



10 February 2015

Terry Polglase
President
Tasmania Branch
Australian Education Union
support@aeutas.org.au

CC: Joanne Doyle, Wise Lord & Ferguson, by email: jdoyle@wlf.com.au

Dear Mr Polglase,

**Australian Education Union - Tasmania Branch
Financial Report for the year ended 30 June 2014 - [FR2014/264]**

I acknowledge receipt of the financial report of the Australian Education Union, Tasmania Branch. The documents were lodged with the Fair Work Commission on 4 December 2014. Further documentation was received from the Branch on 9 February 2015.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged. Thank you for incorporating the comments made in last year's filing letter.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2015 may be subject to an advanced compliance review.

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. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Auditor's report:

Date of Report

Further information was sought from the branch concerning the date of the audit as the date on the statement was after the report had been provided to members according to the designated officer's certificate. The branch and auditor has since confirmed that the date was incorrect and that the auditor's statement should have been dated 20 October 2014. Please ensure that the financial report is audited prior to providing to members next year and that the date on the statement is correct.

Declaration regarding going concern

Paragraph 39 of the Reporting Guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting

unit's financial statements is appropriate. This declaration was not included in the auditor's statements.

Key management personnel

Australian Accounting Standard *AASB 124 Related Party Disclosures* paragraph 17 requires the General Purpose Financial Report to disclose within the statements or the notes compensation paid to key management personnel.

This normally includes a listing of the key management personnel for the organisation, the total amount of compensation paid to all key management personnel, and then totals for each of the following categories:

- Short term employee benefits
- Post employment benefits
- Other long term employee benefits
- Termination benefits
- Any share based payments.

The definition for these categories can be found within accounting standard *AASB 119: Employee Benefits*. Please ensure a Key Management Personnel note is included in next year's report.

Disclosure of employee expenses to office holders and other employees

The Reporting Guidelines require reporting units to disclose in the Statement of Comprehensive Income or in the notes to the financial statements employee expenses to holders of office (item 16(f)) and employee expenses to other employees (item 16(g)). Item 16(f) and 16(g) of the Reporting Guidelines also requires these expenses to be separately disclosed as follows:

- Wages and salaries;
- Superannuation;
- Leave and other entitlements;
- Separation and redundancies; and
- Other employee expenses.

Note 3(a) to the financial statements has disclosed wages and salaries, superannuation, leave and other entitlements separately for officer holders and employees, but does not separately disclose *separation and redundancies* and *other* employee expenses provided for officers and employees.

The Reporting Guidelines require that all employee and office holder expenses be detailed separately (refer to items 16(f) and 16(g)).

Please note that Reporting Guideline 17 states that if the activities identified in item 16 have not occurred in the reporting period, a statement of this effect must be included in the GPFR. This may be done as a statement or a NIL line item.

Disclosure of employee provisions to office holders and other employees

The Reporting Guidelines also require either the Statement of Financial Position or the notes to disclose any liability for employee benefits in respect of office holders and other employees (items 20(c) and 20 (d)). Item 20(c) and 20(d) of the Reporting Guidelines requires these provisions to be separately disclosed as follows:

- Annual leave;
- Long service leave;
- Separation and redundancies; and
- Other employee provisions.

Note 7 to the financial statements has disclosed annual leave and long service leave separately for office holders and employees, but does not separately disclose *separation and redundancies* and *other* employee provisions provided for officers and employees.

The Reporting Guidelines require that all employee and office holder provisions be detailed separately (refer to items 20(c) and 20(d)).

Please note that Reporting Guideline 21 states that if the activities identified in item 20 have not occurred in the reporting period, a statement of this effect must be included in the GPFR. This may be done as a statement or a NIL line item.

Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The FWC recommends reporting units use this model as it will assist in ensuring compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

If you have any queries regarding this letter, please contact me on (03) 8661 7974 or via email at catherine.bebbington@fwc.gov.au.

Yours sincerely



CATHERINE BEBBINGTON
Regulatory Compliance Branch

FAIR WORK COMMISSION

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Fax: 03 9655 0410

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Wise Lord & Ferguson
Chartered Accountants
advice to advantage

Independent auditor's report to the members of the Australian Education Union Tasmanian Branch

We have audited the accompanying financial report of the Australian Education Union Tasmanian Branch, which comprises the Statement of Financial Position as at 30 June 2014, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Branch Executive declaration.

Branch Executive Responsibility for the Financial Report

The Branch Executive of the Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and with *Fair Work (Registered Organisations) Act 2009*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the directors also state that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards as issued by the International Accounting Standards Board.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards and International Standards on Auditing. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Branch Executive, as well as evaluating the overall presentation of the financial report.



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

Partners: Harvey Gibson, Danny McCarthy, Douglas Thomson, Joanne Doyle, Stuart Clutterbuck, Ian Wheeler, Dean Johnson, Marg Marshall, Paul Lyons, Alicia Leis, Nick Carter
Managers: Melanie Richardson, Simon Jones, Trent Queen, Rachel Burns, Nathan Brereton, Melissa Johnson, Donna Powell, Rebecca Meredith, Naomi Norman
Consultant: Peter Beven

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit we have met the independence requirements of the Australian professional accounting bodies.

Auditor's Opinion

In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the *Fair Work (Registered Organisations) Act 2009*.



