



Fair Work Australia

26 August 2009

Mr David A Kelly
Branch Secretary
Western Australia Branch
Australian Education Union
PO Box 6140
EAST PERTH WA 6892
By email: dkelly@sstuwa.org.au

Cc: Gerardine Watts
gwatts@sstuwa.org.au

Dear Mr Kelly

Fair Work (Registered Organisations) Act 2009 (RO Act) Financial Report for year ended 30 June 2008 – FR2008/307

I acknowledge receipt of the financial reports for the Western Australian Branch of the Australian Education Union for the year ended 30 June 2008. The original financial report was lodged with the Industrial Registry on 18 November 2008 and a subsequent financial report containing a new auditor's report and a new designated officer's certificate was lodged on 31 July 2009. The new documents were lodged in response to the Registry's request for compliance with the reporting requirements of Schedule 1 of the *Workplace Relations Act 1996* (RAO Schedule).

The documents have now been filed.

Although the documents have been filed I would like to comment on the requisite information that was omitted from the operating report and the notes to the general purpose financial report. You do not need to take further action in respect of the financial report already lodged. These comments are to assist your reporting unit (WA Branch of AEU) in complying with their obligations under the RAO Schedule. Please read this letter carefully and ensure these matters are addressed in future financial reports as many of these comments, particularly in regards to the operating report, were made to you in our previous correspondence dated 15 January and 7 November 2007 by Mr Andrew Schultz from our office.

The *Fair Work (Registered Organisations) Act 2009* (RO Act) commenced on 1 July 2009. The financial reporting obligations that were previously set out in the RAO Schedule now appear in the RO Act with the section numbering remaining the same. And the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* (RAO Regulations) have been replaced by the *Fair Work (Registered Organisations) Regulations 2009* (RO Regulations). This letter will refer to section numbers from the RO Act and RO Regulations and unless otherwise stated, the requirements of that section remain the same as under the RAO Schedule and RAO Regulations.

1. Operating Report

The requisite information of the operating report is outlined in subsection 254(2) of the RO Act and regulation 159 of the RO Regulations.

The lodged operating report omitted to provide the following requisite information:

- Details of any *officer or member* of the reporting unit who is a trustee, or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme [s254(2)(d) RO Act]. If no officer or member of the reporting unit is a trustee of a superannuation entity a statement similar to the statement below should be provided in the operating report.

“No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.”

- The number of employees the reporting unit has at the end of the financial year. This includes both full-time and part-time employees measured on a full-time equivalent basis [reg159(b) RO Regulations]. If the reporting unit has no employees this must be stated.
- The name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position [reg159(c) RO Regulations].

The lodged operating report only provides the names of the Branch President, Branch Deputy President, Branch Secretary and Branch Deputy Secretary. From the rules of the organisation it appears that the Branch Executive is the committee of management. Therefore, the names of the other 16 Executive Members should also be provided in the operating report.

- The operating report should always be dated and signed by an elected officer.

2. Notes to the General Purpose Financial Report

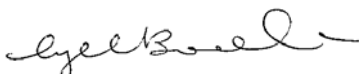
Subsection 272(5) of the RO Act states that the financial report must include a notice drawing attention to subsections 272(1), 272(2) and 272(3) and those subsections must be reproduced in the financial report. This is usually done in the notes to the financial report.

It is a requirement of the Accounting Standard AASB 124 *Related Parties Disclosures* that the financial report contains the disclosures necessary to draw attention to the possibility that the financial position and profit or loss may be affected by the existence of related parties. It appears from the account that there is a related party (the State School Teachers Union of Western Australia-(Incorporated)) because there are 14,466 members of the reporting unit but the income is nil, and the audit fees and bank charges are the only expenses of the reporting unit.

Please ensure that the financial reports are prepared in the correct sequence and that the reporting obligations are fulfilled in accordance with the RO Act and RO Regulations.

If you have any financial reporting questions please feel free to contact me on (03) 8661 7989 or at cynthia.lobooth@fwa.gov.au.

