



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition St, Melbourne Vic 3000
GPO Box 1994, Melbourne, VIC 3001
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Email – andrew.schultz@air.gov.au

Mr David A. Kelly
Secretary
Australian Education Union
Western Australia Branch
150 -152 Adelaide Terrace
EAST PERTH WA 6004

[By email:dkelly@sstuwa.org.au](mailto:dkelly@sstuwa.org.au)

Dear Mr Kelly,

Re: Financial Documents - year ended 30 June 2005 (FR2005/461)
s253 Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)

The financial report for the WA Branch of the Australian Education Union for the financial year ending 30 June 2005 was received in the Registry on 13 January 2006.

This is the second lodgment by the branch of a financial report under the *Registration and Accountability of Organisations (RAO) Schedule* which commenced on 12 May 2003.

The financial report has been filed and no further action is required.

From my telephone discussion with you today it would appear that the WA Branch of the AEU may have a substantial common membership with a state registered body such as the State School Teachers' Union of Western Australia (Inc).

In the light of this it would appear that the branch may have two different options when lodging financial accounts in future years as follows:

1. to simply lodge in the Australian Industrial Registry a copy of the accounts that the relevant state registered body lodges in the WA State Registry. This would be possible if the branch applies to the Australian Industrial Registry for a certificate under (and meets the requirements of) s269 of the RAO Schedule. The only additional document that would then be required would be an Operating Report prepared under s254 of the RAO Schedule – see Attachment A, *or*
2. continue to lodge full financial accounts under s253 of the RAO Schedule. If the branch wishes to continue using s253 then suggestions for improving future financial accounts under s253 is enclosed – see Attachment B.

If you have any queries regarding financial reporting under either s253 or 269 of the RAO Schedule please contact me on (03) 8661 7990 or at andrew.schultz@air.gov.au.

I apologise for the delay in finalising this matter.

Yours faithfully,

Andrew Schultz
Statutory Services Branch

6 November 2006

**Financial reporting - s269 Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)
Reg 163 RAO Regulations**

269 Reporting units with substantial common membership with State registered bodies

(1) This section applies to a reporting unit if there is an industrial association (the **associated State body**) that:

- (a) is registered or recognised as such an association (however described) under a prescribed State Act; and
- (b) is, or purports to be, composed of substantially the same members as the reporting unit; and
- (c) has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit.

(2) A reporting unit is taken to have satisfied this Part if this section applies to the reporting unit and:

- (a) a Registrar, on the application of the reporting unit, issues a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body; and
- (b) the associated State body has, in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the audited accounts with the relevant State authority; and
- (c) the reporting unit has lodged a copy of the audited accounts with the Industrial Registry; and
- (d) any members of the reporting unit who are not also members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the associated State body; and
- (e) a report under section 254 has been prepared in respect of the activities of the reporting unit and has been provided to members of the reporting unit with the copies of the accounts.

Reg 163 - Prescribed State Act (RAO Schedule, s 269 (1) (a))

(1) For paragraph 269 (1) (a) of the RAO Schedule, the following are prescribed State Acts:

- (a) *Industrial and Employee Relations Act 1994 (SA)*;
- (b) *Industrial Relations Act 1979 (WA)*;
- (c) *Industrial Relations Act 1984 (Tas)*;
- (d) *Industrial Relations Act 1996 (NSW)*;
- (e) *Industrial Relations Act 1999 (Qld)*.

(2) For paragraph 269 (2) (b) of the RAO Schedule, the following legislation is prescribed State legislation:

- (a) any Act mentioned in subregulation (1);
- (b) any subordinate legislation made under any Act mentioned in subregulation (1).

Financial reporting - s253 Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)

If the branch wishes to continue to lodge full financial accounts under s253 of the RAO Schedule then the following improvements are suggested for future financial years:

Operating Report is not a Concise Report

The branch lodged a document that appears to be an Operating Report prepared under s254 of the RAO Schedule, however the document was titled as a Concise Report.

Please in future years *do not* title the Operating Report prepared under s254 as a Concise Report because this immediately creates confusion with the Concise Report of the financial accounts that may be prepared under s265 of the RAO Schedule.

Operating Report to be signed and dated

The Operating Report should always be signed and dated by an elected officer of the branch – see s254(3) of the RAO Schedule.

Operating Report – superannuation trustees

The Operating Report must state whether any officer or member of the branch is a trustee of a superannuation entity. If no officer or member is such a trustee the Operating Report should include a comment to this effect – see s254(2)(d) of the RAO Schedule.

Presentation of documents to a meeting

The branch is able to present the documents just to a Committee of Management meeting (rather than a general meeting) because it appears that rule 4A of the branch rules was amended on 24 November 2004 to make this possible.