J DOYLE
PARTNER
WISE LORD & FERGUSON
Registered Company Auditor

160 Collins Street
Hobart TAS 7001

Date : 20th October 2014



Australian Education Union Tasmanian Branch

4 December 2014


Fair Work Commission
orgs@fwc.gov.au

Dear Sir/Madam

**Re: Lodgement of Financial Documents for year ended 30 June 2014
[FR2013/338] Fair Work (Registered Organisations) Act 2009 (the RO Act)**

I, Terry Polglase, being the President of the Australian Education Union, Tasmanian Branch certify:

- that the documents lodged herewith are copies of the full report for the Australian Education Union, Tasmanian Branch referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full Report for the year ended 30 June 2014 was provided to members of the reporting unit on 22 October 2014; and
- that the full report was presented to a Branch Council meeting of the reporting union on 21 November 2014 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer: 

Name of prescribed designated officer: Terry Polglase

Title of prescribed designated officer: President

Dated: 4 December 2014

Attach (2)

CC: Susan Hopgood, AEU Federal Secretary

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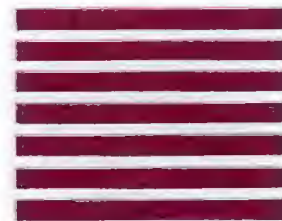
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Australian Education
Union Tasmanian
Branch

Financial Statements

**For the Year Ended
30 June 2014**



Wise Lord & Ferguson
Chartered Accountants
advice to advantage



Australian Education Union Tasmanian Branch

OPERATING REPORT

For the period ended 30 June 2014

The Branch Executive presents its report of the Australian Education Union Tasmanian Branch for the financial year ended 30 June 2014.

Principal activities

The principal activities of the Union 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; and
- Work towards ensuring a just and equitable society, including by promoting actively public education, training and unionism.

It is noted that during the financial year the activities of the Union were suitably carried out. No significant change in the nature of these activities occurred during the year.

The profit/(loss) from ordinary activities amounted to \$415,279 for the period ending 30 June 2014 (2013: \$288,492).

Financial Affairs

No significant changes were noted to the financial affairs of the Branch during the year.

Right to Resign

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

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.

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.

Number of members

The Union had 6,020 members at the end of the reporting period (2013: 6,093).

Number of employees

The Union employed 26 staff, expressed as 22.68 FTE, as at 30 June 2014 (2013: 25 employees, expressed as 22.48 FTE).

Payments to employers

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

Australian Education Union Tasmanian Branch

OPERATING REPORT

For the period ended 30 June 2014

Names and positions of the Committee of Management for the financial year
1 July 2013 to 30 June 2014 were:

BRANCH PRESIDENT

POLGLASE, Terry

BRANCH DEPUTY PRESIDENTS

South

OSBORNE, Elizabeth (resigned 31/01/2014)

North

GEALE, Sallyann (resigned 31/01/2014)

North West

FOLKS, Dean (resigned 31/01/2014)

DoE

WALKER, Ed (from 01/02/2014)

Allied Staff

JACKSON, Mandy

Secondary Colleges

McNAB, Brian

TAFE Division

CALVERT, Rex

BRANCH EXECUTIVE

ALLAN, Ian (from 01/02/2014)

BENSEMANN, Gary (resigned 31/01/2014)

COATES Joy (from 01/02/2014)

FINLAY, Nick (resigned 31/01/2014)

FOLKS, Dean (from 01/02/2014)

GEALE, Sallyann (resigned 31/01/2014)

GLASSON, Andrew

HARRISON, Peter (resigned 31/01/2014)

LAIRD VALENTINE, Margaret

NEWITT, Sue (resigned 31/01/2014)

OSBORNE, Elizabeth (from 01/02/2014)

STOPS, Darren (resigned 31/01/2014)

Indigenous Representative

DEVERELL, Stephen (resigned 31/01/2014)

Australian Education Union Tasmanian Branch

OPERATING REPORT

For the period ended 30 June 2014

GENERAL DIVISION, SOUTH

Branch Deputy President, South Region

OSBORNE, Elizabeth (resigned 31/01/2014)

Branch Council Delegate, General Division Sector – South

BUTLER, Warwick

CLIFFORD, Adam (from 10/04/2014)

CLIFFORD, Leeanne (from 01/02/2014)

COLLES, Patricia (resigned 31/01/2014)

EDWARDS, David (resigned 31/01/2014, from 10/04/2014)

GLOVER, Ed (resigned 31/01/2014, from 10/04/2014)

GRIFFIN, Martin (from 01/02/2014)

HAYES, Mark (resigned 31/01/2014, from 10/04/2014)

HILL, Ailsa (resigned 31/01/2014, from 10/04/2014)

JONES, Stephen (from 10/04/2014)

KING, Jackie (from 10/04/2014)

LAIRD-VALENTINE, Margaret (from 01/02/2014)

LORD, Stuart

MADDERN, David (from 10/04/2014)

MUSGROVE, Claire (resigned 31/01/2014)

NETTLEFOLD, Andrew (resigned 31/01/2014)

OSBORNE, Elizabeth (from 01/02/2014)

RICHARDSON, Ben (resigned 31/01/2014)

TUBB, Owen

WATT, Tom (resigned 31/01/2014)

GENERAL DIVISION, NORTH

Branch Deputy President, North Region

GEALE, Sallyann (resigned 31/01/2014)

Branch Council Delegate, General Division Sector – North

BRITTON, Robert (resigned 31/01/2014)

COATES, Joy

DJAKIC, Murat (resigned 31/01/2014, from 10/04/2014)

DUNCAN, David

ELLIS, Lucie (from 01/02/2014)

FINLAY, Nicholas (from 10/04/2014)

GEALE, Sallyann (from 10/04/2014)

JAMES, Andrea

McDONOUGH, Warren (resigned 31/01/2014, from 10/04/2014)

MITCHELL, Bella (resigned 31/01/2014, from 10/04/2014)

PAPASTAVROU, Loucas (resigned 31/01/2014)

STRATTON, Cheryl (resigned 31/01/2014, from 10/04/2014)

GENERAL DIVISION, NORTH WEST

Branch Deputy President, North West Region

FOLKS, Dean (resigned 31/01/2014)

Branch Council Delegate, General Division Sector – North West

ALLAN, Ian

ARGENT, Julie

ENNISS, Gerard (from 01/02/2014)

