

Australian Government

Australian Industrial Registry

Mr Terry Burke Branch Secretary Independent Education Union of Australia, Queensland and Northern Territory Branch

email: tburke@qieu.asn.au

Dear Mr Burke

Re: Financial Reports for the Independent Education Union of Australia, Northern Territory Branch – FR 2007/651, Independent Education Union of Australia, Queensland Branch – FR2007/652 for year ended 27 August 2007 and Independent Education Union of Australia, Queensland and Northern Territory Branch – FR2007/600 for year ended 31 December 2007

I acknowledge receipt of the financial reports of the Independent Education Union of Australia, Northern Territory Branch, the Independent Education Union of Australia, Queensland Branch for year ended 27 August 2007 and the Independent Education Union of Australia, Queensland and Northern Territory Branch for year ended 31 December 2007. The documents were lodged with the Registry on 20 May 2008.

The financial reports are now filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Designated Officer's Certificate

Section 268(c) of Schedule 1 of the *Workplace Relations Act 1996* requires "a certificate by a prescribed designated officer that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266" to be lodged with the financial report. Although the information was contained in the correspondence of 20 May 2008, I have attached a document that can be used for future reports.

Committee of Management Statement

Recovery of wages activity

I note that mention is made of recovery of wages activity in note 7 [FR2007/600 & 651] and note 9 [FR2007/652] to the "notes to and forming part of the financial statements" but I remind you that the applicable Reporting Guidelines require the Committee of Management Statement to include information in relation to recovery of wages activity. If there has been no recovery of wages activity you may wish to consider words such as:

(xz) in relation to the recovery of wages activity:

(i) there has been no such activity undertaken by the reporting unit.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

Kevin Donnellan

Statutory Services Branch 28 May 2008

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 <u>OR</u> the last of a series of general meetings of members <u>OR</u> 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:

¹RAO 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.

²Only applicable where a concise report is provided to members

³Insert whichever is applicable



INDEPENDENT EDUCATION UNION OF AUSTRALIA QUEENSLAND AND NORTHERN TERRITORY BRANCH

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Our Ref:

Adm6892tb:nm 3/3/8; 8/14/7; 3/3/4; 1/7/2

Tuesday, 20 May 2008

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

Dear Mr Pfeiffer

Re: Audited Accounts

In accordance with the *Workplace Relations Act 1996*, enclosed is an original copy of the Audited Accounts as follows:

- (i) The Independent Education Union of Australia Queensland and Northern Territory Branch for the year ended 31 December 2007;
- (ii) The Independent Education Union of Australia Queensland Branch for the period ended 27 August 2007; and
- (iii) The Independent Education Union of Australia Northern Territory Branch for the period ended 27 August 2007.

On 27 August 2007 the Federal Registrar certified a rule application seeking the integration of the Independent Education Union of Australia Queensland and Northern Territory Branches, thus forming the Independent Education Union of Australia Queensland and Northern Territory Branch. Effective from 27 August 2007, both the Independent Education Union of Australia Queensland Branch and the Independent Education Union of Australia Northern Territory Branch ceased to operate. A copy of the relevant decision is enclosed.

An audit of the accounts of the two closed Branches was subsequently conducted and moneys transferred to the accounts of the Independent Education Union of Australia Queensland and Northern Territory Branch.

I would advise that these accounts were presented to a meeting of the Branch Executive on Sunday, 3 February 2008. The relevant motions of that meeting were as follows:

MOVED: C Cooper

SECONDED: P O'Brien

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 2007 and since the end of that year:
 - *i. Meetings of the Branch Executive and 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 1 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 1 of the Workplace Relations Act 1996; and
 - v. No orders for inspection of financial records have been made by the Commission under section 273 of schedule 1 of the Workplace Relations Act 1996;
- (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 3 February 2008.

CARRIED

MOVED: C Cooper

SECONDED: B Goldburg

That the tabled Audited Accounts for 2007 be noted and published in accordance with the Workplace Relations Act 1996 and the Branch Rules.

