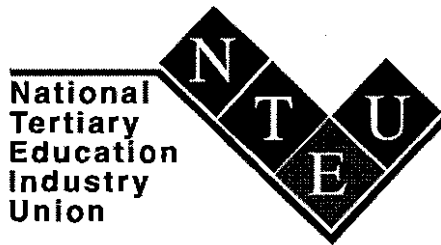


AR 2002/444



National
Tertiary
Education
Industry
Union

Edith Cowan University Branch

Uniting General and Academic Staff

Room NL57, Building 19, Pearson Street, Churchlands WA 6018

Telephone: (08) 9273 8854 Facsimile: (08) 9273 8899

Email: nteu@ecu.edu.au

8 November 2002

Mr Clency Lapierre
Team Manager
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000

Dear Mr Lapierre

Industrial Returns for National Tertiary Education Industry Union (Edith Cowan University Branch) for year ending 30 June 2002.

Please find enclosed:

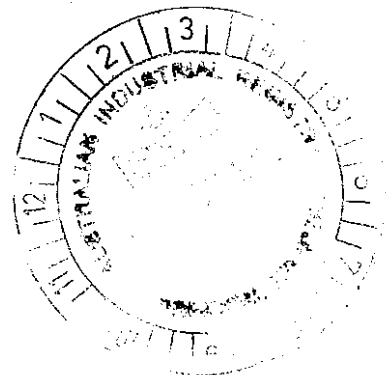
- Audited Financial Statements.
- Notes to and forming part of the Financial Statements.
- Auditor's Report.
- Secretary's Certificate signed by Associate Professor Colin Dolley, Secretary of the Branch.
- Accounting Officer's Certificate signed by Dr Geoffrey Lummis, Treasurer of the Branch.
- Committee of Management Certificate signed by two Committee Members.
- Newsletter (supplying members with a copy of the audited financial statements) and advising them that the financial statements will be presented at the Annual General Meeting (held on 23 October 2002).
- Notice advising members of Section 274 of the Workplace Relations Act 1996.

The meeting held on 23 October 2002 was a General Meeting of Members of the ECU Branch and I confirm that the financial documents were provided to members at that meeting. As not all members attended the meeting, hard copies of the financial statements (including all reports listed above), were distributed to all members on 7 October 2002.

Yours sincerely

John May
President, NTEU (ECU Branch)

Encl.



NATIONAL TERTIARY EDUCATION
INDUSTRY UNION

EDITH COWAN UNIVERSITY BRANCH

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2002

CONTENTS

Accounting Officer's Certificate

Committee of Management Certificate

Auditor's Report

Secretary's Certificate

Balance Sheet

Statement of Income and Expenditure

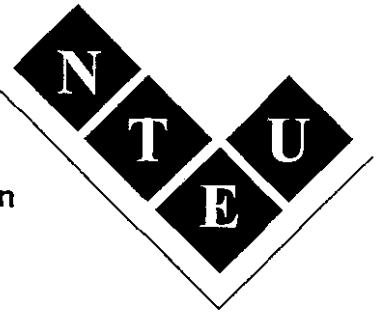
Notes to and forming part of the Financial Statements

EDITH COWAN UNIVERSITY BRANCH

Room NL57/Building 19, Pearson Street, Churchlands WA 6018
Telephone: (08) 9273 8854 Facsimile: (08) 9273 8899

Email Address: nteu@ecu.edu.au

National
Tertiary
Education
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Union



NATIONAL TERTIARY EDUCATION INDUSTRY UNION


EDITH COWAN UNIVERSITY BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, Geoffrey Lummis, being the officer responsible for keeping the accounting records of the Edith Cowan University Branch of the National Tertiary Education Industry Union, certify that as at 30 June 2002, the number of members of the Branch was 389.

In my opinion:

1. The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2002.
2. A record has been kept of all monies paid by, or collected from, members 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 Branch.
3. Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Branch.
4. With regard to funds of the Branch 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 Union was maintained in accordance with the Act.