Yours sincerely



Cynthia Lo-Booth
Tribunal Services and Organisations



Australian Education Union (W.A. Branch)

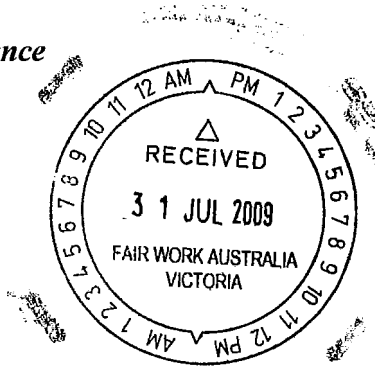
P.O. Box 6140, East Perth, W.A. 6892
Inwats: 1800 199 073
President: A. Gisborne
Secretary: D.A. Kelly

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

09-19108/KELLY:gw
Please quote our reference

27 July 2009

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



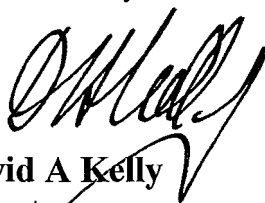
BRANCH SECRETARY'S CERTIFICATE s268 of Schedule 1B Workplace Relations Act 1996

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 2008 are copies of the full report, referred to in s268 of the RAO Schedule;
- that the full report was presented to the committee of management on 2 July 2009, in accordance with section 266 of the RAO Schedule.
- that the full report, was provided to the members on the 9th November 2008;
- that the full report was uploaded on the member's website on 24 July 2009.

Enclosed is the financial statement and Audited Accounts for the year ended 30 June 2008 including the minutes of the Branch Management Committee meeting subsequently endorsing the Audited Accounts.

Yours sincerely


David A Kelly
Secretary
AEU (WA Branch)

encl/-



**AEU (WA BRANCH)
COUNCIL MEETING**

4.30 p.m.

THURSDAY 2 JULY 2009

MINUTES

Present: D. Kelly, A. Gisborne, A. Bell, B. Kilner, C. Burns, C. Gordon, C. Howard, C. Collinson, C. Mack, G. Gibbon, G. Hedger, J. Edmondson, J. Chedid, K. Cairns, L. Virgona, M. Fitzgerald, M. Keely, R. Reynolds, R. Fallen, R. Kane.

Apologies: K. Bunney, W. Driscoll, Z. Dyer, R. Eszes, B. Irvine, C. Kelly, L. Neagle, R. Parker G. Rogerson, P. Sharrett, E. Thompson, T. Vaughan, M. Vojkovic, P. Burke.

1. Presentation of the Branch's annual financial statements for the financial year ended 30 June 2008; namely
 - (i) a copy of the report from the Branch's auditor in relation to the inspection and audit of the financial records.
 - (ii) a copy of the general purpose financial report to which the report relates (inclusive of the committee of management statement)
 - (iii) Newly signed Auditor's report.

[attachments]

RESOLVED:

1. That the Branch Secretary report.
2. That the report be presented to the members and tabled at the meeting.
3. That the report be received.
4. That the notice of members of the general meeting of the branch tabling the Financial Report be published in the July Western Teacher and on the website.

Bell/Kilner

CARRIED

TO THE MEMBERS OF
AUSTRALIAN EDUCATION UNION (WA BRANCH)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2008

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, 2008.**

	2008 \$	2007 \$
CLASSIFICATION OF EXPENSES BY NATURE		
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	(610)	(600)
	-----	-----
Profit/(Loss) from ordinary activities before Income tax expense	(610)	(600)
Income tax expense relating to ordinary activities	0	0
	-----	-----
Net profit/(loss) from ordinary activities After Income tax expense attributable to the association	(610)	(600)
	-----	-----
Total changes in equity of the association	(610)	(600)
	=====	=====

The accompanying notes form part of this financial report.

AUSTRALIAN EDUCATION UNION (WA BRANCH)

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2008**

	NOTE	2008 \$	2007 \$
CURRENT ASSETS			
Cash	3	3,876	4,487
Receivables	4	55	54
		-----	-----
TOTAL ASSETS		3,931	4,541
		=====	=====
MEMBERS' FUNDS			
Accumulated Surplus		3,931	4,541
		-----	-----
TOTAL MEMBERS FUNDS		3,931	4,541
		=====	=====

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 2008**

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.

	2008 \$	2007 \$
NOTE 3: CASH ASSETS		
CBA Media Cheque Account	3,510	4,061
CBA AEU Cheque Account	366	426
	-----	-----
	3,876	4,487
	=====	=====

NOTE 4: RECEIVABLES

GST Input Tax Credits	55	54
	=====	=====

NOTE 5: PROPERTY PLANT & EQUIPMENT

This note is not applicable

NOTE 6: PROVISIONS

This note is not applicable

NOTE 7: LEASING COMMITMENTS

This note is not applicable

NOTE 8: PAYABLES

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	3,876	4,487
	-----	-----
	3,876	4,487
	=====	=====

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 2008**

	NOTE	2008 \$	2007 \$
INCOME			
Donations – Media Campaign		0	0
		-----	-----
TOTAL INCOME		0	0
		=====	=====
LESS EXPENSES			
Audit Fees		550	540
Bank Charges		60	60
		-----	-----
TOTAL EXPENSES		610	600
		-----	-----
PROFIT/(LOSS) FROM ORDINARY ACTIVITIES		(610)	(600)
		-----	-----
RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR			
		4,541	5,141
		-----	-----
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR			
		3,931	4,541
		=====	=====

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 2008 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 09. 11. 2008 (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 12 day of November, 2008.

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 2008. 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.

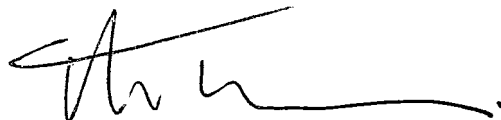
AUDIT OPINION

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, 2008, 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 WA

DATE: 15TH NOVEMBER, 2008

9. Concise Report to Members 2007/2008.

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

Operating Report for the period 1 July 2007 to 30 June 2008

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 1/7/07 - 30/6/08, the AEU (W.A. Branch)

- Received application and admitted 1892 members;
- Worksite representatives are elected at each worksite, worksites total 859;
- Provided 294 members with Union industrial and 491 members with professional training.
- Continued implementation and enforcement of the TAFE Certified Agreement 2005 and the Schools Enterprise Bargaining Agreement of 2006. Preparation for the new schools and TAFE agreements via log of claims. This resulted in the two logs being developed with member consultation. Both TAFE and School agreements have moved to negotiations. Both TAFE and School agreements are now in arbitration.
- 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, including advertising and lobbying.
- Supported various AEU surveys e.g. New Educators, State of Our Schools.

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.

Anne Gisborne is a member elected as the Branch President.
Patricia Burke is a member elected as the Branch Deputy President
David A Kelly is a member elected as the Branch Secretary
Mike Keely is a member elected as the Branch Deputy Secretary

In accordance with Section 230 of the Registration and Accountability of Organisations (ARO) Schedule, the reporting Branch had a recorded 14,466 members at the end of the period.

RESOLVED:

That the Concise Report to Members 2007/2008 be endorsed.

Collinson/Chedid

CARRIED



Australian Government
Australian Industrial Registry

22 May 2009

Mr David Kelly
Branch Secretary
Australian Education Union
Western Australian Branch
PO Box 6140
EAST PERTH WA 6892

By email: aeuwa@ca.com.au

Dear Mr Kelly

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial Reports for year ended 30 June 2008 – FR2008/307**

I acknowledge receipt of your letter dated 11 May 2009 and Mr John Shave's email dated 21 May 2009.

I thank you for your prompt response to my letter of 7 May 2009. I acknowledge that your auditor, Mr Peter Thomas will return from leave on 2 June 2009. I anticipate the completion of the financial reporting obligations and the lodgement of further documents as requested in my previous correspondence by 31 July 2009.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Cynthia Lo-Booth'.

Cynthia Lo-Booth
Statutory Services Branch

LO-BOOTH, Cynthia

From: John Shave [mcs@organiser.org.au]
Sent: Thursday, 21 May 2009 1:09 PM
To: LO-BOOTH, Cynthia
Cc: David Kelly; Helen Warnock; Natasha Fitzsimmons
Subject: Financial Report for Year Ended 30 June 2008 - FR2008/307

Ms Cynthia Lo-Booth
Statutory Services Branch
Australian Industrial Registry

I refer to your letters of 28 November 2008 and 7 May 2009. You have requested that we advise you of our timeline by today.

I have very recently been given carriage of this matter and I am currently engaged in organising the various matters raised in your correspondence. As we have had a change in auditor since July 2008 the matter is more complex than it otherwise would be.

Nevertheless, provided that co-operation from our previous auditor is forthcoming, we should be in a position to have completed the requirements by the end of July 2009.

If I can be of any further assistance please do not hesitate to contact me direct.

Thank you for your assistance in this matter.

John Shave
Manager Corporate Services
State School Teachers' Union of WA (Inc)
Australian Education Union (WA Branch)
Tel 92106006 (Direct)
Mobile 0423 028014



Please include the word SSTUWA in your subject line to guarantee delivery of any reply.

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Thank You.

