



**AUSTRALIAN INDUSTRIAL REGISTRY**

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80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Fax: (03) 9654 6672  
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Mr. P. McArdle  
Branch Secretary  
National Tertiary Education Industry Union  
Australian Catholic University Branch  
Australian Catholic University  
C/- Department of Professional Development  
Mt. St. Mary Campus  
179 Albert Road  
STRATHFIELD NSW 2135

Dear Mr. McArdle,

**Re: Financial documents for year ended 30 June 2002  
FR 2002/432**

Reference is made to the financial documents of the Australian Catholic University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002, lodged in the Industrial Registry on 16 June 2003.

The financial documents have been filed.

The following matter is referred for assistance when preparing future financial documents; no further assistance is requested in respect of this:

**Auditor's Report**

Unless an exemption is granted, the auditor is required to inspect and audit the accounting records of the organisation for the financial year and make a report in relation to that year to the organisation within six months of the end of the financial year - refer subsection 276(1) and regulation 113.

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.

Yours sincerely,

Larry Powell  
Statutory Services Branch

20 June 2003

NATIONAL TERTIARY EDUCATION INDUSTRY UNION (NTEU)  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH (ACT, NSW, QLD, VIC)

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Secretary's Certificate

I, Patrick Thomas McArdle, Branch Secretary of the Australian Catholic University Branch of the National Tertiary Education Industry certify that:

1. The auditor's report, the accounts and statements, and the certificates of the accounting officer and of the Branch Committee in respect to the financial year commencing July 1, 2001 and ending June 30, 2002 were distributed to members free of charge on \_\_\_\_\_.
2. The enclosed documents are copies of the auditor's report, the accounts and statements, the certificates of the accounting officer and of the Branch Committee, prepared for the Branch in accordance with the Act in respect to the year ending 30 June 2002 and are as presented to a meeting of the Australian Catholic University Branch Executive on 3rd June, 2003.
3. All prescribed information was available to members on request.

Patrick McArdle  
Secretary  
Australian Catholic University NTEU Branch

10th June, 2003  
Date

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2002**

**C O N T E N T S**

	Page No.
Accounting Officer's Certificate	1
Committee of Management's Certificate	2
Statement by Members of the Committee of Management	3
Balance Sheet	4
Statement of Income and Expenditure	5 – 6
Notes to the Financial Statements	7 – 10
Independent Audit Report	11- 12



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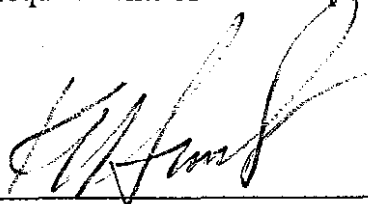
**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**ACCOUNTING OFFICER'S CERTIFICATE  
FOR THE YEAR ENDED 30TH JUNE 2002**

I, Ken Smith, being the officer responsible for keeping the accounting records of the National Tertiary Education Union - Australian Catholic University Branch certify that as at 30th June 2002 the number of members of the organisation was 336 (2001 - 334).

In my opinion:

- (a) The accompanying accounts show a true and fair view of the financial affairs of the organisation as at 30th June 2002.
- (b) A record has been kept of all monies paid or collected from members of the organisation and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the organisation.
- (c) Before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation.
- (d) No payments were made out of funds or accounts operated by contributions collected from members, or other funds, the operation of which is required by the rules of the organisation, for a purpose other than the purpose for which the fund was empowered.
- (e) No loans or other financial benefits, other than remuneration in respects of their full time employment with the organisation (or honoraria in respect of their holding office in the organisation) were made to persons holding office in the organisation.
- (f) The register of members of the organisation was maintained in accordance with the requirements of the Workplace Relations Act 1996, as amended.