FOGG, Samuel

Australian Education Union Tasmanian Branch

OPERATING REPORT

For the period ended 30 June 2014

Branch Council Delegate, General Division Sector – North West (continued)

FOLKS, Dean (from 01/02/2014)
GLOVER, Maree (resigned 31/01/2014, from 10/04/2014)
HABERLE, Raymond (resigned 31/01/2014)
HALES, Greg (resigned 31/01/2014)
LAMPREY, Robyn
ROWLANDS, Phil (resigned 31/01/2014)
WILSON, Nic
WOODROW, Denise

GENERAL DIVISION, ALLIED STAFF

Branch Deputy President, Allied Staff

JACKSON, Mandy

Branch Council Delegate, General Division Sector – Allied Staff

BARWICK, Emily (resigned 31/01/2014)
BOWERMAN, Mandy (from 10/04/2014)
BURRELL, Sharon
CRELLIN, Tarun (from 10/04/2014)
GLASSON, Andrew (from 01/02/2014)
MacLEOD, Pat (resigned 31/01/2014)
OSBORNE, Stephen (resigned 31/01/2014)
SCHOFIELD, Kai (from 10/04/2014)
WALL, Samantha (resigned 31/01/2014)

SECONDARY COLLEGES SECTOR

Secondary Colleges Sector/President/Branch Deputy President – Secondary Colleges

McNAB, Brian

Branch Council Delegate, General Division Sector – Secondary Colleges

BEST, Romany (resigned 31/01/2014)
BUTLER, Andrew
FIDAO, Roland
HAWKINS, Sue (resigned 31/01/2014)
NANDAN, Robyn
PAPASTAVROU, Loucas
PRESTON, Matthew (resigned 31/01/2014)

TAFE DIVISION

TAFE Division President/Branch Deputy President – TAFE

CALVERT, Rex

Branch Council Delegate, TAFE Division

ADDICOAT, Spring (nee Duncan)
BACON, Kirsten (from 10/04/2014)
CLEARY, Steve (resigned 31/01/2014)
DEVERELL, Stephen (from 10/04/2014)
HOWE, Sarah (resigned 31/01/2014)
LENNARD, Paul (resigned 31/01/2014)
STOTHERS, Wendy (from 01/02/2014)

Australian Education Union Tasmanian Branch

OPERATING REPORT

For the period ended 30 June 2014

Officers who are directors of a company or a member of a board

GEALE, Sallyann
HAYES, Mark
HILL, Ailsa
McDONOUGH, Warren
NANDAN, Robyn

Signed in accordance with a resolution of the Branch Executive



Terry Polglase
Branch President

Dated: 20/12/14

Australian Education Union Tasmanian Branch

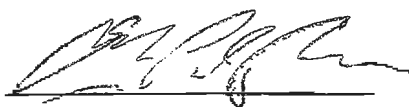
BRANCH EXECUTIVE DECLARATION

For the period ended 30 June 2014

On the 20/10 / 2014 the Branch Executive of the Australian Education Union Tasmanian Branch passed the following resolution in relation to the general purpose financial report (GPRF) for the year ended 30 June 2014:

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 General Manager of FWA;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Australian Education Union Tasmanian Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Australian Education Union Tasmanian Branch 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 Australian Education Union Tasmanian Branch 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 Australian Education Union Tasmanian Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) as far as is practical and reasonable, the financial records of the Australian Education Union Tasmanian Branch 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 Australian Education Union Tasmanian Branch or the General Manager of FWA duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member of the General Manager of FWA; and
 - (vi) no orders have been made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009;
- (f) in relation to the recovery of wages activity, no activity of this nature has been undertaken.



Terry Polglase
Branch President

Dated: 20/10/14

Australian Education Union Tasmanian Branch

STATEMENT OF COMPREHENSIVE INCOME

For the period ended 30 June 2014

	Notes	2014 \$	2013 \$
Revenue			
Membership subscription		3,658,718	3,623,417
Cinema ticket sales		48,955	60,143
Board Sitting Fees		24,043	-
Interest		12,103	37,854
Rental revenue		47,795	33,758
Other revenue		45,312	41,600
Total Revenue		3,836,926	3,796,772
Other Income			
Net movement in managed fund		81,162	76,017
Net gains from sale of assets		16,388	-
Total other income		97,550	76,017
Total income		3,934,476	3,872,789
Expenses			
Employee expenses	3(a)	2,466,979	2,512,292
Capitation fees	3(b)	188,332	182,470
Affiliation fees	3(c)	95,739	82,263
Administration expenses	3(d)	594,521	608,197
Grants or donations	3(e)	-	7,892
Depreciation and amortisation	3(f)	142,310	147,843
Legal costs	3(g)	17,316	19,836
Net losses from sale of assets		-	3,728
Other expenses	3(h)	14,000	19,776
Total expenses		3,519,197	3,584,297
Profit for the year		415,279	288,492
Other comprehensive income		-	-
Total comprehensive income for the year		415,279	288,492

The accompanying notes form part of this Financial Report

Australian Education Union Tasmanian Branch

STATEMENT OF FINANCIAL POSITION

For the period ended 30 June 2014

	Notes	2014 \$	2013 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4(a)	952,652	717,066
Trade and other receivables	4(b)	218,692	161,286
Other current assets	4(c)	1,321,080	1,229,478
Total Current Assets		2,492,424	2,107,830
Non-Current Assets			
Land and buildings	5(a)	2,372,117	2,416,373
Property, plant and equipment	5(b)	135,534	137,194
Motor vehicles	5(c)	116,491	146,182
Total Non-Current Assets		2,624,142	2,699,749
Total Assets		5,116,566	4,807,579
LIABILITIES			
Current Liabilities			
Trade payables	6(a)	62,802	64,094
Other payables	6(b)	99,184	100,269
Employee provisions	7	394,944	426,568
Total Current Liabilities		556,930	590,931
Non-Current Liabilities			
Employee provisions	7	199,663	271,954
Total Non-Current Liabilities		199,663	271,954
Total Liabilities		756,593	862,885
Net Assets		4,359,973	3,944,694
EQUITY			
Retained profits	8(a)	2,892,543	2,477,264
Reserves	8(b)	1,467,430	1,467,430
Total Equity		4,359,973	3,944,694

