



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

Level 5, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7764  
Fax: (03) 9655 0410

Mr Glen Seidel  
Secretary  
Independent Education Union of Australia, South Australian Branch

email: [gseidel@ieusa.org.au](mailto:gseidel@ieusa.org.au)

Dear Mr Seidel

**Re: Applications for certificates stating financial affairs of Branch are  
encompassed by financial affairs of associated State body  
For years ended 31 January 2006, 2007 and 2008  
(FR2006/201, FR2007/399 & FR2008/340)**

I refer to your revised applications pursuant to s269 of Schedule 1 of the *Workplace Relations Act 1996*, lodged in the Industrial Registry on 23 October 2008, in respect of the South Australian Branch of the Independent Education Union of Australia for the financial year ended 31 January 2006, 2007 and 2008.

I have granted the applications. The certificates are enclosed.

Yours sincerely

  
T. Nassios  
DEPUTY INDUSTRIAL REGISTRAR

28 October 2008

WORKPLACE RELATIONS ACT 1996

*s.269(2)(a) RAO Schedule*

*Reporting unit's financial affairs encompassed by associated State body*

**Independent Education Union of Australia**  
(FR2007/399)

**CERTIFICATE**

On 23 October 2008 an application was made under s269(2)(a) of Schedule 1 of the *Workplace Relations Act 1996* ("the RAO Schedule") by the South Australian Branch ("the Branch") of the above named organisation for a certificate stating that the financial affairs of the Branch are encompassed by the financial affairs of the Independent Education Union (South Australia) Incorporated ("the Association"), an associated State body, in respect of the financial year ending 31 January 2007.

On 23 October 2008, the Branch lodged a copy of the audited accounts of the Association with the Industrial Registry.

I am satisfied that the Association:

- is registered under the *Fair Work Act 1994 (SA)*, a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the Branch; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the Branch; and
- is an associated State body.

I am further satisfied that:

- the Association has in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the accounts with the relevant State authority; and
- any members of the Branch who are not also members of the Association have been provided with copies of the accounts at substantially the same time as the members of the Branch who are members of the Association.

I am satisfied that the financial affairs of the Branch in respect of the financial year ending 31 January 2007, are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the RAO Schedule.

  
T. Nassios  
DEPUTY INDUSTRIAL REGISTRAR

28 October 2008



**Independent  
Education  
Union (SA)**

213-215 Currie Street, Adelaide, SA 5000  
Tel: 8410 0122 Fax: 8410 0282  
Country Areas: 1800 634 815  
enquiries@ieusa.org.au www.ieusa.org.au  
ABN 37 581 749 503

17 October 2008

The Industrial Registrar  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Attention: Mr R Pfeiffer

Dear Mr Pfeiffer

**Re: Application Pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996* for year ended 31 January 2007**

The Independent Education Union (South Australia) Branch makes application pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996*, to be taken to have satisfied Part 3 of Schedule 1.

**RELIEF SOUGHT**

- That the Registrar issue a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body.
- That the Reporting Unit is taken to have satisfied Part 3 of Schedule 1 of the *Workplace Relations Act 1996*.

**GROUNDINGS AND REASONS**

S.269 of Schedule 1 applies to the Independent Education Union (South Australia) Branch (hereinafter referred to as "Reporting Unit") on the following basis:

1. The Independent Education Union (South Australia) Incorporated (hereinafter referred to as the "associated State body") is registered as an industrial organisation under the *Fair Work Act 1994*.
2. The associated State body is composed of substantially the same members as the Reporting Unit.
3. The officers of the associated State body are substantially the same as the officers of the Reporting Unit.

The Reporting Unit is taken to have satisfied Part 3 of Schedule 1 on the following basis:

- a. The associated State body has, in accordance with the *Fair Work Act 1994*, prepared accounts and had those accounts audited.
- b. The audited accounts have been lodged with the South Australian Industrial Relations Registry.
- c. Members of the Reporting Unit and the associated State body, at substantially the same time, have been provided a copy of the Auditor's Report, Balance Sheet and Statement of Income and Expenditure at the Annual General Meeting.

In addition, and following recent discussions with Mr Reynolds regarding this retrospective application, Financial Statements and the Operating Report for the year ended 31/1/2007 are available to members on our website and a notice to that effect has been published in our quarterly journal to all members.

Processes are now in place to ensure the required process is followed for future reporting periods.

The Independent Education Union (South Australia) Branch submits that based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies s.269 of Schedule 1 and consequently seeks the relief as sought in this application.

If you have any queries with regard to this application or seek further supporting evidence, please contact this office.

Yours sincerely



Glen Seidel  
**SECRETARY**

## **INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) BRANCH**

### **OPERATING REPORT FOR YEAR ENDING 31/1/2007**

#### **PRINCIPAL ACTIVITIES FOR THE YEAR**

- (a) Provision of support and advice to members.
- (b) Provision of support for overseas activities, such as ongoing support for the Council of Pacific Education and Education International.
- (c) Provision of support for the Federal union agenda in education, equity and industrial issues.

