing in the Audit Report should properly refer to the 'Fair Work (Registered Organisations) Act 2009'.

Reference to 'Workplace Relations Act 1996 (RAO Schedule)' appearing in note 1 of the notes to the financial statements should properly refer to the 'Fair Work (Registered Organisations) Act 2009'.

Could the Branch ensure that future reports contain the correct references.

Documents not lodged with FWA within 14 days of meeting

The documents were presented to a General Meeting of Members on 30 April 2011 but were not lodged with Fair Work Australia until 7 November 2011.

In future financial years the documents should be lodged with FWA within 14 days of the meeting at which they were presented - see s.268 of the Act.

From: [Peter Clisby](#)
To: [DONNELLAN, Kevin](#)
Subject: RE: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch
Date: Tuesday, 20 December 2011 12:52:08 PM

Hi Kevin,

I hope that your break went well and that the festive season treats you kindly.

While you were on leave I did contact Eve and I believe we negotiated a resolution to this ongoing problem.

I have forwarded new Committee of Management statements with the financial reports to your office. These have also been placed on the AEU NT website and the Committee of Management Statements were published in our newsletter, The Territory Educator, sent to all sub branches to be given to members (a copy of this can also be found on our website).

Further I have assured Eve that the AEU NT will follow the timeline forwarded to me by yourself in 2012. This should ensure that this problem does not arise again.

I have spoken to our Membership Officer, Ms Robyn Tilbury, who maintains our financial records and we have put in place the new timeline ready for 2012.

I have accessed the FWA website to verify that the documents are now in place but I cannot get to that section. I assume that your office is still experiencing difficulties with your site.

If you could contact me to discuss this either today, on my mobile, or from the 9th January 2012 it would be appreciated.

Regards
Peter

Peter Clisby
Secretary AEU-NT

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Mobile 0408 120 010
Email: secretary@aeunt.org.au website: www.aeunt.org.au

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From: [Peter Clisby](#)
To: [ANDERSON, Eve](#)
Cc: [DONNELLAN, Kevin](#)
Subject: 2008 2009 2010 Committe of Management Statements
Date: Wednesday, 16 November 2011 12:45:00 AM
Attachments: [NOVEMBER EXEC MINUTES FORMAT.doc](#)
[08_09_10 Committee Statements.pdf](#)

Dear Eve,

Please find attached the minutes of our November meeting and the signed Committee of Management statements for 2008, 2009 and 2010 as discussed in our recent conversation.

I will telephone you soon to discuss further actions.

Regards
Peter

Peter Clisby
Secretary AEU-NT

Telephone 08 8948 5399
Mobile 0408 120 010
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_____ Information from ESET Smart Security, version of virus signature database 6629 (20111114) _____

The message was checked by ESET Smart Security.

<http://www.eset.com>

Australian Education Union: Committee Of Management Statement 2009

On 11/11/11 the Committee of Management of the Australian Education Union - Northern Territory Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31/12/09:

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 of Fair Work Australia;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit 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 that 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 reporting unit 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 reporting unit have been kept and maintained in accordance with the *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009*; and
- (f) no recovery of wages activity from which the reporting unit derived revenues was undertaken during the financial year.

Signature:



Name: Peter Clisby, Secretary

For the Committee of Management of the Australian Education Union - Northern Territory Branch

Date: 11/11/11

From: [Peter Clisby](#)
To: [DONNELLAN, Kevin](#)
Subject: RE: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch
Date: Sunday, 30 October 2011 3:53:37 PM
Attachments: [070510041.2008 revised operating report.pdf](#)
[070510040.2009 Annual reportpdf.pdf](#)

Dear Kevin,

In our most recent conversation I believe it was revealed that the revised Operating report for 2008 signed on 7 April 2010 by the previous secretary Adam Lampe, was not in your possession.

Please find attached that attempt by Mr Lampe to address the matters raised with him by yourself.

I believe you have sent me the revised 2009 report dated 16 April 2010 but I am attaching that also just in case.

I am in the process of submitting the 2010 report which should be available to you next week.

The Committee of management will be meeting on Nov 10th and Nov11th. I hope to be able to rectify all outstanding matters on those dates. To that end i will be contacting you early this coming week to ensure that this achieved.

As stated in our conversations I intend to take the necessary actions to ensure that in 2012 the dates of signing documents aligns with the process that you have indicated is necessary, in that the auditor must be able to report that he has considered the comments from the Management Committee.

