



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7774
Fax: (03) 9654 6672

Ms L Rolley
Federal Secretary
Independent Education Union of Australia
PO Box 1301
SOUTH MELBOURNE VIC 3205

Dear Ms Rolley

Re: Independent Education Union of Australia Northern Territory Branch - Financial documents for year ended 31 December 2001 - FR 2001/654

Receipt is acknowledged of the financial documents for the financial year ended 31 December 2001. The documents were lodged in the Registry on 15 November 2002.

The documents have been filed

Having regard to the requirements of Part IX, Division 11, of the Workplace Relations Act 1996 (the Act) your attention is drawn to the following matters; no further action, is required in relation to these documents:

Secretary's Certificate

Subrule 9(b)(vii) provides that the Branch Secretary/Treasurer shall be responsible for the finances of the Branch. Subsection 280(1)(b) requires the branch to lodge the requisite financial documents accompanied by a certificate by the Secretary or other prescribed officer. In my view the Secretary /Treasurer of the Branch should sign the Secretary's certificate.

Although it is not strictly required it would be appreciated if the Secretary's Certificate included the dates and manner of distribution of the accounts and Auditor's Report to members. As you know these documents should be supplied to members not less than seven days before the meeting at which they are considered.

Accounting Officer's Certificate

A certificate prepared under regulation 109(1)(a) is to be prepared by the officer of the Branch responsible for the keeping of the accounting records of the Branch [refer regulation 109(4)]. An examination of the rules of the branch indicates that the Branch Secretary/Treasurer rather than the Federal Secretary is the appropriate person to prepare such certificate.

I understand that the Federal Office may be responsible, in practice, for dealing with the Branch's financial affairs; however, the legislative prescription referred to above still applies. In future the Branch should provide a Secretary's certificate and an Accounting Officer's certificate duly completed by appropriate officers of the Branch. I suggest that the

Organisation and Branch may wish to consider necessary rule alterations to give effect to the present arrangement. In the meantime, consideration could be given to publishing the Branch's accounts as part of the Federal accounts. In that event, an application could be made under s271A for an exemption from the application of the requirements of Division 11, Part ix of the Act.

If you wish to discuss this, or related matters, I can be contacted on 8661 7774 (Monday-Thursday).

Yours sincerely,

A handwritten signature in black ink that reads "Iain Stewart". The signature is written in a cursive style with a large initial 'I'.

Iain Stewart
Statutory Services Branch

21 November 2002

FR 2001/654



INDEPENDENT EDUCATION UNION of Australia

Ground Floor, 120 Clarendon Street, Southbank, Victoria 3006

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13 November 2002

Robert Pfeiffer
Statutory Services Branch
Australian Industrial Relations Commission
Nauru House
Level 35
80 Collins St
Melbourne 3000

Dear Robert,

RE: Lodgement of 2001 Financial Statements

The financial statements for the Independent Education Union – Northern Territory Branch have been presented to the Annual General Meeting and to the Branch Executive as required under the Workplace Relations Act.

The audit has been published to members.

Yours sincerely,

Lynne Rolley
Federal Secretary



**INDEPENDENT EDUCATION UNION
(NT) BRANCH**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2001**

INDEPENDENT EDUCATION UNION (NT) BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, Lynne Margaret Rolley, being the officer responsible for keeping the accounting records of the Independent Education Union (NT) Branch, hereby certify that as at 31st December, 2001, the number of members of the organisation was 281 and that:

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the Independent Education Union (NT) Branch as at 31st December, 2001;
- (ii) a record has been kept of all moneys paid by or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.

Dated this 18th day of June, 2002

.....
L.M. ROLLEY

INDEPENDENT EDUCATION UNION (NT) BRANCH

COMMITTEE OF MANAGEMENT CERTIFICATE

We, John Gaulke and Elsabe Bott, being two members of the Committee of Management of the Independent Education Union (NT) Branch do state on behalf of Committee and in accordance with a Resolution passed by the Committee, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 31st December, 2001;
- (ii) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 31st December, 2001 in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under sub-section 274 (1) of the Workplace Relations Act 1996) or copies of those rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto, or the rules of the organisation; and
- (iv) the Union had complied with sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31st December 2000 and the Auditors' Report thereon.

