



FAIR WORK
AUSTRALIA

1 September 2010

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

email: unity@ieuwa.asn.au

Dear Ms Howe

Re: Financial Report for the Independent Education Union of Australia, Western Australian Branch for year ended 31 December 2009 – FR2009/10285

I acknowledge receipt of the revised designated officer's certificates for the Independent Education Union of Australia, Western Australian Branch for the year ended 31 December 2009 in response to correspondence from Fair Work Australia dated 10 June 2010. The certificates were lodged with Fair Work Australia on 28 July and 30 August 2010.

The financial report has now been filed.

If you wish to discuss any matter 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



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 presented to a meeting of the Executive/Committee of Management on 10th March 2010 and at that meeting passed a resolution relating to the Committee of Management Statement;
- that the full report, including Auditor's Report to Members was presented to the Executive/Committee of Management meeting on Wednesday 28th May 2010; in accordance with section 266 of the RAO Schedule.
- that the full report, including Auditor's Report to Members was provided to members on our website on the 12th August 2010, members were notified by email and/or mail.
- that the full report, including Auditor's Report to Members was provided to members at the General Meeting on the 30th June 2010.

Signed: 

THERESA HOWE
SECRETARY

Dated: 30 / 8 / 10





Independent
EDUCATION Union of WA

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 presented to a meeting of the Executive/Committee of Management on 10th March 2010 and at that meeting passed a resolution relating to the Committee of Management Statement;
- that the full report, including Auditor's Report to Members was presented to the Executive/Committee of Management meeting on Wednesday 28th May 2010; in accordance with section 266 of the RAO Schedule;
- that the full report, was provided to members at the General Meeting on the 30th June 2010.

Signed:

THERESA I HOWE
SECRETARY

Dated:

26 JULY 2010

Suite 20, 63 Knutsford Ave
Rivervale WA 6103
PO Box 739
Belmont WA 6984

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enfty@ieywa.esn.au
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FAIR WORK
AUSTRALIA

10 June 2010

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

email: unity@ieuwa.asn.au

Dear Ms Howe

Re: Financial Report for the Independent Education Union of Australia, Western Australian Branch for year ended 31 December 2009 – FR2009/10285

I acknowledge receipt of the financial report for the Independent Education Union of Australia, Western Australian Branch for the year ended 31 December 2009. The report was lodged with Fair Work Australia on 14 May 2010.

The financial report has not been filed.

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

Timescale Requirements

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in Fair Work Australia within certain timescale requirements. For your assistance I have attached a diagrammatic summary of the financial reporting process and time-limits contained in fact sheet 9 http://www.fwa.gov.au/documents/organisations/factsheets/RO_factsheet_9.pdf.

As you will note from the enclosed diagram the reporting process begins with a meeting of the committee of management. At that meeting 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 the *Fair Work (Registered Organisations) Act 2009* and the General Manager's Guidelines. This Committee of Management Statement and the General Purpose Financial Report are then audited.

The General Purpose Financial Report, including the Committee of Management Statement and the Operating Report, and the Auditor's Report – known as the full report – are then provided to members. Depending on the rules of the reporting unit, a copy of the full report must be provided to members at least 21 days before they are presented to a general meeting, or, if the rules allow for the full report to be presented to the committee of management, then the documents must be provided within 5 months of the end of the financial year.

The full report, accompanied by a Designated Officer's Certificate, must be lodged with Fair Work Australia within 14 days of its presentation to an appropriate meeting.

From the information available, the full report which includes the Committee of Management Statement dated 25 March 2010, Operating Report dated 25 March 2010 and Auditor's Report dated 27 April 2010 was supplied to members on 10 March 2010.

If the dates on the documents are correct, it would appear that the full report could not have been supplied to members on 10 March 2010, unless the date provided on the designated officer's certificate is incorrect and documentation was supplied to members after 27 April 2010.

Under these circumstances, Fair Work Australia cannot file the report. Moreover, if the dates on the documents are accurate, I advise the organisation will need to repeat certain steps in the reporting process.

Designated Officer's certificate

The Designated Officer's certificate dated 14 May 2010 indicated that the full report was presented at a meeting of the Committee of Management on 28 May 2010. The Designated Officer's certificate is required to be dated on or after the presentation of the full report to a meeting of the Committee of Management and lodged with Fair Work Australia.

Further action required

As indicated in 'Timescale Requirements' above the date of distribution of the full report to members predates the Committee of Management statement, Operating and Audit Reports. If the date of distribution to members (10 March 2010) was correct the Branch will be required to redistribute to members a signed copy of the full report, represent the report to a further meeting of the Executive/Committee of Management and lodge a revised Designated Officer's certificate.

If the distribution of the signed report to members was on or after 27 April 2010, then the Branch is to lodge a revised Designated Officer's certificate reflecting the correct sequence of events.

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

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



Independent
Education Union of WA

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 10th March 2010; and
- that the full report, including Auditor's Report to Members was presented to the Executive/Committee of Management meeting on Wednesday 28th May 2010; in accordance with section 266 of the RAO Schedule.

Signed: 
THERESA I HOWE
SECRETARY

Dated: 14 MAY 2010

143 Edward Street
Perth WA 6000
PO Box 8444
Perth Business Centre WA 6849

Tel: 08 9227 7411
Fax: 08 9328 9220
unity@ieuwa.asn.au
www.ieuwa.asn.au





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 31st December 2009.