Regards

Peter

Peter Clisby
Secretary AEU-NT

Telephone 08 8948 5399

Mobile 0408 120 010

Email: secretary@aeunt.org.au website: www.aeunt.org.au

Australian Education Union NT Branch

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Revised Operating Report for the Australian Education Union, Northern Territory Branch for the year ended 31 December 2009

Committee of Management during the Reporting Period

President: Rod Smith

Secretary: Adam Lampe

Vice-President (General Division): Stephen Nimmo

Vice-President (TAFE): Gerry McKeegan

Treasurer: David Arnold

Indigenous Officer: Cassandra Brown

Women's Officer: Susan Stanaway

Alice Springs Regional Councillor: Paula Thornton

Alice Springs Regional Councillor: Rachel Helliwell

Arnhem Regional Councillor: Olga Scholes

Barkley Regional Councillor: Melanie Baldwin

Darwin Regional Councillor: Matthew Cranitch

Darwin Regional Councillor: Grace Hooper

Darwin Regional Councillor: Katrina Bartholomew

Katherine Regional Councillor: Sheryl Fotakis

Palmerston & Rural Regional Councillor: Glynis Winslade

Palmerston & Rural Regional Councillor: Graeme Matthews

Operating Results

The surplus for the financial year amounted to \$248, 903

OPERATING REPORT (Continued)

Review of Operations

A review of operations of the Australian Education Union – Northern Territory during the reporting period and the results of those operations found that during the year the Australian Education Union – Northern Territory continued to engage in its principal activity.

Significant Changes in State of Affairs

No significant changes in the state of affairs of the Australian Education Union – Northern Territory occurred during the financial year.

Principal Activities

The principal activity of the Australian Education – Northern Territory during the reporting period was the protection and improvement of employment conditions for its members.. No significant changes in the nature of this activity occurred during the reporting period.

Right of members to Resign

Members may resign from the union in accordance with rule 17, which reads as follows:

"17 - Resignation from membership and termination of eligibility

(1) Subject to sub-rule 17(1A) a member becomes ineligible for membership of the Union when he/she no longer meets the conditions of eligibility for membership of the Union.

(1A) The following persons shall after the date referred to in sub-rule 5(12) be eligible to retain membership of the Union notwithstanding the fact that they are no longer eligible for membership within the conditions of eligibility for membership set out in rule 5:

(a) members who are eligible for membership pursuant to paragraphs 5(3)(a), (b) or (c) and are -

(i) seconded by their employer to non-teaching duties, or

(ii) appointed by the Minister for Education to any Board, Committee or statutory authority;

(b) members who were formerly eligible for membership pursuant to paragraph 5(4)(a), (b) or

(c) and have commenced to be employed elsewhere in the Victorian Education Department or in a technical and further education institution or by the Technical and Further Education Board or are seconded by their employer to perform professional duties requiring teacher qualifications;

(c) persons who become members of the Union prior to the date referred to in sub-rule 5(12) pursuant to paragraphs 5(3)(d) or 5(4)(d);

provided that persons who are entitled to retain membership pursuant to this sub-rule should not be entitled to retain membership after the expiration of the secondment or appointment.(2) A member who becomes ineligible for membership of the Union shall within seven days thereof give written notice of the fact and the reason therefore to the Secretary of the Branch to which he/she is attached.

OPERATING REPORT (Continued)

(3) A member may resign from membership of the Union by written notice addressed to and delivered to the Secretary of the Branch to which the member is attached.

(4) A notice of resignation from membership takes effect:-

(a) here the member ceases to be eligible to become a member of the Union -

(i) on the day on which the notice is received at the office of the relevant Branch Secretary;
or

(ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or

(b) in any other case -

(i) at the end of 2 weeks after the notice is received at the office of the relevant Branch Secretary; or

(ii) on the day specified in the notice; whichever is later.

(5) Any subscriptions, levies or fines which are due and payable but have not been paid by a former member in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union, in a court of competent jurisdiction, as a debt due to the Union.

(6) A notice delivered to the relevant Branch Secretary shall be taken to have been received by the Union when it was delivered.

(7) A notice of resignation that has been received at the office of the relevant Branch Secretary is not invalid because it was not addressed and delivered in accordance with sub-rule (1).

(8) A resignation from membership is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.

(9) A relevant Branch Secretary may accept a resignation from membership which is not effected in accordance with this Rule.

(10) Where the relevant Branch Secretary accepts a resignation in accordance with the previous sub-rule the relevant Branch Secretary shall inform the member in writing that his/her resignation has been accepted.

(11) On receipt of a written notice from a member that he/she has become ineligible for membership of the Union or a notice of resignation or on acceptance of a resignation which is not effected in accordance with this Rule, the Branch Secretary shall, as soon as possible notify the Federal Secretary that the member has become ineligible for membership or that the member has resigned."

Membership and Employee Numbers

The number of employees at 31 December 2009 was 4.