Signed at Darwin on 18th June, 2002

John Gaulke

.....
J. GAULKE
President

E. Bott

.....
E. BOTT
Secretary

INDEPENDENT EDUCATION UNION (NT) BRANCH

BALANCE SHEET

AS AT 31ST DECEMBER, 2001

<u>2000</u>		<u>NOTE</u>	<u>2001</u>
	<u>MEMBERS' FUNDS</u>		
8,613	Accumulated Surpluses		43,922
<u>\$ 8,613</u>	<u>TOTAL MEMBERS' FUNDS</u>		<u>\$ 43,922</u>
	Represented by:		
	<u>CURRENT ASSETS</u>		
18,472	Cash at Bank		42,982
1,330	Sundry Debtors		19
2,074	Prepayments		4,294
<u>21,876</u>	Total Current Assets		<u>47,295</u>
	<u>FIXED ASSETS</u>		
6,512	Office Equipment and Furniture		6,721
(5,958)	Accumulated Depreciation		(6,250)
<u>554</u>			<u>471</u>
5,000	Motor Vehicle at Cost		5,000
(382)	Accumulated Depreciation		(1,075)
<u>4,618</u>			<u>3,925</u>
5,172	Total Fixed Assets		4,396
<u>27,048</u>	TOTAL ASSETS		<u>51,691</u>
	<u>CURRENT LIABILITIES</u>		
5,102	Accounts Payable		7,769
13,333	Loans Payable	3	-
<u>18,435</u>	TOTAL LIABILITIES		<u>7,769</u>
<u>\$ 8,613</u>	<u>NET ASSETS</u>		<u>\$ 43,922</u>

The accompanying Notes form part of these Accounts

INDEPENDENT EDUCATION UNION (NT) BRANCH

STATEMENT OF MEMBERS' FUNDS

FOR THE YEAR ENDED 31ST DECEMBER, 2001

<u>2000</u>		<u>2001</u>
3,053	Accumulated Surpluses at the beginning of the year	8,613
5,560	Add Surplus for Year	35,309
<u>\$ 8,613</u>	<u>ACCUMULATED SURPLUSES AT THE END OF THE YEAR</u>	<u>\$ 43,922</u>

The accompanying Notes form part of these Accounts

INDEPENDENT EDUCATION UNION (NT) BRANCH

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2001

<u>2000</u>		<u>2001</u>
	<u>INCOME</u>	
-	Funds Received - Labour Market Program Subsidy - Independent Education Union of Australia	4,892
11,500		11,500
12,612	Subsidy - Independent Education Union - NSW Loan - Independent Education Union of Australia	-
(4,000)		-
10	Interest Received	99
74,732	Membership Fees	83,783
-	Motor Vehicle Reimbursement	52
<u>94,854</u>	TOTAL INCOME	<u>100,326</u>
	<u>EXPENDITURE</u>	
-	Advertising	1,405
1,200	Affiliation Fees	1,344
1,425	Audit & Accountancy Fees	1,940
189	Bank Charges	811
3,475	Capitation Fees	3,564
-	Conference and Seminar Costs	175
	Contribution to University of East Timor	
50	- Library Support Project	-
98	Depreciation of Office Equipment & Furniture	292
382	Depreciation of Motor Vehicle	693
145	Donations	-
-	Fringe Benefits Tax	242
1,064	Insurance	1,574
283	Internet & Email	-
-	Legal Fees	600
866	Member Meetings & Functions	1,271
94	Memberships & Subscriptions	-
2,281	Motor Vehicle Expenses	1,627
2,246	Office Requisites & Amenities	2,947
1,513	Payroll Tax	1,518
563	Postage and Courier	1,104
1,142	Printing and Stationery	427
-	Reimbursement of Fees	263
5,978	Rent and Outgoings	5,236
343	Repairs & Maintenance/Minor Equipment	657
27,271	Salaries	24,748
26,612	Salary Reimbursement - IEU NSW	-
684	Superannuation	1,514
<u>77,904</u>	Amount Carried Forward	<u>53,952</u>

INDEPENDENT EDUCATION UNION (NT) BRANCH

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2001

<u>2000</u>		<u>2001</u>
	<u>EXPENDITURE</u> - Continued	
77,904	Amount Brought Forward	53,952
2,626	Telephone	4,522
6,067	Travelling and Accommodation	681
2,345	Travelling and Accommodation - Interstate	5,210
352	Workcover	652
<u>89,294</u>	TOTAL EXPENDITURE	<u>65,017</u>
<u>\$ 5,560</u>	<u>SURPLUS FOR YEAR</u>	<u>\$ 35,309</u>