#### **RESULT OF THOSE ACTIVITIES**

Industrial instruments have been negotiated for the vast majority of members. Solid membership base, 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 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 OFFICERS OR MEMBER OF THE BRANCH WHO IS:**

- (a) **TRUSTEE OF A SUPER ENTITY**
- (b) **A DIRECTOR OF A COMPANY THAT IS A TRUSTEE OF A SUPER ENTITY.**

Glen Peter Burton Seidel, Secretary, Independent Education Union (South Australia) Branch, Trustee Director, Non-Government Schools Superannuation Pty Ltd.

#### **THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 31/1/2007**

3747.

#### **THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 31/1/2007 INCLUDING FULL-TIME OR PART-TIME**

Nil.

#### **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 holding positions on the Committee of Management have held their positions for the full 12 months of this reporting period.

President:

Margaret Sansom

Vice Presidents (2):

John Blackwell

Jennifer Gilchrist

Treasurer:

Evaldas Reinke

Secretary:

Glen Seidel

Ordinary Members of Executive (7):

Christopher Burrows

Garry Duke

Sheryl Hoffmann

Ian Jaensch

Noel Karcher

Bruno Sartoretto

Shirley Schubert

Branch Delegates to Federal Council (3):

Julie Lundberg

Margaret Sansom

Glen Seidel

Delegate to Federal Executive:

Glen Seidel

Alternate Delegate to Federal Executive

Margaret Sansom

Signed: .....

Glen Peter Burton Seidel

Secretary

Dated: .....

**Certificate of Secretary or other Authorised Officer**

s268 of Schedule 1 Workplace Relations Act 1996

I, Glen Peter Burton Seidel, being the Secretary of the Independent Education Union (South Australia) Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report is currently available to members on our website and a notice to that effect has been published in our quarterly Journal; and
- That the full report was presented to a general meeting of members of the reporting unit on 6 June 2007 in accordance with section 266 of the RAO Schedule.

Signed: .....

  
Glen Peter Burton Seidel  
Secretary

Dated: .....

17 Oct 2008



**Independent  
Education  
Union (SA)**

213-215 Currie Street, Adelaide, SA 5000  
Tel: 8410 0122 Fax: 8410 0282  
Country Areas: 1800 634 815  
enquiries@ieusa.org.au www.ieusa.org.au  
ABN 37 581 749 503

27 February 2008

Registrar  
South Australian Industrial Relations Commission  
Level 7  
Riverside Centre  
North Tce  
Adelaide SA 5000

Dear Sir,

**Re: Independent Education Union (South Australia) Inc financial reporting**

Attached are the audited financials for the Independent Education Union (South Australia) Inc for the years

- o February 2005 to Jan 2006 and
- o February 2006 to Jan 2007

I appreciate that under the Fair Work Act s128 there is no requirement to provide the required audited financial statement to the Commission. However there is a reporting requirement of the associated federally registered union (Independent Education Union (South Australia) Branch) that if a state registered body with substantially common membership resources the federal "reporting unit" then that state body must submit audited financial statements to the "relevant state authority".

Schedule 1B, s269 of the Workplace Relations Act regulates this and other aspects of the SA branch of the IEU of Australia's reporting requirements.

Yours sincerely

Glen Seidel  
Secretary





12 MAR 2008

INDUSTRIAL RELATIONS COURT OF SOUTH AUSTRALIA  
INDUSTRIAL RELATIONS COMMISSION OF SOUTH  
AUSTRALIA

In your reply  
Please quote:  
Telephone:  
In telephoning or  
calling ask for:

Riverside Centre  
North Terrace  
ADELAIDE SA 5000

Phone (08) 8207 0999  
Fax No (08) 8207 0995

PO Box 8046 Station Arcade SA 5000  
DX 56501 North Terrace

[www.industrialcourt.sa.gov.au](http://www.industrialcourt.sa.gov.au)

11 March 2008

Mr Glen Seidel,  
Secretary  
Independent Education Union (SA)  
213 Currie Street  
ADELAIDE SA 5000

Dear Mr Seidel,

I acknowledge receipt of your letter dated 27 February 2008 providing audited financial statements for the year ended 31 January 2007. As you say, these are not required by the Fair Work Act 1994 but are provided in accordance with reporting requirements of the Federal Union.

This advice has been placed on the Association file.

Thank you.

Yours sincerely

  
John Correll  
REGISTRAR

**INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED**

**INCOME & EXPENDITURE STATEMENT**

for the year ended 31 January 2007

	Note	2007	2006
<b><u>Income</u></b>		\$	\$
Interest		25314	
Membership Fees		1250065	
Board Fees		32886	
Journals		5314	
Member Legal		3249	
Sundry Income	2	2904	
Total Income		<u>1319732</u>	<u>1196221</u>
<b><u>Less Expenses</u></b>			
<b>External Organisations</b>			
Consultation Forums		962	
State Aff/Levies/Campaigns		16154	
<b>Federal Branch Expenses</b>			
Affiliation/Levies/Campaigns		60935	
Journals		2498	
Meeting Attendance		11797	
<b>Financial Expenses</b>			
Accountancy/Audit		14880	
Bank Charges		8335	
Charities/Donations		200	
Legal - Organisational		2000	
<b>Industrial/Workcover</b>			
Library & Subscriptions		2878	
Member Legal		30367	
<b>Member Communication</b>			
Internet & Support		4632	
IT Software		386	
Journals		32786	
Photocopier		3310	
Postage		12088	
Printing		14218	
Stationery		3575	
Telephones		18619	
<b>Member Organising &amp; Servicing</b>			
Motor Vehicle		1545	
Member Meeting Expenses		2983	
Promotional Materials/Benefits		15052	
Staff/Exec Mobility & Meals		26179	

