



FAIR WORK  
AUSTRALIA

3 March 2010

Ms Leanne Wright  
President  
Australian Education Union Tasmanian Branch  
PO Box 117  
North Hobart TAS 7002  
By email: [support@aeutas.org.au](mailto:support@aeutas.org.au)

cc: Ms Joanne Doyle  
Partner  
Wise Lord & Ferguson  
GPO Box 1083  
Hobart TAS 7001  
By email: [email@wlf.com.au](mailto:email@wlf.com.au)

Dear Ms Wright

**Re: Financial report of the Australian Education Union Tasmanian Branch for the year ended 30 June 2009 (FR2009/10121)**

I acknowledge receipt of the financial report of the Tasmanian Branch of the Australian Education Union for the year ended 30 June 2009. The documents were lodged with Fair Work Australia on 21 December 2009. I also acknowledge receipt on 1 March 2010 of further information and of amended operating report.

The financial report has now been filed.

I have also attached an addendum for your consideration in which I make 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.

If you wish to discuss any matters further, I can be contacted on 03 86617929 or via email [eve.anderson@fwa.gov.au](mailto:eve.anderson@fwa.gov.au). A copy of this letter will also be forwarded to your auditor.

Yours sincerely

Eve Anderson  
Tribunal Services and Organisations  
Fair Work Australia  
Tel: 03 86617929

Email: [eve.anderson@fwa.gov.au](mailto:eve.anderson@fwa.gov.au)

## **Addendum to the Financial Reports for the Australian Education Union Tasmanian Branch for the year ended 30 June 2009 (FR2009/10121)**

The following comments are made to assist you when you next prepare a financial report.

### **1. General purpose financial report to be prepared on accrual basis**

Note 1(a) to the financial statements states that '[T]he report is also prepared on an accruals basis with the exception of member subscriptions, which are recognised on a cash basis'.

Section 252 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) places obligations on organisations to *keep* financial records. Under section 252(4), 'If an organisation *keeps* the financial records referred to in subsection (1) on an accrual basis, it may *keep* the financial records for its membership subscriptions separately on a cash basis' (my emphasis).

This is distinct from the obligation under section 253 to *prepare* a general purpose financial report (GPFR). Section 253 requires that '...a reporting unit must cause a general purpose financial report to be *prepared*, in accordance with the Australian Accounting Standards, from the financial records kept under subsection 252(1) in relation to the financial year...' Please note that paragraph 25 of Australian Accounting Standard 101 states that 'an entity shall prepare its financial report, except for cash flow information, using the accrual basis of accounting'.

Thus sections 252 and 253 of the RO Act impose quite separate and distinct obligations upon organisations. When read together they require that, while some financial records may be *kept* on a cash basis, a GPFR must be *prepared* on an accrual basis whether or not records were kept on a cash or accrual basis.

In future the Branch should prepare a GPFR on an accrual basis as required by section 253 of the RO Act and the relevant Australian Accounting Standard (AASB 101(25)). It is noted that this will result in a change of accounting policy that will need to be disclosed as set out in AASB 108 (Accounting Policies, Changes in Accounting Estimates and Errors). You may need to discuss this with your auditor.

### **2. Financial records to be kept in a consistent manner**

I note that committee of management statement declares that the branch is not aware of whether the financial records of the branch have been kept in a consistent manner to other reporting units of the AEU. Subsection 252(2) of the RO Act requires that the financial records of the various reporting units of an organisation be kept, as far as practicable, in a consistent manner. To ensure compliance with its obligations under the RO Act, the branch needs to adopt record keeping practices that are consistent, as far as practicable, with other reporting units of the AEU.

### **3. Documents must be lodged with Fair Work Australia within 14 days of meeting**

The audited financial records were presented to a Committee of Management Meeting on 13 November 2009 but were not lodged with Fair Work Australia (FWA) until 21 December 2009. Section 268 of the RO Act requires lodgement of the documents with Fair Work Australia within 14 days of the meeting. In future please ensure the documents are lodged with Fair Work Australia within the required timeline.

### **4. Required disclosures: disclosure of employee benefits to office holders and other employees**

The reporting guidelines require reporting units to disclose, either in the income statement or in the notes, employee benefits to holders of office (item 11(g)) and employee benefits to other employees (item 11(h)). Note 3 to the financial statements separately discloses remuneration paid to office holders, but does not appear to separately disclose other benefits. For example, the item 'provision for leave' does not distinguish office holders from other employees.

The reporting guidelines also require that either the balance sheet or the notes disclose any liability for employee benefits in respect of office holders and other employees (items 14(c) and 14 (d)). Note 7 discloses these liabilities but does not distinguish between provisions for office holders and other employees.

In future years please ensure that all employee benefits for office holders and all employee provisions for office holders are separately disclosed from those for other employees.

#### **5. Operating report: results of principal activities and whether any significant changes in financial affairs.**

Subsection 254(2)(a) of the RO Act requires an operating report to contain a review of the principal activities of the reporting unit, the results of those activities and any significant changes in the nature of those activities. I note that the operating report provides a review of the principal activities and notes that there were no significant changes to these activities, but it does not explain the results of these activities. Please note that subsection 254(2)(a) of the RO Act does not require an operating (financial) result. Instead it requires a description of the results from providing services to members. In future years please ensure that operating reports describe the results of the principal activities.

These requirements are in addition to subsection 254(2)(b) of the RO Act which requires an operating report to give details of any significant changes in the branch's financial affairs during the year. In future years please ensure that operating reports give details of any significant changes in the branch's financial affairs. If there are no significant changes this should be explicitly stated.

#### **6. Operating report: period for which each office held**

Regulation 159(c) of the Fair Work (Registered Organisations) Regulations 2009 requires an operating report to provide the name of each person who has been a member of the committee of management of the Branch at any time during the financial year, *and the period for which he or she held such a position* (my emphasis). The operating report only provides the names of office holders and not the period each office was held. Please ensure that future operating reports include the period each office was held.

