



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

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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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

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Australian Education Union: Committee Of Management Statement 2010

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 31/12/10:

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: AEUNT 2010 statements
Date: Monday, 7 November 2011 6:12:52 PM
Attachments: [Financial 2010.pdf](#)
[2010 Annual conference minutes.pdf](#)
[Designated officer Certificate 2010.pdf](#)

Hi Kevin,

I apologise again for this delay.

Please find attached the financial report as put to our annual conference in May this year. It contains our Committee of Management Statement . Separately attached is the Annual Conference minutes which indicate acceptance of this report.

Finally there is a Designated Officer report.

Now these documents do not actually have dates that contradict the requirements of the act but we have been following the same procedures so in fact the timing was still out.

I know we have discussed this before Kevin but I would like to get the 2008,2009 and 2010 documents right this year and published on your website.

The problem is that the Auditor has signed the Audit report before receiving the Committee of Management Statement. Attempts have been made by Adam Lampe, previous secretary, to address this by preparing revised operating reports and submitting them.

We have an Executive meeting this coming Thursday 10th Nov and Friday 11th Nov.

There has been no suggestion of any impropriety by the Union or its Officers.

Is it possible that having now provided our Auditor with copies of the 2008, 2009 and 2010 Committee of Management Statements that we can resolve this by having him issue new Auditor statement for each year in which he acknowledges that he has received and considered the Committee of Management Statements?

These new Auditor statements can be received by the Committee at its meeting this week.

In forwarding the new statements to you I will indicate when the financial documents were made available to members, the fact that they still are available on our web site and that they will be informed of the new auditor statement(s) which will also be available on the web site.

I know that you have previously indicated that we should hold two meetings to resolve this issue. I find this very difficult to explain and to organise. The Committee of management has a very full and urgent agenda.

Given that we are not trying to alter in a substantial way any of the financial records or the reporting to members that has occurred I would hope that my proposal is acceptable.

If this is acceptable I would like to make sure that the new Auditor Statement is acceptable. Could you advise me as to how the Auditor needs to change the 2010 Statement for instance?

I will call you tomorrow.

Regards
Peter

Peter Clisby
Secretary AEU-NT

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Sample Designated Officer's Certificate or other Authorised Officer¹

s268 *Fair Work (Registered Organisations) Act 2009*

I Peter Clisby being the Secretary of the Australian Education Union NT certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members on 30th April 2010 at Annual Conference and through the Territory Educator which is our member publication sent to each sub branch for distribution. It was also made available on the AEUNT website and
- that the full report was presented to the Annual Conference on 30th April 2010 in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature

A handwritten signature in blue ink, appearing to read 'P. Clisby', with a long horizontal flourish extending to the right.

Date:

A handwritten date in blue ink, '2/11/10', written in a cursive style.



Australian Education Union NT Branch

Financial Statements

for

the year ended 31 December 2010

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

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Australian Education Union N.T. Branch

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Committee's Report For the year ended 31 December 2010

Your committee members submit the financial accounts of the Australian Education Union N.T. Branch for the financial year ended 31 December 2010.

Committee Members

The names of committee members for the financial year ended 31 December 2010 are:

Rod Smith
David Arnold
Adam Lampe
Stephen Nimmo
Gerry McKeegan
Susan Stanaway
Cassandra Brown
Olga Scholes
Paula Thornton
Rachel Helliwell
Martin Griffin
Melanie Baldwin
Glynis Winslade
Peter Hardcastle
Grace Hooper
Katrina Bartholomew
Jodie Clegg
Stephen Pelizzo
Murray Waycott

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 2010 was 2,051 (2009 - 1980).

The number of employees at 31 December 2010 was 5 (2009 - 4).

Australian Education Union N.T. Branch

Committee's Report For the year ended 31 December 2010

The profit from ordinary activities of the Branch amounted to

Year ended 31 December 2010	Year ended PrevYearEnd
\$ 163,492	\$ 248,903

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



Matthew Cranitch
President



Peter Clisby
Secretary



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 2010.

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.