**Office Outgoings**

Cleaning & Recycling	6044
Furniture Fittings & Equipment	5756
General	6806
Insurance	5130
Provision for renovation	3000
Rates & Taxes	5587
Repairs & Maintenance	2014
Security	850
Utilities	5232
Depreciation	13900

**Staff Costs**

On Costs - Health & Safety	10070
On Costs - FBT	11341
On Costs - Payroll Tax	21464
On Costs - Prof. Indemnity Insurance	6484
On Costs - Provision LSL & AL	24803
On Costs - Superannuation	107940
On Costs - Workcover	11326
Remunerations - Agency/Temp	4403
Remunerations - Honorarium	4000
Remunerations - Salaries	556553
Remunerations - Salary Packaging	38815

**Training & Development**

Members	14323
Members - PD Fund	780
Staff & Executives	11384

Total Expense	<u>1164384</u>	<u>1076753</u>
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Operating Surplus	155348	119468
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Accumulated Surplus at Beginning of Financial Year	<u>752301</u>	<u>632833</u>
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Accumulated Surplus at End of Financial Year	<u>907649</u>	<u>752301</u>
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**INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED**

**BALANCE SHEET**  
as at 31 January 2007

	2007	2006
<b><u>Current Assets</u></b>	\$	\$
Bank of South Australia Cheque A/c	71415	76705
Bank of South Australia Portfolio Investment A/c	515808	303179
Satisfac Credit Union	102	102
Satisfac Term Investment A/c	41575	39366
Petty Cash	300	300
Receivables	36878	84645
Prepayments	6285	19653
	<u>672363</u>	<u>523950</u>
<b><u>Non-Current Assets</u></b>		
Property 213-215 Currie Street, Adelaide (at cost)	406865	406865
Motor Vehicle	25919	-
Office Equipment, Furniture & Fittings (at cost)	164393	167787
<b><u>Less</u></b> Provision for Depreciation	<u>(127995)</u>	<u>(123762)</u>
	<u>36398</u>	<u>44025</u>
	<u>469182</u>	<u>450890</u>
<b><u>Total Assets</u></b>	<u>1141545</u>	<u>974840</u>
<b><u>Current Liabilities</u></b>		
Long Service Leave Provision	58528	40526
Building Maintenance Provision	17753	14753
Annual Leave Provision	67633	100891
Sundry Creditors	37587	21396
Membership Fees Paid in Advance	620	-
	<u>182121</u>	<u>177566</u>
<b><u>Deferred Liabilities</u></b>		
Long Service Leave Provision	<u>51775</u>	<u>44973</u>
	<u>51775</u>	<u>44973</u>
<b><u>Total Liabilities</u></b>	<u>233896</u>	<u>222539</u>
<b><u>Net Assets</u></b>	<u>907649</u>	<u>752301</u>
<b><u>Members Funds</u></b>		
Accumulated Surplus	<u>907649</u>	<u>752301</u>

# INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 31 January 2007

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group interpretations, other authoritative pronouncements of the Australian Accounting Standards Board with the exception of no depreciation of buildings and no statement of cash flows. The financial report satisfies the requirements of the Associations Incorporations Act 1985 and the Industrial & Employee Relations Act 1994. The financial report covers the Independent Education Union (South Australia) Incorporated as an individual entity. It is an association incorporated in South Australia under the Association Incorporations Act 1985. The financial report has been 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 following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Property, Plant & Equipment

Each class of property, plant & equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

(b) Depreciation

The depreciable amount of all fixed assets are depreciated over their useful lives to the association commencing from the time the asset is held ready for use, except for depreciation on buildings as aforementioned.

(c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits arising from wages, salaries and annual leave have been measured at their nominal amount.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the item of the expense. Receivables and Sundry Creditors in the Balance Sheet are shown inclusive of GST.

(e) Income Tax

The Association being a registered Trade Union, is exempt from income tax on all of its income.

**NOTE 2**

There are no detailed comparative income and expense figures due to the change in classification in the 2007 year commencing 01.02.06. Total income and expenses and operating surplus have been provided.

Sundry income comprises:	\$
Promotional Materials/benefits	909
Training & Development – Members	1341
Telephones	115
Various	<u>539</u>
	<u>\$2904</u>

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

**Scope**

I have audited the financial report, being the Income and Expenditure Statement, Balance Sheet and notes to and forming part of the financial statements and the statement by Members of the Executive Committee of the Independent Education Union (South Australia) Incorporated for the year ended 31 January 2007. The executive committee is responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the members.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My 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 whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia described in note 1 so as to present a view which is consistent with my understanding of the association's financial position and performance as represented by the results of its operations.

