



## 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

Branch Secretary  
National Tertiary Education Industry Union  
Charles Sturt University Branch NTEU Office  
Charles Sturt University  
Room 35, Building N6  
Panorama Avenue  
BATHURST NSW 2795

Dear Sir/Madam,

Re: National Tertiary Education Industry Union - Charles Sturt University Branch  
Financial Reporting Obligations - Workplace Relations Act 1996

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body, arising under Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act') in respect of financial year ended 30 June 2001.

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. Now that the financial year has ended, it is timely that you now consider and implement the following steps within those timescales:-

- preparation of the financial statements
- commencement of the audit of the accounting records
- consideration of the financial statements and passage of a resolution by the committee of management in relation to certain matters concerning the statements
- preparation of the certificates by the accounting officer and the committee of management
- receipt of the auditor's report
- 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 meeting following provision of copies to members - the certificate should specify the type of meeting and the date when the meeting was held

The obligation to provide documents to members may be discharged by provision of a summary subject to certain conditions.

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

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year. In the case of the financial year which ended on 30 June 2001, such an application should be made by a branch before 30 September 2001.

I invite you to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements. Should you anticipate any difficulty in meeting any step in the time-scale prescribed you may wish to note that the legislation allows for an extension of time to be sought in certain circumstances.

Yours sincerely,

Clency Lapierre  
Statutory Services Branch

11 July 2001

Enclosure

FR 2002/113



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Branch Secretary  
National Tertiary Education Industry Union  
Charles Sturt University Branch NTEU Office  
Charles Sturt University  
Room 35, Building N6  
Panorama Avenue  
BATHURST NSW 2795

Dear Sir/Madam,

### Re: Financial statements for year ended 30 June 2001

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 2001.

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 2001, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 31 December 2001.

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 2001 should be lodged in the Industrial Registry before 31 March 2002. 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 2002, 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

15 February 2002

*National Tertiary*

*Charles Sturt University*

*Education Union*

Panorama Ave, Bathurst NSW 2795

Mary Callaway Branch President  
Ph. 02) 60519861

Branch Office: Ph: 02 63384124  
Fax: 02 63384614

18th March, 2002

Mr T G Talbot  
Deputy Industrial Registrar  
Australian Industrial Registry  
GPO Box 1994S  
Melbourne Vic 3001

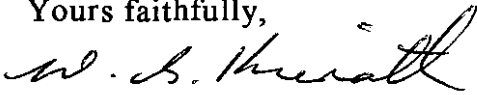
Dear Mr Talbot,

Please find enclosed the Financial Statements for the Charles Sturt University Branch of the National Tertiary Education Union for the period:

\* ending 30 June 2001

The Statement for the year ending 30 June 2001 is that the income of the branch was \$20114.66.

Yours faithfully,



William Kierath  
Treasurer  
CSU Branch, NTEU



**Charles Sturt University**

**NTEU Branch**

**Financial Statements for the year ending 30 June  
2001**

Attachment "4"

National Tertiary Education Industry Union

CHARLES STURT UNIVERSITY Branch

**Accounting Officer's certificate**

I, WILLIAM SCOTT KIERATH, being the Officer responsible for keeping the accounting records of the National Tertiary Education Union, certify that as at 30 June 2001 the number of members in the Branch was 447.

In my opinion,

- (1) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2001
- (2) a record has been kept of all moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Branch;
- (3) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the Branch;
- (4) with regard to funds of the organisations raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (5) all loans or other financial benefits granted to persons holding office in the Branch were authorised in accordance with the rules;
- (6) the register of members of the branch was maintained in accordance with the Act.

*W. S. Kierath*

(Name of Accounting Officer)

SIGNED at BATHURST

this <sup>th</sup> 13 day of November 2001

Attachment "I"

**National Tertiary Education Industry Union**CHARLES STURT UNIVERSITY Branch**Committee of Management Certificate**

We, being two members of the Executive of the CHARLES STURT UNIVERSITY Branch of the National Tertiary Education Union, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

- (1) in the opinion of the Executive, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2001
- (2) in the opinion of the Executive, meetings of the Executive were held during the year ended 30 June 2001 in accordance with the rules of the organisation;
- (3) to the knowledge of any member of the Executive, there has been non instances where records of the organisation or other documents (not being documents containing information made available to a member of the Branch under Section 274(2) of the Industrial Relations Act 1988, as amended) or copies of those records or documents, or copies of the rules of the Branch, have not be furnished, or made available, to members in accordance with the requirements of the Industrial Relations Act 1988, as amended, the Regulations thereto, or the rules of the organisation; and
- (4) the organisation has complied with Section 279[1] of the Industrial Relations Act 1988, as amended, in relation to the financial accounts in respect of the year ended 30 June 2000.