Ken Smith  
Branch Accounting Officer  
21<sup>st</sup> May 2003

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

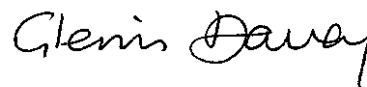
**COMMITTEE OF MANAGEMENT'S CERTIFICATE  
FOR THE YEAR ENDED 30TH JUNE 2002**

We, Marea Nicholson and Glenis Davey, being two members of the Branch Executive of the National Tertiary Education Union - Australian Catholic University Branch do state on behalf of the Branch executive and in accordance with a resolution passed by the Branch Executive that:

- (1) in the opinion of the Branch Executive the attached accounts show a true and fair view of the financial affairs of the organisation as at 30th June 2002;
- (2) in the opinion of the Branch Executive meetings of the Committee of Management of the organisation were held during the year ended 30th June 2002 in accordance with the rules of the organisation;
- (3) to the knowledge of any member of the Branch Executive there have been no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Sub-Sections 274(1-3) Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto or the rules of the organisation; and
- (4) the organisation has complied with Sub-sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the year ended 30th June 2002 and the auditor's report therein.

 26.5.03

Marea Nicholson  
President  
26<sup>th</sup> May 2003

 21.5.03

Glenis Davey  
Treasurer  
21 May 2003

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**STATEMENT BY MEMBERS OF THE COMMITTEE OF MANAGEMENT  
FOR THE YEAR ENDED 30TH JUNE 2002**

The trustees have determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the trustees the attached financial statements as set out on pages 1 to 10:

1. Present fairly the financial position of the National Tertiary Education Union – Australian Catholic University Branch as at 30th June 2002 and the result of the association for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the National Tertiary Education Union - Australian Catholic University Branch will be able to pay its debts as and when they fall due.

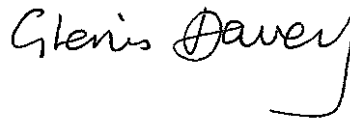
This statement is signed for and on behalf of the trustees by:

Marea Nicholson  
President



26<sup>th</sup> May 2003

Glenis Davey  
Treasurer



Dated

21<sup>st</sup> May 2003

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**BALANCE SHEET  
AS AT 30TH JUNE 2002**

	Note	Consolidated		ACU Branch	
		2002	2001	2002	2001
		\$	\$	\$	\$
<b>CURRENT ASSETS</b>					
Cash	2	17,676	22,651	13,878	16,794
Investments	3	32,919	32,062	12,505	6,350
		-----	-----	-----	-----
<b>TOTAL CURRENT ASSETS</b>		<b>50,595</b>	<b>54,713</b>	<b>26,383</b>	<b>23,144</b>
		-----	-----	-----	-----
<b>NON-CURRENT ASSETS</b>					
Fixed Assets	4	347	659	-	-
		-----	-----	-----	-----
<b>TOTAL NON-CURRENT ASSETS</b>		<b>347</b>	<b>659</b>	<b>-</b>	<b>-</b>
		-----	-----	-----	-----
<b>TOTAL ASSETS</b>		<b>50,942</b>	<b>55,372</b>	<b>26,383</b>	<b>23,144</b>
		-----	-----	-----	-----
<b>CURRENT LIABILITIES</b>					
Creditors	5	2,500	2,500	2,500	2,500
		-----	-----	-----	-----
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
		-----	-----	-----	-----
<b>TOTAL LIABILITIES</b>		<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
		-----	-----	-----	-----
<b>NET ASSETS</b>		<b>48,443</b>	<b>52,872</b>	<b>23,883</b>	<b>20,644</b>
		=====	=====	=====	=====
<b>MEMBERS' FUNDS</b>					
Retained Profits		48,442	52,872	23,883	20,644
		-----	-----	-----	-----
<b>MEMBERS' FUNDS</b>		<b>48,442</b>	<b>52,872</b>	<b>23,883</b>	<b>20,644</b>
		=====	=====	=====	=====

The accompanying notes form part of this financial report.

