



AUSTRALIAN INDUSTRIAL REGISTRY

1st Floor, Commonwealth Law Courts
39-41 Davey Street, Hobart, TAS 7000
GPO Box 1232M, Hobart, TAS 7001
Telephone: (03) 6214 0200
Fax: (03) 6214 0202

Mr Dave Elliott
State Manager
Australian Education Union
Tasmanian Branch
PO Box 117
NORTH HOBART TAS 7002

Dear Mr Elliott

**Re: Australian Education Union, Tasmanian Branch
Financial reporting obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June 2001.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

Please do not hesitate to contact me on 03 6214 0211 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely,

Sarscha Wardlaw
for Deputy Industrial Registrar

4 July 2001

14 November 2001



Deputy Industrial Registrar
GPO Box 1232M
HOBART TAS 7001



**Australian
Education
Union**
Tasmanian Branch

All correspondence to:
General Manager
AEU Tasmanian Branch
PO Box 117
North Hobart Tas 7002

Registered Office:
32 Patrick Street
Hobart Tas 7000

Telephone
(03) 6234 9500
Facsimile
(03) 6234 3052

Email
support@aeutas.org.au

Freecall
(for members only)
calls to Hobart office for
members outside the Hobart
metropolitan area
1 800 001 313

Launceston Office
C/- TAFE Centre
cnr. Wellington & Paterson Streets
Launceston Tas 7250

Telephone
(03) 6334 0361
Facsimile
(03) 6334 1285

Burnie Office
2 Menai Street
South Burnie Tas 7320

Telephone
(03) 6432 1565
Facsimile
(03) 6432 1566

Dear Sir

AEU Tasmanian Branch 2001 Accounts

In accordance with the requirements of the Workplace Relations Act 1996, I attach the Union's audited 2001 accounts and advise the following:

1. These audited accounts were received from our auditors on 18 August 2001.
2. The 2000 accounts were supplied/published to members in all AEU workplaces, on 27 September 2001.
3. The 2001 accounts were then adopted at the relevant meeting of the Union's Branch Council on 9 November 2001.
4. The 2001 audited accounts, which are attached herewith, are an exact copy of the accounts which were supplied to members and adopted at the relevant Branch Council meeting on 9 November 2001.

Yours sincerely

Dave Elliott
State Manager

Attach (1)

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AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

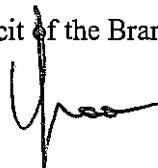
Scope

We have inspected and audited in accordance with Australian Auditing Standards the accounting records kept by the AUSTRALIAN EDUCATION UNION, TASMANIAN BRANCH, in respect of the year ended 30 June 2001, and have received all the information and explanations we required for the purpose of our audit. The Australian Education Union Tasmanian Branch Executive is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, statutory requirements and other mandatory professional reporting requirements, so as to present a view which is consistent with our understanding of the Union's financial position, the results of their operations and their cash flows.

In our opinion, subject to the above:-

- (i) there were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purposes of expenditure; and
- (ii) the attached accounts and statements, prepared under the historical cost convention, and in accordance with Section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Branch as at 30 June 2001; and
 - (b) the income and expenditure, and deficit of the Branch for the year ended on that date.



M D GROOM
Partner

WISE LORD FERGUSON
Chartered Accountants

160 Collins Street
HOBART TAS 7000

Dated: 17th August 2001

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**BALANCE SHEET
AS AT 30 JUNE 2001**

	Notes	<u>2001</u>	<u>2000</u>
ACCUMULATED FUNDS			
General Funds	3	519,180	257,369
Asset Revaluation Reserve		742,399	742,399
General Reserve		725,031	725,031
TOTAL ACCUMULATED FUNDS AND RESERVES		<u>1,986,610</u>	<u>1,724,799</u>
Represented By:-			
CURRENT ASSETS			
Cash at Bank		293,638	199,492
Petty Cash		228	228
Sundry Debtors		41,988	18,035
Accrued Interest		0	0
Prepayments		0	620
Loans to Members		4,020	2,200
Investments	4	946,632	710,000
		<u>1,286,505</u>	<u>930,575</u>
CURRENT LIABILITIES			
Creditors		6,435	19,330
Accrued Expenses		49,522	41,181
Provision for Leave		359,367	310,332
GST payable		37,608	0
TPPA Refund		1,440	0
PAYG Withholding Tax		19,114	0
		<u>473,485</u>	<u>370,843</u>
SURPLUS IN WORKING CAPITAL		<u>813,021</u>	<u>559,732</u>