The accompanying notes form part of this Financial Report

Australian Education Union Tasmanian Branch

STATEMENT OF CHANGES IN EQUITY

For the period ended 30 June 2014

	Retained Earnings	General Reserve	Asset Revaluation Reserve	Total Equity
	\$	\$	\$	\$
Closing balance as at 30 June 2012	2,188,772	725,031	742,399	3,656,202
Profit (Loss) for the year	288,492	-	-	288,492
Closing balance as at 30 June 2013	2,477,264	725,031	742,399	3,944,694
Profit for the year	415,279	-	-	415,279
Closing balance as at 30 June 2014	2,892,543	725,031	742,399	4,359,973

The accompanying notes form part of this Financial Report

Australian Education Union Tasmanian Branch

CASH FLOW STATEMENT

For the period ended 30 June 2014

	Notes	2014 \$	2013 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from members		3,775,531	3,743,804
Interest		10,440	37,854
Cash used			
Employees		(2,570,894)	(2,484,558)
Suppliers		(903,625)	(953,012)
Net cash from (used by) operating activities	9	311,452	344,088
 INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of plant and equipment		35,370	29,004
Cash used			
Loans to members and staff		(15,110)	(4,676)
Purchase of plant and equipment		(85,686)	(95,354)
Investment of short term deposits		(10,440)	(37,854)
Net cash from (used by) investing activities		(75,866)	(108,880)
 Net increase (decrease) in cash held		 235,586	 235,208
Cash & cash equivalents at the beginning of the period		717,066	481,858
Cash & cash equivalents at the end of the period	4(a)	952,652	717,066

The accompanying notes form part of this Financial Report

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation of the Financial Statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the Australian Education Union Tasmanian Branch is a not-for-profit entity.

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 Fair Work (Registered Organisations) Act 2009.

The financial statements have been prepared on an accrual basis and are based on historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

(b) Statement of Compliance

The financial report complies with Australian Accounting Standards, including International Financial Reporting Standards ('IFRS').

(c) Comparative Amounts

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

(d) New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date stated in the standard.

The accounting policies adopted are consistent with those of the previous financial year.

There are no new standards, amendments to standards or interpretations that were issued prior to sign off date that are expected to have a financial impact on the Union in the future reporting period.

(e) Cash and Cash Equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) 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.

(g) Other Current Assets

Financial assets at fair value through profit or loss are stated at fair value, with any gains or losses arising on measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'net movement in managed fund' line item in the statement of comprehensive income.

(h) Land, Buildings, Plant and Equipment

Asset Recognition

Purchases of land, buildings, plant and equipment are recognised at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

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.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful life using, in all cases, the straight line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2014	2013
Land and buildings	50 years	50 years
Plant and equipment	4 to 5 years	4 to 5 years
Computer equipment	2.5 to 3 years	2.5 to 3 years
Motor vehicles	4 to 5 years	4 to 5 years

Derecognition

An item of land, buildings, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

(i) 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 Union.

(j) Employee Benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 Employee Benefits) and termination benefits due within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as the present value of the estimated future cash outflows to be made by the reporting unit in respect of services provided by employees up to reporting date.

(k) Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Donation income is recognised when it is received.

Interest revenue is recognised on an accrual basis using the effective interest method.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease.

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Other Income

Gains and losses from disposal of assets are recognised when control of the asset has passed to the buyer.

(m) Taxes

The Union is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

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

- where the amount of GST incurred 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
- for receivables and payables.

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.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

NOTE 2 EVENTS AFTER THE REPORTING PERIOD

There were no events that occurred after 30 June 2014, or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Union.

	2014	2013
	\$	\$
NOTE 3 EXPENSES		
(a) Employee expenses		
Holders of office		
Wages and salaries	138,629	137,389
Superannuation	20,794	19,320
Leave and other entitlements	28,100	17,906
Executive expenses	28,946	22,239
Subtotal employee expenses holders of office	216,469	196,854
Employees other than office holders		
Wages and salaries	1,828,915	1,855,704
Superannuation	273,530	280,403
Leave and other entitlements	148,065	179,331
Subtotal employee expenses employees other than office holders	2,250,510	2,315,438
Total employee expenses	2,466,979	2,512,292

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

	2014 \$	2013 \$
NOTE 3 EXPENSES (continued)		
(b) Capitation fees		
AEU Federal capitation fees	188,332	182,470
Total capitation fees	188,332	182,470
(c) Affiliation fees		
ACTU Affiliation	44,512	33,294
TTLIC Affiliation	36,848	31,283
Education International Affiliation	14,379	17,686
Total affiliation fees	95,739	82,263
(d) Administration expenses		
Accounting and auditing	18,264	9,821
Bank charges	16,417	17,066
Branch Council	32,472	36,465
Compulsory levies (public education levy)	37,498	42,764
Computer expense	37,812	71,784
Conference and meeting expenses	11,676	11,031
Fees/allowances – meeting and conferences	27,836	20,594
Industrial campaigns	36,938	11,799
Insurance	49,946	46,309
Members expenses	90,534	102,654
Postage, printing & stationery	19,731	21,089
Property expenses	82,025	75,645
Publications	16,120	19,399
Repairs and maintenance	38,890	44,959
Research	4,341	6,563
Uniforms	123	2,052
Telephone	25,080	24,726
Travel and motor vehicle expenses	48,818	43,477
Total administration expenses	594,521	608,197
(e) Grants and donations		
Benevolent assistance	-	1,000
Bush Fire Appeal	-	6,892
Total grants and donations	-	7,892
(f) Depreciation and amortisation		
Land and buildings	56,990	56,862
Plant and equipment	51,985	51,869
Motor vehicles	33,335	39,112
Total depreciation and amortisation	142,310	147,843
(g) Legal costs		
Litigation	17,316	17,220
Other legal matters	-	2,616
Total legal costs	17,316	19,836

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

	Notes	2014 \$	2013 \$
NOTE 3 EXPENSES (continued)			
(h) Other expenses			
Bad debts		-	7,776
Contribution to International Trust Fund		14,000	12,000
Total other expenses		14,000	19,776

The Australian Education Union Tasmanian Branch has not incurred any penalties under the Registered Organisation Act or Registered Organisation Regulations.