Auditor's Report must comply with s257

Section s257 of the RAO Schedule requires the Auditor's Report to confirm whether the General Purpose Financial Report is presented fairly in accordance with:

- the Australian Accounting Standards, and
- any additional requirements of the RAO Schedule.

The following wording in an Auditor's Report would satisfy the requirements of s257 of the RAO Schedule:

In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B (RAO Schedule) of the Workplace Relations Act 1996.

Accounts need to include Notice which sets out sections 272(1), (2) & (3)

There should be included in the accounts a notice drawing attention to the fact that prescribed information is available to members on request. This requirement is set out in subsection 272(5) of the RAO Schedule, and it specifically requires the accounts to include a copy of subsections 272(1), (2) & (3) 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 subsection (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 is prescribed.*
- (3) A Registrar may only make an application under subsection (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.*

This information is normally set out in the Notes to the Accounts.

FR 2005/461



Australian Education Union (W.A. Branch)

P.O. Box 6140, East Perth, W.A. 6892
Inwats: 1800 199 073
President: **Patricia Byrne**
Secretary: **D.A. Kelly**

Telephone: (08) 9325 5311
Facsimile: (08) 9221 2394
Email: aeuwa@ca.com.au

05-66540

KELLY:gw

Please quote our reference

11 January 2006

Australian Industrial Relations Commission
16th Floor, 111 St George's Tce
PERTH WA 6000



Dear Sir

The Western Australian Branch of the Australian Education Union is a reporting unit with obligations arising under section 266 of the Registration and Accountability of Organisations Schedule of the Act.

This letter is to confirm that the full report was presented to a general meeting of the members of the Branch on 23 December 2005, which is a date within the period of 6 months starting at the end of the financial year to which the report relates.

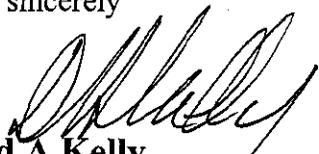
The meeting did not achieve quorum.

Can you please confirm that, notwithstanding the lack of quorum at the meeting, our Branch will be taken to have complied with its obligations under section 266.

For completeness, I confirm that the Branch has otherwise complied with its publications obligations under section 265.

Please contact myself or Alex Manook of this office if you require any further information.

Yours sincerely


David A Kelly
AEU WA Branch Secretary

Allocated ME 3/8



AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

Minutes of General Meeting of the Branch

12 Noon 23 December 2005

Present:

M. Keely
D. Kelly
K. Bunney
J. Chedid
Z. Dyer
G. Hedger

A. Gisborne
A. Bell
C. Burns
W. da Silva
C. Gordon

Apologies:

P. Bridge
B. Croghan
R. Parker

P. Burke
J. Edmondson

1. Presentation of the Branch's annual financial statements for the financial year ended 30 June 2005, namely:
 - (i) a copy of the report of the Branch's auditor in relation to the inspection and audit of the financial records of the Branch in relation to the financial year; and

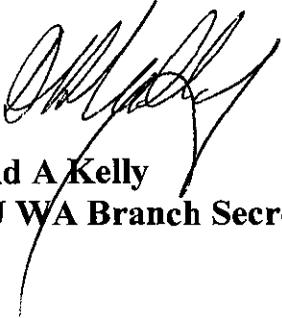
- (ii) a copy of the general purpose financial report to which the report relates and (iii) a copy of the operating report to which the report relates.

Due to the lack of quorum the AEU (W.A. Branch) General Meeting was held in committee.

- RESOLVED:**
1. That the Secretary report.
 2. That the report be received.
 3. That the financial report be endorsed and that the Secretary take the necessary steps to comply with the lodging of the financial statements in the AIRC.

Hedger/Gisborne

CARRIED



David A Kelly
AEU WA Branch Secretary



AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

Notice of General Meeting of the Branch

Notice is hereby given that a General Meeting of the Western Australian Branch of the Australian Education Union is to be held at the time and place set out below.

The agenda for the meeting will consist of the presentation of the Branch's annual financial statements for the financial year ended 30 June 2005, namely: (i) a copy of the report of the Branch's auditor in relation to the inspection and audit of the financial records of the Branch in relation to the financial year, (ii) a copy of the general purpose financial report to which the report relates and (iii) a copy of the operating report to which the report relates.

Date: Friday 23 December 2005
Time: 12 Noon
Place: 150 Adelaide Tce
Perth WA 6000

All members of the Branch are encouraged and welcome to attend.