Dr Geoffrey Lummis

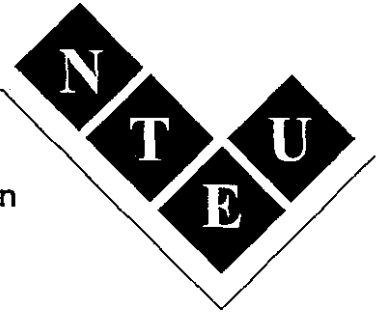
SIGNED AT Churchlands this 17 day of Sept 2002

EDITH COWAN UNIVERSITY BRANCH

Room NL57/Building 19, Pearson Street, Churchlands WA 6018
Telephone: (08) 9273 8854 Facsimile: (08) 9273 8899

Email Address: nteu@ecu.edu.au

National
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Union

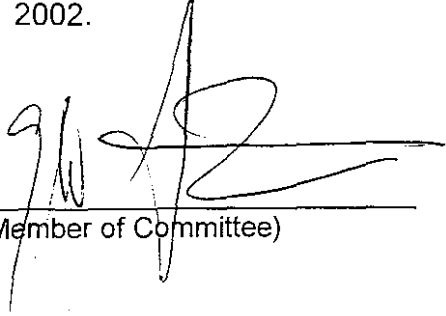


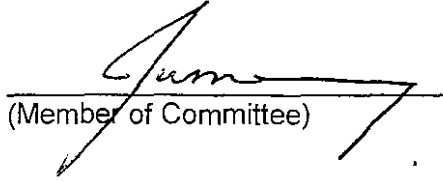
NATIONAL TERTIARY EDUCATION INDUSTRY UNION EDITH COWAN UNIVERSITY BRANCH

COMMITTEE OF MANAGEMENT CERTIFICATE

We, being two members of the Executive of the Edith Cowan University Branch of the National Tertiary Education Industry 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 2002.
2. In the opinion of the Executive, meetings of the Executive were held during the year ended 30 June 2002 in accordance with the Rules of the Branch.
3. To the knowledge of any member of the Executive, there have been no instances where records of the Branch or other documents (documents not being documents containing information made available to a member of the organisation under subsection 274(2) of the Industrial Relations Act 1988, as amended) or copies of those records or other documents, or copies of the Rules of the Branch, have not been furnished, or made available to members of the organisation in accordance with the requirements of the Industrial Relations Act 1988, as amended, the Regulations thereto, or the Rules of the Branch.
4. The Branch has complied with the requirements of Division 11 of the Industrial Relations Act 1988, as amended, in relation to the supply of documents to members and presentation to meetings in respect of the year ended 30 June 2002.


(Member of Committee)


(Member of Committee)

SIGNED AT Churchlands, this 10th day of September 2002

INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
THE NATIONAL TERTIARY EDUCATION INDUSTRY UNION

EDITH COWAN UNIVERSITY BRANCH

We have audited the attached financial report, being a special purpose financial report comprising of the Accounting Officer's Certificate, Committee of Management's Certificate, Balance Sheet, Statement of Income and Expenditure and Notes to and forming part of the Financial Statements of the Edith Cowan University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002. The Edith Cowan University Branch of the National Tertiary Education Industry Union Committee of Management is responsible for the financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of the Edith Cowan University Branch of the National Tertiary Education Industry Union's constitution and are appropriate to meet the needs of the Members. We have conducted an independent audit of the financial report in order to express an opinion on it to the Members of the Edith Cowan University Branch of the National Tertiary Education Industry Union. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Edith Cowan University Branch of the National Tertiary Education Industry Union's constitution and the requirements of the Workplace Relations Act 1996. We disclaim any assumption of responsibility for any reliance on this report or on the 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 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 the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements.

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

In my opinion:-

- (a) (i) there were kept by the organisation in relation to the year satisfactory accounting records, including:
- (a) records of the sources and nature of the income of the organisation (including income from members); and

Cont.2.

6th Floor Chancery House 37 St Georges Terrace Perth WA 6000

GPO Box X2292 Perth WA 6847

Tel (08) 9325 6199 Fax (08) 9325 7295 Email priemo@wantree.com.au Partners GJ Abdy MH Randall LS Devereux-Solomon

P:\nteu\20715_2002 audit report & notes MES.doc

- (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 deficiency 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 was no deficiency failure or shortcoming in relation to any matter referred to in Paragraph (a) or (b).

PRIESTLEY & MORRIS
Chartered Accountants

Priestley & Morris


.....
G.J. ABDY
PARTNER
Registered Company Auditor

Date: 24, 9, 02

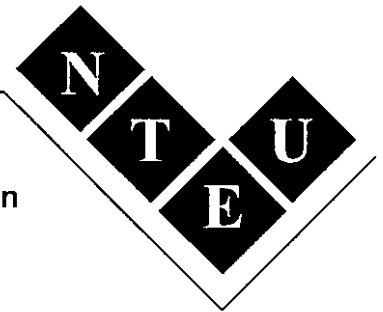
Address: Perth, W.A

EDITH COWAN UNIVERSITY BRANCH

Room NL57/Building 19, Pearson Street, Churchlands WA 6018
Telephone: (08) 9273 8854 Facsimile: (08) 9273 8899

