



Australian Government
Australian Industrial Registry

Level 5
11 Exhibition Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9655 0410

Mr D. Kleeman
Branch Treasurer
National Tertiary Education Industry Union
University of Canberra Branch
C/- ACT Division
G Block Old Admin Area
ANU CANBERRA 0200

Dear Mr. Kleeman

Re: Financial reports for year ended 30 June 2005 and 30 June 2006 – FR 2005/341 and 2006/262

Thank you for providing further information in relation to the financial reports of the University of Canberra Branch of the National Tertiary Education Industry Union for the years ended 30 June 2005 and 30 June 2006: this has been placed with the documents previously lodged.

The financial documents have now been filed.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell
Statutory Services Branch

23 August 2007



Australian Government
Australian Industrial Registry

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Mr D. Kleeman
Branch Treasurer
National Tertiary Education Industry Union
University of Canberra Branch
C/- ACT Division
G Block Old Admin Area
ANU CANBERRA 0200

Dear Mr. Kleeman

Re: Financial reports for year ended 30 June 2005 and 30 June 2006 – FR 2005/341 and 2006/262

I acknowledge receipt of the financial reports of the University of Canberra Branch of the National Tertiary Education Industry Union for the years ended 30 June 2005 and 30 June 2006. The documents were lodged in the Industrial Registry on 31 July 2007.

As you know, financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements. For your assistance I have enclosed a Diagrammatic summary of the reporting process.

As you will note from the enclosed diagram the reporting process begins with the first 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 Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule) and the Industrial Registrar's Reporting Guidelines. This Committee of Management Statement, the General Purpose Financial Report and Operating 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 the Registry within 14 days of its presentation to an appropriate meeting.

From the information available, the Committee of Management Statement dated 4 July 2007 was supplied to members on 3 July 2007. Also, the Auditor's Report is dated 28 June 2007. If the dates on the documents are correct, it would appear that the Committee of Management Statement supplied to members was unsigned and undated. Further, it would appear that the Auditor could not have taken into account the Committee of Management Statement in forming their opinion. Section 253(2)(c) of the RAO Schedule and the Industrial Registrar's Reporting Guidelines require the General Purpose Financial Report to include a Committee of Management Statement. If the documents lodged are correctly dated then this could not have happened.

Under these circumstances, the Registry cannot file the reports. Moreover, if the dates on the documents are accurate I advise the Branch will need to repeat certain steps in the reporting process.

Specifically, the organisation is required to do the following:

1. Arrange for the preparation of a fresh Auditor's Report that takes into account the Committee of Management Statement. Since the auditor will be required to prepare a fresh opinion you are requested to draw to your auditor's attention the need for his/her opinion to reflect the current legislative requirements, that is, to confirm the auditor is an approved auditor under s.256 and regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 (RAO Regulations).
2. The organisation should then supply the full report, including the revised Auditor's Report to members.
3. Present the full report to a general meeting of members at least 21 days after the provision of the full report to members or to a committee of management meeting.
4. Lodge the full report in the Registry within 14 days of the relevant meeting accompanied by a Designated Officer's Certificate (s.268).

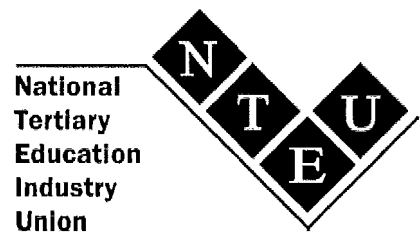
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

Yours sincerely,

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

Larry Powell
Statutory Services Branch

6 August 2007



University of Canberra Branch

Larry Powell
Statutory Services Branch
GPO Box 1994
Melbourne, VIC 3001

Dear Larry

Re: Financial reports for year ended 30 June 2005 and 30 June 2006

Please find attached the financial reports for the University of Canberra Branch of the NTEU for the 2005 and 2006 years for lodgement. These reports have now been audited, sent to members and presented to a general meeting of members as per the enclosed certificate of the secretary.