NOTE 4 CURRENT ASSETS

(a) Cash and cash equivalents			
Cash at bank		952,424	716,838
Cash on hand		228	228
Total cash and cash equivalents		952,652	717,066
(b) Trade and other receivables			
Sundry debtors		36,525	767
Loans to members and staff		27,562	12,452
Prepayments		9,329	17,989
Accrued Interest		1,663	-
Accrued membership subscriptions		143,613	130,078
Total current receivables		218,692	161,286
Less provision for doubtful debts		-	-
Total current receivables (net)		218,692	161,286

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

The Australian Education Union Tasmanian Branch does not have monies receivable from other reporting units at 30 June 2014.

(c) Other current assets			
Investment account		643,660	625,457
Managed investment account		677,420	604,021
Total other current assets		1,321,080	1,229,478

NOTE 5 NON-CURRENT ASSETS

(a) Land and buildings			
At cost		2,855,856	2,843,122
Accumulated depreciation		(483,739)	(426,749)
Total land and buildings		2,372,117	2,416,373

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

	Notes	2014 \$	2013 \$
NOTE 5 NON-CURRENT ASSETS (continued)			
<i>Reconciliation of the opening and closing balances of land and buildings</i>			
Net book value 1 July		2,416,373	2,473,235
Additions		12,735	-
Depreciation expense		(56,991)	(56,862)
Net book value 30 June		2,372,117	2,416,373
Net book value as of 30 June represented by			
Gross book value		2,855,856	2,843,122
Accumulated depreciation and impairment		(483,739)	(426,749)
Net book value 30 June		2,372,117	2,416,373
(b) Plant and equipment			
At cost		505,160	473,404
Accumulated depreciation		(369,626)	(336,210)
Total plant and equipment		135,534	137,194
<i>Reconciliation of the opening and closing balances of plant and equipment</i>			
Net book value 1 July		137,194	172,006
Additions		50,325	17,433
Disposals		-	(379)
Depreciation expense		(51,985)	(51,866)
Net book value 30 June		135,534	137,194
Net book value as of 30 June represented by			
Gross book value		505,160	473,404
Accumulated depreciation and impairment		(369,626)	(336,210)
Net book value 30 June		135,534	137,194
(c) Motor vehicles			
At cost		204,651	212,154
Accumulated depreciation		(88,160)	(65,972)
Total motor vehicles		116,491	146,182
<i>Reconciliation of the opening and closing balances of motor vehicles</i>			
Net book value 1 July		146,182	139,725
Additions		22,627	77,921
Disposals		(18,983)	(32,352)
Depreciation expense		(33,335)	(39,112)
Net book value 30 June		116,491	146,182
Net book value as of 30 June represented by			
Gross book value		204,651	212,154
Accumulated depreciation and impairment		(88,160)	(65,972)
Net book value 30 June		116,491	146,182

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

	Notes	2014 \$	2013 \$
NOTE 6 CURRENT LIABILITIES			
(a) Trade payables			
Trade creditors		1,909	4,526
Accrued expenses		60,893	59,568
Total trade payables		62,802	64,094

Trade payables are non-interest bearing and are usually settled within 30 days.

The Australian Education Union Tasmanian Branch does not have monies payable to other reporting units at 30 June 2014.

(b) Other payables			
GST Payable		65,676	63,666
PAYG withholding tax		33,508	35,949
Other		-	654
Total other payables		99,184	100,269

Wages and salaries, employee payroll deductions and legal costs were fully paid as at 30 June 2014.

NOTE 7 EMPLOYEE PROVISIONS

Holders of office			
Annual leave		20,230	13,060
Long service leave		7,870	4,846
Subtotal employee provisions for holders of office		28,100	17,906
Employees other than office holders			
Annual leave		239,348	281,130
Long service leave		327,159	399,486
Subtotal employee provisions for employees other than office holders		566,507	680,616
Total employee provisions		594,607	698,522
Current		394,944	426,568
Non-current		199,663	271,954
Total employee provisions		594,607	698,522

NOTE 8 EQUITY

(a) Retained Profits			
Balance at the beginning of the year		2,477,264	2,188,772
Net profit attributable to members		415,279	288,492
Balance at end of year		2,892,543	2,477,264

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

	Notes	2014 \$	2013 \$
NOTE 8 EQUITY (continued)			
(b) Reserves			
General reserve		725,031	725,031
Asset revaluation reserve		742,399	742,399
		1,467,430	1,467,430
NOTE 9 CASH FLOW RECONCILIATION			
Profit for the year		415,279	288,492
Adjustments for non-cash items			
Depreciation		142,311	147,843
Net (profit)/loss on disposal of plant and equipment		(16,388)	3,728
Changes in assets and liabilities			
(Increase)/decrease in receivables		(123,458)	(99,536)
(Decrease)/increase in payables		(2,377)	(24,169)
(Decrease)/increase in provisions		(103,915)	27,730
		311,452	344,088
Net cash from (used by) operating activities			

