



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 Report for the Independent Education Union of Australia, Western Australian Branch for year ended 31 December 2008 – FR2008/609**

I acknowledge receipt of the financial report for the Independent Education Union of Australia, Western Australian Branch (the Branch) for the year ended 31 December 2008. The report was lodged with Fair Work Australia on 1 December 2009.

The financial report is now filed.

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 Act).

In the accompanying attachment I draw your attention to a number of minor matters the Branch should take into account in preparing future accounts.

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)

## **Attachment**

### **Committee of Management statement**

#### *Recovery of wages activity*

Item 16 of the General Manager's Reporting Guidelines (the Guidelines) require the Committee of Management Statement to include information in relation to recovery of wages activity. If there has been no recovery of wages activity you may wish to consider words such as:

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

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

The Committee of Management statement was signed but not dated. Item 26(d) of the Guidelines indicates that the Committee of Management statement must "*be dated as at the date the designated officer signs the statement*". Could the Branch ensure that the Committee of Management statement in future reports contains the above matters.

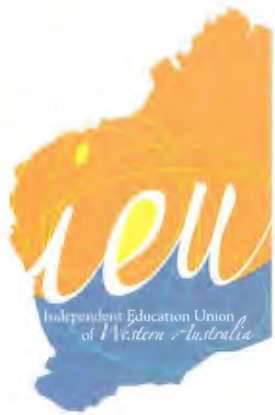
### **Notes to Financial Reports**

#### *Notice under Section 272(5) of the RAO Schedule*

The reference to section 272 of the Act did not include the words "*to be made available to the person making the application*" contained in subsection (1). The Branch should, in future reports, include the full reference to subsections 272(1), (2) and (3) as required to satisfy subsection 272(5) of the Act.

### **Operating Report**

I note the operating report was not dated. Although it is not a requirement of section 254 of the Act, it would be helpful if the Branch could arrange for future operating reports to be signed and dated as it assists Fair Work Australia in the assessment of timelines for the financial report.



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

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 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

**1 December 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 (Western Australia Branch) certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report, was provided to members on 10<sup>th</sup> June 2009; and
- that the full report, including Auditor's Report to Members was presented to the Executive/Committee of Management meeting on Wednesday 25<sup>th</sup> November 2009; in accordance with section 266 of the RAO Schedule.

Signed:.....  
THERESA I HOWE  
SECRETARY

Dated: .....1/12/09.....

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 2008.

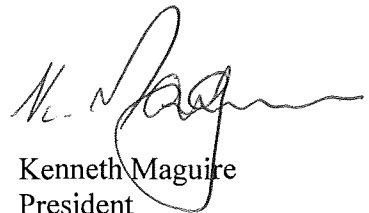
The Committee of Management declares in relation to the GPFR that in its opinion:

- 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. 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 2008**

**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 3711 members on the register of members on 31 December 2008.

**THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE FEDERAL UNION ON 31 DECEMBER 2008, 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 2008  
Kenneth Maguire - January – December 2008  
Deborah Bourke - January – December 2008  
Nigel Briggs - January – December 2008  
Nigel Fraser - January – December 2008  
Brenda Jean Frost - January – December 2008  
Del Murray - January – December 2008  
Paul Shanahan - January – December 2008  
Marianne Swain - January – December 2008  
Carolyn Williams - January – December 2008