Yours sincerely,

Dale Kleeman
Branch Treasurer

25 July 2007

**NATIONAL TERTIARY EDUCATION UNION
- UNIVERSITY OF CANBERRA BRANCH**

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER

I, Craig Applegate, being the branch secretary of National Tertiary Education Union - University of Canberra Branch (the Reporting Unit) certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule;
- That the full report was provided to members on 3/07/07 2006; and
- That the full report was presented to a general meeting of the members of the reporting unit on 24/07/07 2007, in accordance with section 266 of the RAO Schedule.

Signature: Cy Applegate

Date: 24/07/07

**NATIONAL TERTIARY EDUCATION UNION -
UNIVERSITY OF CANBERRA BRANCH**

*General Purpose Financial Report
For The Year Ended 30th June, 2006*

Houston & Hanna

Chartered Accountants
15/11 McKay Gardens
TURNER ACT 2601

Phone: 02-62498515 Fax: 02-62496792

Email: kim@khanna.com.au

NATIONAL TERTIARY EDUCATION UNION - UNIVERSITY OF CANBERRA BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

X
On 27/6/07 the Committee of Management of National Tertiary Education Union - University of Canberra Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June, 2006.

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 cashflows 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 GPFR related and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) reports done on a single reporting unit basis; and
 - (v) there has been no requests by any member or the Registrar that required a report under Section 272 of the RAO Schedule.
 - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of management:

Title of Office held:

Branch Secretary

Signature:

 ✓

Date:

4/07/07

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF CANBERRA BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2006

Principal Activities

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

- To improve and protect the salaries and conditions of employment of our members;
- To represent our members in approaches to and discussions with their employer;
- To negotiate collective agreements which improve the conditions of employment of our members;
- To enforce existing industrial agreements on behalf of our members; and
- To promote industrial peace through conciliation and arbitration.

Results of Principal Activities

The Branch's principal activities resulted in the maintenance and improvement of the salaries and conditions of employment of our members, especially for those members covered by collective agreements negotiated by the Branch.

Significant Changes in the Nature of Principal Activities

There were no significant changes in the nature of the Branch's principal activities during the financial year.

Significant Changes in the Branch's Financial Affairs

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Branch.

Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme

No officer or member of the Branch was a Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme because they are an officer or a member of a registered organisation.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 265 (2005 - 307).

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF CANBERRA BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2006 (Continued)

Number of Employees

The Branch had no paid employees at the end of the financial year.

Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

| | |
|---------------------------|------------------------|
| Branch President | Diane Adams |
| Vice-President (Academic) | Annabel Beckenham |
| Vice-President (General) | Deborah Veness |
| Branch Secretary | John Andrew |
| Committee Member | Craig Applegate |
| Committee Member | Gregory Barrett |
| Committee Member | Michael Sergi |
| Committee Member | Bethany Turner |
| Committee Member | Suzanne Vaisotis-White |
| Committee Member | Dale Kleeman |
| Committee Member | Helene Walsh |

There were no changes to the composition of the Committee of Management during the financial year 1st July 2005 to 30th June 2006.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF CANBERRA BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2006 (Continued)

Manner of Resignation – s254(2)(c)

Members may resign from the organisation in accordance with Rule 11 (Resignation from Membership) which reads as follows:

- 11.1 A member may resign from membership by written notice addressed and delivered to the member's Division Secretary or Branch Secretary provided that:
- a) Where a written notice of resignation is received by a Division Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the appropriate Branch Secretary;
 - b) Where a written notice of resignation is received by a Branch Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the relevant Division Secretary.
- 11.2 A notice of resignation from membership takes effect:
- (a) where the member ceases to be eligible to become a member of the Union
 - (i) on the day on which the notice is received by the Union; or
 - (ii) 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
 - (b) in any other case:
 - (i) at the end of two weeks, or if permitted by law three months after the notice is received by the Union; or
 - (ii) on the day specified in the notice;whichever is later.
- 11.3 Any dues payable but not paid by a former member in relation to a period before the member's resignation 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.
- 11.4 A notice delivered to the Division Secretary or Branch Secretary shall be taken to have been received by the Union when it was delivered.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
UNIVERSITY OF CANBERRA BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2006 (Continued)

- 11.5 A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with sub-rule 1 of this rule.
- 11.6 A resignation from membership is valid even if it is not effected in accordance with this rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.
- 11.7 Cessation of payment of any dues, levies and other amounts by a member does not, of itself, terminate membership of the Union.

