



FAIR WORK  
AUSTRALIA

15 January 2010

Ms Therese Howe  
Secretary  
Independent Education Union of Australia, Western Australian Branch

email: [finance\\_mgr@ieuwa.asn.au](mailto:finance_mgr@ieuwa.asn.au)

Dear Ms Howe

**Re: Financial Reports for the Independent Education Union of Australia, Western Australian Branch for years ended 31 December 2006 and 2007 – FR2006/547 & FR2007/602**

I refer to previous correspondence of 14 December in which you advised that the auditor responsible for the above reports has retired.

In these circumstances I have determined not to pursue my earlier request that the Branch obtain fresh reports. However, I reiterate previous advice that Fair Work Australia expects the Branch to fully comply with all requirements of Part 3, Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

The financial reports are now filed.

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

Yours sincerely

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)



# Fair Work Australia

11 August 2009

Ms Theresa Howe  
Secretary  
Independent Education Union of Australia, Western Australian Branch  
email: [finance\\_mgr@ieuwa.asn.au](mailto:finance_mgr@ieuwa.asn.au)

Dear Ms Howe

**Re: Financial Reports for the Independent Education Union of Australia, Western Australian Branch for years ended 31 December 2006, 2007 and 2008 – FR2006/547, FR2007/602 & FR2008/609**

I acknowledge receipt of the financial reports for the Independent Education Union of Australia, Western Australian Branch for the years ended 31 December 2006, 2007 and 2008. The reports were lodged with the Registry on 31 July 2009.

The financial reports have not been filed.

The matters set out below require your attention before any action can be taken to file the above report.

I note that I provided the Branch with an outline of the steps required to be taken in finalising these reports in an email of 21 May 2009. Unfortunately, notwithstanding this advice, the sequence of events as recorded in the designated officer's certificate indicates the necessary steps have not been undertaken in the correct sequence. Consequently, the Branch is required to secure fresh Auditor's reports taking account of the matters referred to below and then provide the full reports to members before presenting it to a meeting of the Committee of Management or a General Meeting.

## **Audit Report**

The Audit Reports dated 28 May 2009 (2006 Report) and 9 June 2009 (2007 & 2008 Reports) pre-dates the resolution of the Committee of Management of 10 June 2009 contained in the Committee of Management's statement. Item 24 of the Reporting Guidelines indicates that "a reporting unit must cause to be prepared a committee of management statement containing declarations by the committee of management in relation to the general purpose financial report" (GPFR). The GPFR and the Committee of Management statement are then provided to the Auditor to form the Audit Opinion contained in the Audit Report. If the date of the Audit Report is correct, it would seem that the Auditor has provided an opinion without consideration of the Committee of Management statement.

### *Auditor's Opinion*

The Audit Report contained the following opinion:

*In our opinion:*

- i. there were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the union (including income from members) and the nature and purpose of expenditure; and*
- ii. the attached accounts and statements, including the Certificate of the Committee of Management Statement, are prepared in accordance with Section 253 of the*

11 EXHIBITION STREET  
MELBOURNE VIC 3000  
  
GPO BOX 1994  
MELBOURNE VIC 3001

Telephone: (03) 8661 7777  
Facsimile: (03) 9655 0410  
Email: [www.orgs@fwa.gov.au](mailto:www.orgs@fwa.gov.au)  
Internet: [www.fwa.gov.au](http://www.fwa.gov.au)

*Workplace Relations Act, 1996. The accounts set out have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of;*

- iii. the financial position of the union as at 31<sup>st</sup> December 2008; and*
- iv. the financial performance of the union for the year ended on the date; and*

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

The term "true and fair view" was used in the superseded legislation. Subsection 257(5) of the Fair Work (Registered Organisations) Act 2009 (the Act) sets out the matters upon which an auditor is required to make an opinion on whether the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the Act. The following wording in the auditor's opinion 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 the Fair Work (Registered Organisations) Act 2009."*

### **Presentation of the financial reports to a meeting**

I note Rule 16 of the Western Australian Branch rules indicates that rule 22A of the Federal Rules applies for the purposes of financial reports. Rule 22A enables the Branch, if it chooses to do so, present the full report to a meeting of the committee of management rather than a General Meeting. In other words, the Branch can provide the relevant reports to either. Once the reports have been presented a revised designated officer's certificate(s) should be lodged in Fair Work Australia.