David A Kelly
AEU WA Branch Secretary

TO THE MEMBERS OF
AUSTRALIAN EDUCATION UNION (WA BRANCH)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005

PETER THOMAS & ASSOCIATES
CERTIFIED PRACTISING ACCOUNTANTS
46 Yaltara Road
CITY BEACH WA 6015

**AUSTRALIAN EDUCATION UNION (WA BRANCH)
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE, 2005.**

	2005 \$	2004 \$
CLASSIFICATION OF EXPENSES BY NATURE		
Revenues from ordinary activities	0	74,700
Employee expenses	0	0
Depreciation and amortisation expenses	0	0
Borrowing costs expense	0	0
Other expenses from ordinary activities	(1,034)	(89,174)
	<u> </u>	<u> </u>
Profit/(Loss) from ordinary activities before Income tax expense	(1,034)	(14,474)
Income tax expense relating to ordinary activities	0	0
	<u> </u>	<u> </u>
Net profit/(loss) from ordinary activities After Income tax expense attributable to the association	(1,034)	(14,474)
	<u> </u>	<u> </u>
Total changes in equity of the association	<u>(1,034)</u>	<u>(14,474)</u>

The accompanying notes form part of this financial report.

AUSTRALIAN EDUCATION UNION (WA BRANCH)

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2005**

		NOTE 2005 \$	2004 \$
CURRENT ASSETS			
Cash	3	4,708	5,805
Receivables	4	3,802	3,739
TOTAL ASSETS		<u>8,510</u>	<u>9,544</u>
MEMBERS' FUNDS			
Accumulated Surplus		8,510	9,544
TOTAL MEMBERS FUNDS		<u>8,510</u>	<u>9,544</u>

This statement should be read in conjunction with the attached notes.

AUSTRALIAN EDUCATION UNION (WA BRANCH)
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2005

NOTE 1. STATEMENT OF ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board requirements and the requirements of the W.A. Associations Incorporation's Act (1987). The financial report is prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Australian Education Union (WA Branch) in the preparation of the financial report.

a) INCOME TAX

This note is not applicable

b) INVENTORIES

This note is not applicable

c) PROPERTY PLANT & EQUIPMENT

This note is not applicable

d) LEASES

This note is not applicable

e) EMPLOYEE ENTITLEMENTS

This note is not applicable

f) CASH

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit.

NOTE 2: INCOME TAX EXPENSE

This note is not applicable.

	2005 \$	2004 \$
NOTE 3: CASH ASSETS		
CBA Media Cheque Account	4,162	5,217
CBA AEU Cheque Account	546	588
	-----	-----
	<u>4,708</u>	<u>5,805</u>
 NOTE 4: RECEIVABLES		
GST Input Tax Credits	<u>3,802</u>	<u>3,739</u>
 NOTE 5: PROPERTY PLANT & EQUIPMENT		
This note is not applicable		
NOTE 6: PROVISIONS		
This note is not applicable		
NOTE 7: LEASING COMMITMENTS		
a) Finance Lease		
This note is not applicable		
b) Operating Lease Commitments		
This note is not applicable		
NOTE 8: PAYABLES		
CURRENT LIABILITIES		
This note is not applicable		
NON-CURRENT LIABILITIES		
This note is not applicable		
NOTE 9: EVENTS SUBSEQUENT TO BALANCE DATE		
This note is not applicable		
NOTE 10: CASH FLOW INFORMATION		
a) Reconciliation of Cash		
Cash at bank	4,708	5,805
	-----	-----
	<u>4,708</u>	<u>5,805</u>

NOTE 11: FINANCIAL INSTRUMENTS

a) Interest Rate Risk

This note is not applicable

b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts, as disclosed in the balance sheet and notes to the financial statements.

The Australian Education Union (WA Branch) does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Union.

c) Fair Values

Methods and assumptions used in determining net fair value.

The net fair values of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments. Financial assets where the carrying amount exceeds net fair values have not been written down as the economic entity intends to hold these assets to maturity.

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to and forming part of the financial part of the financial statements.

AUSTRALIAN EDUCATION UNION (WA BRANCH)

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2005**

	NOTE	2005 \$	2004 \$
INCOME			
Donations – Media Campaign		0	74,700
		-----	-----
TOTAL INCOME		0	74,700
		=====	=====
LESS EXPENSES			
Audit Fees		990	490
Bank Charges		44	109
Industrial Campaign - Publicity		0	45,712
Industrial Campaign - Securing our Future		0	42,863
		-----	-----
TOTAL EXPENSES		1,034	89,174
		-----	-----
PROFIT/(LOSS) FROM ORDINARY ACTIVITIES		(1,034)	(14,474)
		-----	-----
RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR		9,544	24,018
		-----	-----
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR		8,510	9,544
		=====	=====

This statement should be read in conjunction with the attached notes.