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30TH JUNE 2002**

	Consolidated		ACU Branch	
	2002	2001	2002	2001
	\$	\$	\$	\$
Profit/(Loss) from Ordinary Activities	(4,430)	1,879	3,239	5,236
Retained Profits at the beginning of the financial year	52,872	50,993	20,644	15,408
	-----	-----	-----	-----
Retained Profits at the end of the financial year	48,442	52,872	23,883	20,644
	=====	=====	=====	=====

The accompanying notes form part of this financial report.



**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**DETAILED STATEMENT OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 30TH JUNE 2002**

	Consolidated		ACU Branch	
	2002	2001	2002	2001
	\$	\$	\$	\$
<b>INCOME</b>				
ACU – ACT - Capitation Fees	9,612	8,264	9,612	8,264
ACU – NSW - Capitation Fees	40,215	36,590	40,215	36,590
ACU – QLD - Capitation Fees	28,235	24,954	28,235	24,954
ACU – VIC - Capitation Fees	54,923	49,510	54,923	49,510
Interest	438	1,255	436	1,250
Gain on Investments	(9,143)	(5,907)	(3,846)	(3,650)
Other Income	515	144	515	121
	-----	-----	-----	-----
<b>TOTAL INCOME</b>	<b>124,793</b>	<b>114,810</b>	<b>130,090</b>	<b>117,039</b>
	=====	=====	=====	=====
<b>EXPENDITURE</b>				
Accommodation	-	468	-	468
Audit Fees	2,500	2,500	2,500	2,500
Bank Fees	136	177	133	176
Bookkeeping	2,400	2,025	2,400	2,025
Consumables	30	424	30	424
Depreciation	312	957	-	39
Exec Expenses	56	-	56	-
Meals	182	549	182	449
Miscellaneous Expenses	1,394	47	-	47
NSW Branch Rebate	600	-	600	-
NTEU – ACT - Capitation Fees	4,558	3,354	4,558	3,354
NTEU – Federal - Capitation Fees	58,208	54,525	58,208	54,525
NTEU – NSW - Capitation Fees	18,426	16,196	18,426	16,196
NTEU – QLD - Capitation Fees	12,250	10,118	12,250	10,118
NTEU – VIC - Capitation Fees	23,542	20,845	23,542	20,845
Printing & Photocopying	551	76	345	-
Postage	-	-	-	-
Repairs & Maintenance	-	80	-	80
Secretarial Services	1,580	-	1,580	-
Telephone	-	-	-	-
Travel Expenses	2,498	590	2,041	557
	-----	-----	-----	-----
<b>TOTAL EXPENDITURE</b>	<b>129,223</b>	<b>112,931</b>	<b>126,851</b>	<b>111,803</b>
	-----	-----	-----	-----
<b>PROFIT/(LOSS) FROM ORDINARY ACTIVITIES</b>	<b>(4,430)</b>	<b>1,879</b>	<b>3,239</b>	<b>5,236</b>
	=====	=====	=====	=====

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a special purpose financial report prepared in order to satisfy the Trustees' accountability requirements under the Unions' Rules and the requirements under the Workplace Relations Act 1996 to prepare a financial report. The Trustees' have determined that the Union is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Workplace Relations Act 1996, and the following Australian Accounting Standards.

AAS 4 Depreciation of Non-Current Assets  
AAS 5 Materiality  
AAS 8 Events Occurring After Reporting Date  
AAS 17 Accounting For Leases

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

**(a) Fixed Assets**

Depreciation is provided on all fixed assets so as to write off the assets progressively over their estimated economic lives. The prime cost method of depreciation is used.

**(b) Income Tax**

No income tax has been provided for, as the Branch is exempt from income tax pursuant to Section 50-5 of the Income Tax Assessment Act 1997 although application for exemption has yet to be made.

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

(c) Leases

Leases of fixed assets, other than operating leases, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the association are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expenses for the period. Lease payments for operating leases are charged as expenses in the periods in which they are incurred.