If what the Branch is required to do is unclear please do not hesitate to contact me. I can be contacted on (03) 8661 7764.

Yours sincerely



Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)



143 Edward Street  
Perth WA 6000  
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Perth Business Centre  
WA 6849  
Tel: (08) 9227 7411  
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The Registrar  
Australian Industrial Relations Commission  
GPO Box 1994  
MELBOURNE VIC 3001

Dear Registrar,

Please find attached copies of the documents required to fulfill our financial reporting obligations for the years ending 31<sup>st</sup> December 2006, 2007 and 2008.

Attached are:

1. Certificate of Secretary;
2. Committee of Management Statement;
3. Operating Report;
4. Statement of Financial Position;
5. Statement of Financial Performance;
6. Statement of Cash Flows;
7. Notes to and forming Part of the Accounts;
8. Independence Declaration;
9. Auditor's Report.

Please do not hesitate to contact me if you require anything further.

Yours sincerely

**Theresa Howe**  
Secretary

**31<sup>st</sup> July 2009**

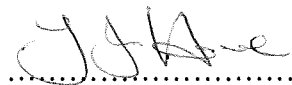
**Certificate of Secretary**

S268 of Schedule 1 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 10<sup>th</sup> June 2009; and
- that the full report was presented to a general meeting of members of the reporting unit on Wednesday 29<sup>th</sup> July 2009 in accordance with s266 of the RAO Schedule.

Signed:

  
.....  
THERESA I HOWE  
SECRETARY

Dated:

..... 31/7/9 .....

Independent Education Union of Australia  
Western Australian Branch

Committee of Management's Statement

On the 10<sup>th</sup> June 2009 the Executive Members of the Independent Education Union of Australia, Western Australian Branch passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 2007.

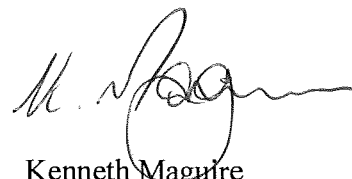
The Committee of Management declares in relation to the GPFR that in its opinion:

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

For Committee of Management:



Theresa Howe  
Secretary



Kenneth Maguire  
President

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

**OPERATING REPORT 2007**

**PRINCIPAL ACTIVITIES FOR THE YEAR**

1. Support and advice to members regarding political, industrial, legal and professional agendas. Ensuring ongoing advice to them on the Federal Government's Work Choices legislation.
2. Representation of the industrial and professional interests of the members in a broad range of areas. This includes the Unionswa and its committees; participation in forums on educational and professional issues of relevance to IEU members; representation to Government Ministers and Shadow Ministers on government policies relevant to the professional and industrial interests of our members; representation of the Union's interests in the Western Australian Industrial Relations Commission in relation to rules matters and the defence of members' industrial rights in industrial disputes.
3. Submissions to Federal Office for national inquiries on school funding, educational, industrial and human rights issues relevant to the membership and the broader community.
4. Research in relevant areas of public policy such as the funding of schooling, industrial, legal and constitutional matters, educational issues, and human rights concerns to inform our own policy development. Oversight of the comparative salaries and conditions of various categories of staff in non government schools across the jurisdictions. Monitoring of Commission decisions and decisions from other jurisdictions.
5. Protection and carriage of the Branch's Rules.
6. Negotiation and prosecution of claims for improved salaries and conditions for workers in the ELICOS sector and for staff in a range of Independent Schools.
7. Participation in the national campaign against the Work Choices legislation which came into effect in March 2006.

Results of those activities

1. Continued growth of the Branch's membership.
2. A proactive membership industrially and professionally.
3. Continued public profile of the Branch on behalf of teachers and support staff in non government education.
4. Improvements in the industrial and professional conditions of the membership.

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

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

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

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

### **21 - RESIGNATION FROM MEMBERSHIP**

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



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

1. Trustee of a Superannuation Entity;
2. A Director of a Company that is a Trustee of a Superannuation Entity.

Nigel Briggs Trustee of Catholic Superannuation Fund

**THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 31 DECEMBER 2007**

There were 3471 members on the register of members on 31 December 2007.

**THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE FEDERAL UNION ON 31 DECEMBER 2007, INCLUDING FULL-TIME OR PART-TIME.**

Nil

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

The following persons were on the IEUA WA Branch Committee of Management during the months of January - December of the reporting period:

Theresa Howe - January – December 2007  
Kenneth Maguire - January – December 2007  
Deborah Bourke - January – December 2007  
Nigel Briggs - January – December 2007  
Nigel Fraser - January – December 2007  
Brenda Jean Frost - January – December 2007  
Del Murray - January – December 2007  
Paul Shanahan - January – December 2007  
Marianne Swain - January – December 2007  
Carolyn Williams - January – December 2007

**FINANCIAL STATEMENTS**

**OF**

**INDEPENDENT EDUCATION UNION OF AUSTRALIA**

**WA BRANCH**

**AS AT 31ST DECEMBER 2007**

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

INDEPENDENT EDUCATION UNION OF AUSTRALIAWA BRANCHBALANCE SHEETAS AT 31 DECEMBER 2007

<u>2006</u>		<u>2007</u>
	<u>Current Assets</u>	
<u>2,909</u>	Commonwealth Bank	<u>10,205</u>
		10,205
<u>      -</u>	<u>Non Current Assets</u>	<u>      -</u>
<u>\$ 2,909</u>	<u>Total Assets</u>	<u>\$10,205</u>
	<u>Current Liabilities</u>	<u>      210</u>
<u>      -</u>	Goods and Services Tax	
<u>\$ 2,909</u>	<u>Net Assets</u>	<u>\$ 9,995</u>
	Represented by –	
	<u>Accumulated Funds</u>	
7,276	Balance as at 1 <sup>st</sup> January 2007	2,909
-	Transfer Adjustment	4,976
<u>(4,367)</u>	Surplus (Deficiency) for year	<u>2,110</u>
<u>\$ 2,909</u>	<u>Balance 31<sup>st</sup> December 2007</u>	<u>\$ 9,995</u>

**INDEPENDENT EDUCATION UNION OF AUSTRALIA**  
**WA BRANCH**  
**STATEMENT OF REVENUE AND EXPENDITURE**  
**FOR TWELVE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2007**

<u>2006</u>			<u>2007</u>
	<u>Revenue</u>		
70,000	Affiliation Levies		77,494
<u>24</u>	Interest Received		<u>28</u>
70,024			77,522
	<u>Expenditure</u>		
30	Audit Certificate	-	
-	ACTU – Levy	14,040	
65	Bank Charges	16	
523	Conference Costs	679	
15,380	Campaign Levy – IR	-	
-	Printing – Stationery	611	
49,140	Remittance – Capitation Fees	44,673	
<u>9,253</u>	Travel & Allowances	<u>15,393</u>	<u>75,412</u>
<u>\$(4,367)</u>	<u>Net Operating Profit (Loss) for year</u>		<u>\$ 2,110</u>

**INDEPENDENT EDUCATION UNION OF AUSTRALIA**

**WA BRANCH**

**STATEMENT OF SOURCE AND APPLICATION OF FUNDS**

**FOR TWELVE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2007**

Source of Funds

Net Surplus

2,110

Increase in Liabilities

Goods & Services Tax

210

Commonwealth Bank

4,976

5,186

Total Funds Provided

\$7,296

Funds were applied to –

Increase Assets

Commonwealth Bank

7,296

**Total Funds Applied**

**\$7,296**

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
WESTERN AUSTRALIAN BRANCH  
NOTES TO AND FORMING PART OF THE ACCOUNTS**

**NOTE 1**

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

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

**(a) Income Tax**

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

**(b) Depreciation**

There is no depreciation write off reflected in the accounts.

**(c) Employee Entitlements**

Not applicable to the W.A. Branch.

**(d) Cash**

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

**(e) Goods and Services Tax**

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

**NOTE 2**

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

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

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

**INDEPENDENT EDUCATION UNION OF AUSTRALIA  
WESTERN AUSTRALIAN BRANCH  
NOTES TO AND FORMING PART OF THE ACCOUNTS (CONT'D)**

**NOTE 3**

<b>Affiliation Fees paid</b>	
IEU of Australia	44,673
ACTU Levy	<u>14,040</u>
	<u>\$58,713</u>

**NOTE 4**

<b>Conferences &amp; Meetings</b>	
Conference Costs	679
Travel & Allowances	<u>15,393</u>
	<u>\$16,072</u>

# ARMSTRONG MATCHAM HUGHES & ROSS PROPRIETARY

Australian Company Number 008 906 625  
CERTIFIED PRACTISING ACCOUNTANTS  
Australian Business Number 31 331 964 926