NOTE 10 RELATED PARTY DISCLOSURES

(a) Retained Profits

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

Terry Polglase	President
Elizabeth Osborne	Deputy President – South Region
Sallyann Geale	Deputy President – North Region
Dean Folks	Deputy President – North-West Region
Mandy Jackson	Deputy President – Allied Staff
Rex Calvert	Deputy President – TAFE
Brian McNab	Deputy President – Secondary Colleges
Ed Walker	Deputy President – Department of Education
Gary Bensemman	
Nick Finlay	
Andrew Glasson	
Peter Harrison	
Margaret Laird Valentine	
Sue Newitt	
Darren Stops	
Ian Allan	
Joy Coates	

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

	2014 \$	2013 \$
NOTE 10 RELATED PARTY DISCLOSURES (continued)		
(b) International Trust Fund		
This fund has been set up under AEU Rules and is audited separately. AEU Branches contribute to the fund.		
Contribution	14,000	12,000

NOTE 11 REMUNERATION OF AUDITORS

Value of the services provided by Wise Lord & Ferguson

Financial statement audit services	10,000	9,600
Other services	300	300
Total remuneration of auditors	<u>10,300</u>	<u>9,900</u>

Other services relates to the preparation of the financial statements in the Fair Work Australia model financial statements format.

NOTE 12 FINANCIAL INSTRUMENTS

The entity's principle financial assets comprise cash, cash investments and trade debtors whilst its principle financial liabilities comprise trade payables.

The entity has exposure to the following risks from its use of financial instruments:

(a) Credit risk

Credit risk is the risk of financial loss to the Union if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Unions receivables from customers.

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

(b) Interest rate risk

Interest rate risk is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates.

The majority of the Unions financial assets are held in interest bearing assets that are expected to mature within three months or in financial assets that reset to the prevalent market interest rate on a monthly or quarterly basis. As a result the Union is subject to limited exposure to interest rate risk due to fluctuations in the prevailing levels of market interest rates.

An increase / (decrease) in interest rates of 1% will have a corresponding effect on revenue of \$22,737 (2013, \$19,465).

Australian Education Union Tasmanian Branch

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2014

NOTE 13 UNION DETAILS

The principal place of business of the Union is:

32 Patrick Street
HOBART TAS 7000

NOTE 14 SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of sub-sections (1) to (3) of section 272 which read as follows:

- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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).



Wise Lord & Ferguson
Chartered Accountants
advice to advantage



Independent auditor's report to the members of the Australian Education Union Tasmanian Branch

We have audited the accompanying financial report of the Australian Education Union Tasmanian Branch, which comprises the Statement of Financial Position as at 30 June 2014, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Branch Executive declaration.

Branch Executive Responsibility for the Financial Report

The Branch Executive of the Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and with *Fair Work (Registered Organisations) Act 2009*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the directors also state that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards as issued by the International Accounting Standards Board.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards and International Standards on Auditing. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Branch Executive, as well as evaluating the overall presentation of the financial report.



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

Partners: Harvey Gibson, Danny McCarthy, Douglas Thomson, Joanne Doyle, Stuart Clutterbuck, Ian Wheeler, Dean Johnson, Marg Marshall, Paul Lyons, Alicia Leis, Nick Carter
Managers: Melanie Richardson, Simon Jones, Trent Queen, Rachel Burns, Nathan Brereton, Melissa Johnson, Donna Powell, Rebecca Meredith, Naomi Norman
Consultant: Peter Beven

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit we have met the independence requirements of the Australian professional accounting bodies.

Auditor's Opinion

In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the *Fair Work (Registered Organisations) Act 2009*.



J DOYLE
PARTNER
WISE LORD & FERGUSON
Registered Company Auditor

160 Collins Street
Hobart TAS 7001

Date : 31st October 2014



Wise Lord & Ferguson
Chartered Accountants
advice to advantage



Auditor's Independence Declaration to the Branch Executive of Australian Education Union

In relation to our audit of the financial report of Australian Education Union for the financial year ended 30 June 2014, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the *Corporations Act 2001* or any applicable code of professional conduct.

J DOYLE
PARTNER
WISE LORD & FERGUSON

Date: 20th October 2014



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

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**AUSTRALIAN EDUCATION UNION TASMANIAN BRANCH
MINUTES of BRANCH COUNCIL
FRIDAY, 21 NOVEMBER @ 10:00am
At the Grange, Campbell Town**

1. **Acknowledgement of original owners of the Land**
2. **Opening - Welcome by Branch President, Terry Polglase**
3. **PRESENT:**

Branch President	Terry Polglase
Branch Deputy Presidents	
DoE	Ed Walker
Allied Staff	Mandy Jackson
Secondary Colleges	Brian McNab
TAFE Division	Rex Calvert
Branch Executive	Joy Coates Dean Folks Andrew Glasson Margaret Laird Valentine
State Manager	Roz Madsen
Delegates - General Division	Adam Clifford
South	Leeanne Clifford David Edwards Ailsa Hill Jackie King Margaret Laird Valentine Stuart Lord David Maddern Owen Tubb Michelle Waldock Gregor Watson
North	Joy Coates Murat Djakic David Duncan Lucie Ellis Nick Finlay Andrea James Warren McDonough Cheryl Stratton
North-West	Gerard Enniss Samuel Fogg Maree Glover

Robyn Lamprey
Nic Wilson
Denise Woodrow

Allied Staff

Mandy Bowerman
Andrew Glasson
Kai Schofield

Secondary Colleges

Andrew Butler
Roland Fidaio
Loucas Papastavrou

AEU Staff

Matt Brown
Jeff Garsed
Rod Viney

Apologies:

Ian Allan, Julie, Argent, Sharon Burrell, Warwick Butler, Tarun Crellin, Stephen Deverell, Sallyann Geale, Ed Glover, Martin Griffin, Mark Hayes, Stephen Jones, Bella Mitchell, Robyn Nandan, Elizabeth Osborne, Wendy Stothers.