**FINANCIAL STATEMENTS**

**OF**

**INDEPENDENT EDUCATION UNION OF AUSTRALIA**

**WA BRANCH**

**AS AT 31ST DECEMBER 2008**

  
**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 2008

<u>2007</u>		<u>2008</u>
\$		\$
	<u>Current Assets</u>	
10,205	Commonwealth Bank	1,196
-	Goods & Services Tax refund due from the ATO	<u>5,142</u>
10,205		6,338
-	<u>Non Current Assets</u>	-
<u>\$10,205</u>	<u>Total Assets</u>	<u>\$ 6,338</u>
	<u>Current Liabilities</u>	-
210	Goods and Services Tax	
<u>\$ 9,995</u>	<u>Net Assets</u>	<u>\$ 6,338</u>
	Represented by –	
	<u>Accumulated Funds</u>	
2,909	Balance as at 1 <sup>st</sup> January 2008	9,995
4,976	Transfer Adjustment	-
<u>2,110</u>	Surplus (Deficiency) for the year	<u>(3,657)</u>
<u>\$ 9,995</u>	<u>Balance as at 31<sup>st</sup> December 2008</u>	<u>\$ 6,338</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIAWA BRANCHSTATEMENT OF REVENUE AND EXPENDITUREFOR TWELVE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2008

<u>2007</u>		<u>2008</u>
	<u>Revenue</u>	
77,494	Transfers from Independent Education Union of WA union of employees	45,000
28	Interest Received	49
-	Refund – Australian Taxation Office	<u>2,767</u>
<u>\$77,522</u>	<u>Total Revenue</u>	<u>\$47,816</u>
	<u>Expenditure</u>	
14,040	ACTU – Levy	1,364
16	Bank Charges	76
679	Conference Costs	321
611	Printing – Stationery	184
44,673	Remittance – Capitation Fees paid to I.E.U. of Australia	46,636
<u>15,393</u>	<u>Travel &amp; Allowances</u>	<u>2,892</u>
<u>\$75,412</u>	<u>Total Expenditure</u>	<u>\$51,473</u>
<u>\$ 2,110</u>	<u>Net Operating Income (Deficiency) for the year</u>	<u>\$(3,657)</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIAWA BRANCHSTATEMENT OF SOURCE AND APPLICATION OF FUNDSFOR TWELVE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2008Source of Funds

\$

Reduction in funds held at the CBA Ltd

9,009TOTAL\$9,009Application of FundsThese funds were applied to:

Increase Current Assets – GST Refund due

5,142

Reduce Current Liabilities

210

Offset the Operating Deficiency for the year

3,657TOTAL\$9,009

**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**

**Affiliation Fees paid**

IEU of Australia

46,636

ACTU Levy

1,364

\$48,000

**NOTE 4**

**Conferences & Meetings**

Conference Costs

321

Travel & Allowances

2,892

\$3,213

# 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



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

GPO BOX N1075  
PERTH, 6843  
WESTERN AUSTRALIA


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 2008 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.

Armstrong Matcham Hughes & Ross  
Certified Practising Accountants

  
Warren John Matcham  
Accountant

Dated in Perth on 28<sup>th</sup> May 2009.....

# ARMSTRONG MATCHAM HUGHES & ROSS PROPRIETARY

Australian Company Number 008 906 625  
CERTIFIED PRACTISING ACCOUNTANTS  
(Quality Assured by A.S.C.P.A.)  
Australian Business Number 31 331 964 926

W J MATCHAM, FCPA  
F P ROSS, FCPA

UNIT 4  
20 – 24 TWICKENHAM ROAD  
BURSWOOD 6100  
WESTERN AUSTRALIA

Telephone 9362 5100  
Facsimile 9362 4800  
Email amhr@bigpond.com

Our Ref WJM/MS/IEU Auditreport



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

GPO BOX N1075  
PERTH, 6843  
WESTERN AUSTRALIA

## 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 2008.

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 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.

**Armstrong Matcham Hughes & Ross**

  
WARREN JOHN MATCHAM

Perth, 13<sup>th</sup> November 2009.



# 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  
PO Box 8444  
Perth Business Centre  
WA 6849  
Tel: (08) 9227 7411  
Fax: (08) 9328 9220

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 (Western Australia Branch) certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report, 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 section 266 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 2008.