The number of members at 31 December 2009 was 1,980

Directorships of Superannuation Fund

To the best of our knowledge and belief, no officer or member of the organisation, by virtue of their office or membership of the Australian Education Union – Northern Territory is:

OPERATING REPORT (Continued)

- (i) a trustee of a superannuation entity or exempt public sector superannuation scheme;
or
- (ii) a director of a company that is the trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- (iii) where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

Signed in accordance with a resolution of the Committee of Management:

Designated Officer *Adem Lampe*
A. Lampe

Dated this 16th day of April 2010

From: DONNELLAN, Kevin
To: ["Peter Clisby"](#)
Subject: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch
Date: Thursday, 20 October 2011 12:10:00 PM

Dear Peter, could the Branch provide Fair Work Australia and update on the current progress of the above matters.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Monday, 26 September 2011 12:35 PM
To: 'Peter Clisby'
Subject: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch

Dear Peter, could the Branch provide Fair Work Australia and update on the current progress of the above matters.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

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Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

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www.fwa.gov.au

From: Peter Clisby [<mailto:secretary@aeunt.org.au>]
Sent: Sunday, 14 August 2011 1:13 PM
To: DONNELLAN, Kevin
Subject: RE: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch

Dear Kevin,

I appreciate your patience on this matter.

As a newly elected official it has been difficult to follow up on this matter until now.

I have spoken to the Secretary of the SA branch and believe that the process you are requesting this branch to follow may not be consistent with that followed in other states.

I find it difficult to understand the necessity for the management committee to consider the financial reports the number of times you suggest. I do not believe the SA audited statements went through its management committee in this fashion.

However I am arranging to consult directly with our auditor to discuss what has been requested. I believe it is somewhat problematic that the current management committee is being asked to validate 2008 and 2009 statements that it had nothing to do with. I also believe requesting us to redistribute the 2008 and 2009 financial reports, over which there has been no suggestion of any impropriety, is going to cause confusion and unwarranted suspicion by the rank and file members.

Unfortunately for some reason I am unable to access the documents submitted by other AEU branches at the time of writing and can therefore not be specific about processes. I will have our system checked tomorrow so that i can follow up further.

I will phone you soon to go over our view after consulting with our auditor.

Yours Faithfully

Peter

Peter Clisby
Secretary AEU-NT

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Mobile 0408 120 010
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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Monday, 11 July 2011 4:48 PM
To: Secretary AEU-NT
Subject: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch

Dear Peter, could you provide an update in relation to the current progress of the above financial reports.

Regards

KEVIN DONNELLAN

Fair Work Australia

Tel: 03 8661 7764

Fax: 03 9655 0410

kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin

Sent: Monday, 6 June 2011 1:01 PM

To: 'Secretary AEU-NT'

Subject: FR2008/624 & FR2009/10300 - Financial years ended 31 December 2008 & 2009 - Australian Education Union, Northern Territory Branch

Dear Peter, further to our discussion, I have attached copies of the current 2008 and 2009 operating reports and the 2009 Committee of Management statement. If you can arrange for a draft 2008 operating report to be prepared, I would be happy to review the document. I have also attached a draft Committee of Management statement that you may wish to use and the previous email advice regarding the 2008 report which I have updated to include the revised Audit Report for 2009.

For the 2008 and 2009 reports to be finalised the Branch is requested to:

2008

- prepare a revised Operating Report which includes the number of members and employees of the Branch and the name of each person who was a member of the Committee of Management during the reporting period
- refer the revised Operating Report, the financial statements and the notes to the financial statements to a meeting of the Committee of Management where the Committee is to make the appropriate resolutions for the compilation of a signed and dated Committee of Management Statement
- refer this documentation to the Auditor for them to prepare a revised Audit Report including an opinion which takes into account the contents of the Operating Report and Committee of Management Statement

2008 and 2009 reports

- present the full reports to a further meeting of the Committee of Management
- distribute the full reports for 2008 and 2009 to members
- lodge the full reports in Fair Work Australia accompanied by revised Designated Officer's Certificates.

Summary of actions for 2008 and 2009 reports

The report requires a revised Operating Report and Committee of Management statement. Once the Operating Report is prepared and signed, the Operating report, the financial statements and notes to the financial statements are referred to a meeting of the Committee of Management. At this meeting the Committee of Management makes a further resolution to the matters contained in the Committee of Management statement. The Committee of Management statement is signed and all documentation is referred to the Auditor to produce a revised Audit Report. Once the revised Audit Report is received by the Branch a further meeting of the Committee of Management is to be arranged for the consideration of the 2008 and 2009 reports. Once the Committee have considered the report, the Branch is to post a copy of the 2008 and 2009 reports on the website and notify all members that the report is available. A designated officer's certificate (see attached) is to be lodged together with a copy of the financial report with FWA.