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

BALANCE SHEET
AS AT 30 JUNE 2001

	Notes	2001	2000
NON-CURRENT ASSETS			
Property, Plant & Equipment	5	1,182,667	1,185,785
		<u>1,182,667</u>	<u>1,185,785</u>
NON-CURRENT LIABILITIES			
Provision for Leave		9,077	20,718
NET ASSETS		<u>1,986,610</u>	<u>1,724,799</u>

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2001**

	<u>2001</u>	<u>2000</u>
INCOME		
Members' Subscriptions	2,297,440	2,164,446
Primary Principal Association		
Subscriptions	0	35,360
Tasmanian Education Review Advertising		
and Subscriptions	6,546	8,269
Interest Income	52,836	35,562
Room Hire	263	63
Profit/(Loss) on Sale of Fixed Assets	(414)	(2,626)
Upgrade Qualifications Program	0	7,245
Other	14,183	10,519
	<u>2,370,853</u>	<u>2,258,837</u>

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2001**

	<u>2001</u>	<u>2000</u>
EXPENSES		
Accounting & Auditing	8,485	9,935
Bank Charges & Debit Tax	4,050	3,152
Branch Council	40,403	32,612
Computer Expenses	6,661	18,846
Conference & Meeting Expenses	10,081	9,850
Contribution to International Trust Fund	15,000	10,000
Depreciation	89,431	97,817
Executive Expenses	28,936	27,801
Federal Capitation Fees	126,794	115,309
Industrial/Campaign Expenses	9,333	4,755
Insurance	26,001	33,671
Members' Expenses	112,532	141,403
Office Equipment	2,597	2,430
Postage, Printing & Stationery	45,384	45,201
Property Costs	36,753	37,936
Provision for Annual & Long Service Leave	55,921	60,940
Publications	51,661	42,434
Rent	7,800	8,454
Repairs & Maintenance	21,343	22,758
Research	12,706	17,531
Staff	1,073,458	1,088,558
Office Holder's Remuneration	82,195	85,253
Superannuation	133,628	123,946
Telephone	47,865	41,612
Travel & Motor Vehicle Expenses	39,322	47,055
TTLC & ACTU Expenses	20,700	24,308
TOTAL EXPENDITURE	<u>2,109,041</u>	<u>2,153,566</u>
OPERATING SURPLUS/(DEFICIT)	<u>261,811</u>	<u>105,271</u>

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2001**

	<u>Notes</u>	<u>2001</u>	<u>2000</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		2,519,756	2,208,920
Payments to suppliers and employees		(1,983,874)	(2,017,232)
Interest received		52,836	35,959
Goods and Services Tax Paid		(171,174)	0
		-----	-----
NET CASH FLOWS FROM OPERATING ACTIVITIES	6	417,544	227,647
		-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		(85,400)	(85,099)
Proceeds from sale of property, plant & equipment		454	57,133
Acquisition of investments		(236,632)	(100,000)
Advances to members		(1,820)	(2,200)
		-----	-----
NET CASH FLOWS FROM INVESTING ACTIVITIES		(323,398)	(130,166)
		-----	-----
NET INCREASE/(DECREASE) IN CASH HELD		94,146	97,481
Add opening cash brought forward		199,720	102,239
		-----	-----
CLOSING CASH CARRIED FORWARD	6	293,866	199,720
		-----	-----



AUSTRALIAN EDUCATION UNION

**Financial Statements
for the Year Ended
30 June 2001.**



Wise Lord & Ferguson
Chartered Accountants



AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

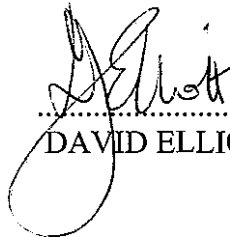
BRANCH EXECUTIVE CERTIFICATE

We, MICHAEL POATE and DAVID ELLIOTT, being two members of the Branch Executive of the AUSTRALIAN EDUCATION UNION, TASMANIAN BRANCH, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:-

- (1) in the opinion of the Branch Executive, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001;
- (2) in the opinion of the Branch Executive, meetings of the Executive were held during the year ended 30 June 2001, in accordance with the rules of the organisation; and
- (3) to the knowledge of any member of the Branch Executive, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274(2) of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto, or the rules of the organisation; and
- (4) the accounts have been prepared in accordance with sub-section 273(2) and comply with sub-section 279(6) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the year ended 30 June 2001 and the auditor's report thereon.



