



**Australian Government**  
**Australian Industrial Registry**

Level 5, 11 Exhibition St, Melbourne Vic 3000  
GPO Box 1994, Melbourne, VIC 3001  
Tel: (03) 8661 7990 Fax: (03) 9655 0410

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

Email: [aeuwa@ca.com.au](mailto:aeuwa@ca.com.au)

Dear Mr Kelly,

**Re: Financial documents - year ended 30 June 2007 - FR2007/511**

**s253 Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)**

The financial report for the WA Branch of the Australian Education Union for the year ended 30 June 2007 was lodged in the Industrial Registry on 5 November 2007.

The documents have been filed.

The following information may assist you in future financial years - no further action is required regarding the lodged documents.

**Operating Report**

The Operating Report did not fully comply with the requirements of s254 of the RAO Schedule and Regulation 159 of the RAO Regulations.

In future years please take into account the following matters:

- The Operating Report should be signed and dated by an elected officer.
- The Operating Report must state the name of each person who has been a member of the Committee of Management of the branch at any time during the reporting period, and the period for which he or she held such a position.
- The Operating Report must state the number of employees of the branch. In the event that the branch has no employees the Operating Report should make this clear by stating, for e.g. *'During the financial year the branch had no employees'*.
- The Operating Report must state whether any officer or member is a trustee (or is a director of a company that is a trustee) of a superannuation entity. In the event that no officer or member of the organisation is such a trustee or director the Operating Report should include a paragraph that makes this clear.

If you have any queries please contact me at [andrew.schultz@air.gov.au](mailto:andrew.schultz@air.gov.au).

Yours faithfully,

Andrew Schultz  
Statutory Services Branch

7 November 2007



FR2007/511

# Australian Education Union (W.A. Branch)

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

Telephone: (08) 9325 5311  
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07- 97390  
MANOOK:gw  
*Please quote our reference*

5608

2 November 2007

The Industrial Registrar  
Australian Industrial Registry  
GPO Box 1994S  
**MELBOURNE** VIC 3001

## BRANCH SECRETARY'S CERTIFICATE

I, David A Kelly, Branch Secretary, being the officer responsible for keeping the accounting records of the AEU (WA Branch), certify that the documents lodged with the Australian Registry, for the year ended 30 June 2007 are copies of the Auditor's Report, Income and Expenditure Statement, Balance Sheet and Concise Report to Members 2006/2007 which were presented and endorsed at a meeting of the Branch Management Committee on 1 November 2007.

Enclosed is the financial statement and Audited Accounts for the year ended 30 June 2007 including the minutes of the Branch Management Committee meeting subsequently endorsing the Audited Accounts.

Yours sincerely,

**David A Kelly**  
**Secretary**  
**AEU (WA Branch)**

encl/-

**TO THE MEMBERS OF**

**AUSTRALIAN EDUCATION UNION (WA BRANCH)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2007**

**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 30<sup>TH</sup> JUNE, 2007.**

	2007 \$	2006 \$
<b>CLASSIFICATION OF EXPENSES BY NATURE</b>		
Revenues from ordinary activities	0	0
Employee expenses	0	0
Depreciation and amortisation expenses	0	0
Borrowing costs expense	0	0
Other expenses from ordinary activities	(600)	(3,369)
	-----	-----
Profit/(Loss) from ordinary activities before Income tax expense	(600)	(3,369)
Income tax expense relating to ordinary activities	0	0
	-----	-----
Net profit/(loss) from ordinary activities After Income tax expense attributable to the association	(600)	(3,369)
	-----	-----
Total changes in equity of the association	(600)	(3,369)
	=====	=====

The accompanying notes form part of this financial report.