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

**Audit opinion**

In my opinion, the financial report of the Independent Education Union (South Australia) Incorporated presents a true and fair view in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia described in note 1 to the financial statements the financial position of the Independent Education Union (South Australia) Incorporated as at 31 January 2007 and the results of its operations for the year then ended.

.....  
VAN STEVENS  
Chartered Accountant FCA  
North Adelaide SA

Dated this 28<sup>th</sup> day of MAY 2007

INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

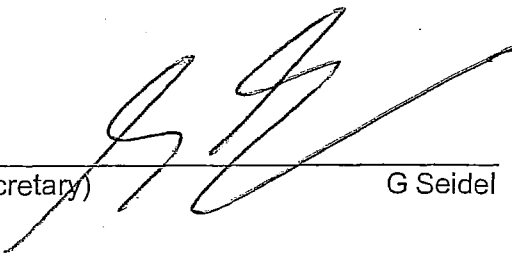
STATEMENT BY MEMBERS OF THE EXECUTIVE COMMITTEE

In the opinion of the committee the financial report as attached:

1. Presents fairly the financial position of the Independent Education Union (South Australia) Incorporated as at 31 January 2007 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that the Independent Education Union (South Australia) Incorporated. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:-

(Secretary)



G Seidel



(Vice President)

Dated this 25 day of May 2007



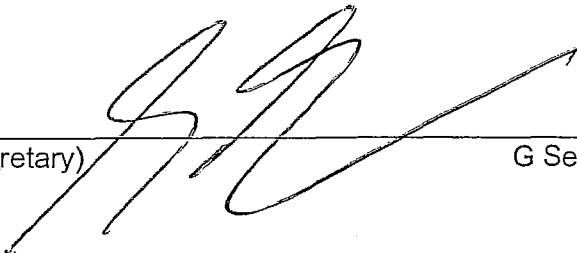
INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

COMMITTEE'S REPORT

During the 12 months ended 31 January 2007 no officer of the association or a firm of which the officer is a member, or a body corporate of which the officer has a substantial financial interest, has received, directly or indirectly, a benefit as a result of a contract between the officer, a firm or body corporate and the association.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

(Secretary)



G Seidel



(Vice President)

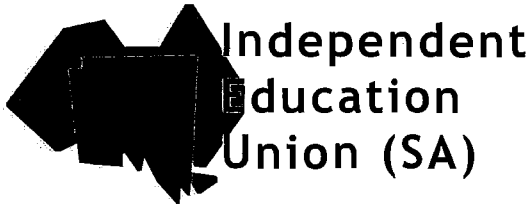
Dated this

25

day of

May

2007



**Independent  
Education  
Union (SA)**

213-215 Currie Street, Adelaide, SA 5000  
Tel: 8410 0122 Fax: 8410 0282  
Country Areas: 1800 634 815  
enquiries@ieusa.org.au www.ieusa.org.au  
ABN 37 581 749 503

17 October 2008

The Industrial Registrar  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Attention Mr Pfeiffer

Dear Mr Pfeiffer

**Re: Application for reduced Financial Reporting Pursuant to s.269 of  
Schedule 1 of the *Workplace Relations Act 1996* for years ending  
31 January 2006, 2007 and 2008.**

On 9 September 2008 following discussions with Mr Kevin Reynolds, I submitted retrospective applications for years ending 31 January 2006 and 2007 and an application for 2008 on behalf of the Independent Education Union, (South Australia) Branch and pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996*, that this Branch be taken to have satisfied Part 3 of Schedule 1.

On 15 October 2008 I received a request from Mr Donnellan to correct certain aspects of my applications. The attached corrected applications are resubmitted for your consideration.

Mr Donnellan further sought confirmation of how the Operating Reports had been provided to members. I draw your attention to the previously supplied information that the Operating Reports were provided to members at each Annual General Meeting and have since been posted on our website following advice from Mr Reynolds. Members have been being notified of this via our quarterly journal to all members. I have also provided further information in the resubmitted applications which may clarify this matter.

I continue to appreciate the assistance provided by the Australian Industrial Registry regarding the changed financial reporting requirements for this Branch of the Independent Education Union.