Email Address: nteu@ecu.edu.au

National
Tertiary
Education
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Union



National Tertiary Education Industry Union

Edith Cowan University Branch

SECRETARY'S CERTIFICATE

I, Alan Needham, Branch Secretary of the Edith Cowan University Branch of the National Tertiary Education Industry Union certify that:

1. The certificates of the Accounting Officer and of the Branch Committee together with copies of the auditor's report and the financial statements prepared under section 273 of the Industrial Relations Act of 1988 were distributed to all members of the Branch on 7 October 2002, free of charges.
2. The enclosed documents are copies of the certificates of the Accounting Officer of the Branch Committee, the auditor's report and financial statements prepared under section 273 of the Industrial Relations Act of 1988 which were presented to a meeting of the members of the Branch on 23 October 2002.
3. The information contained in the accounts and statements is correct.

Signed:


Alan Needham

Date:

23 - 10 - 2002

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
EDITH COWAN UNIVERSITY BRANCH

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

	2002	2001
INCOME		
Membership Dues	163,408.29	157,261.83
Interest Received	56.49	106.57
ASA – President Buy-Out	7,678.62	-
Defence Fund Donations	-	2,100.00
Donations	-	300.00
Sundry Income	<u>16.36</u>	<u>-</u>
TOTAL INCOME	171,159.76	159,768.40
 EXPENDITURE		
NTEIU Dues	61,901.10	67,518.72
NTEIU WA Division Dues	36,429.52	34,698.54
Academic Staff Association – Edith Cowan Branch	55,430.88	53,671.43
Defence Fund – Strike Pay	8,960.96	2,100.00
Industrial Action Expenses	-	568.16
Bank Charges	81.60	290.21
Audit	750.00	650.00
Travelling	552.73	84.19
Petty Cash	170.59	-
Printing & Stationery	340.00	-
President Buy-Out	7,678.62	-
Sundry Expenses	<u>61.68</u>	<u>-</u>
 TOTAL EXPENDITURE	 <u>172,357.68</u>	 <u>159,581.25</u>
 NET SURPLUS (DEFICIT)	 <u>\$(1,197.92)</u>	 <u>\$ 187.15</u>

The accompanying notes form part of these financial statements.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
EDITH COWAN UNIVERSITY BRANCH

BALANCE SHEET
AS AT 30 JUNE 2002

	Note	2002	2001
CURRENT ASSETS			
Cash at Bank		5,871.37	7,169.29
Petty Cash		<u>100.00</u>	<u>-</u>
TOTAL CURRENT ASSETS		<u>5,971.37</u>	<u>7,169.29</u>
NON CURRENT ASSETS			
Office Equipment (Modem)		1,245.00	1,245.00
Less: Accumulated Depreciation		<u>(1,245.00)</u>	<u>(1,245.00)</u>
TOTAL NON CURRENT ASSETS		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>\$5,971.37</u>	<u>\$7,169.29</u>
 NET ASSETS		 <u>\$5,971.37</u>	 <u>\$7,169.29</u>
 ACCUMULATED FUNDS	 3	 <u>\$5,971.37</u>	 <u>\$7,169.29</u>

The accompanying notes form part of these financial statements.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

EDITH COWAN UNIVERSITY BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report which has been prepared for the sole purpose of presenting accounts to the members of the Edith Cowan University Branch of the National Tertiary Education Industry Union at its annual general meeting. In the opinion of the Management Committee, the Edith Cowan University Branch of the National Tertiary Education Industry Union is not a reporting entity because it does not believe there are likely to be any other users of the Branch's accounts.

The financial report has been prepared in accordance Australian Accounting Standards AAS 5 "Materiality", and AAS 6 "Accounting Policies". 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 does not take into account changing money values. The preparation of the financial report on an accruals basis is a change in accounting policy from prior years.

The accounts have been prepared on a going concern basis. The ability for the union to continue as a going concern is dependent on receiving membership dues.

The following is a summary of the significant accounting policies adopted by the Edith Cowan University Branch of the National Tertiary Education Industry Union in the preparation of this financial report.

(a) Depreciation

Depreciation is provided on a straight line basis on all property, plant and equipment, other than freehold land, at rates calculated to allocate the cost against revenue over their estimated useful lives.

(b) Membership

Membership income is brought to account when receivable.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

EDITH COWAN UNIVERSITY BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2002

	2002	2001
	\$	\$

2. **INCOME TAX**

The Edith Cowan University Branch of the National Tertiary Education Industry Union is exempt from income tax.