CARRIED

The accounts were then published on the union's website with the March edition of the union journal advising members that the audited accounts were available on our website.

A further Branch Executive meeting of the Independent Education Union of Australia Queensland and Northern Territory Branch was held on 16 May 2008. There were no queries or correspondence received from members with regard to the Audited Accounts. The relevant motions of that meeting were as follows:

SECONDED: T Burke

SECONDED: T Burke

MOVED: C Cooper

That the audited statement of the receipts and payments and the general balance sheet showing assets and liabilities, duly signed and certified by the auditor, for the Independent Education Union of Australia Queensland and Northern Territory Branch for the financial year ended 31 December 2007, the Independent Education Union of Australia Queensland Branch for the period ended 27 August 2007 and the Independent Education Union of Australia Northern Territory Branch for the period ended 60 period ended 70 August 2007, be endorsed.

CARRIED

MOVED: C Cooper

That the audited accounts, for the Independent Education Union of Australia Queensland and Northern Territory Branch for the financial year ended 31 December 2007, the Independent Education Union of Australia Queensland Branch for the period ended 27 August 2007 and the Independent Education Union of Australia Northern Territory Branch for the period ended 27 August 2007, having been published on the union website within the required timelines and tabled to this Branch Executive 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

TERRY BURKE BRANCH SECRETARY

Encl.

Workplace Relations Act 1996 s.159 RAO Schedule - alteration of other rules of organisation

Independent Education Union of Australia (R2007/290)

T.NASSIOS DEPUTY INDUSTRIAL REGISTRAR

MELBOURNE, 27 AUGUST 2007

Alteration of other rules of organisation.

DECISION

[1] On 17 July 2007 the Queensland Branch of the abovenamed organisation lodged in the Industrial Registry a notice and declaration setting out particulars of alterations to its rules.

[2] The particulars set out various alterations to the rules that facilitate the formation of the Queensland and Northern Territory Branch of the abovenamed organisation.

[3] On the information contained in the notice, I am satisfied the alterations were made in accordance with the rules of the organisation.

[4] In my opinion, the alterations comply with and are not contrary to the Workplace Relations Act, Schedule 1 thereto, awards and collective agreements and are not otherwise contrary to law. I certify accordingly under subsection 159(1) of Schedule 1 of the Act.

Printed by authority of the Commonwealth Government Printer

FINANCIAL STATEMENTS – 27 AUGUST 2007

STATEMENT OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 27 AUGUST 2007

	Note	2007 \$	2006 \$
INCOME			
Membership Contributions		7 5674	97446
Interest Received		2539	2396
IEUA Co-operative Arrangement		<u>12000</u>	<u> 18182</u>
		<u>90213</u>	<u>118024</u>
EXPENDITURE			
Audit Fees		2650	1100
Affiliation & Capitation		5282	5452
Bank Charges		179	659
Branch Meetings & Seminars		67	472
Conference Seminar Training Costs		853	7346
Campaign Costs		1240	1939
Depreciation		6863	3588
Insurance		636	4995
Lease – Photocopier		2596	4507
Legal Fees		2358	200
Library & Subscription		97	156
Motor Vehicle Expenses		1165	4 100
Payroll Tax		918	2666
Postage & Courier		969	316
Printing & Stationery		2766	1739
Salaries – Officers		12397	47762
Salaries – Administration		352	1288
Superannuation		1544	4360
Rent		3500	6500
Repairs & Maintenance		339	434
Telephone		3476	7478
Travelling & Accommodation		3379	12607
WorkCover		1436	278
Annual Leave Provision		-	4100
Grant IEUA – QNT Branch	4	100195	-
Sundry Expenses		4	1325
		155261	125367
Surplus (Deficit) for Year		<u>(65048)</u>	(7343)

The above should be read in conjunction with the accompanying notes.