W J MATCHAM, FCPA

UNIT 4  
20 – 24 TWICKENHAM ROAD  
BURSWOOD 6100  
WESTERN AUSTRALIA

Telephone 9362 5100  
Facsimile 9362 4800



GPO BOX N1075  
PERTH, 6843  
WESTERN AUSTRALIA

Our Ref \_\_\_\_\_

Your Ref \_\_\_\_\_

## AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO DIRECTORS OF INDEPENDENT EDUCATION UNION OF AUSTRALIA WESTERN AUSTRALIAN BRANCH

I declare that, to the best of my knowledge and belief, during the year ended 31<sup>st</sup> December 2007 there have been:

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

A handwritten signature in black ink, appearing to read 'Paul Ross', written in a cursive style.

Armstrong Matcham Hughes & Ross  
Certified Practicing Accountants

Paul Ross  
Accountant

Dated in Perth on ..... 9. 6. 2009 .....



# ARMSTRONG MATCHAM HUGHES & ROSS PROPRIETARY

Australian Company Number 008 906 625  
CERTIFIED PRACTISING ACCOUNTANTS  
Australian Business Number 31 331 964 926

W J MATCHAM, FCPA

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GPO BOX N1075  
PERTH, 6843  
WESTERN AUSTRALIA

Our Ref \_\_\_\_\_

Your Ref \_\_\_\_\_

## AUDITORS REPORT TO THE MEMBERS OF INDEPENDENT EDUCATION UNION OF AUSTRALIA WESTERN AUSTRALIAN BRANCH

### **The Financial Report and Directors' Responsibility**

The financial report comprises the statement of financial performance, statement of financial position and statement of cash flow for Independent Education Union of Australia, Western Australian Branch for the year ended 31<sup>st</sup> December 2007.

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

### **Audit Approach**

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

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

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

- examine on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and

- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the directors.

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

### **Independence**

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

### **Audit Opinion**

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

In our opinion:

- there were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the union (including income from members) and the nature and purpose of expenditure; and
- the attached accounts and statements, including the Certificate of the Committee of Management Statement, are prepared in accordance with Section 253 of the Workplace Relations Act, 1996. The accounts set out have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of;
- the financial position of the union as at 31<sup>st</sup> December 2007; and
- the financial performance of the union for the year ended on the date; and

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

**Armstrong Matcham Hughes & Ross**



Paul Ross

Perth, ...9.6.2009.....



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

7 May 2009

Ms Sabrina Scarvaci  
Finance Manager  
Independent Education Union of Australia, Western Australian Branch  
email: [finance\\_mgr@ieuwa.asn.au](mailto:finance_mgr@ieuwa.asn.au)

Dear Ms Scarvaci

**Re: Financial Reports for the Independent Education Union of Australia, Western Australian Branch for years ended 31 December 2006 and 2007 – FR2006/547 & FR2007/602**

On 24 April 2009 you sent an email attaching two Designated Officer's Certificates. One was dated 15 March 2007 referring to a meeting "on 16<sup>th</sup> May, 2007" and the second, dated 7 March 2008 which refers to a meeting "on Wednesday 14<sup>th</sup> May 2008", both certificates were signed by Ms Therese Howe.

Section 268 of Schedule 1 of the Workplace Relations Act 1996 (Schedule 1) provides:

*"A reporting unit must within 14 days (or such longer period as a Registrar allows) **after** the general meeting referred to in section 266, lodge in the Industrial Registry:*

*(a) copy of the full report; and*

*(b) if a concise report was provided to members – a copy of the concise report; and*

*(c) a certificate by a prescribed designated officer that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266.*

*Note: This section is a civil penalty provision (see section 305)." (my emphasis)*

A general purpose financial report is defined in subsection 253(2) of Schedule 1. At no point to-date has the Branch lodged a complete set of relevant documents in relation to either of the above financial years notwithstanding requests by Mr Donnellan to do so. Also, I note both the Designated Officers Certificates lodged refer to **future** meetings of members.

On the face of the material before the Registry it appears the Branch could not have complied with its obligations in Schedule 1 in relation to the financial years in question.

In relation to the financial years ended 31 December 2006 and 31 December 2007 the Branch is required to lodge appropriate designated officer's certificates, together with all the relevant signed and dated documents that comprise a general purpose financial report following their presentation to the appropriate meetings.

I remind you that non-compliance with many of the financial reporting requirement such as the one referred to above potentially attract civil penalty provisions.