Proxies:

David Maddern for Mark Hayes
Warren McDonough for Sallyann Geale
Mandy Jackson for Tarun Crellin
Kai Schofield for Sharon Burrell
Ed Walker for Warwick Butler
Nic Wilson for Julie Argent

4. Applications for leave for non-attendance at Council

1pm Adam Clifford, Leeanne Clifford
2pm Maree Glover, Andrew Glasson

IT WAS MOVED David Duncan, seconded Warren McDonough:

"That the apologies, proxies and applications for leave be accepted."

CARRIED

Appointments:

Timekeeper

Nick Finlay

Tellers

David Duncan and Nic Wilson

IT WAS RESOLVED that the appointments of Timekeeper and Tellers be accepted.

5. Conflict of Interest

No conflicts of interest were noted.

6. Confirmation of minutes of last meeting

IT WAS MOVED Ed Walker, seconded Andrew Glasson:

"That the minutes of the Annual Branch Council meeting held on the 15 August 2014 be confirmed."

CARRIED

7. President's report

IT WAS MOVED Ed Walker, seconded Cheryl Stratton:

"That the report be received."

CARRIED

8. Matters Arising

8.1 Action Sheet

15 August 2014 - Anti-Protest Legislation:

It was advised that the Anti-Protest Legislation has been passed in the Upper House with many amendments.

10. Urgent Business/Late Papers

10.1 Prioritising the Agenda

13.5 Acting Officer Program Review to be discussed after the completion of Sub branch motions

IT WAS MOVED Brian McNab, seconded Andrew Glasson:

"That the proposed agenda be adopted."

CARRIED

9. Sub-Branch Motions

9.1 St Marys District High School

IT WAS MOVED Lucie Ellis, seconded Joy Coates:

"The Australian Education Union calls upon the Department of Education to provide Dyslexia specialists to assess referred students and provide educators with a report which states individual educational needs."

Amendment:

IT WAS MOVED Brian McNab, seconded Leeanne Clifford:

"The Australian Education Union calls upon the Department of Education to provide Dyslexia specialists to assess and support referred students and provide educators with a report which states individual educational needs."

CARRIED

9.2 Rose Bay High School – Motion 1

IT WAS MOVED Ailsa Hill, seconded Warren McDonough:

"The RBHS sub branch of the AEU, is strongly opposed to the State Government's short sighted axing of the Guaranteeing Future's Program at the end of 2014, with the resulting loss of over 50 pathway planners. We strongly recommend that the AEU instigate a widespread campaign that targets the current State Government by highlighting the negative impact of this decision on both the students and the teaching staff."

Amendment:

IT WAS MOVED Ailsa Hill, seconded Warren McDonough

“The RBHS sub branch of the AEU, is strongly opposed to the State Government’s short sighted axing of the Guaranteeing Future’s Program at the end of 2014, with the resulting loss of over 50 pathway planners. We strongly recommend that the AEU continue to denounce the current State Government for its actions by highlighting the negative impact of this decision on both the students and the teaching staff.”

CARRIED

11.4.1 Financial Report

Joanne Doyle from Wise Lord & Ferguson joined the meeting via Skype and spoke to the Financial Report that was presented to Branch Council.

IT WAS MOVED Denise Woodrow, seconded LEEANNE CLIFFORD:

“That the report be received.”

CARRIED

IT WAS MOVED Andrew Glasson, seconded Andrew Butler:

“That Branch Council endorse the audited accounts for the 2013/14 financial year”

CARRIED

IT WAS MOVED Brian McNab, seconded Ailsa Hill:

“That Wise Lord and Ferguson be re-appointed as the AEU Tasmanian Branch’s auditors for the 2014-2015 financial year.”

CARRIED

9.3 Rose Bay High School – Motion 2

IT WAS MOVED Ailsa Hill, seconded Andrew Glasson:

“The RBHS sub branch of the AEU condemns our Governments’ decision to slash the IT support staff within schools by up to 50%. This will have a significant impact on the capacity of teachers to perform their core teaching and learning requirements, since technology is embedded in aspects of all subject areas and across all sectors—attendance, reporting, assessment, smart boards, email and so much more.

An impact statement which looks at the areas that schools may not be able to continue on with if support were removed could be compiled by AEU Research Officer. This could be the basis of future industrial action, for example, non-completion of online surveys, reporting, NAPLAN, My Education, etc.”

CARRIED

9.4 Cosgrove High School

IT WAS MOVED Nick Finlay, seconded David Edwards:

“Cosgrove AEU sub-branch condemns the State Government’s decision to withdraw pathway planners from schools. The work of these people is necessary and invaluable.

Cosgrove AEU sub-branch urges AEU Branch Council to take up the issue of withdrawing pathway planners from schools as a Union issue, including putting in place bans on teachers carrying out the work of these staff."

IT WAS RESOLVED that this paper lay on the table until the next meeting.

13.5 Acting Officer Program Review

IT WAS MOVED Adam Clifford, seconded Mandy Jackson:

"That the report be received."

CARRIED

11. Union Priorities

11.1 Develop Involved, Informed, Active & Representative Members

11.1.1. AEU Strategic Plan Review

IT WAS MOVED Ed Walker, seconded Joy Coates:

"That the report be received."

CARRIED

IT WAS MOVED Rex Calvert, seconded Stuart Lord:

"That the Strategic Plan as presented be endorsed as the Strategic Plan for 2015-2017."

CARRIED

11.2 Retain & Increase Our Membership Density

11.2.1 Membership Report

IT WAS MOVED Andrew Glasson, seconded Lucie Ellis:

"That the report be received."

CARRIED

11.2.2 Make the Switch Campaign

IT WAS MOVED Ailsa Hill, seconded Cheryl Stratton:

"That the report be received."

