



**Australian Government**

**Australian Industrial Registry**

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Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
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Ms Cheryl Salter  
Branch Secretary  
Northern Territory Branch  
The Independent Education Union of Australia  
PO Box 418  
FORTITUDE VALLEY QLD 4006

Dear Ms Salter,

**The Independent Education Union of Australia – Northern Territory Branch  
Financial Report for the Year Ended 31<sup>st</sup> December 2006 - FR2006/544  
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial report of the Northern Territory Branch of The Independent Education Union of Australia for the year ended 31<sup>st</sup> December, 2006. The documents were lodged in the Industrial Registry on 15<sup>th</sup> June, 2007. Receipt is also acknowledged of a signed and dated copy of the Operating Report that was received in the Registry on 3<sup>rd</sup> September, 2007.

The documents have been filed.

A copy of the financial report has been placed on the website maintained by the Industrial Registry at <http://www.e-airc.gov.au/130Nnt>.

Please contact me by email at [ailsa.carruthers@air.gov.au](mailto:ailsa.carruthers@air.gov.au) or by telephone on (03) 8661 7767 on a Monday, Wednesday or Thursday if you wish to discuss this letter.

Yours sincerely,

A handwritten signature in cursive script that reads 'Ailsa Carruthers'.

Ailsa Carruthers  
Statutory Services Branch

6<sup>th</sup> September, 2007

INDEPENDENT EDUCATION UNION OF AUSTRALIA



Registered Office:

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Email : ieunt@bigpond.com  
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PO Box 418  
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Ntadm22tb:nm  
8/2/21; 21/1/2

Friday, 8 June 2007

Mr Robert Pfeiffer  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Dear Mr Pfeiffer

**Re: Independent Education Union of Australia – Northern Territory Branch  
Financial Documents for Year Ended 31 December 2006**

In accordance with the *Workplace Relations Act 1996*, enclosed is an original copy of the Audited Accounts for the Independent Education Union of Australia – Northern Territory Branch for the year ended 31 December 2006.

We would advise that these accounts were presented to a meeting of the Branch Executive on Thursday, 12 April 2007. The relevant motions of that meeting were as follows:

*MOVED: J Gaulke*

*SECONDED: E Schultz*

*That the Committee of Management resolve that:*

- (a) The Financial Statements and Notes comply with Australian Accounting Standards;*
- (b) The Financial Statements and Notes comply with the reporting guidelines of the Industrial Registrar;*
- (c) The Financial Statements and Notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;*
- (d) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;*
- (e) During the financial year ended 31 December 2006 and since the end of that year:*
  - i. Meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of the Branch; and*
  - ii. The financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the Branch; and*

- iii. *The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and*
  - iv. *No request for information has been made by a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 (RAO Schedule); and*
  - v. *No orders for inspection of financial records have been made by the Commission under section 273 of schedule 1B of the Workplace Relations Act 1996 (RAO Schedule);*
- (f) *The Branch undertook no recovery of wages activity; and*
- (g) *The Committee of Management passed this resolution relating to this Committee of Management Statement at a meeting called under the rules, held on 12 April 2007.*

*CARRIED*

*MOVED: J Gaulke*

*SECONDED: N Cullen*

*That the tabled Audited Accounts for 2006 be noted and published to the membership in accordance with the Workplace Relations Act 1996 and the Branch Rules.*

*CARRIED*

The accounts were then published on the Union's website with advice forwarded to members of that fact during the week beginning 16 April 2007.

A further meeting of the Independent Education Union of Australia – Northern Territory Branch was held on Thursday, 31 May 2007. There were no queries or correspondence received from members with regard to the Audited Accounts. The relevant motions of that meeting were as follows:

*MOVED: C Salter*

*SECONDED: E Schultz*

*That the audited statement of the receipts and payments for the financial year 2006 and the general balance sheet showing assets and liabilities, duly signed and certified by the auditor, be endorsed.*

*CARRIED*

*MOVED: C Salter*

*SECONDED: E Schultz*

*That the audited accounts for the financial year 2006, having been published to members within the required timelines and tabled to this meeting which constitutes the second meeting in accordance with the Workplace Relations Act 1996, should now be lodged with the Australian Industrial Registry.*

*CARRIED*

Please do not hesitate to contact me if you require any further information in relation to these accounts.

Yours sincerely

  
**CHERYL SALTER**  
**BRANCH SECRETARY**

*Encl.*

**INDEPENDENT EDUCATION UNION  
OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**

**Year Ended 31st December, 2006**

INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH

GENERAL PURPOSE FINANCIAL REPORT

YEAR ENDED 31ST DECEMBER, 2006

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**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**

**COMMITTEE OF MANAGEMENT'S STATEMENT**

On the 12<sup>th</sup> April, 2007 the Committee of Management of Independent Education Union of Australia passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 31<sup>st</sup> December, 2006.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
  - (vi) No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

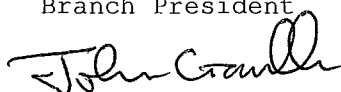
For Committee of Management: John Gaulke

Cheryl Salter

Title of Office held: Branch President

Branch Secretary

Signature:



Date: 12 APRIL 2007

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**

**OPERATING REPORT**

**PRINCIPAL ACTIVITIES FOR THE YEAR**

- (1) Implementation and co-ordination of campaigns and programs regarding membership organising, industrial and professional agendas.
- (2) Representation of the industrial and professional interests of the members on a broad range of government committees, the Australian Industrial Relations Commission and various statutory bodies and community organisations concerned with educational, industrial and other relevant concerns.
- (3) Provision of industrial, legal and professional advice to members and chapters of the union on various educational and industrial issues.
- (4) Development of submissions to NT and national inquiries on school funding, educational and industrial rights issues relevant to the membership and the broader union movement and community. Participation on behalf of the union and its membership in the public debate on these matters.
- (5) Research in relevant areas of public policy such as the funding of schooling, industrial, legal and constitutional matters, educational issues, and human rights concerns to inform our own NT branch, union movement and national union movement policy development.
- (6) Protection and carriage of the NT Branch Rules.
- (7) Negotiation and prosecution of claims for improved salaries and conditions for members in NT non-government schools.

**RESULT OF THOSE ACTIVITIES**

- (1) Continued growth of the NT Branch's membership in all non-government schools in the NT.
- (2) A proactive membership industrially and professionally.
- (3) Continued public profile of the NT Branch on behalf of teachers and support staff in non government education.
- (4) Improvements in the industrial and professional conditions of the membership.
- (5) Successful completion of negotiated Awards and Certified Agreements on behalf of members in non-government in the NT.

**SIGNIFICANT CHANGES IN THE NATURE OF THESE ACTIVITIES**

There have been no significant changes in the nature of these activities over the past year.

**SIGNIFICANT CHANGES IN THE BRANCH FINANCIAL AFFAIRS DURING THE YEAR**

There have been no significant changes in the financial affairs of the Union during the past year.

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**

**OPERATING REPORT (Cont'd)**

**DETAILS OF THE RIGHT OF MEMBERS TO RESIGN**

A member may resign from the Union in accord with Federal Rule 21 which states:

**21 - RESIGNATION FROM MEMBERSHIP**

- (a) A member of the Union may resign from membership by written notice addressed and delivered to the relevant Branch Secretary.
- (b) A notice of resignation from membership takes effect:
  - (i) Where the member ceases to be eligible to become a member of the Union.
    - (A) on the day on which the notice is received by the Union; or
    - (B) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or
  - (ii) in any other case:
    - (A) at the end of two weeks after the notice is received by the organisation; or
    - (B) on the day specified in the notice;whichever is the later.
- (c) Any dues payable and not paid by a former member in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the Union, in a court of competent jurisdiction, as a debt due to the Union.
- (d) A notice delivered to the person mentioned in subclause (a) shall be taken to have been received by the Union when it was delivered.
- (e) A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with Subclause (a).
- (f) A resignation from membership of the Union is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.

**DETAILS (INCLUDING POSITION HELD) OF ANY OFFICER OR MEMBER OF THE UNION WHO IS:**

- (1) TRUSTEE OF A SUPER ENTITY
- (2) A DIRECTOR OF A COMPANY THAT IS A TRUSTEE OF A SUPER ENTITY

There are no officers or members in the IEUNT Branch holding such positions.



**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**

**OPERATING REPORT (Cont'd)**

**THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 31/12/06**

There were 312 members on the register of members on 31 December 2006.

**THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE NT BRANCH OF THE IEU ON 31/12/06,  
INCLUDING FULL-TIME OR PART-TIME**

In 2006, there was the equivalent of .5 of a full time person employed by the NT Branch. The branch organiser was employed on a 0.6 basis for 9 months of the year (due to resignation and re-employment of staff). The branch administration officer was employed one day per week from January 2006 to April 2006.