Regards

KEVIN DONNELLAN

Tribunal Services and Organisations

Fair Work Australia

Tel: 03 8661 7764

Fax: 03 9655 0410

From: [Secretary AEU-NT](#)
To: [DONNELLAN, Kevin](#)
Subject: RE: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch
Date: Thursday, 2 June 2011 6:06:08 PM
Attachments: [AEU_NT Audit Report 2009 img-601104714.pdf](#)

Hi Kevin,

I will contact you by phone on Monday to discuss these matters further. I am not in the office tomorrow unfortunately.

Our Auditor believes the attached statement addresses the concerns raised.

Regards
Peter

Peter Clisby
Secretary AEU-NT

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From: DONNELLAN, Kevin [<mailto:Kevin.Donnellan@fwa.gov.au>]
Sent: Tuesday, 10 May 2011 1:58 PM
To: Secretary AEU-NT
Subject: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch

Dear Peter, could you supply me with an update of the current progress of the above financial returns.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410



AUSTRALIAN EDUCATION UNION NT BRANCH

Independent audit report

To the members of Australian Education Union NT Branch

Scope

The financial report and the Branch's responsibility

The financial report is a general purpose report comprising the Committee's Report, Statement by Members of the Management Committee, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and accompanying Notes to the Financial Statements for the Australian Education Union NT Branch ("the Branch") for the year ended 31 December 2009.

The Branch is responsible for preparing a financial report that presents fairly the financial position and performance of the Branch, and that complies with Accounting Standards and other mandatory financial reporting requirement in Australia and relevant provisions of Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996. 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

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia and relevant provisions of the Workplace Relations Act 1996, a view which is consistent with our understanding of the Branch and its financial position, and of its performance as represented by the results of its operations and cash flows.

CHARTERED ACCOUNTANT

Liability limited by a scheme approved under Professional Standards Legislation

ABN 55 024 660 252

Suite 15, 1st Floor Paspalis Centrepoint 48-50 Smith St Mall, Darwin 0800

GPO Box 3770, Darwin, Northern Territory Australia 0801

Tel: (08) 8981 5585 Fax (08) 8981 5586

reception@barryhansen.com.au

AUSTRALIAN EDUCATION UNION NT BRANCH

Independent audit report to the members of the Australian Education Union NT Branch (con't)

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial reports; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

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.

We performed procedures to assess whether the substance of business transactions was accurately reflected in the financial report. These and our other procedures did not include consideration or judgment of the appropriateness or reasonableness of the business plans or strategies adopted by the Branch or management.

Independence

We are independent of the Branch, and have met the independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion the general purpose financial report of the Australian Education Union NT Branch for the year ended 31 December 2009 is presented fairly, in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.



Barry Hansen
Registered Company Auditor
Darwin

Date: 14 April 2010

From: DONNELLAN, Kevin
To: "[Secretary AEU-NT](#)"
Subject: FR2008/624, FR2009/10300 & FR2010/2897 - Financial years ended 31 December 2008, 2009 & 2010 - Australian Education Union, Northern Territory Branch
Date: Tuesday, 10 May 2011 2:27:00 PM

Dear Peter, could you supply me with an update of the current progress of the above financial returns.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

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From: Secretary AEU-NT [mailto:secretary@aeunt.org.au]
Sent: Thursday, 14 April 2011 3:32 PM
To: DONNELLAN, Kevin
Subject: RE: FR2008/624 and FR2009/10300 - Financial years ended 31 December 2008 and 2009 - Australian Education Union, Northern Territory Branch

Dear Kevin,

I have spoken to our Auditor regarding these matters and he assures me that everything is ready to send in. However, he has since gone on holidays and will not be back till next week.

I will be contacting then to have this resolved.

Regards
Peter

Peter Clisby
Secretary AEU-NT

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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Friday, 18 March 2011 11:15 AM
To: secretary@aeunt.org.au
Subject: FR2008/624 and FR2009/10300 - Financial years ended 31 December 2008 and 2009 - Australian Education Union, Northern Territory Branch

Dear Peter, could you provide an update in relation to the above matters.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Tuesday, 1 March 2011 5:54 PM
To: 'secretary@aeunt.org.au'
Subject: FR2008/624 and FR2009/10300 - Financial years ended 31 December 2008 and 2009 - Australian Education Union, Northern Territory Branch

Dear Peter, from my reading of the reports the following steps need to be taken:

2008

Correspondence dated 3 March 2010 requested the Branch to:

- prepare a revised Operating Report which includes the number of members and employees of the Branch and the name of each person who was a member of the Committee of Management during the reporting period
- refer the revised Operating Report, the financial statements and the notes to the financial statements to a meeting of the Committee of Management where the Committee is to make the appropriate resolutions for the compilation of a signed and dated Committee of Management Statement
- refer this documentation to the Auditor for them to prepare a revised Audit Report including an opinion which takes into account the contents of the Operating Report and Committee of Management Statement
- distribute the full report to members
- present the full report to an appropriate meeting
- lodge the full report in Fair Work Australia accompanied by a revised Designated Officer's Certificate.