BALANCE SHEET AS AT 27 AUGUST 2007

	Note	2007 \$	2006 \$
CURRENT ASSETS			·
Cash at Bank		93846	63064
Receivables - Other		286	1933
		94132	64997
NON-CURRENT ASSETS			44500
Office Equipment – at cost Less: Accumulated Depreciation		-	11503
Less. Accumulated Depreciation			<u>(9183)</u>
			2320
Motor Vehicle – at cost		-	10455
Less: Accumulated Depreciation			<u>(2722)</u>
			7733
Total Non Current Assets			<u>10053</u>
TOTAL ASSETS		94132	75050
CURRENT LIABILITIES			
Sundry Creditors & Accruals	6	<u>94132</u>	10002
TOTAL LIABILITIES		94132	10002
NET ASSETS			<u>65048</u>
Represented By:			
ACCUMULATED FUNDS			
Balance as at 1 January 2007		65048	72391
Surplus (Deficit) for Year		(65048)	(7343)
Balance as at 27 August 2007			65048

The above should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 27 AUGUST 2007

	Note	2007 \$	2006 \$
Cash flows from operating activities			
Receipts – subscriptions received		89321	124969
Receipts – interest received		2539	2396
Payments to suppliers & employees		(64266)	(117062)
Net cash outflow from operating activities	5	27594	10303
Sale of Non Current Assets		3188	-
Net increase/(decrease) in cash held		30782	10303
Cash at beginning of the financial year		63064	52761
Cash at the end of the financial year		93846	63064

The above should be read in conjunction with the accompanying notes.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 27 AUGUST 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This 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 association 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 depreciable non-current asset over its expected useful life.

(c) 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.

(d) 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.

(e) Comparative Figures

2007 figures are for the period to 27 August 2007.

2006 figures are for the year to 31 December 2006.

Where necessary, comparative figures have been adjusted for changes in presentation.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 27 AUGUST 2007

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 272 of the RAO schedule, which read as follows:

- (1) A member of a 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 be 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).

3. REMUNERATION OF AUDITOR

	2007 \$	2006 \$
Amount received or due and receivable by the auditor of the association for the audit	2650	1100
of the branch's financial statements.	<u>2650</u>	<u>1100</u>

4. BRANCH CLOSURE

In a Decision of the Registry of the Australian Industrial Relations Commission (R2007/285) dated 27 August 2007 the Independent Education Union of Australia – Northern Territory Branch (IEUA – NT) and Independent Education Union of Australia – Queensland Branch (IEUA – QId) ceased to exist and in the same decision the Independent Education Union of Australia – Queensland and Northern Territory Branch (IEUA – QNT) came into existence.

In further Decision on 27 August 2007 (R2007/290) the Industrial Registry certified a set of Rules for the IEUA – QNT Branch which included a set of Transition Rules.

Transition Rule 20.2 of the certified IEUA – QNT Branch Rules states:

20.2 All Assets held respectively by the IEUA Northern Territory and IEUA Queensland Branches immediately before certification of these Rules become the IEUA Queensland and Northern Territory Branch funds.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 27 AUGUST 2007

As part of the process to give effect to this Rule the accounts of the IEUA – NT Branch and the IEUA – Qld Branch have been audited to establish net assets of each Branch prior to the transfer of funds (as required by Rule 20.2) into the authorised accounts of the IEUA – QNT Branch.

These audited accounts represent the final accounts of the IEUA – NT Branch and IEUA – Qld Branch respectively.

5. RECONCILIATION OF NET OPERATING PROFIT/(LOSS) TO NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES

	2007 \$	2006 \$
Net operating Profit/(Loss) for year Depreciation Change in operating assets and liabilities	(65048) 6863	(7343) 3588
Increase/(decrease) in sundry creditors/GST (Increase)/decrease in receivables	84132 1647	4515 9543
Net cash inflow/(outflow) from operating activities	27594	<u> 10303</u>
SUNDRY CREDITORS & ACCRUALS		

IEUA – QNT Branch	91512	-
Other	<u>2620</u>	<u>10002</u>
	94132	10002

7. RECOVERY OF WAGES

6.