Name Greg Barrett ✓
Title President ✓
Signature [Handwritten Signature] ✓
Date: 27/6...../2007 ✓

**NATIONAL TERTIARY EDUCATION UNION
- UNIVERSITY OF CANBERRA BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE, 2006**

| 2005 | | 2006 |
|-----------------|--|--------------|
| \$ | INCOME | \$ |
| 137,746 | Members subscriptions | 14,090 |
| 7,187 | Interest | 8,147 |
| - | Other income | - |
| 144,933 | TOTAL INCOME | 22,237 |
| EXPENSES | | |
| 69,825 | NTEU - ACT Division | 4,828 |
| 63,619 | NTEU - National Office | 5,321 |
| 3,950 | Legal Costs | - |
| 792 | Administration Costs | 532 |
| 633 | Meeting Expenses | 435 |
| 500 | Audit Fees | 705 |
| 1,469 | Printing & stationery | - |
| 65 | Bank Charges | 1 |
| 29 | Telephone | 17 |
| 1,200 | Sponsorship, Prizes & donations | 3,000 |
| 142,082 | TOTAL EXPENSES | 14,839 |
| 2,851 | Operating Profit/(Loss) | 7,398 |
| 144,933 | REVENUE FROM ORDINARY ACTIVITIES | 22,237 |
| 142,082 | OTHER EXPENSES FROM ORDINARY ACTIVITIES | 14,839 |
| 2,851 | PROFIT FROM ORDINARY ACTIVITIES | 7,398 |
| 2,851 | TOTAL CHANGES IN EQUITY OTHER THAN THOSE RESULTING FROM TRANSACTIONS WITH OWNERS AS | 7,398 |

**NATIONAL TERTIARY EDUCATION UNION
- UNIVERSITY OF CANBERRA BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE, 2006.**

| 2005 | | NOTES | 2006 |
|----------------|---|--------------|----------------|
| \$ | | | \$ |
| | CURRENT ASSETS | | |
| 158,756 | Cash Assets | 2 | 164,185 |
| 10 | Other Financial Assets | | 10 |
| - | GST refund | | 274 |
| 158,766 | TOTAL CURRENT ASSETS | | 164,469 |
| 158,766 | TOTAL ASSETS | | 164,469 |
| | CURRENT LIABILITIES | | |
| 2,695 | Payables | | 1,000 |
| 2,695 | TOTAL CURRENT LIABILITIES | | 1,000 |
| 2,695 | TOTAL LIABILITIES | | 1,000 |
| 156,071 | NET ASSETS | | 163,469 |
| | EQUITY | | |
| 161,791 | Member's funds at start of year | | 156,071 |
| 2,851 | Surplus for year | | 7,398 |
| (8,571) | Prior year adjustments (ACT Division Loan Repaid) | | - |
| 156,071 | TOTAL EQUITY | | 163,469 |

**NATIONAL TERTIARY EDUCATION UNION
- UNIVERSITY OF CANBERRA BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE, 2006.**

| 2005 | | NOTES | 2006 |
|----------------|--|--------------|----------------|
| \$ | | | \$ |
| | CASH FLOW FROM OPERATING ACTIVITIES | | |
| 137,746 | Receipts from Members | | 14,090 |
| (141,582) | Payments to suppliers & employees | | (16,808) |
| 7,187 | Interest received | | 8,147 |
| <hr/> | | | <hr/> |
| 3,351 | NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES | 4 (b) | 5,429 |
| <hr/> | | | <hr/> |
| | NET INCREASE/(DECREASE) IN CASH HELD | | 5,429 |
| 3,351 | | | 5,429 |
| 155,405 | Cash at beginning of financial year | | 158,756 |
| <hr/> | | | <hr/> |
| 158,756 | CASH AT END OF FINANCIAL YEAR | (a) | 164,185 |
| <hr/> <hr/> | | | <hr/> <hr/> |