The report requires a revised Operating Report and Committee of Management statement. See the attached email for the 2009 report lodged on 24 September 2010 (as a guide). Once the Operating Report is prepared and signed, the Operating report, the financial statements and notes to the financial statements are referred to a meeting of the Committee of Management. At this meeting the Committee of Management makes a further resolution to the matters contained in the Committee of Management statement (see the email of 24 September 2010). The Committee of Management statement is signed and all documentation is referred to the Auditor to produce a revised Audit Report. Once the revised Audit Report is received by the Branch a further meeting of the Committee of Management is to be arranged for

the consideration of the 2008 report. Once the Committee have considered the report, the Branch is to post a copy of the 2008 report on the website and notify all members that the report is available. A designated officer's certificate (see attached) is to be lodged together with a copy of the financial report with FWA.

2009

Correspondence dated 22 September 2010 requested the Branch to:

- refer the Operating Report, the financial statements and the notes to the financial statements to the Auditor for them to prepare a revised Audit Report including an opinion which takes into account the contents of Committee of Management Statement
- distribute the full report to members
- present the full report to an appropriate meeting
- lodge the full report in Fair Work Australia accompanied by a Designated Officer's Certificate. I note that the documents lodged did not contain a designated officer's certificate as required by section 268 of the Act.

On 24 September 2010 the Branch provided a revised Operating Report and Committee of Management statement (dated 16 April 2010). These documents along with the financial statements and the notes to the financial statements should be referred to the Auditor to produce a revised Audit Report. Once the revised Audit Report is received by the Branch a further meeting of the Committee of Management is to be arranged for the consideration of the 2009 report. Once the Committee have considered the report, the Branch is to post a copy of the 2009 report on the website and notify all members that the report is available. A designated officer's certificate (see attached) is to be lodged together with a copy of the financial report with FWA.

My apologies for not providing this summary sooner and if you have any further queries I can be contacted on the telephone number listed below.

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

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From: DONNELLAN, Kevin
To: ["secretary@aeunt.org.au"](mailto:secretary@aeunt.org.au)
Subject: FR2008/624 and FR2009/10300 - Financial year ended 31 December 2009 - Australian Education Union, Northern Territory Branch
Date: Monday, 17 January 2011 11:59:00 AM
Attachments: [FR2008-624-1.pdf](#)
[FR2009-10300-1.pdf](#)

Hello Peter, could you provide me with an update on the current progress of the above outstanding reports.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Thursday, 16 December 2010 9:39 AM
To: 'Adam Lampe'
Subject: FR2009/10300 - Financial year ended 31 December 2009 - Australian Education Union, Northern Territory Branch

Hello Adam , could you provide an update in relation to the above report.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Tuesday, 9 November 2010 9:11 AM
To: 'Adam Lampe'
Subject: FR2009/10300 - Financial year ended 31 December 2009 - Australian Education Union, Northern Territory Branch

Adam, could you give me a call to discuss the current status of the outstanding reports

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764

Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: Adam Lampe [mailto:secretary@aeunt.org.au]
Sent: Friday, 24 September 2010 11:32 AM
To: DONNELLAN, Kevin
Subject: RE: FR2009/10300 - Financial year ended 31 December 2009 - Australian Education Union, Northern Territory Branch

Thanks Kevin.

My apologies around all this. Attached are documents that should have been included in the report. The report, including the attached documents, was presented at this years' Annual General Conference (I remember it well because there were questions about the Operating Report).

Would I be able to resubmit the report with the attached documents and a designated officers' declaration?

I'll try to call today to discuss.

Regards,

Adam Lampe
Secretary AEU-NT
3/8 Totem Rd Coconut Grove NT
PO Box 41863, Casuarina NT 0811
Phone 08 8948 5399 Fax 08 8948 2577
email secretary@aeunt.org.au website www.aeunt.org.au

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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Thursday, 23 September 2010 12:01 PM
To: secretary@aeunt.org.au
Subject: FR2009/10300 - Financial year ended 31 December 2009 - Australian Education Union, Northern Territory Branch

Dear Adam, further to the attached correspondence I neglected to add the draft Committee of Management statement.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

www.fwa.gov.au

From: DONNELLAN, Kevin
Sent: Wednesday, 22 September 2010 5:51 PM
To: 'secretary@aeunt.org.au'
Subject: FR2009/10300 - Financial year ended 31 December 2009 - Australian Education Union, Northern Territory Branch

Dear Adam, attached is correspondence in relation to the above matter.