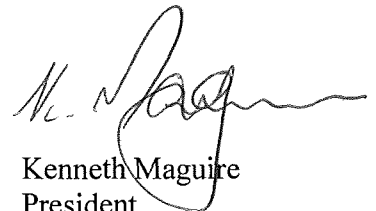
The Committee of Management declares in relation to the GPFR that in its opinion:

- 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. 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 2008**

**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 3711 members on the register of members on 31 December 2008.

**THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE FEDERAL UNION ON 31 DECEMBER 2008, 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 2008  
Kenneth Maguire - January – December 2008  
Deborah Bourke - January – December 2008  
Nigel Briggs - January – December 2008  
Nigel Fraser - January – December 2008  
Brenda Jean Frost - January – December 2008  
Del Murray - January – December 2008  
Paul Shanahan - January – December 2008  
Marianne Swain - January – December 2008  
Carolyn Williams - January – December 2008


**FINANCIAL STATEMENTS**

**OF**

**INDEPENDENT EDUCATION UNION OF AUSTRALIA**

**WA BRANCH**

**AS AT 31ST DECEMBER 2008**

  
**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 2008

<u>2007</u>		<u>2008</u>
\$		\$
	<u>Current Assets</u>	
10,205	Commonwealth Bank	1,196
-	Goods & Services Tax refund due from the ATO	<u>5,142</u>
10,205		6,338
-	<u>Non Current Assets</u>	-
<u>\$10,205</u>	<u>Total Assets</u>	<u>\$ 6,338</u>
	<u>Current Liabilities</u>	-
210	Goods and Services Tax	-
<u>\$ 9,995</u>	<u>Net Assets</u>	<u>\$ 6,338</u>
	Represented by –	
	<u>Accumulated Funds</u>	
2,909	Balance as at 1 <sup>st</sup> January 2008	9,995
4,976	Transfer Adjustment	-
2,110	Surplus (Deficiency) for the year	<u>(3,657)</u>
<u>\$ 9,995</u>	<u>Balance as at 31<sup>st</sup> December 2008</u>	<u>\$ 6,338</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIAWA BRANCHSTATEMENT OF REVENUE AND EXPENDITUREFOR TWELVE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2008

<u>2007</u>		<u>2008</u>
	<u>Revenue</u>	
77,494	Transfers from Independent Education Union of WA union of employees	45,000
28	Interest Received	49
-	Refund – Australian Taxation Office	<u>2,767</u>
<u>\$77,522</u>	<u>Total Revenue</u>	<u>\$47,816</u>
	<u>Expenditure</u>	
14,040	ACTU – Levy	1,364
16	Bank Charges	76
679	Conference Costs	321
611	Printing – Stationery	184
44,673	Remittance – Capitation Fees paid to I.E.U. of Australia	46,636
<u>15,393</u>	<u>Travel &amp; Allowances</u>	<u>2,892</u>
<u>\$75,412</u>	<u>Total Expenditure</u>	<u>\$51,473</u>
<u>\$ 2,110</u>	<u>Net Operating Income (Deficiency) for the year</u>	<u>\$(3,657)</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIAWA BRANCHSTATEMENT OF SOURCE AND APPLICATION OF FUNDSFOR TWELVE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2008Source of Funds

\$

Reduction in funds held at the CBA Ltd

9,009TOTAL\$9,009Application of FundsThese funds were applied to:

Increase Current Assets – GST Refund due

5,142

Reduce Current Liabilities

210

Offset the Operating Deficiency for the year

3,657TOTAL\$9,009

**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**

**Affiliation Fees paid**

IEU of Australia

46,636

ACTU Levy

1,364

\$48,000

**NOTE 4**

**Conferences & Meetings**

Conference Costs

321

Travel & Allowances

2,892

\$3,213

# 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 2008 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.

Armstrong Matcham Hughes & Ross  
Certified Practising Accountants

  
Warren John Matcham  
Accountant

Dated in Perth on 28<sup>th</sup> May 2009.....



# ARMSTRONG MATCHAM HUGHES & ROSS PROPRIETARY

Australian Company Number 008 906 625  
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## 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 2008.

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 2008; 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**

 F.C.P.A.  
Warren John Matcham

Perth, 28<sup>th</sup> May 2009.....