#### **7. Identity of signatory**

It is recommended that the identity of the signatory to any documents be clearly specified.

#### **8. Matters noted in earlier correspondence**

As acknowledged in your letter dated 1 March 2010, the Branch will ensure that the following matters will be addressed in future financial reports:

- the date of the resolution of the committee of management statement will be specified (in addition to the date that the statement is signed)
- information omitted from the original operating report will be included in future operating reports
- the correct wording of subsections 272(1) – (3) will be included in the notes
- the committee of management statement will confirm whether or not the branch has undertaken any recovery of wages activity, and if it has the relevant statements will be prepared and audited
- an appropriate disclosure regarding contributions to the International Trust Fund (and any like transactions) will be made.



15 December 2009

Statutory Services Branch  
Fairwork Australia  
GPO Box 1994S  
MELBOURNE VIC 3001



Dear Sir/Madam

**Re: Lodgement of the AEU Tasmanian Branch Audited Accounts for year ended 30/6/09 in terms of Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)**

I, Leanne Wright, being the President of the Australian Education Union, Tasmanian Branch certify:

1. That the documents lodged herewith are copies of the full report referred to in S268 of the RAO Schedule;
2. the full Report for the year ended 30 June 2009 was published to members in all AEU workplaces, on 27 November 2009;
3. that the full Report for the year ended 30 June 2009 was presented to a meeting of the committee of management of the reporting unit on 13 November 2009; and
4. I believe the above action ensure that the Branch complies with Section 265, 266 and 268 of the RAO Schedule.

Yours sincerely

**Leanne Wright  
President**

Attach (1)

CC: Susan Hopgood, AEU Federal Secretary

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## Wise Lord & Ferguson

*advice to advantage*

### Independent audit report to members of the Australian Education Union Tasmanian Branch



Chartered Accountants

#### Scope

##### *The financial report and Branch Executive's responsibility*

The financial report comprises the Income Statement, Balance Sheet, Statement of Cash Flows, Statement of Changes in Equity, accompanying notes to the financial statements, and the Branch Executive's declaration for the Australian Education Union Tasmanian Branch (the Association), for the year ended 30 June 2009.

The Association's Branch Executive is responsible for preparing a financial report that gives a true and fair view of the financial position and performance of the Association, and that complies with Accounting Standards in Australia, in accordance with the *Workplace Relations Act 1996 (Commonwealth)* and the Association's constitution. 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 conducted an independent audit of the financial report in order to express an opinion on it to the members of the Association. 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 judgement, 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 the *Workplace Relations Act 1996 (Commonwealth)*, including compliance with Accounting Standards in Australia, other mandatory financial reporting requirements in Australia, and the Association's constitution, a view which is consistent with our understanding of the Association's 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 report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch Executive.



1st Floor 160 Collins Street Hobart TAS 7000 GPO Box 1083 Hobart TAS 7001  
Tel: (03) 6223 6155 Fax: (03) 6223 8993 Email: [email@wlf.com.au](mailto:email@wlf.com.au) Internet: [www.wlf.com.au](http://www.wlf.com.au)

**Partners:** Peter Beven, Harvey Gibson, Danny McCarthy, Douglas Thomson,  
Joanne Doyle, Stuart Chutterback, Ian Wheeler, Dean Johnson, Marg Marshall  
**Managers:** Sharon Breen, Alicia Leis, Melanie Richardson, Nick Carter,  
Paul Lyons, Kate Barnes, Simon Jones

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 judgement of the appropriateness or reasonableness of the business plans or strategies adopted by the Branch Executive of the Association.

### **Independence**

We are independent of the Association, 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 Tasmanian Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the *Workplace Relations Act 1996*.



**J DOYLE**  
**PARTNER**

**WISE LORD & FERGUSON**  
Member of the ICAA  
Public Practice Certificate Holder  
Registered Company Auditor

160 Collins Street  
Hobart TAS 7001

Date : 21<sup>st</sup> October 2007



**AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH**

**Financial Statements**

**For the Year Ended 30 June 2009**



**Wise Lord & Ferguson**  
*advice to advantage*

**AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH**

**Income Statement**

**YEAR ENDED 30 JUNE 2009**

	Notes	2009 \$	2008 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>	2	3,290,387	3,088,394
Depreciation expense		74,014	77,902
Salaries and employee benefits expense	3	2,109,291	2,164,624
Members' expenses		135,736	151,402
Federal capitation fees		153,726	172,376
Publications expense		27,189	66,047
Office and administration expense	3	74,700	88,758
Travel and motor vehicle expense		43,936	48,211
Branch Council expense		45,622	44,681
Other expenses from ordinary activities	3	379,653	354,314
<b>PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE INCOME TAX EXPENSE</b>		<u>246,520</u>	<u>(79,921)</u>
<b>INCOME TAX EXPENSE RELATING TO ORDINARY ACTIVITIES</b>		<u>-</u>	<u>-</u>
<b>PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER INCOME TAX EXPENSE</b>		<u>246,520</u>	<u>(79,921)</u>
<b>NET PROFIT/(LOSS) ATTRIBUTABLE TO MEMBERS OF THE AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH</b>		<u>246,520</u>	<u>(79,921)</u>

The accompanying notes form part of this Financial Report



**AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH**

**BALANCE SHEET**

**AT 30 JUNE 2009**

	Notes	2009 \$	2008 \$
<b>CURRENT ASSETS</b>			
Cash assets		475,644	337,034
Receivables and prepayments	4	35,885	27,813
Other financial assets		2,033,942	1,820,907
<b>TOTAL CURRENT ASSETS</b>		<u>2,545,471</u>	<u>2,185,754</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	5	1,361,502	1,398,230
<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,361,502</u>	<u>1,398,230</u>
<b>TOTAL ASSETS</b>		<u>3,906,973</u>	<u>3,583,984</u>
<b>CURRENT LIABILITIES</b>			
Payables	6	162,581	129,552
Provisions	7	344,504	346,252
<b>TOTAL CURRENT LIABILITIES</b>		<u>507,085</u>	<u>475,804</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	8	158,284	113,096
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>158,284</u>	<u>113,096</u>
<b>TOTAL LIABILITIES</b>		<u>665,369</u>	<u>588,900</u>
<b>NET ASSETS</b>		<u>3,241,604</u>	<u>2,995,084</u>
<b>EQUITY</b>			
Retained Profits	9	1,774,174	1,527,654
Reserves	9	1,467,430	1,467,430
<b>TOTAL EQUITY</b>		<u>3,241,604</u>	<u>2,995,084</u>