Regards

KEVIN DONNELLAN
Tribunal Services and Organisations

Fair Work Australia
Tel: 03 8661 7764
Fax: 03 9655 0410
kevin.donnellan@fwa.gov.au

11 Exhibition St, Melbourne Victoria 3000
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FAIR WORK
AUSTRALIA

22 September 2010

Mr Adam Lampe
Secretary
Australian Education Union, Northern Territory Branch

email: secretary@aeunt.org.au

Dear Mr Lampe

Re: Financial Report for the Australian Education Union, Northern Territory Branch for year ended 31 December 2009 – FR2009/10300

I acknowledge receipt of the financial report for the Australian Education Union, Northern Territory Branch (the Branch) for the year ended 31 December 2009. The report was lodged with Fair Work Australia on 17 September 2010.

The financial report has not been filed.

The following matters require your attention before any action can be taken to file the above report.

Committee of Management Statement

The financial report contained an undated 'Statement by Members of the Committee' addressing some of the requirements contained in items 24, 25 and 26 of the General Manager's Reporting Guidelines (the Guidelines).

A reporting unit is required to prepare a Committee of Management Statement (item 24) containing declarations by the Committee of Management (the Committee) in relation to the general purpose financial statement. These declarations are contained in item 25 and the Committee of Management Statement must be made in accordance with such resolution, passed by the Committee in relation to the matters requiring declaration, specify the date of passage of the resolution, be signed by a designated officer and be dated as at the date the designated officer signs the Statement.

Could the Branch prepare a Committee of Management Statement, as required by the Guidelines. A have attached a draft Committee of Management statement which the Branch may wish to use.

Further action required

The Branch should:

- refer the Operating Report, the financial statements and the notes to the financial statements to a meeting of the Committee of Management where the Committee is to make the appropriate resolutions for the compilation of a signed and dated Committee of Management Statement
- refer this documentation to the Auditor for them to prepare a revised Audit Report including an opinion which takes into account the contents of Committee of Management Statement
- distribute the full report to members
- present the full report to an appropriate meeting

- lodge the full report in Fair Work Australia accompanied by a Designated Officer's Certificate. I note that the documents lodged did not contain a designated officer's certificate as required by section 268 of the Act.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



Australian Education Union NT Branch

Financial Statements

for

the year ended 31 December 2009

CHARTERED ACCOUNTANT

Liability limited by a scheme approved under Professional Standards Legislation

ABN 55 024 660 252

Suite 15, 1st Floor Paspalis Centrepoint 48-50 Smith St Mall, Darwin 0800

GPO Box 3770, Darwin, Northern Territory Australia 0801

Tel: (08) 8981 5585 Fax (08) 8981 5586

reception@barryhansen.com.au

Australian Education Union N.T. Branch

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Australian Education Union N.T. Branch

Committee's Report For the year ended 31 December 2009

Your committee members submit the financial accounts of the Australian Education Union N.T. Branch for the financial year ended 31 December 2009.

Committee Members

The names of committee members at the date of this report are:

Rod Smith
David Arnold
Adam Lampe
Michael Sandford
Gerry McKeegan
Susan Stanaway
Cassandra Brown
Olga Scholes
Paula Thornton
Rachel Helliwell
Stephen Nimmo
Sheryl Fotakis
Glynis Winslade
Matthew Cranitch
Grace Hooper
Katrina Bartholomew
Melanie Baldwin
Graeme Matthews

Principal Activities

The principal activities of the association during the financial year were: union activities for teachers in the NT.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The number of members at 31 December 2009 was 1980.

The number of employees at 31 December 2009 was 4.

Australian Education Union N.T. Branch

Committee's Report For the year ended 31 December 2009

The profit from ordinary activities after providing for income tax amounted to

Year ended 31 December 2009	Year ended PrevYearEnd
\$ 248,903	\$ 153,721

Signed in accordance with a resolution of the Members of the Committee on :



Rod Smith



David Arnold

AUSTRALIAN EDUCATION UNION NT BRANCH

Independent audit report

To the members of Australian Education Union NT Branch

Scope

The financial report and the Branch's responsibility

The financial report is a general purpose report comprising the Committee's Report, Statement by Members of the Committee, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows and accompanying Notes to the Financial Statements for the Australian Education Union NT Branch ("the Branch") for the year ended 31 December 2009.

The Branch is responsible for preparing a financial report that presents fairly the financial position and performance of the Branch, and that complies with Accounting Standards and other mandatory financial reporting requirement in Australia and relevant provisions of Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996. 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

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia and relevant provisions of the Workplace Relations Act 1996, a view which is consistent with our understanding of the Branch and its financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial reports; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

AUSTRALIAN EDUCATION UNION NT BRANCH

Independent audit report to the members of the Australian Education Union NT Branch (con't)

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.

We performed procedures to assess whether the substance of business transactions was accurately reflected in the financial report. These and our other procedures did not include consideration or judgment of the appropriateness or reasonableness of the business plans or strategies adopted by the Branch or management.

