



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: FR2003/425-[283V-ECU]

Mr Alan Dennis Needham
Branch Secretary
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 Needham

**Re: National Tertiary Education Industry Union-Edith Cowan 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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June, 2003 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 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.

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

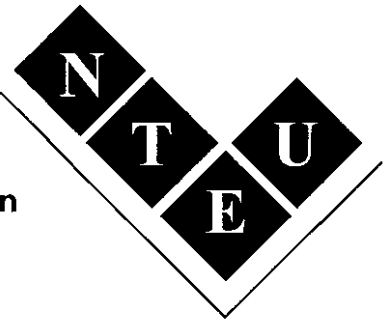
Clency Lapiere
Team Manager
E-mail: clency.lapiere@air.gov.au
28 July, 2003

EDITH COWAN UNIVERSITY BRANCH

Room 513/Building 8, 100 Joondalup Drive, Joondalup WA 6027
Telephone: (08) 6304 5969 Facsimile: (08) 6304 5822

Email Address: nteu@ecu.edu.au

National
Tertiary
Education
Industry
Union



20 November 2003

Mr Clency Lapiere
Team Manager
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001



Dear Mr Lapiere

Industrial Returns for the National Tertiary Education Industry Union (Edith Cowan University Branch) for year ending 30 June 2003.

Please find enclosed:

- Audited Financial Statements.
- Notes to and forming part of the Financial Statements.
- Auditor's Report.
- Secretary's Certificate signed by Dr Alan Needham, Secretary of the Branch.
- Accounting Officer's Certificate signed by John May, 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 12 November 2003).
- Notice advising members of Section 274 of the Workplace Relations Act 1996.

The meeting held on 12 November 2003 was the Annual 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, copies of the financial statements (including reports listed above), were distributed to all members on 28 October 2003.

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 2003

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Accounting Officer's Certificate

Committee of Management Certificate

Secretary's Certificate

Auditor's Report

Balance Sheet

Statement of Income and Expenditure

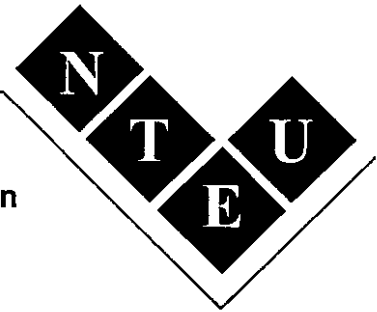
Notes to and forming part of the Financial Statements

EDITH COWAN UNIVERSITY BRANCH

Room 513, Building 8, 100 Joondalup Drive, Joondalup WA 6027
Telephone: (08) 6304 5969 Facsimile: (08) 6304 5822

Email Address: nteu@ecu.edu.au

National
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NATIONAL TERTIARY EDUCATION INDUSTRY UNION

EDITH COWAN UNIVERSITY BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, John May, 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 2003 the number of members of the Branch was 433.

In my opinion:

1. The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2003.
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.

John May

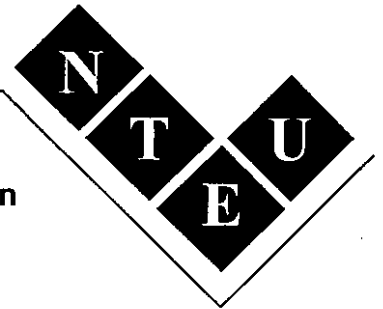
SIGNED AT Joondalup this 24th day of October 2003

EDITH COWAN UNIVERSITY BRANCH

Room 513, Building 8, 100 Joondalup Drive, Joondalup WA 6027
Telephone: (08) 6304 5969 Facsimile: (08) 6304 5822

Email Address: nteu@ecu.edu.au

**National
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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 2003.
2. In the opinion of the Executive, meetings of the Executive were held during the year ended 30 June 2003 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 Workplace Relations Act 1996, 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 Workplace Relations Act 1996, as amended, the Workplace Relations Regulations thereto, or the Rules of the Branch.
4. The Branch has complied with the requirements of Division 11 of the Workplace Relations Act 1996, 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)

