



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7817
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Mr Chris Smallbane
Secretary
Independent Education Union of Australia
Tasmanian Catholic Education Employees' Branch
PO Box 572
NORTH HOBART TAS 7002

Dear Mr Smallbane,

**Re: Financial reports for year ended 30 June 2004 - FR2004/279
Schedule 1B of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial reports of the Tasmanian Catholic Education Employees' Branch of the Independent Education Union of Australia for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 24 November 2004.

The documents have been filed.

Although the documents have been filed, I would like to comment on some issues arising out of the report. I make these comments to assist you when you next prepare financial reports and you do not need to take any further action in respect of the financial reports already lodged.

Operating report

Right of members to resign:

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under s174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 21 of the Federal rules is applicable.

Trustees of superannuation entities:

If applicable, the report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

Auditor's report

The opinion of the auditor made under the auditor's report is expressed in terms previously required under former provisions of the Workplace Relations Act 1996 (the Act). Subsection 257(5) of the RAO Schedule now sets out the matters upon which an auditor is required to make an opinion on whether the GPFR is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RAO Schedule. The following wording would satisfy the requirements:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996."

Would you please bring this matter to the attention of the Auditor.

Timescale Requirements

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements. In relation to the circulation of the financial reports to members, your covering letter (Designated Officer's certificate) indicates that the reports were supplied to the members at least 8 days prior to the AGM. Please note that the timescale requirements now require the reports to be circulated to members at least 21 days before a general meeting (refer s265(5)(a) of the RAO Schedule).

General Purpose Financial Report

I draw your attention to item 2 of your 'Notes to the Financial Statements' headed "Information to be Provided to Members or Registrar". Please note that the wording of this requirement has changed and the subsections to which the requirement applies are s272(1), (2) and (3) of the RAO Schedule.

Committee of Management Statement

Consistency with other reporting units:

This area of the Committee of Management Statement (Certificate) relates to Item 17(e)(iv) of the Registrar's Reporting Guidelines. Your Branch Committee's statement at paragraph (e)(iv) provides that: "the organisation consists of only one reporting unit". Subsection 242(3) of the RAO Schedule provides, in part, that where an organisation is divided into branches, each branch will be a reporting unit. As the Independent Education Union of Australia (the organisation) consists of a number of branches, the TCEE Branch becomes one of a number of reporting unit's of the organisation. Appropriate words under this item could, for example, read: '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'.

Signatures:

Please note that under reporting Guideline 18(d) for the purposes of s253 this Statement need only be signed by a designated officer (which in most cases is the Secretary).

Accounting officer's certificate

The report under the title "Accounting Officer's certificate" appears to replicate the accounting officer's certificate previously required under former provisions of the Act. Please note that there is no requirement under the RAO Schedule to lodge an Accounting Officer's certificate.

Should you wish to discuss any of the issues raised in this letter, I may be contacted on (03) 8661 7817 or by email : robert.pfeiffer@air.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'R. Pfeiffer', with a stylized flourish at the end.

Robert Pfeiffer
Statutory Services Branch, Melbourne

15 February 2005



22nd November 2004

FR2004/279

Australian Industrial Registry
39 Davey Street
HOBART TAS 7000



Dear Sir

Re: INDEPENDENT EDUCATION UNION OF AUSTRALIA – TASMANIAN CATHOLIC EDUCATION EMPLOYEES BRANCH – FINANCIAL REPORTING OBLIGATIONS UNDER THE WORKPLACE RELATIONS ACT 1996


I, Christopher Gerard Smallbane, Secretary/Treasurer of the above Union state that:

- Financial documents were prepared audited, provided to members and presented to the required meetings of its members within the stated time scales as follows:
 1. The Committee of Management Meeting 28th August 2004 at which statements by the President, Vice-President and Accounting Officer as per pages 2 and 3 of the Auditor's Report signed and dated. This properly constitutes the first meeting.
 2. Auditor's opinion obtained and dated the 3rd September 2004.
 3. Financial Statements circulated to members at least 8 days prior to the AGM November 6th 2004.
 4. Accounts and Auditor Report presented to a General Meeting of members at the AGM November 6th 2004. This properly constitutes the second meeting.

Herein please find a copy of the AGM booklet, which contains the accounts and Auditor's Report.

I further declare that I, Christopher Gerard Smallbane, Secretary/Treasurer of the above union do certify that the accounts and Auditor's Report were presented to a duly constituted General Meeting of members on Saturday the 6th November 2004 at which a quorum of members passed the motion to accept the audited financial report as contained in the AGM booklet.

Yours sincerely


Chris G Smallbane
(Secretary)

COMMITTEE OF MANAGEMENT 2004

- President:** Mr Paul Boutchard – Mt Carmel College
- Vice President:** Mrs Mary Owen – Our Lady of Lourdes School
- Secretary/Treasurer:** Mr Chris Smallbane – TCEEA
- C.O.M Members:**
- Ms Louise Briant – MacKillop College
 - Ms Jill Holloway – Immaculate Heart of Mary
 - Mr Barry Nas – Sacred Heart School, Launceston
 - Ms Kim Schade – St Patrick's College
 - Ms Robyn McKenzie – St Patrick's College
 - Mr John Waldock – St Virgil's College
 - Ms Angela Briant – TCEEA
- Members of Executive:**
- Mr Paul Boutchard
 - Mrs Mary Owen
 - Mr Chris Smallbane
- Negotiating Team:**
- Mr Paul Boutchard
 - Ms Angela Briant
 - Mr Chris Smallbane
 - Ms Jill Holloway

TCEEA School Reps – 2004

South:

Sacred Heart School, Geeveston	-	Ruth Johnson
Dominic Primary Schools – Glenorchy	-	Nicki Shanny
Holy Rosary School – Claremont	-	Helen Thomas
Dominic College – Glenorchy	-	Philip Kirkham
Sacred Heart College - New Town	-	Luciano LaPaglia / Noel Swan
Sacred Heart College - Primary	-	Susie Kealy
John Paul II School – Rokeby	-	Anna Maria Puli
Guilford Young College – Glenorchy	-	Kevin Crowe
St Virgil’s College – Austins Ferry	-	John Waldock
St Cuthbert’s School – Lindisfame	-	Sue Bullen
St Virgil’s Jnr School – Hobart	-	Michael Thomson
Corpus Christi School – Bellerive	-	Erica Halley
St Therese’s School – Moonah	-	Mary Marsh/Lisette Noonan
Mt Carmel College, Sandy Bay	-	Virginia Jacobs
St Aloysius School, Kingston Beach	-	Sue Heyward / A Bombardieri
St Paul’s School, Bridgewater	-	
St Brigid’s School, New Norfolk	-	Anne Healey
St John’s School – Richmond	-	Michael Casey
St Mary’s College – Hobart	-	Jane Clarke / Kate Gillespie
St James College – Cygnet	-	Sharyn Wilson
Guilford Young College – Hobart	-	Michael Kelly
Imm. Heart of Mary School	-	Jill Holloway
MacKillop College	-	Nick Lahey

North:

St Thomas More’s School – Newstead	-	Rosemary O’Brien
St Finn Barr’s School – Invermay	-	Joan Williams
Larmenier School – St Leonards	-	Sylvia Hogan
Sacred Heart School – Launceston	-	Kerri Best
St Anthony’s School – Riverside	-	Annette Shelverton-Choveaux
St Patrick’s College, Kings Meadows	-	Stephen Boag
Star of the Sea College, George Town	-	Karen Tame
Our Lady of Mercy School, Deloraine	-	Rosemary Silvestri

North-West:

St Joseph’s School, Queenstown	-	Carmel Woolley
St Joseph’s School, Rosebery	-	Mary Grundy
Marist Regional College, Burnie	-	Stephen Walsh
St Brendan Shaw College, Devonport	-	Kelly Wilson
Stella Maris School, Burnie	-	Jane Williams
Our Lady of Lourdes School, Devonport	-	Rebecca Parker
Sacred Heart School, Ulverstone	-	S Riley / V Graham-Jones / M Miller
St Peter Chanel School, Smithton	-	Jacqueline Lyons
St Brigid’s School, Wynyard	-	Kate Taylor
St Patrick’s School, Latrobe	-	Dianne Saltmarsh

TCEEA HISTORY

The TCEEA came into being at its inaugural meeting held at St Finn Barr's School on the 10th December 1983.

At that meeting an interim Committee of Management was set up consisting of Chris Shirley (President), Michael Tong-Lee (Vice President), Chris Smallbane (Secretary/Treasurer), Dorothy Herbert, John Crowson, Bev James, Elaine Doran, Marlene Hanlon, Sr Majella Kelly and Tony Webb. On medical advice Mr John Crowson resigned and his place was taken by Andrew Naylor.

The first elections for positions on the C.O.M. for the TCEEA were held in March 1984 and as a result the following took office:

Chris Shirley (President), Tony Webb (Vice President), Michael Tong-Lee (Secretary/Treasurer) and seven C.O.M. ordinary members Sr Majella Kelly, Dorothy Herbert, Chris Smallbane, Michael Tong-Lee, Bev James, Chris Shirley and Michael Gill.

Subsequently Andrew Naylor and Peter Bevilacqua filled the vacancies for the ordinary members of the C.O.M. left by Chris Shirley and Michael Tong-Lee.

The first office space leased by the TCEEA in June 1984 was Room 11 at the Trades Hall, 'Carolside' managed by the then T.T.L.C. Secretary Mr Robert Watling later Commissioner Watling.

The TCEEA affiliated as a member of the Independent Teachers Federation of Australia (ITFA) in July 1990 and subsequently affiliated as a branch of the Independent Teachers Federation (ITF) in March 1993 which became the Independent Education Union of Australia (IEU) on the 10th September 1993.

At present the IEU's affiliated branches consist of:

The Queensland Independent Education Union (QIEU)
The New South Wales/ACT Independent Education Union NSW/ACT (IEU)
The Victorian Independent Education Union (VIEU)
The Independent Education Union of South Australia (IEU SA)
The Independent Education Union of Western Australia (IEU WA)
The Tasmanian Catholic Education Employees Association (TCEEA)
The Tasmanian Independent Schools Teachers Association (TISTA)

2004 ANNUAL GENERAL MEETING
Saturday 6th November 2004
COMMENCING AT 10:00 AM
379 Elizabeth Street, North Hobart

AGENDA

1. Chairperson declares the meeting open;
2. Apologies
3. Reading and Confirmation of the Minutes of the previous Annual General Meeting
4. Matters Arising from the Minutes
5. The President's Report
6. The Secretary / Treasurer's Report
7. The Industrial Officer's Report
8. The Auditor's Report
9. General Business
 - 9.1 Rule Changes
10. Closure

IEU/TCEEA
Annual General Meeting
4th October 2003
379 Elizabeth Street, North Hobart

Opening: The President opened the meeting and welcomed members.

Apologies: Michael Kelly, Erica Halley, Jane Clarke, Kris Reeve, Kim Schade, Erica Halley, Helen Thomas, Anna Maria Puli, Clare Smallbane.

Present: Chris Smallbane, Angela Briant, Paul Boutchard, Louise Briant, Jeremy Oliver, Sharyn Wilson, John Waldock, Barry Nas, Michael Thomson, Mary Owen, Kate Gillespie, Jill Holloway, Robert Hughes, Chris Wright, Anna Edwards

Minutes of the Previous AGM: The Secretary presented the Minutes of the 2002 AGM.

Motion: 006

“That the minutes of the A.G.M. of 2002 be accepted”

Moved: Barry Nas

Seconded: Michael Thomson

CARRIED

Business Arising:

There was discussion of the following matters:
Redundancy Procedures and Guidelines. This document is in the final stages of completion
Teacher Registration. There have been changes to the Teacher Registration Act mainly dealing with Renewal of Registration. Kris Reeve continues to be the TCEEA representative on the Teacher Registration Board.

Presidents Report:

The President Paul Boutchard paid tribute to his predecessor, Kris Reeve and recognized the contribution she had made to the union particularly during some difficult industrial times.

Recognition was given to the TCEEA Industrial Committee and their efforts to negotiate and work with the Catholic education employers to update the Catholic Education Award. A notable area of negotiation where progress has been slower than the union desired is the issue of increased paid maternity leave.

In respect of TCEEA involvement in the wider union community Paul mentioned the support of TCEEA members to the Blue Ribbon workers. The Secretary of the AMIEU has expressed appreciation for this act of solidarity and support.

In regard to the continuing subject of Teacher Registration, the TCEEA has been heavily involved in consultation in regard to the renewal of registration involving the issues of ongoing competence and professional development.

Paul expressed his sincere thanks to the members of the Committee of Management and the school reps, without whose sterling work the Association would be struggling.

Motion: 007

“That the President’s Report be accepted.”

Moved: Louise Briant

Seconded: Jill Holloway

CARRIED

Secretary/Treasurer’s Report:

The Secretary acknowledged with thanks the contribution of the outgoing Committee of Management and welcomed the new Committee members.

He also recognized the strength and crucial role of the school reps and spoke of the move to Worksite Committees in larger schools so that the workload does not fall on just one person. While it is disappointing that the Catholic Education Award doesn’t have more allowance for training of school reps it is noticeable that the employers are starting to acknowledge usefulness and skills of the reps.

The Committee of Management has commenced planning for 2004 and the future. A “Strategic Planning Day” was held on 3rd October and this will be followed up with other in-depth sessions in December and January.

One of the crucial roles of all members as well as school reps is the recruitment of new members and the union will be encouraging all members to be aware of this.

During 2003 the various TCEEA Sub committees being Equity Committee, Education Committee, Industrial Subcommittee and Kindergarten Group operated and were very useful in giving members a forum and an opportunity to contribute. Due to the pressures of other commitments they were not as active as in previous years.

One of the most significant industrial issues during 2003 was the issue of a School Review: at the request of members the union became actively involved in ensuring that a fair and transparent process ensued and the school sought to close the union out by making application to the Industrial Commission. The Commission ratified the right of the union to be involved in support of members – a very successful outcome.

The TCEEA continues to offer Minor Fellowships and these were awarded to two members during 2003.

The TCEEA took a major step forward technologically with an upgrade to a new membership system and new computers. This will enable the union to serve members better.

Teacher's Federation Health once again provided significant savings for members and an excellent service.

To finish on a pleasing note, membership of the Association continues to grow.

Finally, thanks are expressed to the Industrial Officer, Angela Briant and the administrative staff for sharing the workload and being part of a hard working team.

Motion: 008

“That the Secretary's Report be accepted.”

Moved: Kate Gillespie

Seconded: Jeremy Oliver
CARRIED

The Treasurer presented the Audit Report, Profit and Loss Statements, Financial Statements and Balance Sheets and highlighted the following key areas:

- Change to Membership system resulted in an initial loss of income but now it has been fully implemented is beginning to show a more favorable picture
- In regards to liability insurance, the COM initially decided to cancel this policy for members due to the increased cost. Due to membership response in favor of continuing the policy, even at additional cost to members at Secretary/Treasurer's suggestion the COM decided to continue the policy on the understanding that the additional cost would be borne by members
- The financial position of the Association is sound, albeit there has been a budget deficit due to significant increase in insurance costs and a build up of provisions for annual leave for the TCEEA officers. The insurance policy is paid in April and these costs are recovered from members as subs come in during the year.
- The union made the decision to discontinue the discount petrol scheme as members have access to discounts via supermarket dockets and there has been a decrease in use of the scheme and therefore the administrative costs are no longer covered by the commission received.

- The superannuation costs for TCEEA employees might appear high but as this is salary sacrifice it shows up as an employer contribution.

Motion: 009

That the audited financial report be accepted.”

Moved: Louise Briant

Seconded: John Waldock
CARRIED

Industrial Officer's Report:

The major sector wide industrial issue of the last twelve months has been the negotiation of the new Catholic Education Award. These discussions have dragged on for many months with the union making small gains in some areas and being partly successful in developing a more 'user-friendly' Award.

Priority areas of discussion were:

- Teaching hours – first priority for primary teachers
- Pastoral care/home room duties to be counted as part of 'Instructional Load' – Secondary (as per Department of Education)
- The issue of expectations of staff in the area of extra & co curricular duties

In April the Catholic Education agreement delivered pay increases of 4.81%.

In respect of individual members the TCEEA represented and supported members on a wide range of issues. Some of these were:

- Worker's Compensation
- Incorrect classifications (backpay!)
- Reclassification of Utility employees
- Errors in employment contracts
- Teacher Registration
- Workplace Bullying & Harassment
- Access to parental leave

General Business:

Members present brought up the issues of the uncertainty regarding hours of work for part time teachers. Many part time teachers are having significant changes against their will, from year to year or even within the year. This leads to these employees feeling very undervalued.

There being no other general business the meeting closed at 11.30 am.

PRESIDENT'S REPORT NOVEMBER 2004

After last year's Annual General Meeting the Committee of Management met to initiate a **strategic planning process**. After twenty years of growth and change, your COM felt that it was time to have a review and plan for the future to ensure that your Union remained vibrant and effective. In October and again in December 2003 the COM met and, with Darren Matthewson from Unions Tasmania facilitating, discussed a wide range of issues that would take the union forward for the next few years.

A significant amount of time was devoted to discussing the type of union that would be most effective in today's industrial climate. The COM believes the appropriate model for the TCEEA is one of an organising union, with a high degree of member involvement in union activities and decision making.

This is a change from a centralised model where most of the union activity is initiated and directed by the union officers and it can appear that the officers work autonomously from the members. Under this model of 'servicing' members the officers spend 95% of their time on 10% of the members. Of course, this is not to say that providing access to legal services, health services and the many other benefits that union membership provides are not important. However, for the union to be effective the membership needs to take an active role and not rely on two or three people do all the work.

Members would be aware of the **redundancy situation that occurred at Guilford Young College** this year. The GYC members took an active role in supporting their union and fellow members and this resulted in a more just and fair outcome for those teachers who became redundant. This is an example of how an active membership means a strong union and is vital for the protection of workers rights.

Priority areas identified for 2004 were the development of a **Vision Statement** and **TCEEA Statement of Values**, improved communication, involvement in collective bargaining, increased school representative development and a review of how the union's resources are allocated.

Your union is founded upon the principles of Catholic social justice teaching; that employers and employees are equal partners in the workplace and must have a relationship based on mutual respect.

The above is taken from the *Vision Statement* and *Values* which were developed this year. Along with some other changes to the Objects and Rules this will be voted on at this AGM. I thank members for taking the time to contribute to their development and I encourage all members to be familiar with them because they must underpin all union activity.

A publications sub-committee has been established this year and has spent time to ensure that *Newsline* is an effective means of communication with members. In addition, this group is looking at streamlining the printing of all the union's publications. The development of the web-site is well underway and hopefully will be operational before the end of the year. I would like to thank John Waldock, Angela Briant and Hilary Foley for their work with this committee.

Collective Bargaining has also been something new for the union this year. The intention was to move away from the very drawn out and adversarial negotiating process that has been in place for many years. This is what an organising union is all about, members having a greater role in determining issues that are important to them and having them brought before the employers. I would also like to thank all members who contributed to the development of the Log of Claims. The document is very comprehensive and a clear indication that members are demanding improved working conditions. It is encouraging that there is some common ground between your union and the employers, but there is some way to go before any final agreement. The intention was to have the process completed by now but, the breadth of claims and the limited resources of the union have slowed the process. I would like to thank the negotiating team of Jill Holloway, Chris Smallbane, Angela Briant and Paul Boutchard for this ongoing work.

Worksite Organising Committees are now established in some schools, particularly the larger schools, enabling the sharing of the workload. As all union representatives would say, being a rep is more than pinning bulletins on the notice board. More members involved in work site committees means an increased union profile leading to greater membership and hopefully fewer disputes in the workplace. Thankyou to those members who have taken on the role of the union representative or have become a member of a WOC.

Janine Brain, a consultant experienced in reviewing how the resources of an organisation are managed, has been engaged **to review the operations of the union office**. Janine has met with all the paid officers of the union and will be meeting with the COM before the AGM. Janine will present her report before the end of the year.

In finishing this report, on behalf of members I must pay tribute to Jill, Tracey, Angela, Hilary and Chris for their outstanding work. All have worked tirelessly and far beyond the hours they for which they are paid.

Also I would like to take this opportunity to thank the Committee of Management for their many hours of voluntary work.. The COM has been meeting on a far more regular basis than in previous years, monthly via teleconference and also one or twice a term face to face. On behalf of the members thank Angela Briant, Jill Holloway, John Waldock, Kim Schade, Barry Nas, Louise Briant, Mary Owen and Chris Smallbane. I would also like to welcome Robyn McKenzie who recently joined the COM. Thank you to all members for being involved.

SECRETARY/TREASURER'S REPORT

Secretary's Report

Since our previous A.G.M. on the 4th October 2003, the TCEEA has been confronted with its most challenging and demanding workload since its inception in December 1983. I believe I can say this with some truth as I have been ultimately connected with the C.O.M. all of that time.

Committee of Management

Your C.O.M. for 2003/4 listed on the first page of this booklet worked most assiduously, increasing their workload of meetings from the statutory four times per year to 12 times, with 6 of these two hour teleconferences from 5.00 until 7.00 p.m. of a week night. Your C.O.M. have to be commended for their drive, enthusiasm and ideas. You the members are extremely fortunate in having this band of dedicated and loyal leaders.

As mentioned in my last A.G.M. report we began this year with one less on our C.O.M. This casual vacancy was not filled until the beginning of the third term this year when we were delighted to obtain the services of Robyn McKenzie, a librarian from St Patrick's College.

Representation on other bodies

The TCEEA has been formally represented on various boards/committees and these include:

Kris Reeve – Sacred Heart College – Teachers Registration Board

Angela Briant – TCEEA – Schools Registration Board

Tony Brennan and then Barry Stubbs – Guilford Young College – Accreditation Council

Their commitment to their work for and on behalf of the members of the TCEEA is acknowledged and appreciated.

School Representatives

Without doubt our Association would cease to function without the energy and goodwill of our school reps. Their names are printed within this A.G.M. booklet and I wish to publicly thank each and every one.

This year, they are entitled to feel neglected as we have not had their usual Training Day. Instead we began a process of Collective Bargaining which included training days for them and intensive analysis of working conditions which resulted in a log of claims. We are indebted to the work done by members and particularly our Collective Bargaining Reps.

Collective Bargaining

As mentioned in my opening paragraph, the previous twelve months have presented the TCEEA with its most challenging year since its inception. Your negotiating team of Paul Boutchard, Angela Briant, Jill Holloway and myself presented your log of claims to the employers on the 25th June and since then

have met on 6 occasions working through the document. At this stage we still have not finished. It has been a long and laborious process with a perception that perhaps not much was happening.

Following the initial meetings we were able to give you feedback but that process became increasingly difficult due to the workload of preparation and the difficult situation at Guilford Young College, which has unfortunately taken up a huge slice of time and energy. There have been a further four meetings scheduled before the end of the year.

Minor Fellowships

The following Minor Fellowships of \$300 were granted by the C.O.M. during the preceding 12 months:

Belinda Downward – O.L.O.L.
Megan Howard – St Aloysius School
Anita Garnham – St Finn Barr’s School
Tim Horniblow – Marist Regional College
Jill Holloway – Immaculate Heart of Mary

As well an amount of \$500 was forwarded to Anne Charles as sponsorship of the conference ‘Behaviour, Whose Choice’.

Membership

Membership of the TCEEA is at its highest point in its history. However our density is not as good as it could be as the following table indicates:

Year	Employees	Members 30/6	Density
2000	1409	727	51.6%
2001	1435	755	52.6%
2002	1458	796	54.6
2003	1509	794	52.6%
2004	1522	821	53.9%

Greater recruitment particularly in the school support area and is required as well as intensive membership campaign at the beginning of each year. A union such as ours should have a density of at least 60% which would require a membership of over 900.

TCEEA Rep Training

Although we did not have a TCEEA Training Day as such for school reps. this year various courses were offered by Unions Tasmania and school reps were encouraged to attend. The following attended union run courses during the previous 12 months.

Dianne Saltmarsh – St Patrick’s School
Kate Taylor – St Brigid’s School – Wynyard
Stephen Boag – St Patrick’s College
Kate Eaves – St Patrick’s College
Rosemary O’Brien – St Thomas More’s
Kevin Crowe – Guilford Young College, Glenorchy
Kate Gillespie – St Mary’s College

Margi McGarry – Immaculate Heart of Mary
Mike Casey – St John's School
Phil Kirkham – Dominic College – Secondary
Nicki Shanny – Dominic College - Primary

These courses have been appreciated by all attendees and the TCEEA will continue to encourage its school reps to attend and provide the finance for replacement. It is the present intention of your C.O.M. that all school reps. should attend these courses – one for new school reps. and another for experienced school reps.

C.O.M. Planning

The C.O.M. met initially in October 2003 prior to last year's A.G.M. and again in January 2004 to review various aspects of the TCEEA.

This resulted in a change of format to the Philosophy of the TCEEA as expressed in its Objectives as a Vision Statement and Values. This document was circulated during Term 1 for amendment and confirmation.

The C.O.M. also resolved to experiment with a part time organiser for the north of the state based in Launceston. The C.O.M. will be reviewing that decision at its planning meeting prior to this A.G.M.

Independent Education Union

As can be seen by reading the history of the TCEEA and the names of the present State branch affiliates, there is only one branch affiliate per state apart from Tasmania. The question arises as to whether the interests of workers in the independent sector in Tasmania is best served by a stronger united voice speaking for the whole of the independent sector or in its present more factionally aligned but numerically weaker two sector approach.

Certainly the experience of all the other states have shown that where the different representative groups have amalgamated they have become stronger and speak authoritatively for the whole of the independent sector.

For this reason we need to consider whether our name (TCEEA) is suitable or whether it is somewhat of a hindrance in order to facilitate an eventual writing of the independent sectors. This is a question we need to answer over the coming year/s.

Conclusion

In conclusion I would want to convey my special thanks to the Committee of Management for their support and advice. I would particularly thank your President, Paul Boutchard and your Vice President, Mary Owen.

Finally, my job would be impossible without the hard work, dedication and enthusiasm of Angela Briant, Hilary Foley, Jill Sturges and Tracey Connolly.

Industrial Officer's Report

At the outset it would be fair to say that the previous twelve months have been a time of intense industrial activity.

We were so busy with 'active' member disputes in November/December 2003 that we had to call Peter Bevilaqua back in from retirement to enable us to provide members with the level of support they needed!

I have logged in excess of 1200 phone calls to and from members and as email has become a preferred method of communication for many members, at least that number of emails.

There has been the emergence of some new areas of concern:

- Use/abuse of Internet and email - Superannuation
- Kindergarten issues - Legal advice
- Unsafe workplaces - Acting Positions of Responsibility
- Hours of work - Role of the support person
- Replacement teachers - Teacher Appraisal

There has been additional emphasis on areas that have not been so significant to members in the past:

- Days of work - Bullying and harassment
- Award clarification/use - Employment Contracts
- Workers Compensation - Teacher Exchange
- Classification - Maternity Leave
- Part time staff – hours of work etc. - Redundancy
- Salary - Workload
- Membership Benefits - Annual Leave
- Grievances/Disputes - Job Share
- Long Service Leave - Meetings with the Principal

Areas that have traditionally represented a significant number of queries are still well represented:

- Extra and co curricular - Days of work
- Duty of care/legal responsibility - Teacher Registration
- Subs - Accreditation
- Teacher Aides - Sick Leave
- Utility Employees - Leave with Pay
- Leave without pay - Holiday pay
- Minor Fellowships - Discrimination
- Termination/Dismissal - VET
- Teachers Federation Health - Removable Leave

- Parental Leave
- School Camps
- Relief Staff
- Sick Leave

In respect of individual members the TCEEA has represented many members either in discussions with principals or employers or at the level of the Industrial Commission.

A number of schools are 'over-represented' in terms of enquiries and/or disputes:

- Guilford Young College
- St Brigid's New Norfolk
- St Therese's
- Catholic Education Office (Education Officers)
- Dominic College
- St James College
- MacKillop
- St Virgil's College

At a system level an enormous amount of work went into producing a **new Catholic Education Award**. The Award was certified early in June and all school reps now have a copy of this and an accompanying index that the union has produced for added ease of use.

'Know your award' sessions for the school reps didn't eventuate this year – they will now take place early in 2005. At those sessions reps will also be supplied with a 'Ready Reference' guide to the award that has been produced by the CEO and confirmed as accurate by the union.

There were successful negotiations for the **Catholic Education Agreement 2004**. This agreement delivered salary increases of 3.39% or \$19 per week, whichever was the greater to all employees as from the first full pay on/after April 1st.

The TCEEA was also successful in negotiating an industrial agreement for the Education Officers employed at the Catholic Education Office. The **Tasmanian Catholic Education Office Education Officers Agreement** was certified on 8th June 2004 and provides for three levels of Education Officers with corresponding allowances on top of Teacher Level 13. The agreement also has provision for time in lieu, transport arrangements etc. that are particular to education officers.

Negotiations for a fair deal for Education Officers commenced in April 2003 so this was some effort! A satisfactory result was only achieved by the resolution of some Education Officers, their support for each other and the TCEEA putting significant resources into this issue, including listing a dispute in the Tasmanian Industrial Commission in January 2004. (so much for January holidays)

A major agenda item for the union this year has been **Collective Bargaining**. Members generously came forward from almost every school to volunteer to be the Collective Bargaining Rep. and commenced this role by attending a training day at Ross in early March.

This was the beginning of the development of a **Log of Claims** that was created after an extensive 3 stage member consultation.

The Log of Claims was presented to the Catholic employers on 25th June and there have been six meetings since that time to discuss sections of the TCEEA claim, the employer's claims (proposals), and table support papers etc.

There are four more meetings scheduled before the end of 2004 and the union's resolute desire is to have negotiations finalised by the end of term 3 2004. This will enable a new Catholic Education Agreement containing agreed matters to be lodged in the Industrial Commission and operable in early 2005.

Lastly, the major industrial issue that has dominated the TCEEA's time and energy since 26th July has been the **staffing situation at Guilford Young College**.

This had been a very difficult time for all of our 80 members at GYC with 17 of their teaching colleagues declared redundant.

The TCEEA believes that the method of declaring redundancies at GYC was very flawed and has fought with determination and with the support of members to ensure that at the end a fairer outcome was reached.

Unfortunately the extensive time needed to properly represent the GYC members has impacted significantly on other areas of service to members and particularly on the progress of Collective Bargaining.

The Committee of Management's decision to put our resources into the GYC situation was made in light of our awareness that a flawed process should not go undefended as this process could ultimately impact on other members by the creation of a (unjust) precedent.

TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION

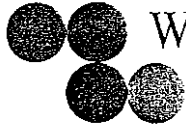
FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004

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WHK Denison

Incorporating Garity Hurd and Moore Robsons

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2004**

Scope

We have audited the financial report of the Tasmanian Catholic Education Employees' Association for the year ended 30 June, 2004. The Executive Committee is responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members. We have received all explanations and information required by us.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting standards and other mandatory professional reporting requirements so as to present a view of the Tasmanian Catholic Education Employees' Association which is consistent with our understanding of its financial position, the results of its operations and its cash flows.

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

Audit Opinion

In our opinion:-

- (a) there were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation, including income from members and the nature and purposes of expenditure, and;
- (b) the attached accounts and statements, prepared under the historical cost convention, and in accordance with Section 273 of the Workplace Relations Act 1996 (as amended), are properly drawn up so as to give a true and fair view of:
 - (i) the financial affairs of the organisation as at 30 June, 2004 and;
 - (ii) the income and expenditure of the organisation for the year ended on that date.
- c) All information and explanations required from officers or employees of the organisation under Section 276 (2) of the Workplace Relations Act 1996 (as amended), were provided.

WHK Denison

Accountants & Advisers

R L Byrne - Partner

(Registered Company Auditor #168)

Dated this

3rd

day of September 2004.

Accountants & Auditors

WHK Denison ABN 52 123 325 587

admin@whkdenison.com.au

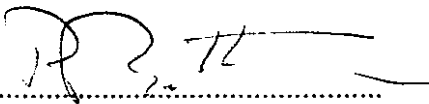
Offices at: Launceston Devonport Burnie & Smithton

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
COMMITTEE OF MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2004**

On the 28th day of August 2004 the Committee of Management of the Tasmania Catholic Education Employees Association passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004:

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 including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; 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) the organisation consists of only one reporting unit; 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) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.


.....

**Paul Boutchard
PRESIDENT**


.....

**Mary Owen
VICE-PRESIDENT**

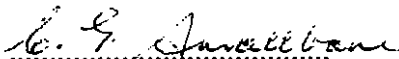
Dated this 28th day of August 2004.

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
ACCOUNTING OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 30 JUNE 2004**

I, Christopher Smallbane, being the officer responsible for keeping the accounting records of the Tasmanian Catholic Education Employees Association, certify that as at 30 June, 2004, the number of members of the Association is 821, (inclusive of all categories).

In my opinion:

- (1) the attached accounts show a true and fair view of the financial affairs of the Association as at 30 June, 2004.
- (2) a record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the Bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (3) before any expenditure was incurred approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (4) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members or funds other than the General Fund operated in accordance with the Rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (5) no loans or other financial benefits, other than remuneration in respect of their full time employment with the organisation, were made to persons holding office in the organisation;
- (6) the register of members of the Association was maintained in accordance with the Act.


.....

Christopher Smallbane
ACCOUNTING OFFICER

Dated this *28th* day of *August* 2004.

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2004**

Your Committee of Management present their report on the Association for the financial year ended 30 June 2004.

The names of the Committee of Management in office at any time during or since the end of 30 June 2003 are:

- Mr Paul Boutchard President
- Mrs Mary Owen Vice President
- Mr Chris Smallbane Secretary/Treasurer and Delegate to Federal Council
- Ms Angela Briant
- Ms Louise Briant
- Ms Jill Holloway
- Mr Barry Nas
- Ms Kim Schade
- Mr John Waldock
- Ms Robyn McKenzie (Appointed 29/6/04)
- Mr Trent Cowen (Resigned 16/8/03)

Committee of Management members have been in office since the start of the financial year to the date of this report unless otherwise stated.

The deficit for the financial year after providing for fringe benefits tax, depreciation of fixed assets and liability for employee benefits arising from services rendered by employees to balance date amounts to \$8,219.

This deficit was also contributed to by relief costs associated with Collective Bargaining Training of representatives, a new membership system which necessitated updating computers, costs associated with a web site (still to be completed), the new part time position of organiser for the north and north west and a greater emphasis on structured Unions Tasmania training for school representatives.

A review of the operations by the Committee of Management during the financial year resulted in the withdrawal of the member Petrol Discount Scheme due to the provision of discount petrol in the wider community and the cost of management of the scheme in relation to the benefit to members. No bank loan was undertaken by the Committee of Management. No other significant changes in the association's financial state of affairs occurred during the financial year.

The size of the deficit was mitigated somewhat by the introduction of a new union fee category for members whose salaries are in excess of \$55,000.

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2004**

The principal activities of the Association during the financial year were:

- i. The provision of services to members.
- ii. Involving members and non members in the Collective Bargaining process.
- iii. Negotiating salary increases and improving conditions of service for educational employees in the Tasmanian Catholic Education Sector.
- iv. The provision of training for school representatives, collective bargaining representatives and committee of management members.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the financial operations of the Association for future financial years apart from potential redundancies at one of our major colleges. This has the potential to have a negative impact on the revenue of the Association by some \$8000 p.a.

Under the rules of the Association and in accordance with SS230(1)(a) and 2 of the Act a register of members has, during the financial year ended 30 June 2004, been kept and maintained.

Membership of the Association including full financial members and those on leave of absence from their work site amounted to 821 at the time of this report.

The Committee of Management maintained the office of the Branch at 379 Elizabeth Street, North Hobart, Tas, 7002 that being the sole branch operated with no new branches established or ceasing.

Under the rules of the Association no election was required to be held during the financial year ended 30 June 2004.

Under the rules of the Association any member has the right to resign by the giving of written notice. Notwithstanding this provision, any member whose membership fees remain unpaid for a period of two calendar months after they become due then that member, after notice of default has been sent by the Secretary, shall be debarred by resolution of the Committee of Management from all privileges of membership and their name be removed from the register of members, provided the Committee of Management may reinstate the member and restore their name to the register on payment of arrears, if the Committee so desires.

The Association maintains employment for 2.9 employees on a full time equivalent basis as at 30 June 2004.

Signed in accordance with a resolution of the Committee of Management.

Secretary: C. G. Smallbane 28/05/04
C.G. Smallbane

TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
STATEMENT OF FINANCIAL PERFORMANCE - GENERAL
FOR THE YEAR ENDED 30 JUNE 2004

	Note	2004	2003
		\$	\$
Revenues From Ordinary Activities			
Administration Fee – Petrol		-	489
Commission Received		711	523
Interest Received		4,262	3,860
Subscriptions		314,343	276,451
Sundry Income		<u>1,994</u>	<u>1,613</u>
Total Revenues From Ordinary Activities		<u>321,310</u>	<u>282,936</u>
Expenses From Ordinary Activities			
Accommodation, Travel & Meetings		28,587	15,407
Accountancy & Audit		2,600	2,760
Advertising & Promotion		954	310
Bank Fees		271	195
Booklets, Brochures & Magazines		1,319	541
Cleaning		720	720
Depreciation		9,041	9,033
Donations		200	1,069
Electricity		1,200	1,200
Fringe Benefits Tax		2,823	2,823
Insurance		14,273	9,952
Internet & E-mail		1,924	316
Long Service Leave Expense		11,809	2,626
Motor Vehicle Expenses		2,780	3,329
Office Rental		5,846	5,846
Postage		3,434	3,372
Printing & Stationery		9,322	9,249
Professional Development		1,971	2,791
Registration & Affiliation Fees		15,801	12,856
Repairs & Maintenance		4,647	585
Staff Training		2,479	200
Sundry Expenses		7,086	3,648
Superannuation		44,494	47,917
Telephone		6,742	5,718
Wages – Contracting		100	-
Wages – Officers		48,252	46,753
Wages – Other		99,598	103,232
Workers Compensation		<u>1,617</u>	<u>1,464</u>
Total Expenses from Ordinary Activities		<u>329,892</u>	<u>293,912</u>
Surplus/(Deficit) For the Year		<u>(8,581)</u>	<u>(10,976)</u>

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
STATEMENT OF FINANCIAL PERFORMANCE – DISCOUNT PETROL
SCHEME
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004	2003
		\$	\$
Revenues From Ordinary Activities			
Interest Received		544	411
Received From Members		<u>36,544</u>	<u>109,103</u>
Total Revenues From Ordinary Activities		37,088	109,514
 Expenses From Ordinary Activities			
Administration Costs		-	489
Ampol		36,697	107,707
Bank Fees		29	63
Postage		<u>-</u>	<u>700</u>
Total Expenses from Ordinary Activities		<u>36,726</u>	<u>108,959</u>
Surplus/(Deficit) For the Year		<u>362</u>	<u>555</u>

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004	2003
		\$	\$
Revenues From Ordinary Activities			
Administration Fee – Petrol		-	489
Commission Received		711	523
Interest Received		4,806	4,271
Received From Members		36,544	109,103
Subscriptions		314,343	276,451
Sundry Income		<u>1,994</u>	<u>1,613</u>
Total Revenues From Ordinary Activities		358,399	392,450
Expenses From Ordinary Activities			
Accommodation, Travel & Meetings		28,587	15,407
Administration Costs		-	489
Accountancy & Audit		2,600	2,760
Advertising & Promotion		954	310
Ampol		36,697	107,707
Bank Fees		300	257
Booklets, Brochures & Magazines		1,319	541
Cleaning		720	720
Depreciation		9,041	9,033
Donations		200	1,069
Electricity		1,200	1,200
Fringe Benefits Tax		2,823	2,823
Insurance		14,273	9,952
Internet & E-mail		1,924	315
Long Service Leave Expense		11,809	2,626
Motor Vehicle Expenses		2,780	3,329
Office Rental		5,846	5,846
Postage		3,434	4,072
Printing & Stationery		9,322	9,249
Professional Development		1,971	2,791
Registration & Affiliation Fees		15,801	12,856
Repairs & Maintenance		4,647	585
Staff Training		2,479	200
Sundry Expenses		7,086	3,648
Superannuation		44,494	47,917
Telephone		6,742	5,718
Wages – Contracting		100	-
Wages – Officers		48,252	46,753
Wages – Other		99,598	103,232
Workers Compensation		<u>1,617</u>	<u>1,464</u>
Total Expenses from Ordinary Activities		<u>366,618</u>	<u>402,869</u>
Surplus/(Deficit) For the Year	8	<u>(8,219)</u>	<u>(10,419)</u>

TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2004

	Note	2004 \$	2003 \$
Current Assets			
Cash	3	142,844	145,623
Receivables	4	133	14,323
Inventory		<u>1,440</u>	<u>1,744</u>
Total Current Assets		<u>144,417</u>	<u>161,690</u>
Non Current Assets			
Property, Plant and Equipment	5	<u>34,585</u>	<u>24,937</u>
Total Non-Current Assets		<u>34,585</u>	<u>24,937</u>
Total Assets		179,002	186,627
Current Liabilities			
Payables	6	14,891	27,354
Provisions	7	<u>31,379</u>	<u>28,338</u>
Total Current Liabilities		<u>46,270</u>	<u>55,692</u>
Non Current Liabilities			
Provisions	7	10,016	-
Total Liabilities		<u>56,286</u>	<u>55,692</u>
Net Assets		<u>122,716</u>	<u>130,935</u>
Equity			
Accumulated Members' Funds	8	<u>122,716</u>	<u>130,935</u>
Total Equity		<u>122,716</u>	<u>130,935</u>

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2004**

	Note	2004 \$	2003 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Subscriptions		314,343	276,451
Interest Received		4,806	4,271
Other Receipts		53,439	113,827
Payments to Suppliers & Employees		<u>(356,679)</u>	<u>(383,689)</u>
Net cash provided by operating activities	9 (b)	<u>15,909</u>	<u>10,860</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from the Sale of Property Plant & Equipment		-	-
Payments for Property Plant & Equipment		<u>(18,689)</u>	<u>-</u>
Net cash used in investing activities		<u>(18,689)</u>	<u>-</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of Loans		<u>-</u>	<u>-</u>
Net cash used in financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash held		(2,780)	10,860
Cash at beginning of financial year		<u>145,624</u>	<u>134,764</u>
Cash at end of financial year	9 (a)	<u>142,844</u>	<u>145,624</u>

TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are a general purpose financial report that have been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements. The financial statements have been prepared in an accrual basis and are based on historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial statements.

Income Tax

As an employee association no provision for income tax is necessary as the Association is exempt from income tax under section 50-15 of the Income Tax Assessment Act 1997.

Fixed Assets

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use. Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

<u>Class Of Fixed Asset</u>	<u>Depreciation Basis</u>	<u>Depreciation Rate</u>
Motor Vehicles	Diminishing Value	22.5%
Office Equipment	Prime Cost	13% – 27%

The carrying amount of fixed assets is reviewed annually by the Committee to ensure it is not in excess of the recoverable amount of those assets. The recoverable amount is assessed on the basis of expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining the recoverable amounts.

Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

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

**TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004**

1. STATEMENT OF ACCOUNTING POLICIES

Revenue

Subscription income is recognised in the period to which the subscriptions relate.

Revenue from the provision of services is recognised when the right to be compensated for the services has been attained.

Interest is recognised over the period for which the funds are invested.

All revenue is stated net of the amount of goods and services tax (GST).

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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

	2004	2003
	\$	\$
Cash at Bank – General	-	112
Cash Management – General	48,508	38,517
Cash Management – Petrol Scheme	8,292	24,355
Cash Management	86,044	62,728
Cash Management	-	19,911
Total Cash	<u>142,844</u>	<u>145,623</u>

4. RECEIVABLES

Petrol Debtors	(160)	12,417
Other Debtors	-	1,635
Interest Receivable	<u>293</u>	<u>271</u>
Total Receivables	<u>133</u>	<u>14,323</u>

TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004

	Note	2004 \$	2003 \$
5	PROPERTY PLANT & EQUIPMENT		
	Motor Vehicles – at cost	35,102	35,102
	Less: Accumulated Depreciation	<u>(18,136)</u>	<u>(13,211)</u>
		16,966	21,891
	Office Equipment – at cost	45,768	27,079
	Less: Accumulated Depreciation	<u>(28,149)</u>	<u>(24,033)</u>
		<u>17,619</u>	<u>3,046</u>
	Total Property, Plant and Equipment	<u><u>34,585</u></u>	<u><u>24,937</u></u>
6	PAYABLES		
	Trade Creditors – General	9,808	13,147
	Trade Creditors – Discount Petrol Scheme	3,368	10,607
	Petrol Account – Deposits Held	<u>1,715</u>	<u>3,600</u>
	Total Payables	<u><u>14,891</u></u>	<u><u>27,354</u></u>
7	PROVISIONS		
	<i>Current</i>		
	Provision for Annual Leave	19,096	17,848
	Provision for Long Service Leave	<u>12,283</u>	<u>10,490</u>
	Total Provisions	<u><u>31,379</u></u>	<u><u>28,338</u></u>
	<i>Non Current</i>		
	Provision for Long Service Leave	<u>10,016</u>	<u>–</u>
8	ACCUMULATED MEMBERS FUNDS		
	Opening Balance	130,935	141,354
	Surplus/(Deficit) For The Year	<u>(8,219)</u>	<u>(10,419)</u>
	Accumulated Members' Funds	<u><u>122,716</u></u>	<u><u>130,935</u></u>
9	CASH FLOW INFORMATION		
	(a) Reconciliation of cash		
	Cash at the end of the financial year as shown in the statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:		
	Cash	142,844	145,624
	(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax		
	Profit from ordinary activities after income tax	(8,219)	(10,419)
	Non-cash flows in profit from ordinary activities		
	Depreciation	9,041	9,033
	Changes in assets and liabilities		
	(Increase)/Decrease in Receivables	14,190	2,099
	(Increase)/Decrease in Inventories	304	(1,744)
	Increase/(Decrease) in Accounts Payable	(12,463)	(3,321)
	Increase/(Decrease) in Employee Benefit Provisions	<u>13,057</u>	<u>15,212</u>
	Cash flows from operations	<u><u>15,909</u></u>	<u><u>10,860</u></u>

TASMANIAN CATHOLIC EDUCATION EMPLOYEES' ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2004

10: FINANCIAL INSTRUMENTS

(a) Interest Rate Risk

The association's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate		Non Interest Bearing		Total	
	2004	2003	2004	2003	2004	2003	2004	2003
	%	%	\$	\$	\$	\$	\$	\$
Financial Assets:								
Cash			142,844	145,623	-	-	142,844	145,623
Receivables	-	-	-	-	133	14,323	133	14,323
Total Financial Assets			<u>142,844</u>	<u>145,623</u>	<u>133</u>	<u>14,323</u>	<u>142,977</u>	<u>159,946</u>
Financial Liabilities:								
Trade and sundry creditors	-	-	-	-	14,891	27,354	14,891	27,354
Total Financial Liabilities			<u>-</u>	<u>-</u>	<u>14,891</u>	<u>27,354</u>	<u>14,891</u>	<u>27,354</u>

(b) Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial report.

The association does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the association.

(c) Net Fair Values

The net fair value of listed investments have been valued at the quoted market bid price at balance date adjusted for transaction costs expected to be incurred. For other assets and other liabilities the net fair value approximates their carrying value. No financial assets and financial liabilities are readily traded on organised markets in standardised form other than listed investments, forward exchange contracts and interest rate swaps. Financial assets where the carrying amount exceeds net fair values have not been written down as the association intends to hold these assets to maturity.

The aggregate net fair values and carrying amount of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.