Independence

We are independent of the Branch, and have met the independence requirements of Australian professional ethical pronouncements.

Audit Opinion

In our opinion the general purpose financial report of the Australian Education Union NT Branch for the year ended 31 December 2009 is presented fairly, in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.



Barry Hansen
Registered Company Auditor
Darwin

Date: 14 April 2010

Australian Education Union N.T. Branch

Statement by Members of the Committee For the year ended 31 December 2009

In the opinion of the Committee the Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents fairly the financial position of Australian Education Union N.T. Branch as at 31 December 2009 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
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:



Rod Smith
President



David Arnold
Treasurer

Australian Education Union N.T. Branch

Statement of Financial Performance For the year ended 31 December 2009

	Note	2009 \$	2008 \$
Profit from ordinary activities before income tax		248,903	153,721
Net profit attributable to members of the association		<u>248,903</u>	<u>153,721</u>
Total changes in equity of the association		<u>248,903</u>	<u>153,721</u>
Opening retained profits		1,012,205	858,483
Net profit attributable to members of the company		<u>248,903</u>	<u>153,721</u>
Closing retained profits		<u>1,261,107</u>	<u>1,012,205</u>

The accompanying notes form part of these financial statements.

Australian Education Union N.T. Branch

Statement of Financial Position As At 31 December 2009

	Note	2009 \$	2008 \$
Current Assets			
Cash assets	2	943,884	719,084
Receivables	3	11,610	2,684
Current tax assets	4	3,092	5,587
Total Current Assets		958,585	727,355
Non-Current Assets			
Other financial assets		10	10
Property, plant and equipment	5	411,022	390,034
Total Non-Current Assets		411,032	390,044
Total Assets		1,369,617	1,117,399
Current Liabilities			
Payables	6	7,813	3,313
Current tax liabilities	7	7,138	6,692
Provisions	8	43,761	33,052
Total Current Liabilities		58,712	43,058
Non-Current Liabilities			
Provisions	8	49,798	62,137
Total Non-Current Liabilities		49,798	62,137
Total Liabilities		108,510	105,195
Net Assets		1,261,107	1,012,205
Members' Funds			
Retained profits		1,261,107	1,012,205
Total Members' Funds		1,261,107	1,012,205

The accompanying notes form part of these financial statements.

Australian Education Union N.T. Branch

Statement of Cash Flows For the year ended 31 December 2009

	2009	2008
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	1,050,433	943,838
Payments to Suppliers and employees	(815,767)	(789,273)
Interest received	34,196	32,973
Net cash provided by (used in) operating activities (note 2)	<u>268,863</u>	<u>187,538</u>
Cash Flow From Investing Activities		
Purchase of plant & equipment	(58,620)	(3,898)
Sale of plant & equipment	14,557	
Net cash provided by (used in) investing activities	<u>(44,063)</u>	<u>(3,898)</u>
Net increase (decrease in cash held)	<u>224,800</u>	<u>183,640</u>
Cash at the beginning of the year	<u>719,084</u>	<u>535,444</u>
Cash at the end of the year (note 1)	<u><u>943,884</u></u>	<u><u>719,084</u></u>

The accompanying notes form part of these financial statements.

Australian Education Union N.T. Branch

Statement of Cash Flows For the year ended 31 December 2009

2009

2008

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash at bank - NAB	125,039	184,053
Cash at bank - Investment a/c	250,000	250,000
Cash at bank - Cash Maximiser a/c	568,744	284,932
Cash on hand	100	100
	<u>943,884</u>	<u>719,084</u>

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit

Operating profit (loss) after tax	248,903	153,721
Depreciation	22,981	20,725
(Profit) / Loss on sale of property, plant and equipment	94	
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	(8,926)	(249)
Increase (decrease) in trade creditors and accruals	4,499	(4,647)
Increase (decrease) in employee entitlements	(1,630)	17,337
Increase (decrease) in sundry provisions	2,941	650
Net cash provided by operating activities	<u>268,863</u>	<u>187,538</u>

Australian Education Union N.T. Branch

Notes to the Financial Statements For the year ended 31 December 2009

Note 1: Statement of Significant Accounting Policies

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996 (RAO Schedule).

The financial report covers Australian Education Union N.T. 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 economic entity in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Income tax

The association believes it is exempt from Income Tax.

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

a) Property

Freehold land and buildings are measured on the fair value basis, being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

b) Plant and equipment

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining the recoverable amounts.

c) Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to Australian Education Union N.T. Branch commencing from the time the asset is held ready for use. Properties held for investment purposes are not subject to a depreciation charge. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

Class of Asset	Depreciation Rate %
Plant and equipment	15-40
Motor vehicles	15-20

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 2009

Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to Australian Education Union N.T. Branch are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value.