3. **ACCUMULATED FUNDS**

Opening Balance	7,169.29	6,982.14
Add: Surplus / (Deficit)	<u>(1,197.92)</u>	<u>187.15</u>
	<u>\$5,971.37</u>	<u>\$7,169.29</u>

NTEU-News

National Tertiary Education Industry Union (ECU Branch)
ECU Churchlands Campus, Room NL57, Building 19, Pearson Street, Churchlands 6018

7 October 2002

Office Manager:
Industrial Officer:

Phone: 9273 8854
Phone: 9273 8616

Fax: 9273 8899
Fax: 9273 8899

Email: nteu@ecu.edu.au
Email: nteuo@ecu.edu.au

Notice of Meeting

National Tertiary Education Industry Union
(ECU Branch)

Annual General Meeting

Time: Following ASA Meeting **

Date: Wednesday, 23 October 2002

Venue: 17.220, Mount Lawley Campus

**** Academic Staff Association Annual General Meeting commences at 12 noon**

A copy of the audited accounts for the NTEU (ECU Branch) for the year ending 30 June 2002 is attached to this notice.

Also attached is an extract from the Workplace Relations Act 1996, "**Section 274: Information to be provided to members or registrar**" for your information.

A copy of the Minutes of the AGM held on 15 November 2001 will be available at the AGM or earlier, on request, from the Office Manager (Gladys Bain).

Phone: 9273 8854
Fax: 9273 8899
Email: nteu@ecu.edu.au

NOTICE TO MEMBERS OF THE NTEU (ECU BRANCH)

FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2002

SECTION 274: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

274(1) Application For Information

A member of an organization, or a Registrar, may apply to the organization for specified prescribed information in relation to the organization.

274(2) Provision of Information

An organization shall, on application made under subsection (1) by a member of the organization or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

274(3) Function of Registrar

A Registrar may only make an application under subsection (1) at the request of a member of the organization concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

274(4) Notice in Accounts

Accounts prepared under section 273 shall include a notice drawing attention to subsections (1), (2) and (3) and setting out those subsections.

SECTION 273: ORGANISATION TO PREPARE ACCOUNTS ETC.

273(1) Prescription

As soon as practicable after the end of each financial year, an organization:

- (a) shall cause to be prepared from the accounting records kept by the organization under subsection 272(1) in relation to the financial year, such accounts and other statements, in relation to the financial year, as are prescribed; and
- (b) shall include in the accounts (other than accounts prepared in relation to the first financial year of the organization to which this Division applies) the relevant figures from the accounts prepared by the organization, under this subsection, in relation to the preceding financial year.

273(2) Certificates

The regulations may provide for the giving of certificates in, or in relation to, accounts or other statements prepared under subsection (1).

SECTION 272: ORGANISATION TO KEEP PROPER ACCOUNTING RECORDS

272(1) Prescription An organization shall:

- (a) keep such accounting records as correctly record and explain the transactions and financial position of the organization, including such records as are prescribed;
- (b) keep its accounting records in such a manner as will enable accounts and statements to be prepared from them under section 273; and
- (c) keep its accounting records in such a manner as will enable the accounts of the organization to be conveniently and properly audited under this Division.

272(2) Cash or accrual basis

Accounting records of an organization may, so far as they relate to the income and expenditure of the organization, be kept on a cash basis or accrual basis, at the option of the organization.



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. J. May
Branch President
National Tertiary Education Industry Union
Edith Cowan University Branch NTEU Office
Building 19, Room NL56-58
Edith Cowan University
Pearson Street
CHURCHLANDS WA 6018

Dear Mr. May,

**Re: Financial documents for year ended 30 June 2002
FR 2002/444**

Reference is made to the financial documents of the Edith Cowan University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002 which were lodged in the Industrial Registry on 12 November 2002.

The financial 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:

1. Committee of Management Certificate

(a) Paragraph 4 was not completed correctly.

In that part the committee of management was required to certify whether or not the branch had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 30 June 2001.

It should be noted that this part of the committee of management's certificate always refers back to the preceding year.


(b) Paragraphs 3 and 4 refer to the Industrial Relations Act 1988. The references should be to the appropriate provisions of the Workplace Relations Act 1996 and Workplace Relations Regulations.

2. 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 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,

A handwritten signature in black ink, appearing to read 'Larry Powell', with a stylized flourish at the end.

Larry Powell
Statutory Services Branch

2 December 2002