(d) Subscriptions from Members

In accordance with generally accepted accounting principles for similar organisations, subscriptions from members are accounted for on a cash receipts basis.

(e) Consolidated Accounts

The consolidated figures refer to the consolidation of the ACU Branch and the Victorian, Australian Capital Territory, New South Wales and Queensland Sub-Branch figures. The ACU Branch figures exclude those of the four sub-branches. All inter-branch balances and transactions between branches have been eliminated on consolidation.

(f) 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 sub-section (1) (2) and (3) of section 274, which reads as follows:

- (1) A member of an organisation or Registrar may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An Organisation shall, on application made under subsection (1) by members of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as prescribed.

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

(f) Information to be provided to members or registrar (cont.)

- (3) A Registrar may only make an application under sub-section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the members.

	Consolidated		ACU Branch	
	2002	2001	2002	2001
	\$	\$	\$	\$
<b>2. CASH</b>				
ACU Branch	13,878	16,794	13,878	16,794
Vic Sub-Branch	537	536	-	-
ACT Sub-Branch	544	904	-	-
NSW Sub-Branch	334	784	-	-
QLD Sub-Branch	2,384	3,633	-	-
	<u>17,677</u>	<u>22,651</u>	<u>13,878</u>	<u>16,794</u>

**3. INVESTMENTS**

BT Equity Imputation	15,300	10,300	5,000	-
Gain/(Loss)	548	2,393	(533)	-
	<u>15,848</u>	<u>12,693</u>	<u>4,467</u>	<u>-</u>
BT American Growth	15,300	10,300	5,000	-
Gain/(Loss)	(2,317)	2,719	(1,050)	-
	<u>12,983</u>	<u>13,019</u>	<u>3,950</u>	<u>-</u>

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2001**

	Consolidated		ACU Branch	
	2002	2001	2002	2001
	\$	\$	\$	\$
BT Japanese Growth Fund	5,000	5,000	5,000	5,000
Gain/(Loss)	(2,434)	(1,458)	(2,434)	(1,458)
	-----	-----	-----	-----
	2,566	3,542	2,566	3,542
	-----	-----	-----	-----
BT TIME Fund	5,000	5,000	5,000	5,000
Gain/(Loss)	(3,478)	(2,192)	(3,478)	(2,192)
	-----	-----	-----	-----
	1,522	2,808	1,522	2,808
	-----	-----	-----	-----
Total Value of Investments	32,919	32,062	12,505	6,350
	=====	=====	=====	=====

**4. FIXED ASSETS**

Office Equipment - at Cost	4,791	4,791	199	199
Less Accumulated Depreciation	4,444	4,132	199	199
	-----	-----	-----	-----
	347	659	-	-
	=====	=====	=====	=====

**5. CREDITORS**

Accrued Expenses	2,500	2,500	2,500	2,500
	-----	-----	-----	-----
	2,500	2,500	2,500	2,500
	=====	=====	=====	=====

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

**Scope**

We have audited the consolidated financial report, being a special purpose financial report set out on pages 1 to 10 of the National Tertiary Education Union – Australian Catholic University Branch for the year ended 30<sup>th</sup> June 2002. The Union's Branch Executive is responsible for the consolidated financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Workplace Relations Act and are appropriate to meet the needs of the members. We have conducted an independent audit of this consolidated financial report in order to express an opinion on it to the members of the National Tertiary Education Union – Australian Catholic University Branch. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The consolidated financial report has been prepared for the purpose of fulfilling the requirements of the Workplace Relations Act. We disclaim any assumption of reliance on this report or on the consolidated financial report to which it relates to any person other than the members or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the consolidated financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the consolidated financial report is presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with our understanding of the Branches financial position, and performance as represented by the results of its operations. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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

**Audit Opinion**

(a) In our opinion:

- (i) there were kept by the organisation in relation to the year satisfactory accounting records, including:

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586 Burke Road  
Camberwell Vic 3124