27/08/2009



Australian Education Union (W.A. Branch)

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

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

09-17202/KELLY:gw

Monday, 11 May 2009

Ms Cynthia Lo-Booth
Statutory Services Branch
Australian Industrial Registry
Level 4, 11 Exhibition Street
MELBOURNE WA 3000

Fax: (03) 9655 0410

Dear Cynthia

**Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial Report for year ended 30 June 2008 – FR2008/307**

Further to your correspondence of the 7th May 2009, we thank you for your advice.

I wish to advise that we will put into place a process to ensure that we comply with your recommendations.

Further, I do advise that due to the unavailability of the Auditor Peter Thomas until after the 2nd June 2009 (as he is on leave) and our requirements to comply with proper notice, we will not be able to action in full the said recommendations before the end of June 2009.

Should you wish to discuss this matter further, please contact me on 9210 6000.

Thanks you

Yours sincerely

David A Kelly
AEU (WA) Branch Secretary



Australian Government
Australian Industrial Registry

7 May 2009

Mr David Kelly
Branch Secretary
Australian Education Union
Western Australian Branch
PO Box 6140
EAST PERTH WA 6892

By email: aeuwa@ca.com.au

Dear Mr Kelly

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial Report for year ended 30 June 2008 – FR2008/307**

I refer to my correspondence with you dated 28 November and my correspondence with Ms Watts from your office dated 17 and 18 December 2008. I have also had numerous telephone exchanges with Ms Watts on 28 November, 18 December and 1 May 2009.

To date the Registry has no record of receiving any further documents in relation to your branch's financial report for year ended 30 June 2008.

In my letter to you dated 28 November 2008 I advised the lodged financial report for the year ended 30 June 2008 had not been filed because the sequence of events in the financial reporting obligations required under the RAO Schedule had not been complied with. A copy of that letter is enclosed for your convenience.

In brief, the timeline and sequence of events specified under the RAO Schedule requires:

1. the financial report (which is made up of the profit and loss statement, balance sheet, statement of cash flows and notes to the financial report) be prepared as soon as practicable after the end of the financial year;
2. a meeting of the committee of management be held for the purpose of passing the resolutions contained in the committee of management statement and to prepare an operating report. This is also done as soon as practicable after the end of the financial year;
3. the general purpose financial report (which is made up of the financial report and committee of management statement) be audited by the auditor;
4. the general purpose financial report, operating report and the auditor's report (which is collectively defined as the full report) be distributed to all members within 5 months of the end of the financial year;

5. present the full report to a meeting of the committee of management within 6 months of the end of the financial year;
6. prepare a fresh designated officer's certificate, signed by an officer such as yourself disclosing the relevant dates of when the full report was provided to members and when the full report was presented to the committee of management; and
7. lodge the designated officer's certificate and the full report with the Registry within 14 days of the full report being presented at a meeting of the committee of management.

The financial documents lodged on 18 November 2008 complies with points 1 and 2 of the RAO Schedule requirements. However, as stated in my letter dated 28 November, the auditor's report predates the committee of management statement suggesting the auditor did not audit all the documents that make up the general purpose financial report. Therefore, **steps 3 to 7 will have to be repeated in order for the financial report to be filed.**

I am aware from my telephone conversations with Ms Watts that there has been an issue regarding non-compliance by the branch with these requirements regarding the sequence of events for a number of years. Unfortunately this non-compliance has not been brought to the attention to the branch in our written correspondence with you in the past.

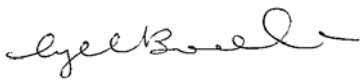
Despite the fact that this non-compliance has not previously been drawn to your attention there is (and has always been) an obligation upon the branch to comply with the requirements of the RAO Schedule.

I request that you advise me by **21 May 2009**, in writing, the timeline as to when the following will be done:

- Arrange for a fresh auditor's report
- Supply the full report to members of the branch
- Present the full report to a meeting of the committee of management
- Prepare and sign a fresh designated officer's certificate
- Lodge the full report and designated officer's certificate with the Registry.

Should you wish to discuss the contents of this letter I can be contacted on (03) 8661 7989 (Wednesdays to Fridays) or via email at cynthia.lobooth@airc.gov.au.

Yours sincerely,



Cynthia Lo-Booth
Statutory Services Branch

Cc: Ms Geraldine Watts
gwatts@sstuwa.org.au

Enc.

LO-BOOTH, Cynthia

From: LO-BOOTH, Cynthia
Sent: Thursday, 18 December 2008 5:30 PM
To: 'Gerardine Watts'
Subject: RE: SSTUWA:AEU

Thank you Geraldine for the information.