.....
MICHAEL POATE



.....
DAVID ELLIOTT

Dated:

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, DAVID ELLIOTT, being the officer responsible for keeping the accounting records of the AUSTRALIAN EDUCATION UNION, TASMANIAN BRANCH, certify that as at 30 June, 2001 the number of members of the Branch was 5,619.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001; and
- (ii) a record has been kept of all monies paid by or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation; and
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation; and
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the general fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated; and
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation; and
- (vi) the register of members of the Branch was maintained in accordance with the Act.


.....
DAVID ELLIOTT

Dated:

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**BALANCE SHEET
AS AT 30 JUNE 2001**

	<u>Notes</u>	<u>2001</u>	<u>2000</u>
ACCUMULATED FUNDS			
General Funds	3	519,180	257,369
Asset Revaluation Reserve		742,399	742,399
General Reserve		725,031	725,031
TOTAL ACCUMULATED FUNDS AND RESERVES		<u>1,986,610</u>	<u>1,724,799</u>
Represented By:-			
CURRENT ASSETS			
Cash at Bank		293,638	199,492
Petty Cash		228	228
Sundry Debtors		41,988	18,035
Accrued Interest		0	0
Prepayments		0	620
Loans to Members		4,020	2,200
Investments	4	946,632	710,000
		<u>1,286,505</u>	<u>930,575</u>
CURRENT LIABILITIES			
Creditors		6,435	19,330
Accrued Expenses		49,522	41,181
Provision for Leave		359,367	310,332
GST payable		37,608	0
TPPA Refund		1,440	0
PAYG Withholding Tax		19,114	0
		<u>473,485</u>	<u>370,843</u>
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AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

BALANCE SHEET
AS AT 30 JUNE 2001

	Notes	2001	2000
NON-CURRENT ASSETS			
Property, Plant & Equipment	5	1,182,667	1,185,785
		<u>1,182,667</u>	<u>1,185,785</u>
NON-CURRENT LIABILITIES			
Provision for Leave		9,077	20,718
NET ASSETS			
		<u><u>1,986,610</u></u>	<u><u>1,724,799</u></u>

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2001

	<u>2001</u>	<u>2000</u>
INCOME		
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Primary Principal Association		
Subscriptions	0	35,360
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Other	14,183	10,519
	<u>2,370,853</u>	<u>2,258,837</u>

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2001**

	<u>2001</u>	<u>2000</u>
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Computer Expenses	6,661	18,846
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Depreciation	89,431	97,817
Executive Expenses	28,936	27,801
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Industrial/Campaign Expenses	9,333	4,755
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Members' Expenses	112,532	141,403
Office Equipment	2,597	2,430
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Property Costs	36,753	37,936
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TTLIC & ACTU Expenses	20,700	24,308
TOTAL EXPENDITURE	<u>2,109,041</u>	<u>2,153,566</u>
OPERATING SURPLUS/(DEFICIT)	<u>261,811</u>	<u>105,271</u>

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2001

	<u>Notes</u>	<u>2001</u>	<u>2000</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		2,519,756	2,208,920
Payments to suppliers and employees		(1,983,874)	(2,017,232)
Interest received		52,836	35,959
Goods and Services Tax Paid		(171,174)	0
NET CASH FLOWS FROM OPERATING ACTIVITIES	6	417,544	227,647
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		(85,400)	(85,099)
Proceeds from sale of property, plant & equipment		454	57,133
Acquisition of investments		(236,632)	(100,000)
Advances to members		(1,820)	(2,200)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(323,398)	(130,166)
NET INCREASE/(DECREASE) IN CASH HELD		94,146	97,481
Add opening cash brought forward		199,720	102,239
CLOSING CASH CARRIED FORWARD	6	293,866	199,720

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2001**

1. **ACCOUNTING METHODS**

In accordance with generally accepted accounting principles for organisations, membership contributions are accounted for on a cash receipts basis. Otherwise, the accounts are prepared under the historical cost convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

(a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.

(b) Depreciation of fixed assets is calculated on the reducing balance basis in order to write the assets off over their useful life.