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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 2010 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: *30 March 2011*

Australian Education Union N.T. Branch

Statement by Members of the Management Committee For the year ended 31 December 2010

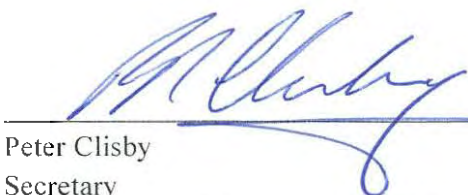
In the opinion of the Committee the Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Statements, which comprise the General Purpose Financial Report (GPFR) of the Australian Education Union N.T. Branch:

- (a) The financial statements and notes are in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the 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 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 RAO Schedule and the RAO Regulations; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- (f) There were no wage recovery activities undertaken during the reporting period.

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



Matthew Cranitch
President



Peter Clisby
Secretary

Australian Education Union N.T. Branch

Statement of Comprehensive Income For the year ended 31 December 2010

	2010 \$	2009 \$
Income		
Advertising	1,121	2,523
Donations	100	
Interest received	46,180	34,196
Campaign levies		193
Conference income	3,091	909
Membership fees	1,097,821	1,017,529
Other income	109	80
Profit on sale of property, plant, equip	(4,524)	(94)
Rebates and refunds	3,700	10,814
Body Corporate income	1,598	
DET Relief teacher funding		27,311
Total income	<u>1,149,197</u>	<u>1,093,460</u>
Expenses		
Advertising and promotion	3,342	1,242
AEU expenses	18,857	16,980
Affiliation fees	8,768	8,576
Audit fees	6,200	4,200
Bank Fees And Charges	9,349	9,336
Body Corporate expenses	2,479	
Capitation fees	47,699	62,366
Cleaning/rubbish removal	527	547
Committee expenses	56,399	63,578
Computer expenses	8,092	4,613
Conference/seminar costs	63,654	93,309
Depreciation - plant	12,489	12,160
Donations	954	3,029
Entertainment	338	
Equipment - minor		810
Fringe benefits tax	10,592	4,005
Hire/rent of Plant & Equipment	7,947	6,041
Insurance	12,927	10,362
Legal fees	8,530	7,895

The accompanying notes form part of these financial statements.

Australian Education Union N.T. Branch

Statement of Comprehensive Income For the year ended 31 December 2010

	2010 \$	2009 \$
Light & power	3,777	4,031
Motor vehicle expenses	7,667	5,199
M/V car - Depreciation	13,761	10,821
Office expenses	93	312
Payroll tax	26,352	24,721
Organiser expenses	5,437	
Postage & courier	4,276	4,747
Printing & stationery	13,244	12,793
Rates & land taxes	868	1,016
Repairs & maintenance	6,596	3,879
Specific projects	29,033	18,492
Staff training	1,494	886
Sundry expenses	676	6,214
Superannuation	48,712	38,118
Telephone	25,406	18,362
Temporary staff	4,610	
Travel & accommodation	13,771	8,521
Wages	500,790	377,395
Total expenses	985,705	844,558
Profit from ordinary activities	163,492	248,903
Other Comprehensive Income		
Other comprehensive income		
Total other comprehensive income		
Total Comprehensive Income	163,492	248,903

The accompanying notes form part of these financial statements.

Australian Education Union N.T. Branch

Statement of Financial Position As At 31 December 2010

	Note	2010 \$	2009 \$
Current Assets			
Cash assets	2	1,183,274	943,884
Receivables	3	12,355	11,610
Current tax assets	4	1,867	3,092
Other		13,762	
Total Current Assets		1,211,257	958,585
Non-Current Assets			
Other financial assets		10	10
Property, plant and equipment	5	388,820	411,022
Total Non-Current Assets		388,830	411,032
Total Assets		1,600,087	1,369,617
Current Liabilities			
Payables	6	6,993	7,813
Current tax liabilities	7	10,138	7,138
Provisions	8	83,990	43,761
Total Current Liabilities		101,121	58,712
Non-Current Liabilities			
Provisions	8	74,366	49,798
Total Non-Current Liabilities		74,366	49,798
Total Liabilities		175,488	108,510
Net Assets		1,424,600	1,261,107
Equity			
Retained profits		1,424,600	1,261,107
Total Members' Funds		1,424,600	1,261,107

The accompanying notes form part of these financial statements.