The accompanying notes form part of this Financial Report

**AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED 30 JUNE 2009**

	Notes	2009 \$	2008 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members		3,168,003	2,962,112
Payments to suppliers and employees		(2,894,631)	(3,094,852)
Interest received		114,960	129,777
<b>NET CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES</b>	10a	<u>388,332</u>	<u>(2,963)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Loans to Members		(2,451)	(2,650)
Purchase of property, plant and equipment		(59,428)	(62,090)
Proceeds from sale of property, plant and equipment		25,193	14,500
Sale/(Purchase) of short term deposits		<u>(213,035)</u>	<u>(20,907)</u>
<b>NET CASH FLOWS FROM/(USED) IN INVESTING ACTIVITIES</b>		<u>(249,721)</u>	<u>(71,147)</u>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		138,610	(74,110)
Cash and cash equivalents at the beginning of the period		<u>337,034</u>	<u>411,144</u>
<b>CLOSING CASH CARRIED FORWARD</b>	10b	<u><u>475,644</u></u>	<u><u>337,034</u></u>

The accompanying notes form part of this Financial Report

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

STATEMENT OF CHANGES IN EQUITY

30 JUNE 2009

	RETAINED PROFITS	GENERAL RESERVE	ASSET REVALUATION RESERVE	TOTAL EQUITY
AT 30 JUNE 2007	1,607,575	725,031	742,399	3,075,005
Profit (Loss) for the year	(79,921)	-	-	(79,921)
AT 30 JUNE 2008	1,527,654	725,031	742,399	2,995,084
Profit (Loss) for the year	246,520	-	-	246,520
AT 30 JUNE 2009	1,774,174	725,031	742,399	3,241,604

The accompanying notes form part of this Financial Report

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Notes to the Financial Statements

30 JUNE 2009

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### (a) Basis of accounting

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

The financial report covers the Australian Education Union Tasmanian Branch as an individual entity. The Australian Education Union Tasmanian Branch is a trade union in Tasmania governed by the Workplace Relations Act 1996.

The report is also prepared on an accruals basis with the exception of member subscriptions, which are recognised on a cash basis. The report is based upon historic costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. The following material accounting policies, which are consistent with the previous period, unless otherwise stated, have been adopted in the preparation of this report.

#### (b) Statement of Compliance

The financial report complies with Australian Accounting Standards, which include Australian equivalents to International Financial Reporting Standards ('AIFRS'). Compliance with AIFRS ensures that the financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards ('IFRS').

#### (c) Cash and cash equivalents

Cash comprises cash on hand and in banks and short-term deposits with a maturity date of three months or less.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consists of cash and cash equivalents as defined above, net of outstanding overdrafts.

#### (d) Trade debtors and other receivables

Trade receivables are recognised and carried at original invoice amount less a provision for any uncollectible debts. An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written-off as incurred.

## Notes to the Financial Statements

30 JUNE 2009

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

#### (e) Property, Plant and Equipment

##### *Cost and Valuation*

Freehold land and buildings are measured on a fair value basis. At each reporting date, the value of each asset in these classes is reviewed to ensure that it does not differ materially from the asset's fair value at that date. Where necessary, the asset is revalued to reflect its fair value.

In prior years two balance sheet accounts for land and buildings were carried, being land and buildings at valuation and land and buildings at cost. In the current year it was deemed that both accounts in total represented the asset's fair value, therefore they were combined into one account 'land and buildings at Branch Executive Valuation 1999'.

All other classes of property, plant and equipment are measured at cost.

##### *Depreciation*

Depreciation of buildings is provided on a straight-line basis. Plant and equipment are depreciated using reducing balance over their useful lives.

Major depreciation periods are:

- |                       |                |
|-----------------------|----------------|
| - Buildings           | 50 years       |
| - Plant and equipment | 4 to 5 years   |
| - Computer equipment  | 2.5 to 3 years |
| - Motor Vehicles      | 4 to 5 years   |

#### (f) Recoverable amount

Non-current assets measured using the cost basis are not carried at an amount above their recoverable amount, and where a carrying value exceeds this recoverable amount, the asset is written down.

#### (g) Provisions

Provisions are recognised when the economic entity has a legal, equitable or constructive obligation to make a future sacrifice of economic benefits to other entities as a result of past transactions or other past events, it is probable that a future sacrifice of economic benefits will be required and a reliable estimate can be made of the amount of the obligation.

#### (h) Trade and other payables

Liabilities for trade creditors and other amounts are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Association.

#### (i) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. The following specific recognition criteria must be met before revenue is recognised:

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Notes to the Financial Statements

30 JUNE 2009

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)

#### *Member Subscriptions*

Revenue is recognised upon receipt.

#### *Interest*

Revenue is recognised as the interest accrues (using the effective interest method, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument) to the net carrying amount of the financial asset.

#### **(j) Taxes**

##### *Income taxes*

The Association is exempt from paying income tax due to its being an association not for profit under s50-5 of the Income Tax Assessment Act 1997.

##### *Goods and Services Tax (GST)*

Revenue, expenses and assets are recognised net of the amount of GST except:

- where the GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

Commitments and contingencies are disclosed net of the amount of GST recoverable from or payable to, the taxation authority.

#### **(k) Employee entitlements**

Provision is made for employee entitlement benefits accumulated as a result of employees rendering services up to the reporting date. These benefits include salaries, annual leave and long service leave.