In regards to your query about which is the relevant body to qualify as the committee of management for the purposes of presenting the full report, from reading the AEU – WA Branch rules it appears the Branch Executive qualify as the committee of management of the AEU WA Branch (see rule 5 of the WA Chapter).

Regards,

CYNTHIA LO-BOOTH
Statutory Services Branch

Australian Industrial Relations Commission
11 Exhibition St, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7989
International: (613) 8661 7989
Facsimile: (03) 6955 0410
Email: cynthia.lobooth@airc.gov.au

From: Gerardine Watts [<mailto:gwatts@sstuwa.org.au>]
Sent: Thursday, 18 December 2008 4:15 PM
To: LO-BOOTH, Cynthia
Subject: SSTUWA:AEU

Hi Cynthia

Further to our discussion today, I would like to advise that all SSTUWA members are AEU members so the figure 14,000 + members is correct. I will be calling a meeting early February to present the report to members.

Once the final reports are uploaded on the website, do we have a timeline for members to lodge a complaint if there are any discrepancies.

Can you please advise along with other query re. management committee consisting of AEU Branch Council members?

Kind Regards

Gerry Watts

27/08/2009

LO-BOOTH, Cynthia

From: Gerardine Watts [gwatts@sstuwa.org.au]
Sent: Thursday, 18 December 2008 11:00 AM
To: LO-BOOTH, Cynthia
Subject: SSTUWA:RE: Financial return for year ended 30 June 2008 - FR2008/307

Hi Cynthia

Just wanted to inform you that it's in the hands of our Auditor. Once received we will carry out your instructions and will get back to you sometime next year.

Kind Regards

Gerry Watts

From: LO-BOOTH, Cynthia [mailto:Cynthia.Lobooth@airc.gov.au]
Sent: Wednesday, 17 December 2008 9:11 AM
To: Gerardine Watts
Subject: Financial return for year ended 30 June 2008 - FR2008/307

Hi Geraldine,

I just wanted to touch base with you regarding my last telephone conversation and correspondence with you on 28 November.

Please let me know how you are going with the Registry's request for the AEU - WA Branch to:

- Arrange for a fresh auditor's report
- Supply the full report to members of the organisation
- Present the full report to a meeting of the committee of management
- Finally, prepare a fresh designated officer's certificate with details of when the full report was provided to members and when the full report was presented to a meeting of the committee of management.

If you have any questions or if you are uncertain as to what you are required to do please do not hesitate to contact me. I will be working through January on Wednesdays to Fridays.

Regards,

CYNTHIA LO-BOOTH

Statutory Services Branch

Australian Industrial Relations Commission

11 Exhibition St, Melbourne Victoria 3000

GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7989

International: (613) 8661 7989

27/08/2009



Australian Government
Australian Industrial Registry

11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7989
Fax: (03) 9655 0410
Email: Cynthia.lobooth@air.gov.au

Mr David Kelly
Branch Secretary
Australian Education Union
Western Australian Branch
PO Box 6140
EAST PERTH WA 6892

By email: aeuwa@ca.com.au

Dear Mr Kelly

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial Reports for year ended 30 June 2008 – FR2008/307**

I acknowledge receipt of the financial report of the Western Australian Branch of the Australian Education Union for the year ended 30 June 2008. The documents were lodged in the Industrial Registry on 18 November 2008. The documents have not been filed.

I refer to my telephone conversation with Ms Geraldine Watts earlier today where I explained why the documents have not been filed.

There are a number of issues that require your attention before the financial documents can be filed.

Sequence of Events in Reporting Obligations

The financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale and sequence as required by the RAO Schedule.

Subsection 257(5) of the RAO Schedule states:

*“An auditor must, in his or her report, state whether in the auditor’s opinion **the general purpose financial report** is presented fairly in accordance with any of the following that apply in relation to the reporting unit:*

- (a) the Australian Accounting Standards;*
- (b) any other requirements imposed by this Part.*

If not of that opinion, the auditor’s report must say why.”

And subsection 253(2) defines the general purpose financial report to consist of:

- a profit and loss statement;
- a balance sheet;
- a statement of cash flows;
- notes required by the Australian Accounting Standards and the reporting guidelines; and
- the **committee of management statement**.

From the information available, the committee of management statement is dated 12 November 2008, the resolutions contained therein were passed on 9 November 2008, and the auditor’s report was signed on 26 September 2008. It appears that the auditor did not take into account the signed committee of management statement.

At the time the auditor's report was signed the resolutions contained in the committee of management statement had not been passed.

What you are required to do for the financial report for the year ended 30 June 2008.