Yours sincerely

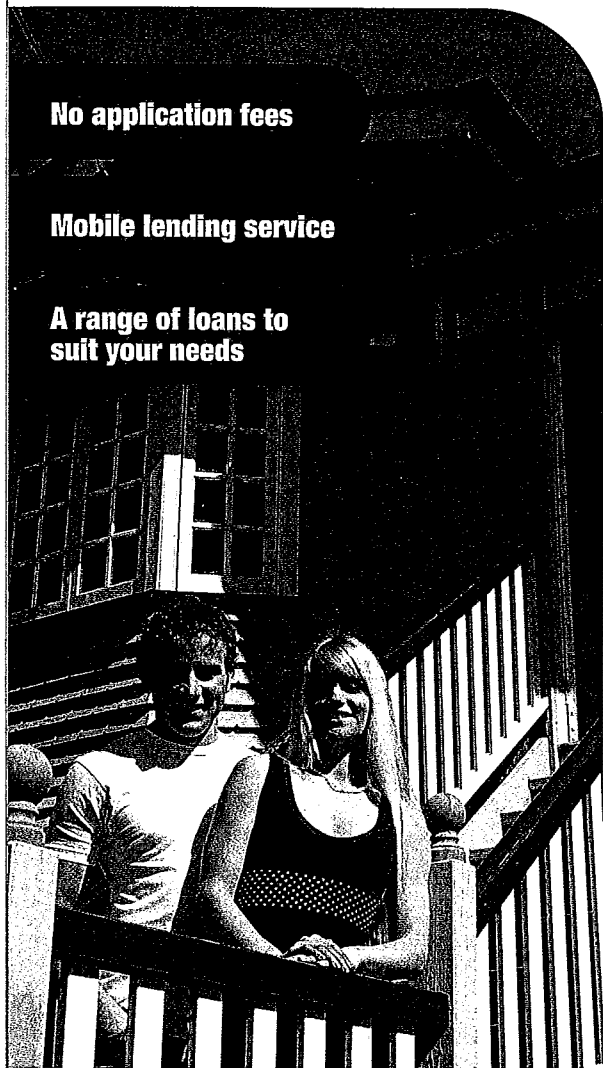
Glen Seidel  
**SECRETARY**

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## IEU (SA) Member Notice

As a requirement of the Registration and Accountability of Organisations Schedule of the Workplace Relations Act 1996, the IEU is required to publish an annual operating report to members.

This can be accessed for 2006, 2007 and 2008 on the IEU(SA) website **[www.ieusa.org.au](http://www.ieusa.org.au)**

Any member questions or comments on these operating reports should be directed to the Secretary.

Glen Seidel  
**[gseidel@ieusa.org.au](mailto:gseidel@ieusa.org.au)**



Teachers Registration Board of South Australia

## ATTENTION TEACHERS RENEWAL OF TEACHER REGISTRATION

**If your registration expires in January  
2009 you must lodge your application to  
renew by 31 December 2008**

An application to renew your registration will be posted to you in mid-October 2008. Please contact the Teachers Registration Board if you have not received your application to renew your registration by early November. Non receipt of your application is not an excuse for failing to renew your registration by the due date.

### Change of Name and/or Address

Remember to notify the Board in writing of any change of name and address.

**PO Box 3649 Rundle Mall SA 5000**

**Tel: (08) 8226 2666**

**Fax: (08) 8226 2667**

**Email: [info@trb.sa.edu.au](mailto:info@trb.sa.edu.au)**

**Website: [www.trb.sa.edu.au](http://www.trb.sa.edu.au)**



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

Level 5, 11 Exhibition Street  
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Telephone: (03) 8661 7764  
Fax: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

Mr Glen Seidel  
Secretary  
Independent Education Union, South Australia Branch

email: [gseidel@ieusa.org.au](mailto:gseidel@ieusa.org.au)

Dear Mr Seidel

**Re: Applications under section 269 of Schedule 1 of the Workplace Relations Act 1996 –  
FR2006/201, FR2007/399 and FR2008/340**

I acknowledge receipt of the applications lodged under section 269 of Schedule 1 for the Independent Education Union, South Australia Branch for the years ended 31 January 2006, 2007 and 2008. The reports were lodged with the Registry on 28 August 2008 and 12 September 2008.

The following matters require your attention before any action can be taken to file the above applications.

***Applications for 2006, 2007 and 2008***

*Reference to the Workplace Relations Act 1996 – Relief Sought*

I note that the applications are seeking relief from the provisions of Part 3 of Schedule 1 of the “*Industrial and Employee Relations Act 1994*”. Such reference should be to the Federal Act i.e., the “*Workplace Relations Act 1996*” rather than the State Act.

*References to the Industrial and Employee Relations Act 1994*

The references, apart from that appearing under the heading “*Relief Sought*” citing the “*Industrial and Employee Relations Act 1994*” which relate to the relevant State legislation, should refer to the current name of the legislation being the “*Fair Work Act 1994*”.

*Schedule 1*

Please note that all references to Schedule 1B should properly refer to Schedule 1.

*Operating Report*

The Operating Reports contain membership and employee figures for the years ended “31 December 2005, 2006 and 2007”. The reporting periods for the Branch, in each instance are, “31 January 2006, 2007 and 2008”. Could the Branch amend the figures and the reporting periods for each of the Operating Reports.

Before a Registrar can issue a certificate that the financial affairs of a reporting unit are encompassed by the financial affairs of an associated State body, the Registrar has to be satisfied that a number of requirements have been met. One of those requirements is for an Operating Report to be prepared in respect of the reporting unit and a copy to be provided to the members of the reporting unit with copies of the associated State body financial report (section 269(2)(e) of Schedule 1). No such information has been provided. Confirmation of such should be provided in the applications.

*Applications for 2006 and 2007*

*Designated Officer's Certificate*

The Designated Officer's Certificate for the 2006 report refers to the full report being presented to a meeting of members on "1 June 2005". Since the reporting period ends on 31 January 2006, I presume the date should be "1 June 2006". Similarly, the certificate for the 2007 report refers to "31 May 2006". Could the Branch review the certificates and make amendments where appropriate.