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 to the Members.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Theresa Howe'.

Theresa Howe
Secretary

3 May 2010



Independent Education Union of Australia Western Australian Branch

Committee of Management's Statement

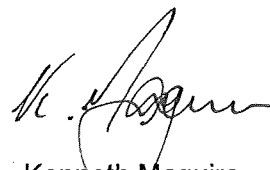
On the 10 March 2010 the Executive Members of the Independent Education Union of Australia, Western Australian Branch passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 2009.

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.
- f) In relation to the recovery of wages activity;
 - i. There has been no such activity undertaken by the reporting unit.

For Committee of Management:

Theresa Howe
Secretary


Kenneth Maguire
President

Dated:

25/3/10


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INDEPENDENT EDUCATION UNION OF AUSTRALIA WESTERN AUSTRALIAN BRANCH

OPERATING REPORT 2009

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.

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 2009

There were 3843 members on the register of members on 31 December 2009.

THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE FEDERAL UNION ON 31 DECEMBER 2009, 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.

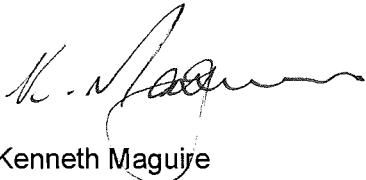
The following persons were on the IEUA WA Branch Committee of Management during the months of January - December of the reporting period:

Theresa Howe - January – December 2009
Kenneth Maguire - January – December 2009
Deborah Bourke - January – December 2009
Nigel Briggs - January – December 2009
Nigel Fraser - January – December 2009
Brenda Jean Frost - January – December 2009
Del Murray - January – December 2009
Victoria Bingham - January – December 2009
Marianne Swain - January – December 2009
Carolyn Williams - January – December 2009
Lucy Rahaley - January – December 2009

Theresa Howe
Secretary

Dated:.....

25th March, 2010


Kenneth Maguire
President

FINANCIAL STATEMENTS

OF

INDEPENDENT EDUCATION UNION OF AUSTRALIA

WA BRANCH

AS AT 31ST DECEMBER 2009



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 2009

<u>2008</u>		<u>2009</u>
\$		\$
	<u>Current Assets</u>	
1,196	Commonwealth Bank cheque account	2,042
<u>5,142</u>	Goods & Services Tax refund due from the ATO	<u>4,030</u>
\$ 6,338		\$6,072
<u> </u> -	<u>Non Current Assets</u>	<u> </u> -
\$ <u>6,338</u>	<u>Total Assets</u>	\$ <u>6,072</u>
<u> </u> -	<u>Current Liabilities</u>	<u> </u> -
\$ <u>6,338</u>	<u>Net Assets</u>	\$ <u>6,072</u>
	Represented by –	
	<u>Accumulated Funds</u>	
9,995	Balance as at 1 st January 2009	6,338
<u>(3,657)</u>	Surplus (Deficiency) for the year	<u>(266)</u>
\$ <u>6,338</u>	<u>Balance as at 31st December 2009</u>	\$ <u>6,072</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIAWA BRANCHSTATEMENT OF REVENUE AND EXPENDITUREFOR TWELVE MONTHS ENDED 31ST DECEMBER 2009

<u>2008</u>		<u>2009</u>
	<u>Revenue</u>	
45,000	Transfers from Independent Education Union of WA union of employees	64,000
49	Interest Received	-
<u>2,767</u>	Refund of GST	<u>-</u>
\$47,816	<u>Total Revenue</u>	\$64,000
	<u>Expenditure</u>	
1,364	ACTU – Levy	17,883
76	Bank Charges	118
321	Conference and Meeting Expenses	1,304
-	Donations	500
184	Printing – Stationery	431
46,636	Remittance – Capitation Fees paid to I.E.U. of Australia	36,818
<u>2,892</u>	Travel & Allowances	<u>7,212</u>
\$51,473	<u>Total Expenditure</u>	\$64,266
<u>\$(3,657)</u>	<u>Net Operating Income (Deficiency) for the year</u>	<u>\$ (266)</u>

INDEPENDENT EDUCATION UNION OF AUSTRALIA

WA BRANCH

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

FOR TWELVE MONTHS ENDED 31ST DECEMBER 2009

Source of Funds

Reduction in Current Assets – GST Refund due		\$
		<u>1,112</u>
	<u>TOTAL</u>	<u>\$1,112</u>

Application of Funds

These funds were applied to:

Fund the operating deficiency for the year		266
Increase Current Assets – Increase amount held at the CBA Ltd		<u>846</u>
	<u>TOTAL</u>	<u>\$1,112</u>

**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 to be made available to the person making application;
- (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; and
- (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	36,818
ACTU Levy	<u>17,883</u>
	<u>\$54,701</u>

NOTE 4

Conferences & Meetings	
Conference Costs	1,304
Travel & Allowances	<u>7,212</u>
	<u>8,516</u>

**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 31st December 2009 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. we have assessed 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 (FCPA)
Auditor

Dated in Perth on 8th March 2010.....

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

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 the Independent Education Union of Australia, Western Australian Branch for the year ended 31st December 2009.

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 F.C.P.A.
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Perth, 27th April 2010