Australian Education Union N.T. Branch

Statement of Changes in Equity

	Notes	Retained Profits	Total
Balance at 01/01/2009		1,012,204	1,012,204
Profit attributable to the members		248,903	248,903
Subtotal		1,261,107	1,261,107
Balance at 31/12/2009		1,261,107	1,261,107
Profit attributable to the members		163,493	163,493
Subtotal		1,424,600	1,424,600
Balance at 31/12/2010		1,424,600	1,424,600

Australian Education Union N.T. Branch

Statement of Cash Flows For the year ended 31 December 2010

	2010 \$	2009 \$
Cash Flow From Operating Activities		
Receipts from customers	1,106,796	1,050,433
Payments to Suppliers and employees	(905,014)	(815,767)
Interest received	46,180	34,196
Net cash provided by (used in) operating activities	<u>247,962</u>	<u>268,863</u>
Cash Flow From Investing Activities		
Sale of property plant & equipment		14,557
Purchase of property plant & equipment	(8,572)	(58,620)
Net cash provided by (used in) investing activities	<u>(8,572)</u>	<u>(44,063)</u>
Net increase (decrease) in cash held	239,390	224,800
Cash at the beginning of the year	<u>943,884</u>	<u>719,084</u>
Cash at the end of the year	<u><u>1,183,274</u></u>	<u><u>943,884</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 2010

	2010	2009
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	138,963	125,039
Cash at bank - Investment a/c	500,000	250,000
Cash at bank - Cash Maximiser a/c	544,211	568,744
Cash on hand	100	100
	<u>1,183,274</u>	<u>943,884</u>

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

Operating profit (loss) after tax	163,492	248,903
Depreciation	26,250	22,981
(Profit) / Loss on sale of property, plant and equipment	4,524	94
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
(Increase) decrease in trade and term debtors	(745)	(8,926)
(Increase) decrease in prepayments	(13,762)	
Increase (decrease) in trade creditors and accruals	(820)	4,499
Increase (decrease) in employee entitlements	64,797	(1,630)
Increase (decrease) in sundry provisions	4,225	2,941
Net cash provided by operating activities	<u>247,962</u>	<u>268,863</u>

Australian Education Union N.T. Branch

Notes to the Financial Statements For the year ended 31 December 2010

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 2010

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.

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 is 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 2010

	2010	2009
Note 2: Cash assets		
Bank accounts:		
Cash at bank - NAB	138,963	125,039
Cash at bank - Investment a/c	500,000	250,000
Cash at bank - Cash Maximiser a/c	544,211	568,744
Other cash items:		
Cash on hand	100	100
	<u>1,183,274</u>	<u>943,884</u>

Note 3: Receivables

Current

Trade debtors	12,355	11,610
	<u>12,355</u>	<u>11,610</u>

Note 4: Tax Assets

Current

Input tax credit control account	1,867	3,092
	<u>1,867</u>	<u>3,092</u>

Australian Education Union N.T. Branch

Notes to the Financial Statements For the year ended 31 December 2010

	2010	2009
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	77,152	76,712
- Less: Accumulated depreciation	(58,675)	(49,794)
	<u>18,477</u>	<u>26,918</u>
Motor vehicles:		
- At cost	86,617	86,617
- Less: Accumulated depreciation	(36,663)	(22,902)
	<u>49,954</u>	<u>63,715</u>
	<u>388,820</u>	<u>411,022</u>

Note 6: Payables

Unsecured:		
- Trade creditors	6,993	7,813
	<u>6,993</u>	<u>7,813</u>
	<u>6,993</u>	<u>7,813</u>

Note 7: Tax Liabilities

Current

Amounts withheld from salary and wages	10,138	7,138
	<u>10,138</u>	<u>7,138</u>

Australian Education Union N.T. Branch

Notes to the Financial Statements For the year ended 31 December 2010

	2010	2009
Note 8: Provisions		
Current		
Employee entitlements*	83,990	43,761
	<u>83,990</u>	<u>43,761</u>
Non Current		
Employee entitlements*	74,366	49,798
	<u>74,366</u>	<u>49,798</u>
* Aggregate employee entitlements liability	158,356	93,559

There were 5 employees at the end of the year

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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From: DONNELLAN, Kevin [mailto:Kevin.Donnellan@fwa.gov.au]
Sent: Thursday, 20 October 2011 10:41 AM
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

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

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

Telephone 08 8948 5399
Mobile 0408 120 010
Email: secretary@aeunt.org.au website: www.aeunt.org.au

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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
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: 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

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