Amended applications addressing the above matters will need to be lodged before these matters can be further progressed.

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

Yours sincerely

A handwritten signature in black ink, appearing to be 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Statutory Services Branch  
15 October 2008



**Independent  
Education  
Union (SA)**

213-215 Currie Street, Adelaide, SA 5000  
Tel: 8410 0122 Fax: 8410 0282  
Country Areas: 1800 634 815  
enquiries@ieusa.org.au www.ieusa.org.au  
ABN 37 581 749 503

9 September 2009

The Industrial Registrar  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Attention Mr Pfeiffer

Dear Mr Pfeiffer

**Re: Application for reduced Financial Reporting Pursuant to s.269 of  
Schedule 1 of the *Workplace Relations Act 1996 for 2006 and 2007***

Following recent discussions with Mr Kevin Reynolds I submit retrospectively applications for 2006 and 2007 on behalf of the Independent Education Union, (South Australia) Branch and pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996*, that this Branch be taken to have satisfied Part 3 of Schedule 1B.

I appreciate the assistance you and Mr Reynolds have provided regarding the changed financial reporting requirements for this Branch of the Independent Education Union and I can assure you that processes are now in place to ensure that all reporting requirements will be satisfied in future.

As Mr Reynolds requested, the Financial Statements and Operating Reports for 2008, 2007 and 2006 are available on our website and a notice to that effect is being published in our quarterly Journal.

If you have any queries with regard to this application or seek further supporting evidence, please contact me.

Yours sincerely

Glen Seidel  
**SECRETARY**





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9 September 2008

The Industrial Registrar  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Attention: Mr R Pfeiffer

Dear Mr Pfeiffer

**Re: Application Pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996* for year ended 31 January 2007**

The Independent Education Union (South Australia) Branch makes application pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996*, to be taken to have satisfied Part 3 of Schedule 1B.

**RELIEF SOUGHT**

- That the Registrar issue a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body.
- That the Reporting Unit is taken to have satisfied Part 3 of Schedule 1 of the *Industrial and Employee Relations Act 1994*.

**GROUNDINGS AND REASONS**

S.269 of Schedule 1 applies to the Independent Education Union (South Australia) Branch (hereinafter referred to as "Reporting Unit") on the following basis:

1. The Independent Education Union (South Australia) Incorporated (hereinafter referred to as the "associated State body") is registered as an industrial organisation under the *Industrial and Employee Relations Act 1994*.
2. The associated State body is composed of substantially the same members as the Reporting Unit.
3. The officers of the associated State body are substantially the same as the officers of the Reporting Unit.

The Reporting Unit is taken to have satisfied Part 3 of Schedule 1 on the following basis:

- a. The associated State body has, in accordance with the *Industrial and Employee Relations Act 1994*, prepared accounts and had those accounts audited.
- b. The audited accounts have been lodged with the South Australian Industrial Relations Registry.
- c. All members of the Reporting Unit and the associated State body, at substantially the same time, have been provided a copy of the Auditor's Report, Balance Sheet and Statement of Income and Expenditure at the Annual General Meeting.

Following recent discussions with Mr Reynolds, Financial Statements and the Operating Report for 2007 are available to members on our website and a notice to that effect is being published in our quarterly journal to members.

The Independent Education Union (South Australia) Branch submits that based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies s.269 of Schedule 1 and consequently seeks the relief as sought in this application.

If you have any queries with regard to this application or seek further supporting evidence, please contact this office.

Yours sincerely



Glen Seidel  
**SECRETARY**



## **INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) BRANCH**

### **OPERATING REPORT FOR 2007**

#### **PRINCIPAL ACTIVITIES FOR THE YEAR**

- (a) Provision of support and advice to members.
- (b) Provision of support for overseas activities, such as ongoing support for the Council of Pacific Education and Education International.
- (c) Provision of support for the Federal union agenda in education, equity and industrial issues.

#### **RESULT OF THOSE ACTIVITIES**

Industrial instruments have been negotiated for the vast majority of members. Solid membership base, 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 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 OFFICERS OR MEMBER OF THE BRANCH WHO IS:**

- (a) **TRUSTEE OF A SUPER ENTITY**
- (b) **A DIRECTOR OF A COMPANY THAT IS A TRUSTEE OF A SUPER ENTITY.**

Glen Peter Burton Seidel, Secretary, Independent Education Union (South Australia) Branch, Trustee Director, Non-Government Schools Superannuation Pty Ltd.

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

3766.

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

Nil.

#### **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 holding positions on the Committee of Management have held their positions for the full 12 months of this reporting period.