In order to secure compliance with your reporting unit's obligations, I require you to:

- Arrange for the preparation of a fresh auditor's report to take into account the committee of management statement. The auditor's report must be signed at a date subsequent to the date on the committee of management statement. Underneath the auditor's signature the auditor should indicate that he is an approved auditor as defined in regulation 4 of the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* (RAO Regulations).

Regulation 4 defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants **and** holds a current Public Practice Certificate. In all likelihood your auditor is such a person however, it is required that this is made explicit in the auditor's signature block.

- Then supply the full report, which consists of the operating report, the general purpose financial report (inclusive of the committee of management statement) and the newly signed auditor's report, to the members.
- Then present the full report to a meeting of the committee of management. This is referred to as the second meeting.
- Then prepare a fresh and appropriately signed designated officer's/Branch secretary's certificate and lodge this with copies of the full report with the Registry within 14 days after the second meeting of the committee of management. A pro forma copy of the designated officer's certificate is attached, please use this as the Branch secretary's certificate from now on to ensure all the relevant information is provided.

I have also enclosed a document entitled "Financial Reporting Timeline (RAO Schedule)". This is a flow chart to assist your organisation in understanding the sequence of events of the reporting process set out in the *RAO Schedule*.

For future financial reports – missing information from the operating report

For a number of years your reporting unit's operating report has not fully complied with the requirements of s.254 of the RAO Schedule and reg.159 of the RAO Regulations.

In future please include the following information in the operating report:

- 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. This should include the 16 Executive Members who help make up the Branch Executive in accordance with rule 6(1) of the AEU Western Australian Federal Branch Rules.
- 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 "*During the financial year the Branch had no employees*" or words to a similar effect.
- State whether any officer or member is a trustee (or is a director of a company that is a trustee) of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation. In the event that no officer or member of the reporting unit is such a trustee or director the operating report should include a paragraph to address this issue.

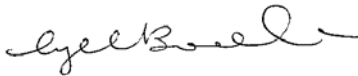
- State the rule number in the AEU rules that provides for the resignation of membership. This is rule 17.
- Finally ensure the operating report is signed and dated by an officer such as the Branch secretary.

Furthermore, I note that the financial report do not provide any information in relation to any recovery of wages activity. Items 16 – 23, 25(f) and 27(b) of the Reporting Guidelines govern the financial reporting of recovery of wages activity.

In circumstances where the reporting unit has not undertaken any recovery of wages activity for the financial year, a statement in the auditor's report *or* in the committee of management statement to the effect that there was no recovery of wages activity for the financial year would be sufficient.

If you wish to discuss any matters regarding this letter I can be contacted on (03) 8661 7989 (Wed –Fri) or by e-mail at cynthia.lobooth@air.gov.au.