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS

**NATIONAL TERTIARY EDUCATION UNION
- UNIVERSITY OF CANBERRA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2006.**

Note 1 Statement of Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996 and associated Regulations 2003.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) Income Tax

The association is a tax exempt body under the division 50 of the income tax assessment Act 1997 as a registered employee organisation.

(b) Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit

(c) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Other revenue is recognised when the right to receive the revenue has been established. All revenue is stated net of the amount of goods and services tax (GST).

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australia Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial position are shown inclusive of GST.

NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of Section 272 of Schedule 1B, which indicates as follows:

- (1)** A member of a branch, 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 the 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 not be less than 14 days after the application is given to the reporting unit.
- (3)** The reporting unit must comply with an application made under subsection (1).

Civil penalty provision applies for non compliance.

**NATIONAL TERTIARY EDUCATION UNION
- UNIVERSITY OF CANBERRA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2006.**

NOTE 3 - CASH ASSETS

| | 2006 | 2005 |
|----------------------|-----------------------|-----------------------|
| | \$ | \$ |
| General Bank account | 6,394 | 8,836 |
| Deposit accounts | 157,791 | 149,920 |
| Total at Bank | <u>164,185</u> | <u>158,756</u> |

NOTE 4 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of Cash Flows is reconciled to the related items in the statement of the financial position as follows:

| | 2006 | 2005 |
|-----------------------------------|----------------|----------------|
| | \$ | \$ |
| Cash at bank and deposit accounts | <u>164,185</u> | <u>158,756</u> |

(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax

| | 2006 | 2005 |
|--|---------------------|---------------------|
| | \$ | \$ |
| Surplus (Deficit) from ordinary activities | 7,398 | 2,851 |
| Changes in assets and liabilities | | |
| (increase) /decrease in sundry debtors | (274) | |
| Increase/(Decrease) in payables | (1,695) | 500 |
| Cash flows from operations | - | - |
| | <u>5,429</u> | <u>3,351</u> |

NOTE 5 - ASSOCIATION DETAILS

The principal place of business of the association is:

National Tertiary Education Union - University of Canberra Branch

**NATIONAL TERTIARY EDUCATION UNION
- UNIVERSITY OF CANBERRA BRANCH**

AUDITOR'S REPORT

I have audited the accounts of the National Tertiary Education Union, University of Canberra Branch in respect of the year ended 30 June 2006 and have received all the information and explanations I required for the purposes of my audit.

Scope

The Executive Committee is responsible for the preparation and presentation of the financial reports and the information contained therein. I have conducted an independent audit of the financial reports in order to express an opinion on them to the members.

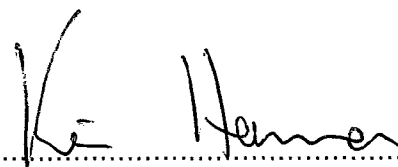
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Australian Accounting Standards and Statutory Requirements so as to present a view of the National Tertiary Education Union, University of Canberra Branch which is consistent with my 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.

In my opinion:

- (i) there were kept by the Organisation in respect of the year satisfactory accounting records detailing the sources and nature of the income of the Organisation (including income from members) and the nature and purpose of expenditure;
- (ii) the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace relations Act 1996, and
- (iii) that the branch has not being involved with recovery of wages activities during the year.

Suite 15 George Turner Offices
11 McKay Gardens
TURNER ACT 2601


.....
Kim D Hanna FCA
Registered Company Auditor
Date..... 28/6/07