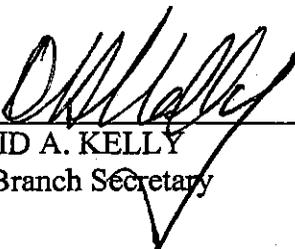
AUSTRALIAN EDUCATION UNION (WA BRANCH)

STATEMENT BY BRANCH COMMITTEE OF MANAGEMENT

It is the opinion of the Committee of Management of the Australian Education Union, Western Australian Branch that:

1. the financial statements and notes comply with the Australian Accounting Standards;
2. the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
3. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year to which they relate;
4. there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
5. during the financial year ending the 30th of June 2005 and since the end of that year:
 - a. meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - b. the financial affairs of the Union have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - c. the financial records of the Union have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - d. the information sought in any request of a member of the Union or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - e. there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

This statement is made in accordance with a resolution on 20-11-2005 (date) of the Branch Committee of Management and is signed for and on behalf of the Committee by:



DAVID A. KELLY
WA Branch Secretary

Dated at Perth this 20 day of November, 2005.

AUSTRALIAN EDUCATION UNION (WA BRANCH)

INDEPENDENT AUDITOR'S REPORT

SCOPE

We have audited the financial report being the Income and Expenditure statement, Statement of Financial Position, notes to and forming part of the financial statements and the statement by the Branch Committee of Management of the Australian Education Union (WA Branch) - set out on the previous pages for the year ended 30th June 2005. The Branch Committee of Management is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion of it to the members.

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

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion, the accompanying accounts present fairly in accordance with the Accounting Standards and other mandatory professional reporting requirements the financial position of the Australian Education Union (WA Branch) as at 30th June, 2005, and the results of its operations and cash flow for the year then ended.

We hereby express our opinion in accordance with the Workplace Relations Act 1996:

1. That satisfactory accounting records were maintained including:
 - (a) Records of the sources and the nature of the income of the organisation (including income from members)
 - (b) Records of the nature and purpose of the expenditure.
2. That the account and statements prepared were properly drawn up to give a true and fair view of:
 - (a) The financial affairs of the organisation as at the end of the year; and
 - (b) The income and expenditure, and any surplus or deficit, of the organisation for the year.
3. That all the information and explanations that were required to be provided were provided by the officers.

PETER THOMAS & ASSOCIATES
Certified Practising Accountants



PETER R. THOMAS
CITY BEACH

DATE: 15th September, 2005

Concise Report to Members 2004/2005.

Australian Education Union (W.A. Branch)
(the reporting Branch)

Operating Report for the period 1 July 2004 to 30 June 2005

Prepared in accordance with section 254 of the Workplace Relations Act 1996
(Commonwealth)

Principally, the reporting Branch's activities consist of:

- Organising Teacher Union employees;
- Training and education of members;
- Providing individual members with informed and expert representation in workplace related matters;
- Maintaining and monitoring the compliance with relevant industrial awards and agreements;
- Collectively bargaining with employers on behalf of and in the interests of members;
- Representing and assisting members in all matters pursuant to the Workplace Relations Act 1996;
- Representing and assisting members in all matters pursuant to the relevant national and State Occupational Health and Safety Acts;
- Advocating on behalf of members and in the interests of Teacher Union employees in all relevant tribunals, courts of law, parliamentary committees and inquiries;
- Administering union resources;
- Other matters in consultation with the AEU Federal Office.

Results of Activities

During the period 1/7/04 - 30/6/05; the AEU (W.A. Branch)

- Received application and admitted 992 members;
- Worksite representatives are elected at each worksite, worksites total 873;
- Provided training to 833 members;
- Made approximately 14 applications to the Australian Industrial Relations Commission and the Western Australian Industrial Relations Commission regarding industrial disputes, award variations and seeking award coverage of award free members;
- Negotiated and had certified 1 agreement covering a total of 13,255 membership;
- Consulted with employers on behalf of members and agreed to be bound by 2 collective agreements;

There was no significant change to the nature of the activities of the reporting Branch during the reporting period.

There was no significant changes to the reporting Branch's financial affairs during the period.

In accordance with Section 174 of the Workplace Relations Act, members of the reporting Branch may resign from membership by written notice addressed and delivered to the Branch Secretary.

Mike Keely is a member elected as the Branch President.

Anne Gisborne is a member elected as the Branch Deputy President

David A Kelly is a member elected as the Branch Secretary

In accordance with Section 230 of the Registration and Accountability of Organisations (ARO) Schedule, the reporting Branch had a recorded 13,255 members at the end of the period.