**AUSTRALIAN EDUCATION UNION (WA BRANCH)**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2007**

		<b>NOTE 2007 \$</b>	<b>2006 \$</b>
<b>CURRENT ASSETS</b>			
Cash	3	4,487	4,810
Receivables	4	54	331
		-----	-----
<b>TOTAL ASSETS</b>		<b>4,541</b>	<b>5,141</b>
		=====	=====
<b>MEMBERS' FUNDS</b>			
Accumulated Surplus		4,541	5,141
		-----	-----
<b>TOTAL MEMBERS FUNDS</b>		<b>4,541</b>	<b>5,141</b>
		=====	=====

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 2007**

**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.

	2007 \$	2006 \$
<b>NOTE 3: CASH ASSETS</b>		
CBA Media Cheque Account	4,061	4,324
CBA AEU Cheque Account	426	486
	-----	-----
	4,487	4,810
	=====	=====
<b>NOTE 4: RECEIVABLES</b>		
GST Input Tax Credits	54	331
	=====	=====
<b>NOTE 5: PROPERTY PLANT &amp; EQUIPMENT</b>		
This note is not applicable		
<b>NOTE 6: PROVISIONS</b>		
This note is not applicable		
<b>NOTE 7: LEASING COMMITMENTS</b>		
a) <b>Finance Lease</b>		
This note is not applicable		
b) <b>Operating Lease Commitments</b>		
This note is not applicable		
<b>NOTE 8: PAYABLES</b>		
<b>CURRENT LIABILITIES</b>		
This note is not applicable		
<b>NON-CURRENT LIABILITIES</b>		
This note is not applicable		
<b>NOTE 9: EVENTS SUBSEQUENT TO BALANCE DATE</b>		
This note is not applicable		
<b>NOTE 10: CASH FLOW INFORMATION</b>		
a) <b>Reconciliation of Cash</b>		
Cash at bank	4,487	4,810
	-----	-----
	4,487	4,810
	=====	=====

## **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 2007**

	<b>NOTE</b>	<b>2007</b>	<b>2006</b>
		<b>\$</b>	<b>\$</b>
<b>INCOME</b>			
Donations – Media Campaign		0	0
		-----	-----
<b>TOTAL INCOME</b>		0	0
		=====	=====
<b>LESS EXPENSES</b>			
Audit Fees		540	530
Bank Charges		60	56
Industrial Campaign - Publicity		0	0
Industrial Campaign - Securing our Future		0	0
Legal – Industrial Matters		0	2,783
		-----	-----
<b>TOTAL EXPENSES</b>		600	3,369
		-----	-----
<b>PROFIT/(LOSS) FROM ORDINARY ACTIVITIES</b>		(600)	(3,369)
		-----	-----
<b>RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR</b>		5,141	8,510
		-----	-----
<b>RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR</b>		4,541	5,141
		=====	=====

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 30<sup>th</sup> of June 2007 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 01.11.07 (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 01 day of November, 2007.

# **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 2007. 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.

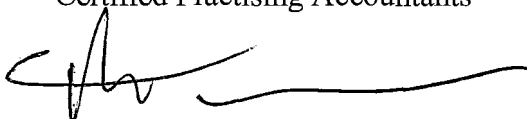
### **AUDIT OPINION**

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, 2007, 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: 24<sup>th</sup> September, 2007

2. Concise Report to Members 2006/2007.

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

**Operating Report for the period 1 July 2006 to 30 June 2007**

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 1/7/06 - 30/6/07, the AEU (W.A. Branch)

- Received application and admitted 1502 members;
- Worksite representatives are elected at each worksite, worksites total 847;
- Provided 651 members with Union industrial and 1352 members with professional training.
- Continued implementation and enforcement of the TAFE Certified Agreement 2005 and the Schools Enterprise Bargaining Agreement of 2006. At the same time the further development of TAFE and the Schools Logs of Claim was achieved and logs were endorsed by State Council and lodged on the employer.
- Participated actively in the ACTU/AEU Federal and State Campaigns against Work Choices contributing both financially and actively in terms of local action to the campaign.
- Continued to participate in the Federal AEU Public Education Campaign.

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 13,591 members at the end of the period.

**RESOLVED:** That the Concise Report to Members 2006/2007 be endorsed.

Gisborne/Burnett

**CARRIED**

\* \* \* \* \*