Jennifer Short

(Member of Committee)

M. S. Mitchell

(Member of Committee)

SIGNED at BATHURST this 19<sup>th</sup> day of NOVEMBER 2001

National Tertiary Education Union

CHARLES STURT UNIVERSITY Branch

Secretary's Certificate

I, WILLIAM MURRAY ROBBINS, Branch Secretary of  
the CHARLES STURT UNIVERSITY Branch of the National Tertiary  
Education Industry Union certify that:

1. the Auditor's Report and Financial Accounts and Statements,  
were published in the email advice of the union on 8<sup>th</sup> FEBRUARY 2002,  
being a full distribution member list that is available to members of the  
branch free of charge, and
2. the enclosed documents are copies of the financial statements, auditor's  
Report, the certificates of the accounting officer and of the Branch  
Committee presented to a meeting of the members of the branch on 4<sup>th</sup> & 5<sup>th</sup> MARCH '02  
6<sup>th</sup> MARCH '02 & 7<sup>th</sup> MARCH '02 (to suit location).

Signed:

*W M Robbins*

Date:

*8/03/02*



**NATIONAL TERTIARY EDUCATION INDUSTRY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS**  
**FOR YEAR ENDED 30 JUNE.....**

**INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act, 1996 the attention of members is drawn to the provisions of subsections 274 (1), (2) and (3) which read as follows:

- (1) "A member of an organisation, or a 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 a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (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 member."

**NTEU – CSU BRANCH**

**FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED  
30 JUNE 2001**

**NTEU - CSU Branch**  
**Balance Sheet**  
**As At 30th June 2001**

	<b>2001</b>	<b>2000</b>
Accumulated Funds at 1st July 1999	51,873.01	23,629.21
Add: Surplus for the Period	<u>20,114.66</u>	<u>28,243.80</u>
<b>Accumulated Funds at 30th June 2000</b>	<u><u>71,987.67</u></u>	<u><u>51,873.01</u></u>
<b>Represented By :</b>		
<b>Current Assets</b>		
Cash		
- on hand	30.00	30.00
- National Australia Bank	27,375.00	20,001.94
Fixed Deposit	11,433.40	10,829.25
Fixed Deposit - Barrie O'Keefe Memorial Prize	10,000.00	-
Total Cash	<u>48,838.40</u>	<u>30,861.19</u>
Amounts Receivable	21,374.00	21,168.72
<b>Total Current Assets</b>	<u><u>70,212.40</u></u>	<u><u>52,029.91</u></u>
<b>Non Current Assets</b>		
Computer	1,962.72	-
less: Accumulated Depreciation	<u>(109.04)</u>	<u>-</u>
<b>Total Non Current Assets</b>	<u>1,853.68</u>	<u>-</u>
<b>Total Assets</b>	<u><u>72,066.08</u></u>	<u><u>52,029.91</u></u>
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	78.11	156.90
GST Payable	0.30	-
<b>Total Current Liabilities</b>	<u>78.41</u>	<u>156.90</u>
<b>Net Assets</b>	<u><u>71,987.67</u></u>	<u><u>51,873.01</u></u>

**NTEU - CSU Branch**  
**Profit & Loss Statement**  
**For the Year End 30th June 2001**

	2001	2000
<b>Income</b>		
Interest	1,451.27	786.17
Membership Subscriptions	184,401.59	177,065.25
Refund of Donation UNE	500.00	-
<b>Total Income</b>	<b>186,352.86</b>	<b>177,851.42</b>
<b>Expenditure</b>		
Audit Fees	360.00	340.00
Bank Fees & Taxes	421.42	298.03
B O'Keefe Prize	500.00	-
Consultant's Fees	-	800.00
Depreciation	109.04	-
Enterprise Bargaining Expenses	128.73	4,423.62
Donations	550.00	20.00
Legal Expenses	-	507.00
NTEU Capitation Fees - Federal	75519.29	149,548.48
NTEU Capitation Fees - State	80,090.71	
Office & Stationary	865.31	120.65
Payroll Tax	1,800.00	-
Recruitment	597.00	466.50
Salaries & Entitlements	15,505.95	13,148.67
Staff & Entertainment Expenses	3,981.75	1,008.50
Telephone & Postage	973.91	394.36
Time release fo President	262.90	760.22
Travel, Accommodation & Conferences	5,650.10	2,933.31
Workers Compensation	109.09	110.00
<b>Total Expenses</b>	<b>187,425.20</b>	<b>174,879.34</b>
Transfer in Wagga Wagga Sub-branch Balance	-	25,271.72
Transfer in Mitchell Sub-branch Balance	21,187.00	-
<b>Profit/( Loss ) for the Year</b>	<b>20,114.66</b>	<b>28,243.80</b>