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF**

Lockwood Wehrens  
ABN 74 135 421 190  
Chartered Accountants  
Auditors

**NATIONAL TERTIARY EDUCATION UNION  
AUSTRALIAN CATHOLIC UNIVERSITY BRANCH**

- (A) the sources and nature of the income of the organisation (including income from members); and
- (B) records of the nature and purposes of the expenditure of the organisation; and
- (ii) the accounts and statements prepared under section 273 in relation to the year were properly drawn up so as to give a true and fair view of:-
  - (A) the financial affairs of the organisation as at the end of the year; and
  - (B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (b) all the information and explanations that under subsection (2), officers or employees of the organisation were required to provide were provided;

and there were no deficiencies, failures or shortcomings in relation to any matters referred to in paragraphs (a) or (b).

*Lockwood Wehrens*

LOCKWOOD WEHRENS  
Chartered Accountants

*A. Wehrens*

ANDREW WEHRENS  
Registered Company Auditor

Camberwell 28 May 2003



PO Box 1300  
1st Floor  
586 Burke Road  
Camberwell Vic 3124



## AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

Mr. P. McArdle  
Branch Secretary  
National Tertiary Education Industry Union  
Australian Catholic University Branch  
C/- Department of Professional Development  
Australian Catholic University  
Mt. St. Mary Campus  
179 Albert Road  
STRATHFIELD NSW 2135

Dear Mr. McArdle,

**Re: Outstanding Financial Documents - Workplace Relations Act 1996  
FR2002/432**

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with the *Workplace Relations Act 1996* ('the Act'), for the year ended **30 June 2002**.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain an audit report, provide copies of the auditor's report, accounts and statements ('the financial documents') to its members, present the financial documents to a meeting of members or committee of management, and lodge copies of such documents in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the financial documents specified above would, in the normal course, be expected before now.

Therefore, I request your written advice by **Friday 27 June 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements
2. making of the audit report
3. provision of copies of the financial documents to the members
4. presentation of the financial documents to a meeting of the members or the committee of management *following provision of copies to the members*
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you that the documents so lodged are copies of the documents presented to the meeting referred to in 4 above - such certificate specifying the type of meeting and the date when it was held.

If you wish to discuss this letter you may contact me on (03) 8661 7993.

**In reply please quote: FR2002/432**

Yours sincerely

Larry Powell  
Statutory Services Branch  
12 June 2003





## AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

Ms. M. Nicholson  
President  
National Tertiary Education Industry Union  
Australian Catholic University Branch NTEU Office  
Mt. St. Mary Campus  
179 Albert Road  
STRATHFIELD NSW 2135

Dear Ms. Nicholson,

### **Re: Financial statements for year ended 30 June 2002 - FR2002/432**

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 (the Act) in respect of financial year ended 30 June 2002.

An organisation registered under the Act or a branch of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 31 December 2002.

If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

In the normal course of events, financial statements for year ended 30 June 2002 should be lodged in the Industrial Registry before 31 March 2003. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2003, please disregard this letter.

I have enclosed for your information a notice describing the financial reporting requirements in more detail, including the time-scales prescribed by the legislation.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

Clency Lapierre  
Statutory Services Branch

11 March 2003



**AUSTRALIAN INDUSTRIAL REGISTRY**

Australian Industrial Registry  
Level 35, Nauru House  
80 Collins Street  
MELBOURNE VIC 3000  
Telephone: (03) 8661 7888  
Fax: (03) 9654 6672

**Ref: FR2002/432-[283V-ACU]**

Mr. Patrick MCardle  
Branch Secretary  
National Tertiary Education Industry Union  
Australian Catholic University Branch  
NTEU Office  
C/- Dept of Professional Development  
Australian Catholic University  
Mt. S. Mary Campus  
179 Albert Road  
STRATHFIELD NSW

Dear Mr. MCardle

**Re: National Tertiary Education Industry Union-Australian Catholic University Branch  
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

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