**THE NAMES OF EACH PERSON WHO HAS BEEN A MEMBER OF THE COMMITTEE OF MANAGEMENT AT ANY  
TIME DURING THE REPORTING PERIOD AND THE PERIOD FOR WHICH HE OR SHE HELD THE POSITION**

The following persons were on the NT Branch Committee of Management during the following months of the reporting period:

John Gaulke for January - December 2006  
Jim Stanley for January - December 2006  
Elsabe Bott for January - December 2006  
Cheryl Salter for January - December 2006  
Nuala Cullen for January - December 2006  
Erica Schultz for January - December 2006  
Lon Wallis for January - December 2006  
Greg Moore for January - December 2006  
Sam Typuszak for January - December 2006

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**  
**Statement of Financial Position as at 31st December, 2006**

<p>2005</p> <p>\$</p> <p>58,364</p> <p>14,027</p> <p style="text-align: right;">0</p> <hr style="width: 100%;"/> <p><b>\$72,391</b></p> <hr style="width: 100%;"/>	<p><b>MEMBERS FUNDS</b></p> <p>Balance as at 31st December, 2005</p> <p>Plus Profit for Year</p> <p>Less Net (Loss) for Year</p> <p><b>CURRENT ASSETS</b></p> <p>Commonwealth Bank of Australia</p> <p>Cheque Account</p> <p>AMP Banking</p> <p>Debtors</p> <p>Prepayments</p> <p>G.S.T. Refundable</p> <p>Total Current Assets</p> <p><b>LESS CURRENT LIABILITIES</b></p> <p>Creditors</p> <p>G.S.T. Payable</p> <p>Provision for Annual Leave</p> <p>Total Current Liabilities</p> <p><b>Working Capital</b></p> <p><b>PLUS NON CURRENT ASSETS</b></p> <p><b>Property, Plant &amp; Equipment</b></p> <p>Motor Vehicle</p> <p>Less Provision for Depreciation</p> <p>Office Equipment (at cost)</p> <p>Less Provision for Depreciation</p> <p>Total Non Current Assets</p> <p><b>NET ASSETS</b></p>	<p>72,391</p> <p>0</p> <p>(7,343)</p> <hr style="width: 100%;"/> <p><b>\$65,048</b></p> <hr style="width: 100%;"/> <p>17,688</p> <p>45,376</p> <p>0</p> <p>1,933</p> <p>0</p> <hr style="width: 100%;"/> <p>64,997</p> <p>4,079</p> <p>1,055</p> <p>4,868</p> <hr style="width: 100%;"/> <p>10,002</p> <p>54,995</p> <p>10,455</p> <p>2,722</p> <p>7,733</p> <p>11,503</p> <p>9,183</p> <p>2,320</p> <hr style="width: 100%;"/> <p>10,053</p> <hr style="width: 100%;"/> <p><b>\$65,048</b></p> <hr style="width: 100%;"/>
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**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**  
Statement of Financial Performance for Year Ended 31st December, 2006

2005	Income	Notes	
\$			
88,632	Members Subscriptions		97,446
2,772	Interest Received		2,396
1,785	Sundry Income		0
18,636	Subsidy - Independent Education Union of Australia		18,182
<u>111,825</u>	<b>Total Income</b>		<u>118,024</u>
	<b>Less Expenditure</b>		
1,240	Advertising & Marketing		995
5,587	Affiliation Fees	3	5,452
(1,558)	Annual Leave Provision		4,100
1,050	Audit Fees		1,100
816	Bank Charges & Duties		659
174	Computer Costs		316
2,486	Conference, Seminar & Training Costs	4	7,346
2,185	Depreciation		3,588
1,336	Donations & Campaigns	5	1,939
3,807	Insurance		4,995
5,605	Legal Fees		200
(4,913)	Long Service Leave Provision		0
1,235	Member Meetings & Functions	6	472
1,553	Motor Vehicle Expenses		4,100
2,534	Payroll Tax		2,666
3,742	Photocopier Lease & Charges		4,507
318	Postage & Courier		316
1,548	Printing & Stationery		1,739
50	Publications		156
5,250	Rent		6,500
324	Repairs & Maintenance		434
39,331	Salaries - Officers		47,762
3,344	Salaries - Administration Staff		1,288
3,392	Superannuation		4,360
151	Sundry Expenses		14
4,850	Telephone		7,478
10,514	Travelling & Accommodation	7	12,607
1,846	Workcover		278
<u>97,797</u>	<b>Total Expenditure</b>		<u>125,367</u>
<u>\$14,028</u>	<b>SURPLUS (DEFICIT) FOR YEAR</b>		<u>(\$7,343)</u>