**NTEU - CSU Branch**  
**Statement of Cash Flows**  
**For the Year Ended 30th June 2001**

<b>Cash Flows From Operating Activities</b>	<b>2001</b>	<b>2000</b>
<i>Payments</i>		
Wages and Salaries	( 15,506 )	( 13,212 )
NTEU Capitation Fees	( 155,610 )	( 159,812 )
GST Paid	( 18,306 )	-
Other	( 17,832 )	( 13,117 )
	<hr/>	<hr/>
Total Payments	( 207,254 )	( 186,140 )
<i>Receipts</i>		
Interest	1,451	786
Membership Subscriptions	184,402	177,065
GST Collected	18,306	-
Transferred from Wagga Wagga	20,572	4,700
Refund of Donation UNE	500	-
	<hr/>	<hr/>
Total Receipts	225,231	182,551
<b>Net cash provided by operating activities</b>	17,977	( 3,589 )
Net increase/(decrease) in cash held	17,977	( 3,589 )
Cash at 1st July 2000	30,861	34,450
	<hr/>	<hr/>
<b>Cash at 30th June 2001</b>	<b>48,838</b>	<b>30,861</b>
	<hr/> <hr/>	<hr/> <hr/>

# NATIONAL TERTIARY EDUCATION INDUSTRY UNION – CSU BRANCH

## NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2001

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### 1. Statement of Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (NSW). The committee has determined that the Union is not a reporting entity.

The statements have been prepared in accordance with the requirements of the Associations Incorporation Act (NSW) and the following Australian Accounting Standards:

AAS 1	Profit and loss or other Operating
AAS 3	Accounting for Income Tax
AAS 5	Materiality
AAS 6	Accounting Policies
AAS 8	Events Occurring after Reporting Date
AAS 28	Statement of Cash Flows
AAS 33	Presentation and Disclosure of Financial Instruments

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 accrual basis and is based on historic costs and do not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial statements.

#### (a) Income Tax

Under the Income Tax Assessment Act (1936) and Income Tax Assessment Act (1997) the Union is not subject to Income Tax.

#### (b) Comparatives

Where necessary comparative figures have been adjusted to conform to reporting requirements in the current year.

### 2. Bathurst Sub-branch

The amalgamation of the Bathurst Sub-branch is currently under way and is represented in the accounts through a transfer to CSU Branch of the balance of funds remaining.

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
FOR THE YEAR ENDED 30 JUNE 2001**

Scope

We have audited the financial report of National Tertiary Education Industry Union for the year ended 30 June 2001, consisting of the Balance Sheet, Statement of Income and Expenditure, Statement of Cash Flows and Notes to the Financial Statements. The Executive Committee is responsible for the preparation and presentation of the financial report and the information they contain. We have conducted an independent audit on the financial report in order to express an opinion on them to members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and the Industrial Relations Act 1988, as amended so as to present a view of the Union which is consistent with our understanding of its financial position and results of its operations.

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

Audit Opinion

In our opinion:

- (a) (i) there were kept by the Union satisfactory accounting records, including:
  - (A) records of the sources and nature of the income of the Union (including income from members); and
  - (B) records of the nature and purposes of the expenditure of the Union;
- (a) (ii) the accounts and statements prepared under section 273 of the Industrial Relations Act 1988, as amended are properly drawn up so as to fairly present;
  - (a) the financial affairs of the Union as at 30 June 2001, and,
  - (b) the income and expenditure and any surplus or deficit, of the Union for the year ended 30 June 2001; and
- (b) all information and explanations that, under section 273(2) of the Industrial Relations Act 1988, as amended, officers and employees of the Union were required to provide were provided.

**Stockford Accounting Services Pty Limited**



John H. Deane-Butcher  
Principal  
Registered Company Auditor, Registration Number:2874

Signed at: Bathurst

Date: 4th December 2001



**AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION**

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 William Kierath  
Treasurer  
National Tertiary Education Union  
NTEU Branch Office  
Charles Sturt University  
Room 36, Building N6  
Bathurst NSW 2795

Dear Mr Kierath,

**Re: Financial documents for year ended 30 June 2001  
FR2002/113**

Reference is made to the financial documents of the National Tertiary Education Industry Union - Charles Sturt University Branch for year ended 30 June 2001. The documents were lodged in the Industrial Registry on 3 April 2002.

The documents have been filed.

The following matters are referred for assistance when preparing future financial documents; no further action is requested in respect of these:

**References to Act**

There are a number of references in the documents to the Industrial Relations Act 1988 e.g. the auditor's report and committee of management certificate.

The documents should reflect the appropriate provisions of the Workplace Relations Act 1996.

Would you please draw this matter to your auditor's attention.

**Committee of Management Certificate**

Paragraph (iv) should have provided a statement to the effect that the organization has complied with subsection 279(1) and (6) of the Act in relation to the financial accounts in respect of the year ended 30 June 2000, and the auditor's report thereon.

Paragraph (iv) of the committee of management certificate omitted the words underlined above.

**Timescale Provisions**

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1).

Should you wish to discuss the letter or if you require further information on the financial reporting requirements of the *Workplace Relations Act 1996*, please contact me on (03) 8661 7989.

Yours sincerely,

Natascha Boehm  
Statutory Services Branch  
10 April 2002