Leased assets are depreciated on a straight line basis over their estimated useful lives where it is likely that ownership of the asset will be obtained or over the term of the lease. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability. Lease payments received reduce the liability.

Employee entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash out flows to be made for those entitlements.

Contributions are made by Australian Education Union N.T. Branch to an employee superannuation fund and are charged as expenses when incurred.

Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in all call deposits with banks or financial institutions, investments in money market instruments maturing within less than two months, net of bank overdrafts.

Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Information to be provided to members or Registrar

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.
2. The application must be in writing and must specify the period within which, and the manner in which, the information to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
3. A reporting unit must comply with an application made under sub-section 1.

Australian Education Union N.T. Branch

Notes to the Financial Statements For the year ended 31 December 2009

	2009	2008
Note 2: Cash assets		
Bank accounts:		
Cash at bank - NAB	125,039	184,053
Cash at bank - Investment a/c	250,000	250,000
Cash at bank - Cash Maximiser a/c	568,744	284,932
Other cash items:		
Cash on hand	100	100
	<u>943,884</u>	<u>719,084</u>

Note 3: Receivables

Current

Trade debtors	11,610	2,684
	<u>11,610</u>	<u>2,684</u>

Note 4: Tax Assets

Current

Input tax credit control account	3,092	5,587
	<u>3,092</u>	<u>5,587</u>

Australian Education Union N.T. Branch

Notes to the Financial Statements For the year ended 31 December 2009

	2009	2008
Note 5: Property, Plant and Equipment		
Buildings:		
- At cost	320,389	320,389
	<u>320,389</u>	<u>320,389</u>
Plant and equipment:		
- At cost	76,712	103,777
- Less: Accumulated depreciation	(49,794)	(66,894)
	<u>26,918</u>	<u>36,883</u>
Motor vehicles:		
- At cost	86,617	60,054
- Less: Accumulated depreciation	(22,902)	(27,291)
	<u>63,715</u>	<u>32,763</u>
	<u>411,022</u>	<u>390,034</u>

Note 6: Payables

Unsecured:		
- Trade creditors	7,813	3,313
	<u>7,813</u>	<u>3,313</u>
	<u>7,813</u>	<u>3,313</u>

Note 7: Tax Liabilities

Current

Amounts withheld from salary and wages	7,138	6,692
	<u>7,138</u>	<u>6,692</u>

Australian Education Union N.T. Branch

Notes to the Financial Statements For the year ended 31 December 2009

	2009	2008
Note 8: Provisions		
Current		
Employee entitlements*	43,761	33,052
	<u>43,761</u>	<u>33,052</u>
Non Current		
Employee entitlements*	49,798	62,137
	<u>49,798</u>	<u>62,137</u>
* Aggregate employee entitlements liability	93,559	95,189

There were 4 employees at the end of the year

Australian Education Union N.T. Branch

Income and Expenditure Statement For the year ended 31 December 2009

	2009	2008
	\$	\$
Income		
Advertising	2,523	4,980
Interest received	34,196	32,973
Campaign levies	193	916
Conference income	909	2,374
Membership fees	1,017,529	929,778
Other income	80	142
Profit on sale of property, plant, equip	(94)	
Rebates and refunds	10,814	5,897
DET Relief teacher funding	27,311	
Total income	<u>1,093,460</u>	<u>977,060</u>
Expenses		
Advertising and promotion	1,242	1,005
AEU expenses	16,980	11,001
Affiliation fees	8,576	7,834
Audit fees	4,200	3,300
Bank Fees And Charges	9,336	8,839
Capitation fees	62,366	50,609
Cleaning/rubbish removal	547	545
Committee expenses	63,578	49,275
Computer expenses	4,613	2,539
Conference/seminar costs	93,309	52,685
Depreciation - plant	12,160	12,132
Donations	3,029	651
Equipment - minor	810	2,126
Fringe benefits tax	4,005	4,856
Hire/rent of Plant & Equipment	6,041	6,476
Insurance	10,362	9,817
Legal fees	7,895	13,065
Light & power	4,031	3,542
Motor vehicle expenses	5,199	7,121
M/V car - Depreciation	10,821	8,593
Office expenses	312	406

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 2009

	2009	2008
	\$	\$
Payroll tax	24,721	21,332
Postage & courier	4,747	4,795
Printing & stationery	12,793	17,087
Rates & land taxes	1,016	574
Repairs & maintenance	3,879	4,280
Specific projects	18,492	69,192
Staff training	886	1,270
Sundry expenses	6,214	902
Superannuation	38,118	41,822
Telephone	18,362	31,818
Travel & accommodation	8,521	14,724
Wages	377,395	359,125
Total expenses	<u>844,558</u>	<u>823,339</u>
Profit from ordinary activities of the association	<u>248,903</u>	<u>153,721</u>

The accompanying notes form part of these financial statements.