CARRIED

11.3 Improve & Protect Members' Pay, Conditions & Well Being

11.3.1 Wage Freeze Campaign

The State Manager gave a verbal report on the current situation with the Wage Freeze Campaign, including the Stop Work action.

IT WAS MOVED Nic Wilson, seconded Ailsa Hill:

"That the verbal report be received."

CARRIED

IT WAS MOVED Andrew Glasson, seconded Gregor Watson:

"That in accordance with our Branch Rules, Branch Council directs members of the AEU to undertake stop work action on Thursday 27 November 2014 from 8.30am-10.30am."

CARRIED UNANIMOUSLY

11.3.2 Anti Protest Legislation

IT WAS MOVED Murat Djakic, seconded Leeanne Clifford:

"That the report be received."

CARRIED

11.4 To be a Financially Strong & Accountable Organisation

11.4.1 Financial Report

Dealt with earlier in the meeting

11.5 Promote public education and the profile of public educators

11.5.1 Report on Gonski Leaders

The State Manager gave a verbal report outlining the additional resources being provided by AEU Federal Office.

IT WAS MOVED Ed Walker, seconded Nic Wilson:
"That the verbal report be received."

CARRIED

The meeting broke at 12:25pm for lunch

The meeting reconvened at 1:05pm

Adam Clifford and Leeanne Clifford left the meeting at 1:05pm.

12. Professional Issues

12.1 Ministerial Taskforce on Disabilities Education

IT WAS MOVED Lucie Ellis, seconded Michelle Waldock:
"That the report be received."

CARRIED

12.2 Review of Australian Curriculum – Key Recommendations of the Report

IT WAS MOVED Lucie Ellis, seconded Ailsa Hill:
"That the report be received."

CARRIED

The President and Jeff Garsed, AEU Research Officer, conducted an information session and activity on the Education Act.

13. Union Management/Services

13.1 Proposed changes to AEU Rules - Various

IT WAS MOVED Andrew Glasson, seconded Murat Djakic:
"That the report be received."

CARRIED

IT WAS MOVED Rex Calvert, seconded Dean Folks:

"That the proposed amendments to rules 1, 5, 12, 13, 32, 39, 43, Schedule B and Schedule C be endorsed by Council."

CARRIED

IT WAS MOVED Rex Calvert, seconded Mandy Jackson:

"That the proposed new rule 43 be endorsed by Council."

CARRIED

IT WAS MOVED Mandy Jackson, seconded Joy Coates:

"The rule which enables Branch and Federal Direct Member elections to be held concurrently in Term 3, with any subsequent Collegial elections to be held in Term 4 be amended."

CARRIED

13.2 Proposed changes to AEU Rules - Subscriptions

IT WAS MOVED Warren McDonough, seconded Andrew Glasson:
"That the report be received."

CARRIED

IT WAS MOVED Dean Folks, seconded Lucie Ellis:
"That Branch Council endorse the proposal to introduce a new fee structure which will assist us to improve recruitment and retention." CARRIED

IT WAS RESOLVED that newly registered teacher members be given a certificate or a letter from the AEU.

13.3 Proposed 2015 Meeting Dates

IT WAS MOVED Andrew Butler, seconded Murat Djakic:
"That the report be received and the 2015 meeting dates for Branch Council be endorsed." CARRIED

13.4 Casual Vacancy – NTCE Member for Tasmania

IT WAS MOVED Rex Calvert, seconded Ed Walker:
"That the report be received." CARRIED

IT WAS MOVED Rex Calvert, seconded Ed Walker:
"That Branch Council endorse Wendy Stothers' nomination for the position – National TAFE Council Executive Member." CARRIED

13.5 Acting Officer Program Review

Dealt with earlier in the meeting.

14. Reports to Council

14.1 Deputy President - TAFE

Rex Calvert gave a verbal report.

IT WAS MOVED Rex Calvert, seconded Murat Djakic:
"That the verbal report be received." CARRIED

14.2 Deputy President - DoE

Ed Walker gave a verbal report.

IT WAS MOVED Ed Walker, seconded Michelle Waldock:
"That the verbal report be received." CARRIED

14.3 Deputy President – Support Staff

Mandy Jackson gave a verbal report.

IT WAS MOVED Mandy Jackson, seconded Nick Finlay:
"That the verbal report be received." CARRIED

14.4 Deputy President – SCCOM

Brian McNab gave a verbal report.

IT WAS MOVED Brian McNab, seconded Dean Folks:
"That the verbal report be received." CARRIED

15. Question Time

Cheryl Stratton

The survey that was sent by the AEU regarding the Stop Work action had the question '*In the last 12 months, have you acted in higher duties for a period of 5 or more days without the payment of a higher duties allowance?*' What was the reason for this question?

The State Manager advised that all questions were asked so that the information can be collated to get an idea of what is occurring and to what extent.

Andrea James

What is the Union's stance on students who have failed their internships but still been able to get LATs and relief teaching?

The President advised we need to be given specific information so that a position can be developed. The AEU will then raise it with the DoE. Ed Walker advised that Relief LATs are issued, but not issued until 3rd and 4th term. Ed to forward that info onto Andrea.

16. Business brought forward by Executive

No business brought forward by Executive.

17. Any other business

Nick Finlay a long time member of the AEU and Branch Executive/Council is retiring at the end of the year. Terry spoke regarding Nick's time with the AEU and thanked him for all his invaluable input and work that he has done for the AEU.

Nick also spoke about his time within the AEU, which extends over 30 years. It included 17 years, on 2 separate occasions, spent as a member of Executive. He thanked everyone for his support.

18. For Information

18.1 Without Gonski – W.A.

18.2 Senate Select Committee

18.3 Extending High Schools to Year 11 and 12

18.4 Ipswich Advertiser article 'Private schools' funding increase double that of public'

18.5 Minister for Education media release

19. Next Meeting – 13 March 2015, Campbell Town.

The meeting closed at 2:25pm.