President:

Margaret Sansom

Vice Presidents (2):

John Blackwell

Jennifer Gilchrist

Treasurer:

Evaldas Reinke

Secretary:

Glen Seidel

Ordinary Members of Executive (7):

Christopher Burrows

Garry Duke

Sheryl Hoffmann

Ian Jaensch

Noel Karcher

Bruno Sartoretto

Shirley Schubert

Branch Delegates to Federal Council (3):

Julie Lundberg

Margaret Sansom

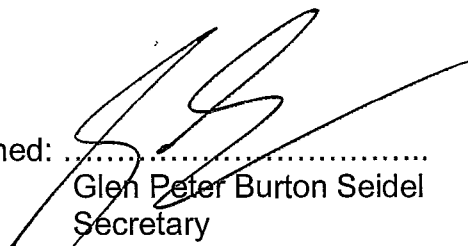
Glen Seidel

Delegate to Federal Executive:

Glen Seidel

Alternate Delegate to Federal Executive

Margaret Sansom

Signed:   
Glen Peter Burton Seidel  
Secretary

Dated: 09/09/2008

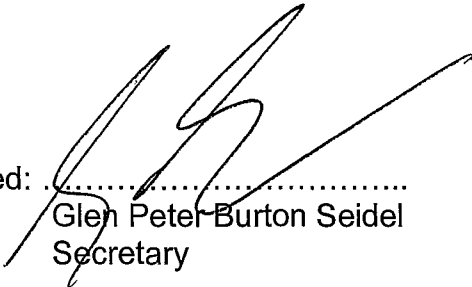
**Certificate of Secretary or other Authorised Officer**

s268 of Schedule 1B Workplace Relations Act 1996

I, Glen Peter Burton Seidel, being the Secretary of the Independent Education Union (South Australia) Branch certify:

- That the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- That the full report is currently available to members on our website and a notice to that effect is being published in our quarterly Journal; and
- That the full report was presented to a general meeting of members of the reporting unit on 31 May 2006 in accordance with section 266 of the RAO Schedule.

Signed: .....

  
Glen Peter Burton Seidel  
Secretary

Dated: 09/09/2008 .....

# INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

## INCOME & EXPENDITURE STATEMENT

for the year ended 31 January 2007

	Note	2007	2006
<b><u>Income</u></b>		\$	\$
Interest		25314	
Membership Fees		1250065	
Board Fees		32886	
Journals		5314	
Member Legal		3249	
Sundry Income	2	2904	
		<hr/>	<hr/>
Total Income		1319732	1196221
		<hr/>	<hr/>
<b><u>Less Expenses</u></b>			
<b>External Organisations</b>			
Consultation Forums		962	
State Aff/Levies/Campaigns		16154	
<b>Federal Branch Expenses</b>			
Affiliation/Levies/Campaigns		60935	
Journals		2498	
Meeting Attendance		11797	
<b>Financial Expenses</b>			
Accountancy/Audit		14880	
Bank Charges		8335	
Charities/Donations		200	
Legal - Organisational		2000	
<b>Industrial/Workcover</b>			
Library & Subscriptions		2878	
Member Legal		30367	
<b>Member Communication</b>			
Internet & Support		4632	
IT Software		386	
Journals		32786	
Photocopier		3310	
Postage		12088	
Printing		14218	
Stationery		3575	
Telephones		18619	
<b>Member Organising &amp; Servicing</b>			
Motor Vehicle		1545	
Member Meeting Expenses		2983	
Promotional Materials/Benefits		15052	
Staff/Exec Mobility & Meals		26179	

**Office Outgoings**

Cleaning & Recycling	6044
Furniture Fittings & Equipment	5756
General	6806
Insurance	5130
Provision for renovation	3000
Rates & Taxes	5587
Repairs & Maintenance	2014
Security	850
Utilities	5232
Depreciation	13900

**Staff Costs**

On Costs - Health & Safety	10070
On Costs - FBT	11341
On Costs - Payroll Tax	21464
On Costs - Prof. Indemnity Insurance	6484
On Costs - Provision LSL & AL	24803
On Costs - Superannuation	107940
On Costs - Workcover	11326
Remunerations - Agency/Temp	4403
Remunerations - Honorarium	4000
Remunerations - Salaries	556553
Remunerations - Salary Packaging	38815

**Training & Development**

Members	14323
Members - PD Fund	780
Staff & Executives	11384

Total Expense	<u>1164384</u>	<u>1076753</u>
Operating Surplus	155348	119468
Accumulated Surplus at Beginning of Financial Year	<u>752301</u>	<u>632833</u>
Accumulated Surplus at End of Financial Year	<u>907649</u>	<u>752301</u>

# INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

## BALANCE SHEET as at 31 January 2007

	2007	2006
<b><u>Current Assets</u></b>	\$	\$
Bank of South Australia Cheque A/c	71415	76705
Bank of South Australia Portfolio Investment A/c	515808	303179
Satisfac Credit Union	102	102
Satisfac Term Investment A/c	41575	39366
Petty Cash	300	300
Receivables	36878	84645
Prepayments	6285	19653
	<u>672363</u>	<u>523950</u>
<b><u>Non-Current Assets</u></b>		
Property 213-215 Currie Street, Adelaide (at cost)	406865	406865
Motor Vehicle	25919	-
Office Equipment, Furniture & Fittings (at cost)	164393	167787
<b><u>Less</u></b> Provision for Depreciation	<u>(127995)</u>	<u>(123762)</u>
	<u>36398</u>	<u>44025</u>
	<u>469182</u>	<u>450890</u>
<b><u>Total Assets</u></b>	<u>1141545</u>	<u>974840</u>
<b><u>Current Liabilities</u></b>		
Long Service Leave Provision	58528	40526
Building Maintenance Provision	17753	14753
Annual Leave Provision	67633	100891
Sundry Creditors	37587	21396
Membership Fees Paid in Advance	620	-
	<u>182121</u>	<u>177566</u>
<b><u>Deferred Liabilities</u></b>		
Long Service Leave Provision	<u>51775</u>	<u>44973</u>
	<u>51775</u>	<u>44973</u>
<b><u>Total Liabilities</u></b>	<u>233896</u>	<u>222539</u>
<b><u>Net Assets</u></b>	<u>907649</u>	<u>752301</u>
<b><u>Members Funds</u></b>		
Accumulated Surplus	<u>907649</u>	<u>752301</u>

# **INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

for the year ended 31 January 2007

### **NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group interpretations, other authoritative pronouncements of the Australian Accounting Standards Board with the exception of no depreciation of buildings and no statement of cash flows. The financial report satisfies the requirements of the Associations Incorporations Act 1985 and the Industrial & Employee Relations Act 1994. The financial report covers the Independent Education Union (South Australia) Incorporated as an individual entity. It is an association incorporated in South Australia under the Association Incorporations Act 1985. The financial report has been 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 following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Property, Plant & Equipment

Each class of property, plant & equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

(b) Depreciation

The depreciable amount of all fixed assets are depreciated over their useful lives to the association commencing from the time the asset is held ready for use, except for depreciation on buildings as aforementioned.

(c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits arising from wages, salaries and annual leave have been measured at their nominal amount.

Contributions are made by the association to an employee superannuation fund and are charged as expenses when incurred.

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the item of the expense. Receivables and Sundry Creditors in the Balance Sheet are shown inclusive of GST.

(e) Income Tax

The Association being a registered Trade Union, is exempt from income tax on all of its income.

## NOTE 2

There are no detailed comparative income and expense figures due to the change in classification in the 2007 year commencing 01.02.06. Total income and expenses and operating surplus have been provided.

Sundry income comprises:	\$
Promotional Materials/benefits	909
Training & Development – Members	1341
Telephones	115
Various	<u>539</u>
	<u>\$2904</u>



**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF**  
**INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED**

**Scope**

I have audited the financial report, being the Income and Expenditure Statement, Balance Sheet and notes to and forming part of the financial statements and the statement by Members of the Executive Committee of the Independent Education Union (South Australia) Incorporated for the year ended 31 January 2007. The executive committee is responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the members.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My 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 whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia described in note 1 so as to present a view which is consistent with my understanding of the association's financial position and performance as represented by the results of its operations.

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

**Audit opinion**

In my opinion, the financial report of the Independent Education Union (South Australia) Incorporated presents a true and fair view in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia described in note 1 to the financial statements the financial position of the Independent Education Union (South Australia) Incorporated as at 31 January 2007 and the results of its operations for the year then ended.

.....  
VAN STEVENS  
Chartered Accountant FCA  
North Adelaide SA

Dated this 28<sup>th</sup> day of MAY 2007

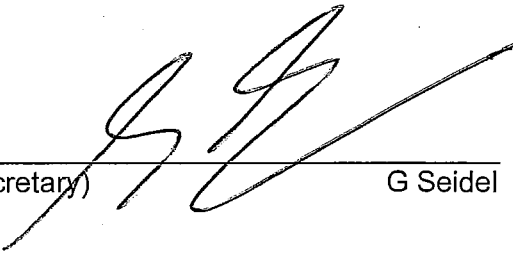
**INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED**

**STATEMENT BY MEMBERS OF THE EXECUTIVE COMMITTEE**

In the opinion of the committee the financial report as attached:

1. Presents fairly the financial position of the Independent Education Union (South Australia) Incorporated as at 31 January 2007 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that the Independent Education Union (South Australia) Incorporated. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:-

  
\_\_\_\_\_  
(Secretary) G Seidel

  
\_\_\_\_\_  
(Vice President)

Dated this 25 day of May 2007

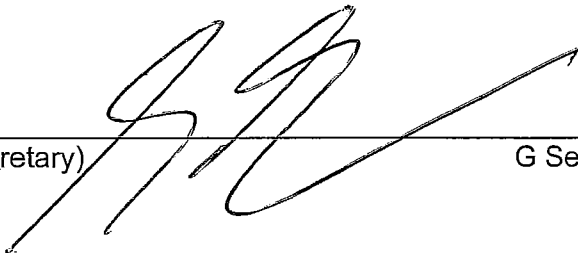
INDEPENDENT EDUCATION UNION (SOUTH AUSTRALIA) INCORPORATED

COMMITTEE'S REPORT

During the 12 months ended 31 January 2007 no officer of the association or a firm of which the officer is a member, or a body corporate of which the officer has a substantial financial interest, has received, directly or indirectly, a benefit as a result of a contract between the officer, a firm or body corporate and the association.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

(Secretary)



G Seidel



(Vice President)

Dated this

25

day of

May

2007