(c) Provisions for employee benefits in the form of Long Service Leave, Accrued Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

(d) The provision for income tax is not necessary as "Trade Unions" are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

2. **INFORMATION TO BE PROVIDED TO MEMBERS**

In accordance with the requirements of the Industrial Relations Act 1988 the attention of the members is drawn to the provisions of sub-sections (1), (2) and (3) of section 274 of that Act, which read as follows:

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

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

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

3. **RETAINED PROFITS**

	<u>2001</u>	<u>2000</u>
Opening Balance	257,369	152,098
Profit/(Deficit) for Year	261,811	105,271
	-----	-----
General Funds	519,180	257,369
	-----	-----

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE PERIOD YEAR ENDED 30 JUNE 2001**

	<u>2001</u>	<u>2000</u>
4. <u>INVESTMENTS</u>		
Realisable within one year	946,632	710,000
	-----	-----
	946,632	710,000
	-----	-----
5. <u>PROPERTY PLANT AND EQUIPMENT</u>		
Land & Buildings - At Branch Executive Valuation 1999	994,130	994,130
Land & Buildings Additions- At Cost	19,350	5,352
Less Provision for Depreciation	(60,041)	(39,961)
	-----	-----
	953,438	959,520
	-----	-----
Plant & Equipment - cost	274,023	235,443
Less Provision for Depreciation	(139,815)	(99,366)
	-----	-----
	134,207	136,077
	-----	-----
Motor Vehicles	149,323	117,672
Less Provision for Depreciation	(54,303)	(27,484)
	-----	-----
	95,020	90,188
	-----	-----
	<u>1,182,667</u>	<u>1,185,785</u>
	=====	=====

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE PERIOD YEAR ENDED 30 JUNE 2001**

	<u>2001</u>	<u>2000</u>
6. <u>STATEMENT OF CASH FLOWS</u>		
a) Reconciliation of the operating profit after tax to the net cash flows from operations		
Operating profit/(loss)	261,811	105,271
Depreciation - property, plant & equipment	89,430	97,817
(Profit)/Loss on sale of non current assets	414	2,626
Changes in assets and liabilities		
Accrued interest	-	397
Prepaid expenses	620	(620)
Sundry debtors	(25,733)	(16,981)
GST payable	37,608	-
Creditors	7,659	(17,818)
Accrued Expenses	8,341	3,048
Provision for employee entitlements	37,394	53,907
	-----	-----
NET CASH FLOW FROM OPERATING ACTIVITIES	417,544	227,647
	-----	-----
b) Reconciliation of cash		
Cash balance comprises:		
- Cash on hand	228	228
- Cash at bank	293,638	199,492
	-----	-----
CLOSING CASH BALANCE	293,866	199,720
	-----	-----

AUSTRALIAN EDUCATION UNION

TASMANIAN BRANCH

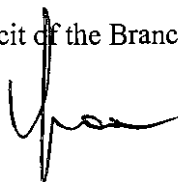
Scope

We have inspected and audited in accordance with Australian Auditing Standards the accounting records kept by the AUSTRALIAN EDUCATION UNION, TASMANIAN BRANCH, in respect of the year ended 30 June 2001, and have received all the information and explanations we required for the purpose of our audit. The Australian Education Union Tasmanian Branch Executive is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, statutory requirements and other mandatory professional reporting requirements, so as to present a view which is consistent with our understanding of the Union's financial position, the results of their operations and their cash flows.

In our opinion, subject to the above:-

- (i) there were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and the nature and purposes of expenditure; and
- (ii) the attached accounts and statements, prepared under the historical cost convention, and in accordance with Section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Branch as at 30 June 2001; and
 - (b) the income and expenditure, and deficit of the Branch for the year ended on that date.



M D GROOM
Partner

WISE LORD FERGUSON
Chartered Accountants

160 Collins Street
HOBART TAS 7000

Dated: 17th August 2001



AUSTRALIAN INDUSTRIAL REGISTRY

1st Floor, Commonwealth Law Courts
39-41 Davey Street, Hobart, TAS 7000
GPO Box 1232M, Hobart, TAS 7001
Telephone: (03) 6214 0200
Fax: (03) 6214 0202

Mr Dave Elliott
State Manager
Australian Education Union
Tasmanian Branch
PO Box 117
NORTH HOBART TAS 7002

Dear Mr Elliott

Financial returns for year ended 30 June 2001 - F No. 2001/562.

Receipt is acknowledged of the financial documents of the Australian Education Union, Tasmanian Branch for the year ended 30 June 2001. The documents were lodged in the Tasmanian Registry on 19 November 2001.

The documents have been filed.

The following matter is advised for assistance in the preparation of future documents; no further action is requested in respect of the financial documents of the year ended 30 June 2001.

Provision of reg. 109(1)(b)(iv)

Regulation 109(1)(b)(iv) requires the committee of management to certify whether or not the branch had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 30 June 2000.

Paragraph (4) of the committee of management certificate referred to the year ended 30 June 2001.

It should be noted that this part of the committee of management certificate always refers back to the preceding year.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on 6214 0211.

Yours sincerely,

Sarscha Wardlaw
for DEPUTY INDUSTRIAL REGISTRAR

27 November 2001