Liabilities arising in respect of salaries, annual leave and long service leave expected to be settled within twelve months of reporting date are measured at nominal amounts based on remuneration rates which are expected to be paid when the liability is settled. All other employee benefit liabilities are measured at the present value of the estimated future cash outflow to be made in respect of services provided by employees up to the reporting date. In determining the present value of future cash outflows, the market yield as at the reporting date on national government bonds, which have terms to maturity approximating the terms of the related liability, are used.

**AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH**

**Notes to the Financial Statements**

**30 JUNE 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont)**

**(I) Comparatives**

Where necessary, comparatives have been reclassified and repositioned for consistency with current year disclosures.

	Notes	2009 \$	2008 \$
<b>2. REVENUE FROM ORDINARY ACTIVITIES</b>			
<b>(i) Revenues from operating activities</b>			
Member subscriptions		3,128,408	2,912,044
Cinema tickets		22,018	21,002
Other income		6,602	13,596
<b>Total revenue from operating activities</b>		<b>3,157,028</b>	<b>2,946,642</b>
<b>(ii) Revenues from non-operating activities</b>			
Interest		116,420	124,251
Proceeds on sale of fixed assets		51,043	14,500
Less: Carrying value		(47,992)	(11,810)
Profit on disposal		3,051	2,690
Other income		13,888	14,811
<b>Total revenues from non-operating activities</b>		<b>133,359</b>	<b>141,752</b>
<b>Total revenues from ordinary activities</b>		<b>3,290,387</b>	<b>3,088,394</b>
<b>3. EXPENSES</b>			
<b>(i) Salaries and employee benefits expense</b>			
Wages		1,508,561	1,582,702
Superannuation		246,747	242,671
Office holder's remuneration		114,000	112,000
Provision for leave		199,106	178,040
Executive expenses		40,877	49,211
<b>Total salaries and employee benefits expense</b>		<b>2,109,291</b>	<b>2,164,624</b>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

Notes to the Financial Statements

30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>3. EXPENSES (CONT)</b>			
<b>(ii) Office and administration expense</b>			
Postage, printing and stationery		43,250	56,762
Telephone		31,450	31,996
Total office and administration expense		<u>74,700</u>	<u>88,758</u>
<b>(iii) Other expenses from ordinary activities</b>			
Accounting and auditing		9,191	8,436
Bank charges and debit tax		15,112	15,204
Bad debts		195	-
Computer expense		33,038	34,348
Conference & meeting expense		26,471	8,132
Contribution to International Trust Fund		10,000	10,000
Industrial/campaign expense		66,657	106,341
Insurance		39,077	38,759
Property Costs		56,944	51,735
Professional fees		3,800	-
Rent		12,060	11,595
Repairs & maintenance		30,968	32,229
Research		9,669	9,256
Uniforms		1,905	-
TTLIC & ACTU expense		64,566	28,279
Total other expenses from ordinary activities		<u>379,653</u>	<u>354,314</u>



AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

Notes to the Financial Statements

30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>4. RECEIVABLES (CURRENT)</b>			
Sundry debtors		5,364	2,449
Loans to members		11,326	8,875
Accrued Income		4,449	2,989
Prepayments		14,746	13,500
Total current receivables		<u>35,885</u>	<u>27,813</u>

(a) Terms and conditions

Sundry debtors are non-interest bearing and generally collected on 30 day terms.

**5. PROPERTY, PLANT AND EQUIPMENT**

*Land and buildings*

At Branch Executive Valuation 1999	<b>1e</b>	1,013,481	1,013,481
Additions at cost	<b>1e</b>	395,278	395,278
Accumulated depreciation		(242,305)	(214,130)
Total land and buildings		<u>1,166,454</u>	<u>1,194,629</u>

*Plant and equipment*

At cost		369,638	384,322
Accumulated depreciation		(298,689)	(294,898)
Total plant and equipment		<u>79,949</u>	<u>89,424</u>

*Motor vehicles*

At cost		175,122	171,582
Accumulated depreciation		(60,023)	(57,405)
		<u>115,099</u>	<u>114,177</u>

Total property plant and equipment		<u>1,361,502</u>	<u>1,398,230</u>
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AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

Notes to the Financial Statements

30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>5. PROPERTY, PLANT AND EQUIPMENT (CONT)</b>			
<b>(a) Reconciliations</b>			
Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year.			
<i>Land and buildings</i>			
Carrying amount at beginning		1,194,629	1,217,055
Additions		-	5,693
Depreciation expense		(28,175)	(28,119)
		<u>1,166,454</u>	<u>1,194,629</u>
<i>Plant and equipment</i>			
Carrying amount at beginning		89,424	88,036
Additions		13,705	21,630
Disposals		(3,380)	-
Depreciation expense		(19,800)	(20,242)
		<u>79,949</u>	<u>89,424</u>
<i>Motor Vehicles</i>			
Carrying amount at beginning		114,177	120,760
Additions		45,723	34,768
Disposals		(18,762)	(11,810)
Depreciation expense		(26,039)	(29,541)
		<u>115,099</u>	<u>114,177</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

Notes to the Financial Statements

30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>6. PAYABLES (CURRENT)</b>			
Creditors		11,389	6,425
Accrued expenses		68,235	51,420
Goods and services tax		59,175	43,991
PAYG withholding tax		23,128	27,716
TPA Refund		654	-
Total current payables		<u>162,581</u>	<u>129,552</u>
<b>(a) Terms and conditions</b>			
Sundry creditors and accrued expenses are non-interest bearing and generally paid on 30 day terms			
<b>7. PROVISIONS (CURRENT)</b>			
Employee benefits – Recreational Leave		132,749	131,534
Employee benefits – Long Service Leave		211,755	214,718
Total current provisions		<u>344,504</u>	<u>346,252</u>
<b>8. PROVISIONS (NON-CURRENT)</b>			
Employee benefits – Recreational Leave		108,582	87,771
Employee benefits – Long Service Leave		49,702	25,325
Total non-current provisions		<u>158,284</u>	<u>113,096</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