INDEPENDENT EDUCATION UNION (NT) BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST DECEMBER, 2001

<u>2000</u>		<u>NOTE</u>	<u>2001</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
	Receipts from Members and Other		
86,232	Persons		88,205
(66,634)	Payments to Suppliers and Employees		(63,519)
10	Interest Received		99
1,463	Net GST Collected		(66)
21,071	Net Cash provided by Operating Activities	4 (b)	24,719
 <u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
(5,000)	Payment for Fixed Assets		(209)
(5,000)	Net Cash used in Investing Activities		(209)
16,071	<u>NET INCREASE IN CASH HELD</u>		24,510
	Cash at the beginning of the		
2,401	Financial Year		18,472
\$ 18,472	<u>CASH AT THE END OF THE FINANCIAL YEAR</u>	4 (a)	\$ 42,982

The accompanying Notes form part of these Accounts

INDEPENDENT EDUCATION UNION (NT) BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER, 2001

NOTE 1 ACCOUNTING METHODS

- (a) The accompanying financial statements have been prepared in accordance with conventional historical cost principles.
- (b) Depreciation of fixed assets is calculated on a diminishing value method using rates designed to write the assets off over their useful lives.
- (c) No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

NOTE 2 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 274 which reads as follows:

- "(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such a manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member."

INDEPENDENT EDUCATION UNION (NT) BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER, 2001

2000

2001

NOTE 3 LOANS PAYABLE

4,000	Independent Education Union of Australia	-
9,333	Independent Education Union NSW Branch	-
<u>\$ 13,333</u>	TOTAL LOANS PAYABLE	<u>\$ -</u>

NOTE 4 STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash at bank.

Cash at the end of the year is shown in the Balance Sheet as:

18,472	Cash at Bank	42,982
<u>\$ 18,472</u>		<u>\$ 42,982</u>

(b) Reconciliation of Cash Flow from Operating Activities with Surplus for the year

5,560	Surplus for Year	35,309
	Non Cash Flows in Surplus	
98	Depreciation of Office Furniture & Equipment	292
382	Depreciation of Motor Vehicle	693
	(Increase)/Decrease in Assets	
(1,330)	Accounts Receivable	1,311
(2,074)	Prepayments	(2,220)
	Increase/(Decrease) in Liabilities	
3,639	Accounts Payable	2,733
13,333	Loans Payable	(13,333)
1,463	Net GST Payable	(66)
<u>\$ 21,071</u>	Net Cash provided by Operating Activities	<u>\$ 24,719</u>



INDEPENDENT AUDIT REPORT

TO INDEPENDENT EDUCATION UNION (NT) BRANCH

MV ANDERSON & CO
Chartered Accountants

MVAnderson@bigpond.com.au

Scope

We have audited the Accounts of Independent Education Union (NT) Branch for the year ended 31st December, 2001 as set out on pages 3 to 9. The members of the Committee of Management are responsible for the Accounts. We have conducted an independent audit of the Accounts in order to express an opinion on them to the Union.

4th Floor
313 La Trobe Street
Melbourne, Vic 3000
Australia

Fax. (03) 9642 8222
Tel. (03) 9642 8000

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the Accounts are presented fairly in accordance with Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view which is consistent with our understanding of the Union's financial position, the results of its operations and its cash flows.

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

Audit Opinion

- (a) In our opinion:
 - (i) there were kept by the organisation in respect of the year, satisfactory accounting records including:
 - (A) records of the sources and nature of the income of the organisation (including income from members): and
 - (B) records of the nature and purposes of the expenditure of the organisation: and
 - (ii) the attached Accounts and Statements (pages 1 - 9) prepared under the historical cost convention, and in accordance with Section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
 - (A) the financial affairs of the Union as at 31st December, 2001 and
 - (B) the income and expenditure, and surplus of the Union for the year ended on that date, and
- (b) all the information and explanations that, under Section 276 (2) of the Workplace Relations Act, officers or employees of the organisation were required to provide, were provided.

M.V. ANDERSON & CO.
Chartered Accountants

M.V. Anderson & Co
Robert F. Elliott

ROBERT F. ELLIOTT
Registered Company Auditor

Dated this 3rd day of June, 2002.



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2001/654 - [130N-NT]

Ms J.A. Cooper
Secretary
Independent Education Union of Australia
Northern Territory Branch
GPO Box 4166
DARWIN NT 0801

Dear Ms Cooper,

**Re: Independent Education Union of Australia - Northern Territory Branch
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 31 December, 2001.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by 8 November, 2002** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)
5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (03) 8661 7817. In reply please quote: **FR2001/654.**

Yours sincerely

Robert Pfeiffer
E-mail: robert.pfeiffer@air.gov.au

22 October, 2002