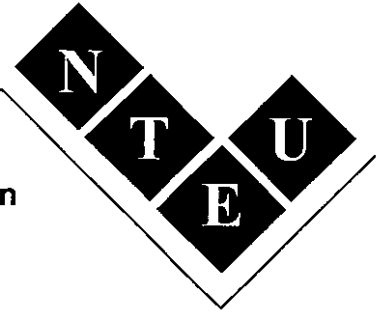
SIGNED AT Joondalup, this 24th day of October 2003

EDITH COWAN UNIVERSITY BRANCH

Room 513, Building 8, 100 Joondalup Drive, Joondalup WA 6027
Telephone: (08) 6304 5969 Facsimile: (08) 6304 5822

Email Address: nteu@ecu.edu.au

**National
Tertiary
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National Tertiary Education Industry Union

Edith Cowan University Branch

SECRETARY'S CERTIFICATE

I, Alan Needham, 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 28 October 2003, 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 12 November 2003.
3. The information contained in the accounts and statements is correct.

Signed:


Alan Needham

Date:

20-11-03 2003

**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 2003. 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.

- (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).

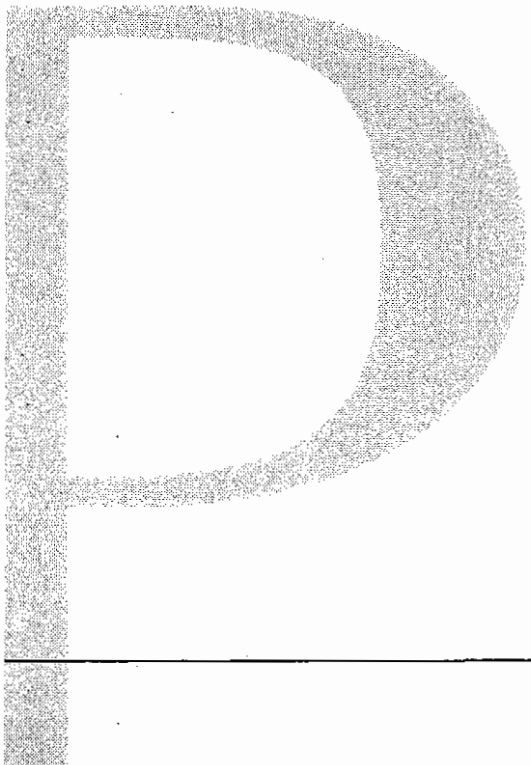
PRIESTLEY & MORRIS
Chartered Accountants

Priestley & Morris

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

Date: 27, 10, 03

Address: Perth, W.A



NATIONAL TERTIARY EDUCATION INDUSTRY UNION
EDITH COWAN UNIVERSITY BRANCH

BALANCE SHEET
AS AT 30 JUNE 2003

	Note	2003	2002
CURRENT ASSETS			
Cash at Bank		22,024.66	5,871.37
Petty Cash		<u>100.00</u>	<u>100.00</u>
TOTAL CURRENT ASSETS		<u>22,124.66</u>	<u>5,971.37</u>
NON CURRENT ASSETS			
Office Equipment (Modem)		-	1,245.00
Less: Accumulated Depreciation		<u>-</u>	<u>(1,245.00)</u>
TOTAL NON CURRENT ASSETS		<u>-</u>	<u>-</u>
TOTAL ASSETS		<u>\$22,124.66</u>	<u>\$5,971.37</u>
 NET ASSETS		 <u>\$22,124.66</u>	 <u>\$5,971.37</u>
 ACCUMULATED FUNDS	 3	 <u>\$22,124.66</u>	 <u>\$5,971.37</u>

The accompanying notes form part of these financial statements.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
EDITH COWAN UNIVERSITY BRANCH

STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2003

	2003	2002
INCOME		
Membership Dues	172,062.16	163,408.29
Interest Received	89.17	56.49
ASA – President Buy-Out	-	7,678.62
General Staff Subscriptions	15,229.01	-
Contributions from ASA of ECU	15,000.00	-
Sundry Income	-	<u>16.36</u>
TOTAL INCOME	<u>202,380.34</u>	<u>171,159.76</u>
EXPENDITURE		
NTEU Dues	65,127.95	61,901.10
NTEU WA Division Capitation and Levies	38,943.25	36,429.52
NTEU WA Division General Staff Dues	15,229.01	-
Academic Staff Association – Edith Cowan Branch	20,249.99	55,430.88
Federal Defense Fund	11,656.69	8,960.96
Bank Charges	95.00	81.60
Audit	800.00	750.00
Travelling	1,163.53	552.73
Petty Cash	490.20	170.59
Printing & Stationery	586.46	340.00
President Buy-Out	4,120.54	7,678.62
Sundry Expenses	393.74	61.68
Telephone	1,177.43	-
Secretarial Services ASA of ECU	19,396.70	-
Entertainment	447.83	-
Equipment rental computer	16.36	-
Gifts	200.00	-
Industrial officer wage subsidy	5,996.76	-
Meeting & conferences	<u>135.61</u>	<u>-</u>
TOTAL EXPENDITURE	<u>186,227.05</u>	<u>172,257.68</u>
NET SURPLUS (DEFICIT)	<u>\$16,153.29</u>	<u>\$(1,197.92)</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 2003

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 with 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 2003

2. INCOME TAX

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

3. PAYROLL TAX LIABILITY AND RECOVERY OF INDUSTRIAL OFFICER'S COSTS

The Edith Cowan University Branch of the National Tertiary Education Industry Union has agreed to pay to the WA Division of the NTEU the money determined by the Division as the ECU Branch's contribution calculated on a pro rata basis towards:

- (a) the arrears of payroll tax due and payable to the NTEU WA Division (not including any penalty tax)
- (b) the payment of one half of the salary of an industrial officer for the period 1 July to 31 December 2003

At 30 June 2003, the NTEU WA Division had not confirmed this amount but the estimated liability was \$19,933.

Since 1 July 2003, the ECU Branch of the NTEU has agreed to pay to the NTEU WA Division a further sum of money towards the establishment of a provision and contingency fund for long service, annual and sick leave for all WA Division employees.

The ECU Branch's contribution to this fund has been estimated by the Division calculated on a pro rata basis to be \$10,114.

The Academic Staff Association of Edith Cowan University (Inc.) has agreed to assist in the payment of the above liabilities and since balance date has contributed \$30,000 towards payment of same.

4. EMPLOYEE BENEFITS

It is proposed that the Office Manager of the Academic Staff Association of Edith Cowan University (Inc.) currently employed by the association be employed by the Edith Cowan University Branch of the National Tertiary Education Industry Union. It is proposed that the union will take over the employee benefits outstanding. We have not provided in the financial statements for the leave liability for the Office Manager. The estimated current liability is \$628.72 and the non-current liability is \$850.18.

5. ACCUMULATED FUNDS

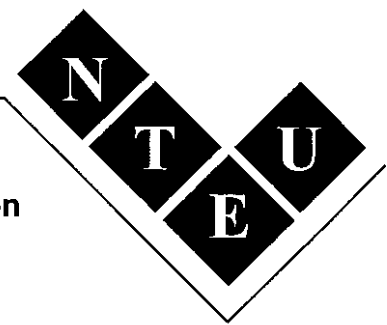
Opening Balance	5,971.37	7,169.29
Add: Surplus / (Deficit)	<u>16,153.29</u>	<u>(1,197.92)</u>
	<u>\$22,124.66</u>	<u>\$5,971.37</u>

EDITH COWAN UNIVERSITY BRANCH

Room 513/Building 8, 100 Joondalup Drive, Joondalup WA 6027
Telephone: (08) 6304 5969 Facsimile: (08) 6304 5822

Email Address: nteu@ecu.edu.au

**National
Tertiary
Education
Industry
Union**



28 October 2003

«Name»
«Address1»
«Address2»
«Address3»

Dear «Salutation»

**RE: AUDITED FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2003
NATIONAL TERTIARY EDUCATION INDUSTRY UNION (ECU BRANCH)**

Please find attached the NTEU (ECU Branch) audited financial statements for the year ended 30 June 2003. The Commonwealth Workplace Relations Act 1996 requires that all members be provided with a copy of the NTEU WA Division Audited Financial Statements. An extract from this Act (Section 174: "Information to be provided to members or registrar") is also attached for your information.