Notes to the Financial Statements

30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>9. RESERVES AND RETAINED PROFITS</b>			
General		725,031	725,031
Asset Revaluation		742,399	742,399
Total reserves		<u>1,467,430</u>	<u>1,467,430</u>
Retained Profits		<u>1,774,174</u>	<u>1,527,654</u>
<b>(a) General</b>			
<i>Nature and purpose of reserve</i>			
The general reserve contains amounts of retained profits that have been set aside for the purpose of funding specific projects that are announced from time to time.			
<b>(b) Asset revaluation</b>			
<i>Nature and purpose of reserve</i>			
The asset revaluation reserve is used to record increments and decrements in the value of non-current assets.			
<b>(c) Retained Profits</b>			
Balance at the beginning of the year		1,527,654	1,607,575
Net profit/(loss) attributable to company members of the Australian Education Union Tasmanian Branch		246,520	(79,921)
Balance at end of year		<u>1,774,174</u>	<u>1,527,654</u>

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

Notes to the Financial Statements

30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>10. STATEMENT OF CASH FLOWS</b>			
<b>(a) Reconciliation of the operating profit after tax to the net cash flows from operations</b>			
Profit from ordinary activities after tax		246,520	(79,921)
<b>Non-cash items</b>			
Depreciation		74,014	77,901
Net (profit)/loss on disposal of plant and equipment		(3,051)	(2,690)
<b>Changes in assets and liabilities</b>			
(Increase)/decrease in receivables		(5,619)	5,640
(Decrease)/increase in payables		33,028	(29,218)
(Decrease)/increase in provisions		43,440	25,325
Net cash flow from (used in) operating activities		<u>388,332</u>	<u>(2,963)</u>
<b>(b) Reconciliation of cash</b>			
Cash balance comprises:			
- Cash at bank		475,416	336,806
- Cash on hand		228	228
Closing cash balance		<u>475,644</u>	<u>337,034</u>

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Notes to the Financial Statements

30 JUNE 2009

	Notes	2009 \$	2008 \$
<b>11. AUDITORS' REMUNERATION</b>			
Amounts due to Wise Lord & Ferguson for:			
- an audit of the entity		8,200	7,855
- accounting assistance		500	995
		<u>8,700</u>	<u>8,850</u>

### 12. RELATED PARTY DISCLOSURES

The Branch Executives of the Australian Education Union Tasmanian Branch during the financial year were:

#### 2008/2009 Branch Executive

Leanne Wright	President
Elizabeth Osbourne	Deputy President – South Region
Peter Kearney	Deputy President – North Region
Rod Viney	Deputy President – North-West Region
Mandy Jackson	Deputy President – Allied Staff
Ross Dale	Deputy President – TAFE
Greg Brown	Deputy President – Secondary Colleges
Gayle Burns	
Jim Delaney	
Nick Finlay	
Sallyann Geale	
Margarete Laird Valentine	
Diana Michalek	
Jon Paice	
Terry Polgase	
Rob Soward	

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

Notes to the Financial Statements

30 JUNE 2009

13. FINANCIAL INSTRUMENTS

13(a) Interest rate risk

The entity's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

Fixed interest rate maturing in:

Financial instruments	Floating interest rate		Fixed interest rate maturing in:				Weighted average effective interest rate			
			Within 1 year		1 to 5 years		Non-interest bearing			
	2009	2008	2009	2008	2009	2008	2009	2008		
		\$		\$		\$		\$		%
<i>(i) Financial assets</i>										
Cash	475,416	336,806	-	-	-	-	228	228	3.25	2.25
Receivables	-	-	4,449	2,989	-	-	31,436	24,824	N/A	N/A
Short term deposits	-	-	2,033,942	1,820,907	-	-	-	-	4.27	8.25
Total financial assets	475,416	336,806	2,038,931	1,823,896	-	-	31,664	25,052	-	-

N/A - not applicable for non-interest bearing financial instruments.

AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

Notes to the Financial Statements

30 JUNE 2009

13 . FINANCIAL INSTRUMENTS (cont'd)

13(a) Interest rate risk (cont'd)

Fixed interest rate maturing in:

Financial instruments	Floating interest rate		Within 1 year		1 to 5 years		Non-interest bearing		Weighted average effective interest rate	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$	%	%
<i>(ii) Financial liabilities</i>										
Payables	-	-	-	-	-	-	162,581	129,552	N/A	N/A
Total financial liabilities	-	-	-	-	-	-	162,581	129,552	-	-

N/A - not applicable for non-interest bearing financial instruments.



# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Notes to the Financial Statements

30 JUNE 2009

### 13. FINANCIAL INSTRUMENTS (cont'd)

#### 13(b) Net fair values

All financial assets and liabilities have been recognised at the balance date at their net fair value.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the Statement of Financial Position and in the notes to the financial statements.

#### 13(c) Credit risk

The entity's maximum exposure to credit risk at balance date in relation to each class of recognised financial assets, is the carrying amount of those assets as indicated in the balance sheet.

The Association does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Association.

### 14. ASSOCIATION DETAILS

The principal place of business of the Association is:

32 Patrick Street  
HOBART TAS 7000

### 15. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 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 manner, and within such time, as 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.

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

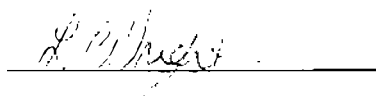
## Branch Executive Declaration

30 June 2009

The Branch Executive of the Australian Education Union Tasmania Branch (AEU-TB) being the AEU Branch Council passed the following resolution in relation to the general purpose financial report (GPFR) of the AEU-TB for the financial year ended 30 June 2009.

The Branch Executive of the Union declares that 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 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 AEU-TB for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the AEU-TB will be able to pay its debt 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 AEU-TB 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 AEU-TB have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) we are not aware of whether the financial records of the AEU-TB have been kept in a consistent manner to other national education union branches; and
  - (v) the information sought in any request of a member of the AEU-TB or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of the Registrar; and
  - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule.