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**  
**Statement of Cash Flows for Year Ended 31st December, 2006**

2005			
\$	<b>Cash Flows from Operating Activities</b>		
100,872	Revenue from Operations	123,809	
(102,281)	Payments to Suppliers and Employees	(117,062)	
2,772	Interest Received	2,396	
(3,040)	Net GST Collected	1,160	
<u>(1,677)</u>	Net Cash provided by Operating Activities (see Note 2)		10,303
	<b>Cash Flows from Investing Activities</b>		
(10,455)	Purchase of Motor Vehicle	0	
1,363	Sale of Motor Vehicle	0	
<u>(2,602)</u>	Purchase of Furniture & Equipment	0	
<u>(11,694)</u>	Net Cash used in other activities		0
(13,371)	Net Increase (Decrease) in Cash Held		10,303
66,132	Cash at beginning of year		52,761
<u><u>\$52,761</u></u>	<b>Cash at end of year</b>		<u><u>\$63,064</u></u>

**NOTES TO THE STATEMENT OF CASH FLOWS**

**1. Reconciliation of Cash**

For the purpose of the Statement of Cash Flows, cash includes cash on hand and in banks and investments in money market instruments. Cash at the end of the year as shown in the Statement of Cash Flows is reconciled to the related items in the financial statements as follows:

9,657	Commonwealth Bank of Australia		
43,104	- Cheque Account		17,688
<u>\$52,761</u>	AMP Banking		45,376
			<u><u>\$63,064</u></u>

**2. Reconciliation of Net Cash provided by Operating Activities to Operating Profit after Income Tax**

14,028	Operating Surplus (Deficit) for Year	(7,343)
2,185	Depreciation	3,588
	Changes in Assets and Liabilities	
(8,181)	(Increase) Decrease in Debtors	8,181
(748)	(Increase) Decrease in Prepayments	1,362
550	Increase (Decrease) in Creditors	(745)
(3,040)	Increase (Decrease) in G.S.T. Payable	1,160
	Increase (Decrease) in Provisions	
(1,558)	- Annual Leave	4,100
(4,913)	- Long Service Leave	0
<u><u>(\$1,677)</u></u>		<u><u>\$10,303</u></u>

Cash Outflows shown in brackets

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH  
NOTES TO AND FORMING PART OF THE ACCOUNTS**

**NOTE 1**

The General Purpose Financial Report has been prepared in accordance with Accounting Standards, other mandatory professional reporting requirements and The Workplace Relations Act 1996.

The accounts are prepared in accordance with the historical cost convention. The accounting policies adopted are consistent with those of the previous year.

**(a) Income Tax**

The Union is exempt from income tax under section 50-15 of the Income Tax Assessment Act 1997. The ongoing applicability of this ruling is at the discretion of the Australian Taxation Office.

**(b) Depreciation**

Depreciation is calculated on a straight line basis so as to write off the full net cost of each fixed asset during its effective working life.

The principal annual rates are:-

Office Furniture & Fittings	15%
Motor Vehicles	22.5%

**(c) Employee Entitlements**

Provisions for employee long service leave and annual leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.

**(d) Cash**

For the purpose of the statement of cash flows, cash includes deposits at call which are readily convertible to cash on hand and are used in the cash management function on a day to day basis, net of outstanding bank overdrafts.

**(e) Goods and Services Tax**

Business expenses and assets are recognised net of the amount of GST except where the amount of GST accrued is not recoverable from the Australian Taxation Office.

**2. Information to be provided to Members or Registrar**

In accordance with the requirements of the RAO Schedule of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 which reads as follow:

- (1) A member of an reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit.
- (2) The application must be in writing and must specify the period within which and the manner in which the information is to be made available. The period must be not less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub-section (1).