There was no recovery of wages activity during the period.

Committee of Management Certificate

We, being two members of the Executive of the Queensland and Northern Territory Branch of the Independent Education Union of Australia, the Branch formed from the integration of the Independent Education Union of Australia Northern Territory and Queensland Branches, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, 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; and
- (E) During the period ended 27 August 2007:
 - i. Meetings of the Branch Executive and Committee of Management were held in accordance with the rules of the Branch; and
 - ii. The financial affairs of the reporting unit have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
 - iii. The financial records of the reporting unit have been kept and maintained in accordance with schedule 1 of the Workplace Relations Act 1996 and the Regulations; and
 - iv. The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of schedule 1 of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - v. There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the schedule 1 of the Workplace Relations Act 1996.

TERENCE P BURKE

Title of Office Held: <u>SELKETARY</u> Date: <u>3</u> FEBRUARY 2008

CHRISTINF / COOPER

Title of Office Held: ASSISTANT. SELRETARY / TREASURER

INDEPENDENT AUDIT REPORT

To the members of The Independent Education Union Of Australia, Northern Territory Branch.

Scope

We have audited the financial accounts of The Independent Education Union Of Australia, Northern Territory Branch for the period ended 27 August 2007 as set out on pages 1 to 8. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, 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 aspects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of The Independent Education Union Of Australia, Northern Territory Branch, which is consistent with our understanding of its financial position and the results of its operations.

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

Audit Opinion

In our opinion the financial report of the Independent Education Union of Australia Northern Territory Branch is in accordance with:

- (a) The Workplace Relations Act 1996, including:
 - (i) Presenting fairly the Branch's financial position as at 27 August 2007 and of its performance for the period ended on that date; and
 - (ii) Complying with Australian Accounting Standards; and
 - (iii) Complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1 of the Act; and

INDEPENDENT AUDIT REPORT (Continued)

(b) Other mandatory professional reporting requirements in Australia.

abloff Mo MORRIS & BATZLOFF

Chartered Accountants

Norman J Hoare Registered Company Auditor Member – Institute of Chartered Accountants and current holder of Public Practice Certificate

4 FEBRUARY , 2008

OPERATING REPORT - 27 AUGUST 2007

PRINCIPAL ACTIVITIES FOR THE YEAR

- (i) Provision of support and advice to members.
- (ii) Provision of support for the Federal union agenda in education, equity and industrial issues.

RESULT OF THOSE ACTIVITIES

Solid and growing membership base in the Northern Territory, demonstrating member satisfaction of the support currently provided to them.

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 during the past year.

DETAILS OF THE RIGHT OF MEMBERS TO RESIGN

In accordance with Rule 21 of the rules of the Independent Education Union of Australia, a member may resign from membership by written notice addressed and delivered to the Branch Secretary.

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

- (i) TRUSTEE OF A SUPER ENTITY
- (ii) A DIRECTOR OF A COMPANY THAT IS A TRUSTEE OF A SUPER ENTITY

Nil.

THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 27 AUGUST 2007

366.

THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 31 DECEMBER 2007, INCLUDING FULL-TIME OR PART-TIME

1 Part-Time Organiser.

THE NAME 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 held positions on the Committee of Management of the Independent Education Union of Australia Northern Territory Branch for the period 1 January 2007 to 27 August 2007 (formal date of integration):

Nuala Cullen Cheryl Salter Erica Schultz Sam Typuszak Elsabe Bott John Gaulke Jim Stanley Lon Wallis

NAME: BURKE TERENIE P

TITLE OF OFFICE HELD: SECRETFRY

DATE: 3 FEBRUARY 2008

NAME:..... CHRISTINE L COOPER

TITLE OF OFFICE HELD: ASSISTANT SECKETARY /

3 FEBRUARY DATE: