



**Australian Government**

**Australian Industrial Registry**

Level 5, 11 Exhibition Street, Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7817  
Fax: (03) 9655 0410

Theresa Howe  
Secretary  
Independent Education Union of Australia  
Western Australian Branch  
PO Box 8444  
PERTH BUSINESS CENTRE WA 6849

Dear Ms Howe,

**Re: Application for certificate stating financial affairs  
of Branch are encompassed by financial affairs of associated State body  
For year ended 31 December 2005  
(FR2005/629)**

I refer to your application pursuant to s269 of Schedule 1 of the *Workplace Relations Act 1996*, lodged in the Industrial Registry on 12 December 2006, in respect of the Western Australian Branch of the Independent Education Union of Australia for the financial year ended 31 December 2005.

I have granted the application. My certificate is enclosed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'T. Nassios', written over a vertical line that extends from the signature down to the typed name below.

T. Nassios  
DEPUTY INDUSTRIAL REGISTRAR

13 December 2006

WORKPLACE RELATIONS ACT 1996  
*s.269(2)(a) RAO Schedule*  
*Reporting unit's financial affairs encompassed by associated State body*

**Independent Education Union of Australian**  
(FR2006/629)

**CERTIFICATE**

On 12 December 2006 an application was made under s269(2)(a) of Schedule 1 of the *Workplace Relations Act 1996* ("the RAO Schedule") by the Western Australian Branch ("the Branch") of the abovenamed organisation for a certificate stating that the financial affairs of the Branch are encompassed by the financial affairs of The Independent Education Union of Western Australia, Union of Employees ("the Association"), an associated State body, in respect of the financial year ending 31 December 2005.

On 20 July 2006, 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 *Industrial Relations Act 1979* of Western Australia, 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 December 2005, 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  
13 December 2006





143 Edward Street  
Perth WA 6000  
PO Box 8444  
Perth Business Centre  
WA 6849  
Tel: (08) 9227 7411  
Fax: (08) 9328 9220

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

Dear Mr Pfeiffer,

**Re: Application Pursuant to s.269 of Schedule 1 of the *Workplace Relations Act 1996***

The Independent Education Union Australia, WA 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 IEUA, WA Branch (hereinafter referred to as "Reporting Unit") on the following basis:

1. The IEUwa, Union of Employees (hereinafter referred to as the "associated State body") is registered as an industrial organisation under the *WA Industrial Relations Act 1979*.
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 *WA Industrial Relations Act 1979*, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members, and lodged the audited accounts with the Western Australian Industrial Relations Registry; and
- b. A copy of the audited accounts and the Operating Report has been forwarded previously to the AIR.
- 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 via the website and Annual General Meeting.

The Independent Education Union of Australia, WA 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 faithfully



**Theresa Howe**  
Secretary

11 December 2006

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
WESTERN AUSTRALIA BRANCH**

**OPERATING REPORT – 2005**

**PRINCIPAL ACTIVITIES FOR THE YEAR**

- (i) Provision of support and advice to members, specifically service staff members.
- (ii) Provision of support for overseas activities, such as ongoing support for the Council of Pacific Education and Education International.
- (iii) Provision of support for the Federal union agenda in education, equity and industrial issues.

**RESULT OF THOSE ACTIVITIES**

Solid and growing 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 over the past year.

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

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

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

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

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

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

Nil

**THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 31/12/05**

3417 members were recorded in the register of members on 31<sup>st</sup> December 2005.

**THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 30<sup>TH</sup> SEPTEMBER 2005, 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

Kenneth M Maguire

DEPUTY PRESIDENT

SECRETARY

Theresa I Howe


GENERAL EXECUTIVE MEMBERS (8)

Deborah Bourke  
Nigel Briggs  
Nigel S Fraser  
Brenda Jean Frost  
Del Murray  
Paul Shanahan  
Marianne Swain  
Carolyn Williams

FEDERAL COUNCIL DELEGATES (3)

Nigel Briggs  
Theresa I Howe  
Kenneth M Maguire

Signed:

  
.....  
THERESA I HOWE  
SECRETARY

Dated:

..... 14/7/16 .....

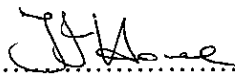
**Certificate of Secretary or other Authorised Officer**

S268 of Schedule 1B Workplace Relations Act 1996

I Theresa Howe being the Secretary of the Independent Education Union of Australia, WA 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 was provided to members on 1 June 06 on our website, (after discussions with Robert Pfeiffer on Friday 19<sup>th</sup> May 2006, we will endeavour to provide these reports to our members 21 days before our annual general meeting in future); and
- that the full report was presented to a general meeting of members of the reporting unit on Wednesday 10<sup>th</sup> May, 2006 in accordance with section 266 of the RAO Schedule.

Signed:

  
.....  
THERESA I HOWE  
SECRETARY

Dated:

.....14/7/6.....

**FINANCIAL STATEMENTS**

**OF**

**INDEPENDENT EDUCATION UNION**

**OF WESTERN AUSTRALIA UNION OF EMPLOYEES**

**AS AT 31ST DECEMBER 2005**

**ARMSTRONG MATCHAM HUGHES & ROSS**  
**Certified Practising Accountants**  
**Unit 4**  
**20 – 24 Twickenham Road**  
**BURSWOOD WA 6100**  
**ref: indcov**



**INDEPENDENT EDUCATION UNION**  
**OF WESTERN AUSTRALIA UNION OF EMPLOYEES**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2005**

<b><u>MEMBERS FUND</u></b>	<b><u>2004</u></b>	<b><u>2005</u></b>
Accumulated Funds 31-12-2004	272,565	289,306.80
Less Balancing Adjustment	-	(5,265.26)
Add Surplus/(Deficiency) for period ended 31 December 2005	<u>16,742</u>	<u>66,502.16</u>
	<u>\$289,307</u>	<u>\$350,543.70</u>
Represented by:-		
<b><u>CURRENT ASSETS</u></b>		
Commonwealth Savings Bank – IEU – WA 10198452	-	13,118.07
Commonwealth Savings Bank – IEUA – WA 10198460	-	7,275.50
Commonwealth Savings Bank – ISSOA 00902880	63,738	16,376.70
Petty Cash	83	81.35
Wage Advance & Employment Purchases	<u>270</u>	-
<b><u>TOTAL CURRENT ASSETS</u></b>	<b><u>\$ 64,091</u></b>	<b><u>\$ 36,851.62</u></b>
<b><u>NON CURRENT ASSETS</u></b>		
<u>Property Plant &amp; Equipment</u>		
Office Equipment – at cost	126,071	141,780.03
Less Accumulated Depreciation	<u>(69,758)</u>	<u>(78,326.50)</u>
<b><u>TOTAL NON CURRENT ASSETS</u></b>	<b><u>\$ 56,313</u></b>	<b><u>\$ 63,453.53</u></b>
<b><u>INVESTMENTS</u></b>		
Commonwealth Bank – Term Deposit – 50077030	52,836	54,265.57
Commonwealth Bank – Term Deposit (Assoc L.S.L. Account) - 50036888	117,315	123,225.42
Commonwealth Financial Svc's – Cash Management Trust – 394625.02	<u>74,561</u>	<u>148,999.37</u>
<b><u>TOTAL INVESTMENTS</u></b>	<b><u>\$244,712</u></b>	<b><u>\$326,490.36</u></b>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$365,116</u></b>	<b><u>\$426,795.51</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
Sundry Creditors	18,644	22,033.00
Payroll	<u>(5,265)</u>	-
GST (Net)	<u>355</u>	<u>363.57</u>
<b><u>TOTAL CURRENT LIABILITIES</u></b>	<b><u>\$ 13,734</u></b>	<b><u>\$ 22,396.57</u></b>
<b><u>NON CURRENT LIABILITIES</u></b>		
Staff Long Service Leave Entitlements	<u>62,075</u>	<u>53,855.24</u>
<b><u>TOTAL NON CURRENT LIABILITIES</u></b>	<b><u>\$ 62,075</u></b>	<b><u>\$ 53,855.24</u></b>
<b><u>NET ASSETS</u></b>	<b><u>\$289,307</u></b>	<b><u>\$350,543.70</u></b>

**INDEPENDENT EDUCATION UNION**  
**OF WESTERN AUSTRALIA UNION OF EMPLOYEES**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**FOR TWELVE MONTHS ENDED 31 DECEMBER 2005**

<u>2004</u>	<u>REVENUE</u>	<u>2005</u>
1,065,216	Membership Fees	1,160,320.02
-	Reimbursement - Expenses	517.01
12,972	Sundry - Income	9,896.86
322	Interest - Commonwealth Savings Bank	374.84
793	- Commonwealth Term Deposit - 50077030	1,429.21
6,212	- Commonwealth Term Deposit - 50036888	5,910.65
<u>2,015</u>	Distribution - Commonwealth Cash Management Trust	<u>4,438.12</u>
<u>\$1,087,530</u>		<u>\$1,182,886.71</u>
<u>LESS EXPENDITURE (GENERAL)</u>		
54,213	Accommodation	51,640.42
70,816	Administration	76,743.50
63,903	Affiliations	65,561.31
30,166	Communications	42,134.03
7,907	Depreciation and Loss on Disposal	8,997.00
54,250	Insurances	48,196.31
47,783	Lease Expenses	46,454.12
1,115	Provision - Staff Long Service Leave Entitlements	16,668.70
533,940	Salaries	581,225.33
129,132	State Expenses	92,709.77
53,732	Superannuation	60,035.96
<u>23,831</u>	Vehicle Expenses	<u>26,018.10</u>
<u>\$ 16,742</u>	<u>EXCESS OF REVENUE OVER EXPENDITURE</u>	<u>\$ 66,502.16</u>

# DEPRECIATION SCHEDULE

Client: <b>INDEPENDENT EDUCATION UNION</b>	Year Ended <b>31 December 2005</b>
<b>OF WESTERN AUSTRALIA UNION OF EMPLOYEES</b>	

Unit Description	Orig. Cost	%Pte Use	Op. WDV	Disposals			Additions		Total Value	Rate%	Prime Cost Method	Dim Value Method	Clo. WDV
				Date	Consn.	(Ass)Ded.	Date	Consn.					
Filing Cabinet			6						6	7.50%			6
IBM Typewriter			28	1.1.05	NIL	28				15.00%			-
3 Drawer Cabinet			47						47	7.50%			43
Cloth Chairs (15)	700		248						248	7.50%		19	229
Walnut B/Shelves	60		21						21	7.50%		2	19
Walnut S/Door B/S (2)	80		29						29	7.50%		2	27
Beige File Unit	150		53						53	7.50%		4	49
Walnut Credenza	80		29						29	7.50%		2	27
Oil Paintings (7)	715		715						715				715
Beige Ex Chair	40		15						15	7.50%		1	14
Leather Chairs Black (6)	250		30						30	7.50%		2	28
Rosewood Office Desk/Cred	150		54						54	7.50%		4	50
Dymo Label Maker (2)	250		90						90	7.50%		7	83
White Bookshelves (7)	280		103						103	7.50%		8	95
Computer Cabinet	50		18						18	7.50%		1	17
Typist Chairs (4)	160		58						58	7.50%		4	54
Folding Tables (2)	80		29						29	7.50%		2	27
Moncrief VDU	400		48						48	15.00%		7	41
Filing Cabinets 4D (5)	200		73						73	7.50%		5	68
Computer Clipboard	30		11						11	7.50%		1	10
Ipex Computer/Prog	4850		587						587	15.00%		88	499
B/Room Chairs (12)	480		175						175	7.50%		13	162
Reception Desk/Cred	290		104						104	7.50%		8	96
Metal Storage Units (2)	180		60						60	7.50%		5	55
Ericson Telephone Sys	2625		317						317	15.00%		48	269
B/Room Table	400		133	12.8.05	NIL	133				7.50%			-
Waig-Complete Set	1770		214						214	15.00%		32	182
Computer Table	90		34						34	7.50%		3	31
Bookshelves (2)	230		83						83	7.50%		6	77
Desk and Return	200		80						80	7.50%		6	74
Bookshelf	179		73						73	7.50%		5	68
Overhead Projector	1170		200						200	15.00%		30	170
Ipex Computer	5519		1018						1018	15.00%		153	865
Answering Machine	444		84	1.1.05	27	57				15.00%		6	-
Office Equipment	270		131						131	7.50%		10	121
Office Equipment	473		211						211	7.50%		16	195
Office Equipment	199		96						96	7.50%		7	89
Mobile Phone	580		139						139	15.00%		21	118
Fax Machine	4995		1202						1202	15.00%		180	1022
Microwave Oven	179		45						45	15.00%		7	38
Office Furniture	2800		1494						1494	7.50%		112	1382
Shredder	350		211	1.1.05	NIL	211				7.50%			-
HP2100 Laser Printer	1730		719						719	15.00%		108	611
Computer	2450		1028						1028	15.00%		154	874
Filing Cabinets Library	4360		2933						2933	7.50%		220	2713
Refrigerator	736		350						350	15.00%		52	298
Computer & Printer	2980		1439						1439	15.00%		216	1223
Office Furniture	5105		3137						3137	11.25%		353	2784
Ascom Postage Meter	2591		1362						1362	15.00%		204	1158
MGE Pulsar Ellipse 800's Ups	385		205						205	15.00%		31	174

Unit Description	Orig. Cost	%Pte Use	Op. WDV	Dispose		Additions		Total Value	Rate%	Prime Cost Method	Dim Value Method	Cls. WDV
				Date	Consn. (Ass)Ded.	Date	Consn.					
Epson Stylus Colour Printer 1270	827		444					444	15.00%		67	377
Acerview 17" Digital Monitor	399		216					216	15.00%		32	184
HP Laser Jet 2100 Printer	1082		588					588	15.00%		88	500
Office Furniture	784		596					596	7.50%		45	551
ITC Centris 340 Notebook	3623		2136					2136	15.00%		320	1816
Pentium P4 - Computer System	8501		5991					5991	15.00%		899	5092
Office Furniture	807		703					703	7.50%		53	650
Office Furniture	695		622					622	7.50%		47	575
Display Stand	1524		1369					1369	7.50%		103	1266
Philips 15" Monitors (3)	9035		7680					7680	15.00%		1152	6528
Office Desks (4)	1314		1222					1222	7.50%		92	1130
Philips 17" Monitors (4)	13631		11776					11776	15.00%		1766	10010
Office Furniture	2423		2311					2311	7.50%		173	2138
AM600 Digital Announcer	1135		1091					1091	15.00%		164	927
1 x HP Scan Jet 8290	2791					9.2.05	2791	2791	15.00%		373	2418
22 Intel 800FSB DDR Systems	5133					23.3.05	5133	5133	15.00%		597	4536
Phillips Scan TV 21PT4323	583					26.4.05	583	583	15.00%		60	523
Office Furniture	2300					26.4.05	2300	2300	11.25%		177	2123
APSU 1500 Server	983					10.6.05	983	983	15.00%		82	901
Headset	218					11.8.05	218	218	15.00%		13	205
Office Furniture	1823					12.8.05	1823	1823	11.25%		79	1744
Table	53					23.8.05	53	53	11.25%		2	51
Office Chair	359					25.8.05	359	359	11.25%		14	345
Office Furniture & Partitioning	1923					20.12.05	1923	1923	11.25%		7	1916
<b>TOTALS</b>	<b>114231</b>		<b>56314</b>				<b>16166</b>	<b>72024</b>			<b>8568</b>	<b>63456</b>

Deduct for Private Use		Deduct for Private Use	
<b>NET ADJUSTMENT</b>	▶ <b>429</b>	<b>NET DEPRECIATION</b>	▶ <b>8568</b>
		<b>NET AMOUNT CLAIMED</b>	▶ <b>8997</b>

**INDEPENDENT EDUCATION UNION**  
**OF WESTERN AUSTRALIA UNION OF EMPLOYEES**  
**STATEMENT OF SOURCE AND APPLICATION OF FUNDS**  
**FOR TWELVE MONTHS ENDED 31 DECEMBER 2005**

Source of Funds

Net Surplus (including non cash items, depreciation And provision for leave entitlement)		83,974.92
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Decrease in Assets

Commonwealth Savings Bank – ISSOA	47,361.44	
Petty Cash	1.21	
Employee Purchases	<u>270.00</u>	47,632.65

Increase in Liabilities

Goods & Services Tax	8.18	
Sundry Creditors	<u>3,389.00</u>	<u>3,397.18</u>

<b><u>TOTAL FUNDS PROVIDED</u></b>		<b><u>\$135,004.75</u></b>
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Funds were applied to-

Increase Assets

Commonwealth Bank IEU of WA	13,118.07	
Commonwealth Bank IEUA of WA	7,275.50	
Commonwealth Bank LSL T/Deposit	5,910.65	
Commonwealth Cash Management Trust	74,438.12	
Commonwealth Bank T/Deposit	1,429.21	
Purchase Office Equipment	<u>16,164.50</u>	118,336.05

Decrease Liabilities

Staff Long Service Leave Entitlements	<u>16,668.70</u>	<u>16,668.70</u>
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<b><u>TOTAL FUNDS APPLIED</u></b>		<b><u>\$135,004.75</u></b>
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indaud

**INDEPENDENT AUDITORS REPORT**

To: The Secretary  
Independent Education of Western Australia Union of Employees

**SCOPE**

We have audited the financial report being a general purpose financial report, of The Independent Education Union of Western Australia Union of Employees for the year ended 31 December 2005. The members of the Independent Education Union of Western Australia Union of Employees are responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance 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 undertaken to form an opinion whether in all material respects the financial report is presented fairly in accordance with accounting standards and statutory requirements of the Industrial Relations Act 1979 (as amended) so as to present a view which is consistent with our understanding of the Associations financial position and the results of its operations and cash flows.

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

**AUDIT OPINION**

In our opinion and in accordance with applicable accounting standards other mandatory professional reporting requirements and Section 65 of the Industrial Relations Act 1979 (as amended):

The books, vouchers and financial report of the Union present fairly the transactions in the revenue and expenditure statement for the twelve months ended 31 December 2005; the Balance Sheet as at 31 December 2005; and the source and application funds statement of cash flows for the year ended 31 December 2005.

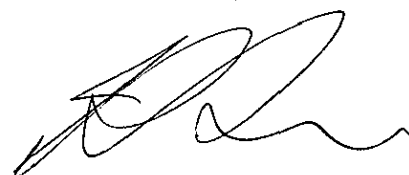
In our opinion, we are unaware of any person having contravened or failed to comply with S74 of the Industrial Relations Act 1979 (as amended).

**Date:**

**Firm: Armstrong Matcham Hughes & Ross**

*21<sup>st</sup> March 2006*

Armstrong Matcham Hughes & Ross  
Unit 4  
20 - 25 Twickenham Road  
BURSWOOD WA 6100

  
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F P ROSS FCPA