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH  
NOTES TO AND FORMING PART OF ACCOUNTS (CONT'D)**

<b>2005</b>			
\$	<b>Note 3</b>		
	<b>Affiliation Fees Paid</b>		
4,175	IEUA		4,009
1,330	NT Trades & Labour Council		1,361
82	Union Shopper		82
<b>\$5,587</b>			<b>\$5,452</b>

	<b>Note 4</b>		
	<b>Conference, Seminar &amp; Training Costs</b>		
0	Certificate IV in OH & S - T. Dellar		605
0	Member Training - Accommodation (Trainer)		329
0	Member Training - Airfares (Trainer)		1,327
2,486	Staff Rep Training (Participants travel/accommodation/meals)		5,085
<b>\$2,486</b>			<b>\$7,346</b>

	<b>Note 5</b>		
	<b>Donations &amp; Campaigns</b>		
745	ACTU Industrial Relations Campaign Support		1,260
0	NT ALP Dinner		37
136	APHEDA Tsunami Appeal		0
455	May Day		46
0	Wave Hill Celebrations - Member Participation Cost		478
0	Wave Hill Celebrations - NT Trades & Labour Council		118
<b>\$1,336</b>			<b>\$1,939</b>

	<b>Note 6</b>		
	<b>Member Meetings &amp; Functions</b>		
0	Bathurst Island Luncheon		12
688	Branch Executive Meetings		338
547	Delegates Meeting		86
0	NT Trades & Labour Council - May Day Dinner		36
<b>\$1,235</b>			<b>\$472</b>

	<b>Note 7</b>		
	<b>Travelling &amp; Accommodation</b>		
2,154	Accommodation & Meals - Interstate		3,967
2,134	Airfares - Interstate		5,219
6,226	Accommodation & Meals - NT		3,421
<b>\$10,514</b>			<b>\$12,607</b>



**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001  
TO DIRECTORS OF  
INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**

I declare that, to the best of my knowledge and belief, during the year ended 31<sup>st</sup> December, 2006 there have been:-

- a. no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit, and
- b. assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of the significant accounting estimates made by the committee.

K.L. Paroissien & Associates  
Certified Practicing Accountants

Andrew R. Paroissien  
Accountant

Dated in Hawthorn on 15<sup>th</sup> MAY, 2007


**AUDITORS REPORT TO THE MEMBERS OF**
**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH**
**The Financial Report and Directors' Responsibility**

The financial report comprises the statement of financial performance, statement of financial position and statement of cash flow for Independent Education Union of Australia Northern Territory Branch for the year ended 31st December, 2006.

The committee is responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

**Audit Approach**

We conducted an independent audit in order to express an opinion to the members of the Union. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We perform procedures to assess whether in all material respects the financial report presents fairly Australian Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Union's financial position, and of their performances as represented by the results of their operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examine on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the directors.

While we considered the effectiveness of the Union's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance of internal controls.

**Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

We have received all the information and explanations we required for the purpose of our audit.

In our opinion:

- (i) there were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the union (including income from members) and the nature and purpose of expenditure; and
- (ii) the attached accounts and statements, including the Certificate of the Committee of Management Statement, are prepared in accordance with Section 253 of the Workplace Relations Act, 1996. The accounts set out on page 5 to 10 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of;
- (iii) the financial position of the union as at 31st December, 2006; and
- (iv) the financial performance of the union for the year ended on the date; and

are in accordance with Statements of Accounting Concepts and applicable Accounting Standards as required by Section 257(5) of the RAO Schedule.

K.L. Paroissien & Associates

A.R. Paroissien PNA

Melbourne, 15<sup>th</sup> MAY, 2007



**INDEPENDENT EDUCATION UNION OF AUSTRALIA**  
**NORTHERN TERRITORY BRANCH**  
Year Ended 31st December, 2006

**DEPRECIATION SCHEDULE**

	Original Cost	Value at 31/12/05	Written Off	Sales	Value at 31/12/06
<b>1. Furniture &amp; Fittings</b>					
Plant & Equipment	6,512	238	15%	51	187
G80 Medium Back Chair	209	-		-	-
Computer P4 2.4 Ghz	2,180	844	27%	589	255
Laptop	2,602	2,581	27%	703	1,878
	<u>\$11,503</u>	<u>\$3,663</u>		<u>\$1,343</u>	<u>\$2,320</u>
<b>2. Motor Vehicle</b>					
Ford Laser (597-124)	\$10,455	\$9,978	22.5%	\$2,245	\$7,733
<b>Totals</b>	<u>\$21,958</u>	<u>\$13,641</u>		<u>\$3,588</u>	<u>\$0</u>
				<u>\$0</u>	<u>\$10,053</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH

OPERATING REPORT

PRINCIPAL ACTIVITIES FOR THE YEAR

- (1) Implementation and co-ordination of campaigns and programs regarding membership organising, industrial and professional agendas.
- (2) Representation of the industrial and professional interests of the members on a broad range of government committees, the Australian Industrial Relations Commission and various statutory bodies and community organisations concerned with educational, industrial and other relevant concerns.
- (3) Provision of industrial, legal and professional advice to members and chapters of the union on various educational and industrial issues.
- (4) Development of submissions to NT and national inquiries on school funding, educational and industrial rights issues relevant to the membership and the broader union movement and community. Participation on behalf of the union and its membership in the public debate on these matters.
- (5) Research in relevant areas of public policy such as the funding of schooling, industrial, legal and constitutional matters, educational issues, and human rights concerns to inform our own NT branch, union movement and national union movement policy development.
- (6) Protection and carriage of the NT Branch Rules.
- (7) Negotiation and prosecution of claims for improved salaries and conditions for members in NT non-government schools.

RESULT OF THOSE ACTIVITIES

- (1) Continued growth of the NT Branch's membership in all non-government schools in the NT.
- (2) A proactive membership industrially and professionally.
- (3) Continued public profile of the NT Branch on behalf of teachers and support staff in non government education.
- (4) Improvements in the industrial and professional conditions of the membership.
- (5) Successful completion of negotiated Awards and Certified Agreements on behalf of members in non-government in the NT.

SIGNIFICANT CHANGES IN THE NATURE OF THESE ACTIVITIES

There have been no significant changes in the nature of these activities over the past year.

SIGNIFICANT CHANGES IN THE BRANCH FINANCIAL AFFAIRS DURING THE YEAR

There have been no significant changes in the financial affairs of the Union during the past year.

INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH

OPERATING REPORT (Cont'd)

DETAILS OF THE RIGHT OF MEMBERS TO RESIGN

A member may resign from the Union in accord with Federal Rule 21 which states:

21 - RESIGNATION FROM MEMBERSHIP

- (a) A member of the Union may resign from membership by written notice addressed and delivered to the relevant Branch Secretary.
  - (b) A notice of resignation from membership takes effect:
    - (i) Where the member ceases to be eligible to become a member of the Union.
      - (A) on the day on which the notice is received by the Union; or
      - (B) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or
    - (ii) In any other case:
      - (A) at the end of two weeks after the notice is received by the organisation; or
      - (B) on the day specified in the notice;
- whichever is the later.
- (c) Any dues payable and not paid by a former member in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the Union, in a court of competent jurisdiction, as a debt due to the Union.
  - (d) A notice delivered to the person mentioned in subclause (a) shall be taken to have been received by the Union when it was delivered.
  - (e) A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with Subclause (a).
  - (f) A resignation from membership of the Union is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.

DETAILS (INCLUDING POSITION HELD) OF ANY OFFICER OR MEMBER OF THE UNION WHO IS:

- (1) TRUSTEE OF A SUPER ENTITY
- (2) A DIRECTOR OF A COMPANY THAT IS A TRUSTEE OF A SUPER ENTITY

There are no officers or members in the IEUNT Branch holding such positions.

INDEPENDENT EDUCATION UNION OF AUSTRALIA  
NORTHERN TERRITORY BRANCH

OPERATING REPORT (Cont'd)

THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 31/12/06  
There were 311 members on the register of members on 31 December 2006.

THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE NT BRANCH OF THE IEU ON 31/12/06,  
INCLUDING FULL-TIME OR PART-TIME

In 2006, there was the equivalent of 1.5 of a full time person employed by the NT Branch. The branch organiser was employed on a 0.5 basis for 9 months of the year (due to resignation and re-employment of staff). The branch administration officer was employed one day per week from January 2006 to April 2006.

THE NAMES OF EACH PERSON WHO HAS BEEN A MEMBER OF THE COMMITTEE OF MANAGEMENT AT ANY TIME DURING THE REPORTING PERIOD AND THE PERIOD FOR WHICH HE OR SHE HELD THE POSITION  
The following persons were on the NT Branch Committee of Management during the following months of the reporting period:

John Gaulke for January - December 2006  
Jim Swanley for January - December 2006  
Sisabe Bott for January - December 2006  
Cheryl Salter for January - December 2006  
Nuula Cullen for January - December 2006  
Erica Schultz for January - December 2006  
Lon Wallis for January - December 2006  
Greg Moore for January - December 2006  
Sam Typusnak for January - December 2006

Name: Cheryl Salter  
Title of Office Held: Branch Secretary

Signature:



Date: 12 April 2007