Yours sincerely,

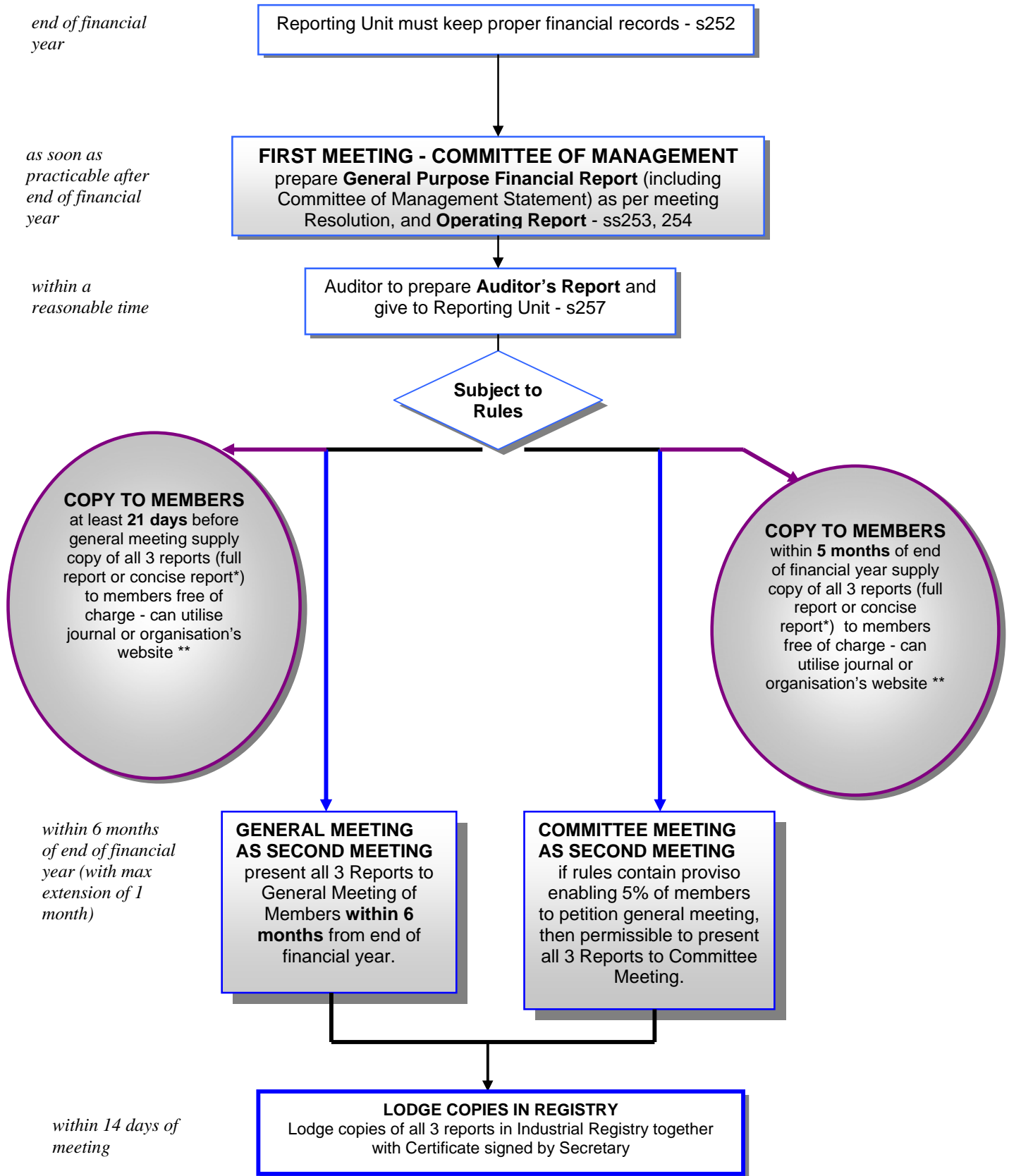


Cynthia Lo-Booth
Statutory Services Branch

28 November 2008

Enc: 2

Financial Reporting Timeline (RAO Schedule)



* concise report may be provided if s265(1)-(4) complied with. ** report may be supplied through organisation's journal or on organisation's website subject to particular specifications as per RAO regulation 18.

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1 *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]*², referred to in s268 of the RAO Schedule; and
- that the *[full report OR concise report]*³, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]*³ of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*



Australian Education Union (W.A. Branch)

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

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

08-11145
MANOOK:gw
Please quote our reference

13 November 2008



The Industrial Registrar
Australian Industrial Registry
GPO Box 1994
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 2008 are copies of the Auditor's Report, Income and Expenditure Statement, Balance Sheet and Concise Report to Members 2007/2008 which were presented and endorsed at a meeting of the Branch Management Committee on 9 November 2008.

Enclosed is the financial statement and Audited Accounts for the year ended 30 June 2008 including the minutes of the Branch Management Committee meeting subsequently endorsing the Audited Accounts.

Yours sincerely,

David A Kelly
Secretary
AEU (WA Branch)

encl/-



**AEU (WA BRANCH)
COUNCIL MEETING**

12.50 p.m.

SUNDAY 9 NOVEMBER 2008

MINUTES

Present: G. Gibbon, C. Burns, L. Neagle, P. Burke, C. Kelly, A. Bell, G. Hedger, R. Reynolds, R. Kane, G. Rogerson, W. Driscoll, J. Edmondson, A. Gisborne, J. Chedid, M. Fitzgerald, C. Collinson, M. Keely, K. Bunney, D. Kelly.

Apologies: C. Gordon, B. Irvine, C. Mack, R. Parker, E. Thompson, L. Virgona, M. Vojkovic, K. Cairns, R. Fallen, C. Howard, P. Sharrett, T. Vaughan, R. Eszes, Z. Dyer & B. Kilner.

8. Presentation of the Branch's annual financial statements for the financial year ended 30 June 2008; namely
 - (i) a copy of the report from the Branch's auditor in relation to the inspection and audit of the financial records.
 - (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.

[attachments]

RESOLVED:

1. That the Branch Secretary report.
2. That the report be received.
3. That the Statement by Branch Committee of Management be duly signed and dated by the Branch Secretary immediately preceding the meeting.
4. That the notice of members of the general meeting of the branch tabling the Financial Report be published in the November Western Teacher and on the website.