Dated: 27.10.09

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Operating Report

30 June 2009

### **BRANCH PRESIDENT**

WRIGHT, Leanne

### **BRANCH DEPUTY PRESIDENTS**

#### **South**

OSBOURNE, Elizabeth

#### **North**

KEARNEY, Peter

#### **North West**

VINEY, Rod (Resigned 6/4/09)

#### **Allied Staff**

JACKSON, Mandy

#### **Secondary Colleges**

BROWN, Greg

#### **TAFE Division**

DALE, Ross

### **BRANCH EXECUTIVE**

BURNS, Gayle

DELANY, Jim

FINLAY, Nick

GEALE, Sallyann

LAIRD VALENTINE, Margaret

MICHALEK, Diana

PAICE, Jon

POLGLASE, Terry

SOWARD, Rob

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Operating Report

30 June 2009

### Indigenous Representative

STONE, Alison

### GENERAL DIVISION

#### South

BUTLER, Warwick  
FRENCH, Carmel  
GLOVER, Ed  
GRACE-HORTLE, Barbara  
HAYES, Mark  
JOHNSTON, Eraine  
LUCAS, Jo  
McCAUSLAND, Kylee  
MUSGROVE, Claire  
NETTLEFOLD, Andrew  
SIMPSON, Lyn  
WALKER, Ed

#### North

BRITTON, Rob  
BROWN, Matthew  
CLELAND, Sarah  
DJAKIC, Murat  
DUNCAN, David  
ENGLISH, Kylie  
FURMAGE, Shirley  
JAMES, Andrea  
JONES, Howard  
McDONOUGH, Warren  
STRATTON, Cheryl  
TYERS, Lizzie  
WOODWARD, Gary

#### North West

ARGENT, Julie  
DALTON, Ben  
FOLKS, Dean  
HABERLE, Raymond  
HALES, Greg  
HAMPTON, Kirk John  
LILLAS, Janeen  
O'WHEEL, Sally  
SKEAT, Josh  
SUTTON, Shaun  
WILSON, Nic  
WOODROW, Denise

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Operating Report

30 June 2009

### Allied Staff

DAVEY, Dale  
GLASSON, Andrew  
MacLEOD, Pat  
O'BYRNE, Barbara-Anne  
SIMS, Sally  
WESTREN, Jennifer

### Secondary Colleges

COOPER, Russell  
DUNHAM, Craig  
DUNHAM, Dean  
FIDAO, Roland  
HAWKINS, Sue  
HORTLE, Noel  
HOW, Duncan  
LAMBERT, Janet

### TAFE DIVISION

ALLEN, Steve  
BACON, Kirsten  
BAILEY, Simon  
BLACKWOOD-BEATTIE Roberta  
RUTHVEN, Necia  
TURBETT, Liz

### Prescribed information

- (a) The union had 6,027 members at the end of the reporting period.
- (b) The Union employed 26 staff as at 30 June 2009 (2008: 25 employees employed sometime during that period).

Signed in accordance with a resolution of the Branch Executive.

*L Wright*  
Dated: 27.10.09



FAIR WORK  
AUSTRALIA

12 January 2010

Ms Leanne Wright  
President  
Australian Education Union Tasmanian Branch  
PO Box 117  
North Hobart TAS 7002  
By email: [support@aeutas.org.au](mailto:support@aeutas.org.au)

cc: Ms Joanne Doyle  
Partner  
Wise Lord & Ferguson  
GPO Box 1083  
Hobart TAS 7001  
By email: [email@wlf.com.au](mailto:email@wlf.com.au)

Dear Ms Wright

**Re: Financial report of the Australian Education Union Tasmanian Branch for the year ended 30 June 2009 (FR2009/10121)**

I acknowledge receipt of the financial report of the Tasmanian Branch of the Australian Education Union for the year ended 30 June 2009. The documents were lodged with Fair Work Australia on 21 December 2009.

The financial report has not been filed as there are a number of matters that need to be addressed.

**1 DATE OF RESOLUTION OF DECLARATIONS IN COMMITTEE OF MANAGEMENT STATEMENT**

As advised in our correspondence of 15 January 2009 in response to the 2008 financial report, item 26(b) of the Reporting Guidelines requires the committee of management statement to provide the date of passage of the resolution by the committee. Although the statement lodged with FWA is dated, it cannot be assumed that the resolution was made on the same date the statement was signed. The declarations made by the committee of management establish the authenticity of the financial statements and therefore the date that the resolution was passed by the committee is essential to establishing the authenticity of the statements.

The Branch is required to advise FWA in writing of the date that the 2009 resolution was passed. Also, in future years please ensure that the date of the resolution is included in the Committee of Management Statement.

**2 INCOMPLETE OPERATING REPORT**

The Operating Report lodged with Fair Work Australia (FWA) on 21 December 2009 commences with the list of office holders and then states the number of members and the number of employees. However, a review of the principal activities of the Branch, a statement as to whether there are any significant changes in the financial affairs of the Branch, details of the right of members to resign and details of any officers or members who are trustees/Directors of superannuation entities have not been included. Section 254 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act) and regulation 159 require the inclusion of these items. It appears that either an incomplete Operating Report was distributed to members and presented to the Committee of Management, or a page is missing from the document lodged with FWA.

In addition to these apparent omissions, I note that the Operating Report only provides the names of office holders and not the period each office was held. Regulation 159(c) requires an operating report to provide the name of each person who has been a member of the committee of management of the Branch at any time during the financial year, *and the period for which he or she held such a position* (my emphasis).

The branch is therefore required to provide FWA with a fresh Operating Report which includes the omitted information as outlined above, as well as the periods each office was held.