Yours sincerely

A handwritten signature in black ink that reads "Iain Stewart". The letters are cursive and somewhat slanted.

Iain Stewart  
Manager  
Statutory Services Branch

email: [iain.stewart@airc.gov.au](mailto:iain.stewart@airc.gov.au)

cc Ms T Howe



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

6 March 2009

Ms Sabrina Scarvaci  
Finance Manager  
Independent Education Union of Australia. Western Australian Branch  
email: [finance\\_mgr@ieuwa.asn.au](mailto:finance_mgr@ieuwa.asn.au)

Dear Ms Scarvaci

**Re: Financial Reports for the Independent Education Union of Australia. Western Australian Branch for years ended 31 December 2006 and 2007 – FR2006/547 & FR2007/602**

The Branch has previously filed the above reports and it may be of assistance that I make the following comments in relation to these reports in finalising these matters.

The reports contained a balance sheet, statement of revenue and expenditure, statement of source and application of funds and an independent audit report. A reporting unit is required to prepare a general purpose financial statement consisting of the financial statements, notes to the financial statements, any other statements required by the Reporting Guidelines of the Registrar and prepare an operating report. These documents are presented to a meeting of the Branch's Committee of Management where a resolution is passed authorising the making of a statement by the committee in which it makes certain declarations with respect to the reporting unit's compliance with various aspects of Schedule 1 and the Reporting Guidelines. This Committee of Management statement and the general purpose financial statement are then audited. Once the audit report is given to the Branch, the full report can be distributed to members and notified of a date for its presentation to a general meeting.

As you are aware the AIRC website contains links to legislation, the Reporting Guidelines, fact sheets, documentation <http://www.airc.gov.au/legislation/rao.htm>, and files of registered organisations <http://www.airc.gov.au/registered/files.htm> that may also be of assistance.

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 read 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan  
Statutory Services Branch  
Principal Registry  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)



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

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Ms T Howe  
Secretary  
Independent Education Union of Australia, Western Australian Branch

email: [unity@ieuawa.asn.au](mailto:unity@ieuawa.asn.au)

Dear Ms Howe

**Re: Financial Reports for the Independent Education Union of Australia, Western Australian Branch for years ended 31 December 2006 and 2007 – FR2006/547 & FR2007/602**

I refer to my earlier correspondence of 26 September 2008. As I indicated in that correspondence the documentation lodged does not satisfy the requirements of Schedule 1 of the Workplace Relations Act 1996.

It is not my intention here to outline in detail the various steps a reporting unit must undertake to comply with its obligations under the financial reporting provisions of Schedule 1. However, I recommend you access several fact sheets prepared by the Registry which outline those requirements. These fact sheets are accessible by clicking on the following link [RAO Legislation](#). Fact Sheet 9 sets out in diagrammatic form what is required. After you have had the opportunity to consider that information I would be pleased to discuss with the Branch what it will need to do in order to discharge its financial reporting obligations in accordance with the legislative requirements. I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Kevin Donnellan', written in a cursive style.

Kevin Donnellan

Statutory Services Branch  
28 October 2008



**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  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

Sabrina Scarvaci  
Finance Manager  
Independent Education Union of Australia, Western Australian Branch

email: [finance\\_mgr@ieuwa.asn.au](mailto:finance_mgr@ieuwa.asn.au)

Dear Ms Scarvaci

**Re: Financial Reports for the Independent Education Union of Australia, Western Australian Branch for years ended 31 December 2006 and 2007 – FR2006/547 & FR2007/602**

I acknowledge receipt of the financial reports of the Independent Education Union of Australia, Western Australian Branch for the years ended 31 December 2006 - FR2006/547 and 31 December 2007 – FR2007/602. The reports were lodged with the Registry on 18 August 2008.

On 22 August 2008 I contacted the Branch regarding the above reports and their preparation under section 253 of Schedule 1 of the Workplace Relations Act 1996 (Schedule 1). In the previous financial year the Independent Education Union of Australia, Western Australian Branch (the Branch) has satisfied a Registrar that the financial affairs of the reporting unit are encompassed by the financial affairs of an associated State body The Independent Education Union of Western Australia, Union of Employees. A certificate was granted by a Registrar for the 2005 financial report in accordance with section 269. The report [FR2005/629] can be viewed at the following link <http://www.e-airc.gov.au/files/130nwa/IEUAWAFR2005629.pdf>.