Collinson/Chedid

CARRIED

9. Concise Report to Members 2007/2008.

Australian Education Union (W.A. Branch)

(the reporting Branch)

Operating Report for the period 1 July 2007 to 30 June 2008

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 1/7/07 - 30/6/08, the AEU (W.A. Branch)

- Received application and admitted 1892 members;
- Worksite representatives are elected at each worksite, worksites total 859;
- Provided 294 members with Union industrial and 491 members with professional training.
- Continued implementation and enforcement of the TAFE Certified Agreement 2005 and the Schools Enterprise Bargaining Agreement of 2006. Preparation for the new schools and TAFE agreements via log of claims. This resulted in the two logs being developed with member consultation. Both TAFE and School agreements have moved to negotiations. Both TAFE and School agreements are now in arbitration.
- 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, including advertising and lobbying.
- Supported various AEU surveys e.g. New Educators, State of Our Schools.

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.

Anne Gisborne is a member elected as the Branch President.
Patricia Burke is a member elected as the Branch Deputy President
David A Kelly is a member elected as the Branch Secretary
Mike Keely is a member elected as the Branch Deputy Secretary

In accordance with Section 230 of the Registration and Accountability of Organisations (ARO) Schedule, the reporting Branch had a recorded 14,466 members at the end of the period.

RESOLVED:

That the Concise Report to Members 2007/2008 be endorsed.

Collinson/Chedid

CARRIED

* * * * *

TO THE MEMBERS OF
AUSTRALIAN EDUCATION UNION (WA BRANCH)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2008

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, 2008.**

	2008 \$	2007 \$
CLASSIFICATION OF EXPENSES BY NATURE		
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	(610)	(600)
	-----	-----
Profit/(Loss) from ordinary activities before Income tax expense	(610)	(600)
Income tax expense relating to ordinary activities	0	0
	-----	-----
Net profit/(loss) from ordinary activities After Income tax expense attributable to the association	(610)	(600)
	-----	-----
Total changes in equity of the association	(610)	(600)
	=====	=====

The accompanying notes form part of this financial report.

AUSTRALIAN EDUCATION UNION (WA BRANCH)

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2008**

	NOTE	2008 \$	2007 \$
CURRENT ASSETS			
Cash	3	3,876	4,487
Receivables	4	55	54
		-----	-----
TOTAL ASSETS		3,931	4,541
		=====	=====
MEMBERS' FUNDS			
Accumulated Surplus		3,931	4,541
		-----	-----
TOTAL MEMBERS FUNDS		3,931	4,541
		=====	=====

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 2008**

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.

	2008 \$	2007 \$
NOTE 3: CASH ASSETS		
CBA Media Cheque Account	3,510	4,061
CBA AEU Cheque Account	366	426
	-----	-----
	3,876	4,487
	=====	=====

NOTE 4: RECEIVABLES

GST Input Tax Credits	55	54
	=====	=====

NOTE 5: PROPERTY PLANT & EQUIPMENT

This note is not applicable

NOTE 6: PROVISIONS

This note is not applicable

NOTE 7: LEASING COMMITMENTS

This note is not applicable

NOTE 8: PAYABLES

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	3,876	4,487
	-----	-----
	3,876	4,487
	=====	=====

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 2008**

	NOTE	2008 \$	2007 \$
INCOME			
Donations – Media Campaign		0	0
		-----	-----
TOTAL INCOME		0	0
		=====	=====
LESS EXPENSES			
Audit Fees		550	540
Bank Charges		60	60
		-----	-----
TOTAL EXPENSES		610	600
		-----	-----
PROFIT/(LOSS) FROM ORDINARY ACTIVITIES		(610)	(600)
		-----	-----
RETAINED PROFITS AT THE BEGINNING OF THE FINANCIAL YEAR			
		4,541	5,141
		-----	-----
RETAINED PROFITS AT THE END OF THE FINANCIAL YEAR			
		3,931	4,541
		=====	=====

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 2008 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 09. 11. 2008 (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 12 day of November, 2008.

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 2008. 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.

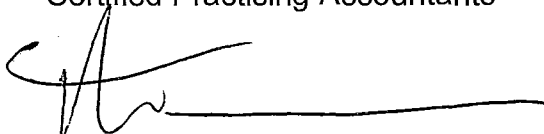
AUDIT OPINION

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, 2008, 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: 26th September, 2008