### **3 NOTICE REQUIRED UNDER SECTION 272**

As advised in our previous correspondence, the reproduced subsections of 272(1) – (3) in note 15 is wording of legislation that was superseded in 2003. The superseded wording remains in the 2009 Financial Report. The relevant legislation from 1 July 2009 is the Fair Work (Registered Organisations) Act 2009 and the current wording of subsections 272(1) – (3) is as follows:

#### ***272 Information to be provided to members or General Manager***

- (1) A member of a reporting unit, or the General Manager, may apply to the reporting unit for specified prescribed information in relation to the 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 subsection (1).*

As members of the Branch have not been informed of the relevant sections, the Branch is requested to provide to members the wording of subsections 272(1) – (3) as soon as possible and to advise FWA in writing when this has occurred. In future years please ensure that the correct wording is reproduced in the notes to the financial statements.

### **4 RECOVERY OF WAGES ACTIVITY**

The Financial Report does not provide any information regarding recovery of wages activity. As advised in our previous correspondence, items 16-23, 25(f) and 27(b) of the Reporting Guidelines govern the financial reporting of recovery of wages activity. If the branch has not undertaken any recovery of wages activity in the financial year, a declaration to this effect should be made in the Committee of Management Statement.

The Branch is requested to advise FWA in writing whether any recovery of wages activity was undertaken in the financial year ended 30 June 2009. Further, if any such activity was undertaken, the Branch is required to prepare, have audited and lodge with FWA a recovery of wages activity financial report in accordance with items 16-23 of the Reporting Guidelines. Also, in future years, please ensure that the Committee of Management Statement includes a declaration regarding recovery of wages activity and, if any such activity was undertaken, please ensure that such a report is prepared, audited and lodged with FWA.

### **5 CONTRIBUTION TO INTERNATIONAL TRUST FUND**

Note 3 to the financial statements discloses an expense item entitled 'Contribution to International Trust Fund.' The nature of this item is unclear and requires further disclosure. If the contribution is to an external entity, then the item would appear to be a donation and therefore should be disclosed in the Loans, Grant and Donations Statement (section 237 of the RO Act). If the contribution is to a related party, then the item should be disclosed as a related party transaction (AASB 124, paragraph 17). If the item is a contribution to a fund of another branch or office of the AEU, then such cash flow and the name of the other branch or office should be disclosed in the statement of cash flows or the notes to the statement of cash flows (item 15 of the Reporting Guidelines).

The Branch is therefore requested to advise FWA in writing of the nature of the expense item 'Contribution to International Trust Fund'. If the item is a donation, an amended Statement of Loans, Grants and Donations is required to be lodged. If the item is a transaction with a related party, please advise FWA in writing of the nature the relationship between the parties. If the item is a contribution to a fund of another branch or office of the AEU, please advise FWA of the name of the branch/office. Also, please ensure that an appropriate disclosure regarding this item is made in future financial reports.

## SUMMARY

Accordingly, in order to secure compliance with your obligations under the RO Act, the Branch is required to:

- Advise FWA in writing of the date that the resolution regarding the declarations in the Committee of Management Statement was passed;
- Provide FWA with a fresh Operating Report;
- Provide members with the wording of subsections 272(1) – (3) of the RO Act as soon as possible and advise FWA in writing when this has occurred;
- Advise FWA in writing whether any recovery of wages activity was undertaken in the financial year ended 30 June 2009;
- If any recovery of wages activity was undertaken, the Branch is required to prepare, have audited and lodge with FWA a recovery of wages activity financial report;
- Advise FWA in writing of the nature of the item 'Contribution to International Trust Fund':
  - If the item is a donation, an amended Statement of Loans, Grants and Donations is required to be lodged;
  - If the item is a transaction with a related party, please advise FWA in writing of the nature the relationship between the parties;
  - If the item is a contribution to a fund of another branch or office of the AEU, please advise FWA in writing of the name of the branch/office.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I can be contacted on 03 86617929 or by email at [eve.anderson@fwa.gov.au](mailto:eve.anderson@fwa.gov.au). A copy of this letter has been provided to your auditor.

Yours sincerely



Eve Anderson  
Tribunal Services and Organisations  
Fair Work Australia  
Tel: 03 86617929

Email: [eve.anderson@fwa.gov.au](mailto:eve.anderson@fwa.gov.au)





1 March 2010

Eve Anderson  
Tribunal Services & Organisations  
Fair Work Australia  
Electronically at [eve.anderson@fwa.gov.au](mailto:eve.anderson@fwa.gov.au)

Dear Ms Anderson

**Re: Financial Report of the Australian Education Union Tas Branch for the year ended 30 June 2009 (FR2009/10121)**

I refer to your correspondence of 12 January 2010 in relation to the lodgement of the financial report of the AEU Tasmanian Branch and address matters raised as follows:

- 1. Date of Resolution of Declarations in Committee of Management Statement:**  
As indicated to you in letter of 15 December 2009, the resolution was passed at a meeting of the Committee of Management on 13 November 2009. Our auditors have assured us that the date of the resolution will be included in the Committee of Management Statement in future years.
- 2. Incomplete Operating Report:**  
Attached is a fresh Operating Report which includes the omitted information as outlined in your letter. All offices were held for the full financial year, unless stated otherwise in the Report. This information will be included in future reports.
- 3. Notice Required under Section 272:**  
The Branch provided members with the wording of subsections 272(1) – (3) on 1 March 2010. Our auditors have assured us that in future years they will ensure that the correct wording is reproduced in the notes to the financial statements.
- 4. Recovery of Wages Activity:**  
Our Branch has not undertaken any recovery of wages activity in the financial year being reported on. Our auditors have assured us in future years they will ensure that the Committee of Management includes a declaration regarding recovery of wages activity and, if any such activity is undertaken, we will ensure that such a report is prepared, audited and lodged with FWA.
- 5. Contribution to International Trust Fund:**  
The expense item "Contribution to International Trust Fund" is a 'related party transaction'. The International Trust Fund is a fund which has been set up under AEU Federal Rules and is audited separately. AEU Branches contribute to the Fund. We will ensure that an appropriate disclosure regarding this item is made in future financial reports.