Section 269 of Schedule 1 enables the Branch to be exempt from certain reporting requirements contained in section 253 of Schedule 1, provided that the associated State body is composed of substantially the same members and officers who are the same as designated officers of the reporting unit [section 269(1)] and has satisfied a number of requirements contained in section 269(2).

If the requirements of section 269 continue to apply to the reporting unit the Branch may wish to consider filing applications under section 269 as appropriate. If the Branch does not wish to pursue this option then I will write to you with details of the requirements on reporting units to satisfy their obligations under Schedule 1. The report lodged in this matter does not satisfy those requirements.

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 read 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Statutory Services Branch  
26 September 2008

**FINANCIAL STATEMENTS**

**OF**

**INDEPENDENT EDUCATION UNION OF AUSTRALIA**

**WA BRANCH**

**AS AT 31ST DECEMBER 2007**

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



INDEPENDENT EDUCATION UNION OF AUSTRALIAWA BRANCHBALANCE SHEETAS AT 31 DECEMBER 2007

<u>2006</u>		<u>2007</u>
	<u>Current Assets</u>	
<u>2,909</u>	Commonwealth Bank	<u>10,205</u>
		<u>10,205</u>
<u>-</u>	<u>Non Current Assets</u>	<u>-</u>
<u>\$ 2,909</u>	<u>Total Assets</u>	<u>\$10,205</u>
	<u>Current Liabilities</u>	<u>210</u>
<u>-</u>	Goods and Services Tax	
<u>\$ 2,909</u>	<u>Net Assets</u>	<u>\$ 9,995</u>
	<u>Represented by -</u>	
	<u>Accumulated Funds</u>	
7,276	Balance as at 1 <sup>st</sup> January 2007	2,909
-	Transfer Adjustment	4,976
<u>(4,367)</u>	Surplus (Deficiency) for year	<u>2,110</u>
<u>\$ 2,909</u>	<u>Balance 31<sup>st</sup> December 2007</u>	<u>\$ 9,995</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIAWA BRANCHSTATEMENT OF REVENUE AND EXPENDITUREFOR TWELVE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2007

<u>2006</u>			<u>2007</u>
	<u>Revenue</u>		
70,000	Affiliation Levies		77,494
<u>24</u>	Interest Received		<u>28</u>
70,024			77,522
	<u>Expenditure</u>		
30	Audit Certificate	-	
-	ACTU - Levy	14,040	
65	Bank Charges	16	
523	Conference Costs	679	
15,380	Campaign Levy - IR	-	
-	Printing - Stationery	611	
49,140	Remittance - Capitation Fees	44,673	
<u>9,253</u>	Travel & Allowances	<u>15,393</u>	<u>75,412</u>
<u>\$(4,367)</u>	<u>Net Operating Profit (Loss) for year</u>		<u>\$ 2,110</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIA  
WA BRANCH  
STATEMENT OF SOURCE AND APPLICATION OF FUNDS  
FOR TWELVE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2007

Source of Funds

<u>Net Surplus</u>		2,110
<u>Increase in Liabilities</u>		
Goods & Services Tax	210	
Commonwealth Bank	<u>4,976</u>	<u>5,186</u>
<u>Total Funds Provided</u>		<u>\$7,296</u>
<u>Funds were applied to –</u>		
<u>Increase Assets</u>		
Commonwealth Bank	<u>7,296</u>	
<u>Total Funds Applied</u>		<u>\$7,296</u>

**INDEPENDENT EDUCATION UNION OF AUSTRALIA**  
**WA BRANCH**

**INDEPENDENT AUDITORS REPORT**

To the members of the Independent Education Union of Australia – WA Branch.

**SCOPE**

We have audited the financial accounts of the Independent Education Union of Australia – WA Branch for the year ended 31 December 2007. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material aspects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the Independent Education Union of Australia – WA Branch, which is consistent with our understanding of its financial position and the results of its operations.

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

**AUDIT OPINION**


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

In our opinion the General Purpose Financial Report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements of Section 253 of the Workplace Relations Act 1996 and in accordance with applicable accounting standards as required by Section 257 (5) of the RAO Schedule.

**Date:**

**Firm: Armstrong Matcham Hughes & Ross**

Armstrong Matcham Hughes & Ross  
Unit 4  
20 – 24 Twickenham Road  
BURSWOOD WA 6100

  
.....  
**F P ROSS FCPA**