Please call me on 9273 8244 if you have any queries regarding anything contained in these statements.

Regards

A handwritten signature in black ink, appearing to read 'John May', with a long horizontal stroke extending to the right.

**John May
President, NTEU (ECU Branch)**

Encl.

NTEU-News

National Tertiary Education Industry Union (ECU Branch)
ECU Joondalup Campus, Room 513, Building 8, 100 Joondalup Drive, Joondalup WA 6027

28 October 2003

Office Manager:
Industrial Officer:

Phone: 6304 5969
Phone: 6304 5967

Fax: 6304 5822
Fax: 6304 5822

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

Notice of Meeting

National Tertiary Education Industry Union
(ECU Branch)

Annual General Meeting

Time: 12.45pm

Date: Wednesday, 12 November 2003

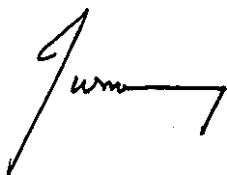
Venue: 17.103, Mount Lawley Campus
1.6, Bunbury Campus

- telephone link up with Bunbury
- a light lunch will be provided at Mount Lawley and Bunbury
- bus to transport members from Joondalup to Mount Lawley and return

A copy of the audited accounts for the NTEU (ECU Branch) for the year ending 30 June 2003 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 23 October 2002 will be available at the AGM or earlier, on request, from the Office Manager (Gladys Bain).



John May
President, NTEU (ECU Branch)

**Notice to Members of the
NTEU WA Division
FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2003**

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.

From: NTEU ECU Branch
To: NTEU@ecu.edu.au
Subject: Annual General Meeting: 12 November 2003

Dear Members

Please find attached Notice of the Annual General Meeting for the NTEU (ECU Branch) to take place at 12.45pm on Wednesday, 12 November 2003.

Also attached are the NTEU (ECU Branch) Audited Financial Statements for the year ended 30 June 2003. The Commonwealth Workplace Relations Act 1996 requires that all members be provided with a copy of the NTEU (ECU Branch) Audited Financial Statements. An extract from this Act (Section 174: Information to be provided to members or registrar) is also attached for your information.

Please call me if you have any queries regarding anything contained in these statements.

Regards
John May
President, NTEU (ECU Branch)
Phone: 9273 8244
Mobile: 0409 533 592
Email: j.may@ecu.edu.au

NTEU-News

National Tertiary Education Industry Union (ECU Branch)
ECU Joondalup Campus, Room 513, Building 8, 100 Joondalup Drive, Joondalup WA 6027

28 October 2003

Office Manager:
Industrial Officer:

Phone: 6304 5969
Phone: 6304 5967

Fax: 6304 5822
Fax: 6304 5822

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

Notice of Meeting

National Tertiary Education Industry Union
(ECU Branch)

Annual General Meeting

Time: 12.45pm

Date: Wednesday, 12 November 2003

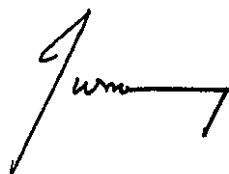
Venue: 17.103, Mount Lawley Campus
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- telephone link up with Bunbury
- a light lunch will be provided at Mount Lawley and Bunbury
- bus to transport members from Joondalup to Mount Lawley and return

A copy of the audited accounts for the NTEU (ECU Branch) for the year ending 30 June 2003 has been emailed to you today, 28 October 2003.

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 23 October 2002 will be available at the AGM or earlier, on request, from the Office Manager (Gladys Bain).



John May
President, NTEU (ECU Branch)

**Notice to Members of the
NTEU WA Division
FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2003**

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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.

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273(1) Prescription

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- (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.

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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
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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 2003
FR 2003/425**

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 2003 which were lodged in the Industrial Registry on 24 November 2003.

The financial documents have been filed.

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

2 December 2002