Yours sincerely

Leanne Wright  
President

Cc: AEU Federal Secretary

All correspondence to:  
State Manager  
AEU Tasmanian Branch  
PO Box 117  
NORTH HOBART TAS 7002

[www.aeutas.org.au](http://www.aeutas.org.au)

Street address:  
32 Patrick Street  
HOBART TAS 7000  
Telephone: (03) 6234 9500  
Outside the Hobart metro area: 1800 001 313  
Facsimile: (03) 6234 3052  
Email: [support@aeutas.org.au](mailto:support@aeutas.org.au)

Launceston Office:  
39 Paterson Street  
LAUNCESTON TAS 7250  
Telephone: (03) 6334 0361  
Facsimile: (03) 6334 1285  
Email: [rosep@aeutas.org.au](mailto:rosep@aeutas.org.au)

Devonport Office:  
63 Best Street  
DEVONPORT TAS 7310  
Telephone: [DoE Workplaces] (03) 6424 9301  
Email: [russellt@aeutas.org.au](mailto:russellt@aeutas.org.au)  
Telephone: [TAFE Workplaces] (03) 6423 2876  
Email: [jonp@aeutas.org.au](mailto:jonp@aeutas.org.au)  
Facsimile: (03) 6423 6094

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Branch Executive Declaration

30 June 2009

The Branch Executive of the Australian Education Union Tasmania Branch (AEU-TB) being the AEU Branch Council passed the following resolution in relation to the general purpose financial report (GPFR) of the AEU-TB for the financial year ended 30 June 2009.

The Branch Executive of the Union declares that 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 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 AEU-TB for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the AEU-TB will be able to pay its debt 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 AEU-TB 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 AEU-TB have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) we are not aware of whether the financial records of the AEU-TB have been kept in a consistent manner to other national education union branches; and
  - (v) the information sought in any request of a member of the AEU-TB or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of the Registrar; and
  - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule.

L Wright

Dated: 27.10.09

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Operating Report

30 June 2009

Your Branch Executive submit the financial report of the Australian Education Union Tasmanian Branch for the financial year ended 30 June 2009.

### Principal activities

The principal activities of the association during the financial year were:

- To maintain and improve the working conditions and professional welfare of its members.
- Be a professionally managed and democratic Union which provides maximum opportunities for membership involvement in its activities.
- Provide a wide range of appropriate services and benefits to members
- Work towards ensuring a just and equitable society, including by promoting actively public education, training and unionism.

### Significant changes

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

### Operating result

The profit/(loss) from ordinary activities amounted to \$246,520 for the period ending 30 June 2009 (2008: (\$79,921)).

### Payments to employers

The Association did not make any payments during the financial year to employers as consideration for the employers making payroll deductions of membership subscriptions.

### Legal costs

During the financial year, the Association incurred \$21,958 in legal fees on behalf of members. The Association was reimbursed \$9,008 by members.

### Superannuation Trustees/Directors

There are no members of the Branch Council that are trustees or directors of a superannuation entity or an exempt public sector superannuation scheme.

### Right to Resign

Resignation from membership and termination of eligibility for membership is regulated by Federal Branch Rule 17.

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.

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Operating Report

30 June 2009

### **BRANCH PRESIDENT**

WRIGHT, Leanne

### **BRANCH DEPUTY PRESIDENTS**

#### **South**

OSBOURNE, Elizabeth

#### **North**

KEARNEY, Peter

#### **North West**

VINEY, Rod (Resigned 6/4/09)

#### **Allied Staff**

JACKSON, Mandy

#### **Secondary Colleges**

BROWN, Greg

#### **TAFE Division**

DALE, Ross

### **BRANCH EXECUTIVE**

BURNS, Gayle

DELANY, Jim

FINLAY, Nick

GEALE, Sallyann

LAIRD VALENTINE, Margaret

MICHALEK, Diana

PAICE, Jon

POLGLASE, Terry

SOWARD, Rob

# AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH

## Operating Report

30 June 2009

### Indigenous Representative

STONE, Alison

### GENERAL DIVISION

#### South

BUTLER, Warwick  
FRENCH, Carmel  
GLOVER, Ed  
GRACE-HORTLE, Barbara  
HAYES, Mark  
JOHNSTON, Eraine  
LUCAS, Jo  
McCAUSLAND, Kylee  
MUSGROVE, Claire  
NETTLEFOLD, Andrew  
SIMPSON, Lyn  
WALKER, Ed

#### North

BRITTON, Rob  
BROWN, Matthew  
CLELAND, Sarah  
DJAKIC, Murat  
DUNCAN, David  
ENGLISH, Kylie  
FURMAGE, Shirley  
JAMES, Andrea  
JONES, Howard  
McDONOUGH, Warren  
STRATTON, Cheryl  
TYERS, Lizzie  
WOODWARD, Gary

#### North West

ARGENT, Julie  
DALTON, Ben  
FOLKS, Dean  
HABERLE, Raymond  
HALES, Greg  
HAMPTON, Kirk John  
LILLAS, Janeen  
O'WHEEL, Sally  
SKEAT, Josh  
SUTTON, Shaun  
WILSON, Nic  
WOODROW, Denise

**AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH**

**Operating Report**

**30 June 2009**

**Allied Staff**

DAVEY, Dale  
GLASSON, Andrew  
MacLEOD, Pat  
O'BYRNE, Barbara-Anne  
SIMS, Sally  
WESTREN, Jennifer

**Secondary Colleges**

COOPER, Russell  
DUNHAM, Craig  
DUNHAM, Dean  
FIDAO, Roland  
HAWKINS, Sue  
HORTLE, Noel  
HOW, Duncan  
LAMBERT, Janet

**TAFE DIVISION**

ALLEN, Steve  
BACON, Kirsten  
BAILEY, Simon  
BLACKWOOD-BEATTIE Roberta  
RUTHVEN, Necia  
TURBETT, Liz

**Prescribed information**

- (a) The union had 6,027 members at the end of the reporting period.
- (b) The Union employed 26 staff as at 30 June 2009 (2008: 25 employees employed sometime during that period).

Signed in accordance with a resolution of the Branch Executive.

Dated:

*L. Wright*  
27.10.09