



**Australian Government**  
**Australian Industrial Registry**

Level 5, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7767  
Fax: (03) 9655 0410  
Email: [ailsa.carruthers@air.gov.au](mailto:ailsa.carruthers@air.gov.au)

Dr Alan Needham  
President  
Edith Cowan University Branch  
National Tertiary Education Industry Union  
Room 435, Building 8  
100 Joondalup Drive  
JOONDALUP WA 6027

Dear Dr Needham,

**National Tertiary Education Industry Union – Edith Cowan University Branch**  
**Financial Report for the Year Ended 30th June 2007 - FR2007/325**  
**Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for your letter of 1 May 2008 enclosing a fresh Secretary's Certificate stating that the Branch's financial report was re-circulated to members on 1 April 2008 and re-presented to a general meeting of members on 28 April 2008. I would also like to thank you for acting so promptly in response to my letter of 11 February 2008.

The documents have now been filed.

Please contact me (except on Wednesdays) by email at [ailsa.carruthers@air.gov.au](mailto:ailsa.carruthers@air.gov.au) or on (03) 8661 7767 if you have any questions.

Yours sincerely,

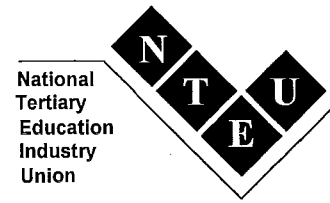
A handwritten signature in cursive script that reads 'Ailsa Carruthers'.

Ailsa Carruthers  
Statutory Services Branch  
13 May 2008

## EDITH COWAN UNIVERSITY BRANCH

Room 435/Building 8, 100 Joondalup Drive, Joondalup WA 6027  
Telephone: (08) 6304 5969 Facsimile: (08) 6304 5822

Email Address: [nteu@ecu.edu.au](mailto:nteu@ecu.edu.au)



1 May 2008

Ms Ailsa Carruthers  
Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994  
**MELBOURNE VIC 3001**

Dear Ms Carruthers

### **Industrial Returns for the National Tertiary Education Industry Union (Edith Cowan University Branch) for the year ending 30 June 2007**

Further to your letter dated 11 February 2008 advising that we had not complied with some of the requirements of the RAO Schedule, I advise that we have now:

- re-circulated the "full report" (including signed copies of the Auditor's Report, Committee of Management Statement and Operating Report) to members; and
- re-presented that full report to members at a General Meeting held on 28 April 2008.

A new Secretary's Certificate setting out the above action has also been done according to your instructions.

I now re-submit the following documents:

- General Purpose Financial Report.
- Committee of Management Statement signed by Dr Alan Needham, President of the ECU Branch of the NTEU.
- Secretary's Certificate signed by Dr Ute Mueller, Secretary of the ECU Branch of the NTEU.
- Newsletter (advising members that a copy of the audited financial statements was available, on request, from the Branch Office) and advising them that a hard copy of the financial statements would be presented at the General Meeting (held on 28 April 2008).
- The signed financial statements and newsletter were also posted on the Branch website [www.nteu.org.au/bd/ecu](http://www.nteu.org.au/bd/ecu).
- Notice advising members of Sections 272, 253 and 252 of the RAO Schedule. This notice was sent to members with the Newsletter and was also posted on the Branch website.

A General Meeting of Members of the ECU Branch was held on 28 April 2008 and I confirm that the financial statements were provided to members at that meeting. I also confirm that copies of the financial statements (including reports listed above), were emailed to all members on 1 April 2008.

I trust that we have now fully complied with the requirements.

I apologise for our non-compliance and for any inconvenience this may have caused you. We have noted the oversights for future reference.

Yours sincerely

Dr Alan Needham  
President, NTEU (ECU Branch)

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER**

I, Ute Mueller, being the Branch Secretary of National Tertiary Education Industry Union – Edith Cowan University Branch (the reporting unit) certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule;
- that the full report was provided to members on 1 April 2008; and
- that the full report was presented to a general meeting of members of the reporting unit on 28 April 2008, in accordance with section 266 of the RAO Schedule.

Signature: Ute Mueller

Date: 5/5/08 2008



Dr Alan Needham  
President  
Edith Cowan University Branch  
National Tertiary Education Industry Union  
Room 435, Building 8  
100 Joondalup Drive  
JOONDALUP WA 6027

Dear Dr Needham,

**National Tertiary Education Industry Union – Edith Cowan University Branch  
Financial Report for the Year Ended 30th June 2007 - FR2007/325  
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial report of the Edith Cowan University Branch of the National Tertiary Education Industry Union for the year ended 30<sup>th</sup> June 2007. The documents were lodged in the Industrial Registry on 28<sup>th</sup> December 2007. I apologise for the delay in responding.

The documents have not been filed due to an apparent failure to provide some documents to members prior to the general meeting at which they were presented.

**Circulation of Documents to Members**

One of the key requirements of the RAO Schedule is that the Branch must provide its members with 'a full report'. The Secretary's Certificate states that the 'full report' was provided to members on 13<sup>th</sup> November 2007.

Section 265(1)(a) of the RAO Schedule sets out what constitutes a 'full report':

- The Auditor's Report;
- The Operating Report; and
- The General Purpose Financial Report (GPFR) – see section 253(2) of the RAO Schedule and the Registrar's Reporting Guidelines, which together require the GPFR to consist of:
  - Profit and Loss Statement;
  - Balance Sheet;
  - Statement of Cash Flows;
  - Notes to financial statements; and
  - Committee of Management Statement.

While the Secretary's Certificate states that the full report was provided to members on 13<sup>th</sup> November 2007, the following documents were signed *after* that date:

- Auditor's Report – dated 20<sup>th</sup> November 2007;
- Operating Report – dated 10<sup>th</sup> December 2007; and
- Committee of Management Statement – dated 10<sup>th</sup> December 2007.

This suggests that either these documents were not provided to members on 13<sup>th</sup> November 2007 or that the documents that were provided had not been signed.

I note that the Operating Report and Committee of Management Statement are both dated 10<sup>th</sup> December 2007, being the date of the general meeting at which they were presented. It

is not, however, sufficient to provide copies of documents to members for the first time at the general meeting at which they are presented.

The documents must be provided to members a minimum of *21 days before the meeting* at which they are to be presented (see subsection 265(5)(a) of the RAO Schedule).

It will be necessary for the Branch to re-circulate the full report to members, including the final, signed versions of the Auditor's Report, Operating Report and Committee of Management Statement. The full report must then be re-presented to a meeting a minimum of 21 days after the date on which the documents were emailed to members.

Once these events have taken place it will be necessary to lodge a fresh Secretary's Certificate setting out the dates upon which these events occurred. As set out below, the RAO Schedule states that the Secretary's Certificate must be lodged within 14 days of the date of the meeting at which the documents are presented.

### **Timing of Financial Documents - Lodgment of Documents in the Registry**

Section 268 of the RAO Schedule requires the Branch to lodge its financial documents with the Registry within 14 days of the date of the meeting at which they were presented (that is, by 24<sup>th</sup> December 2007). The documents were not lodged with the Registry, however, until 28<sup>th</sup> December 2007. You are requested to lodge documents within the 14 day period in future.

### **COMMENTS REGARDING MATTERS THAT DO NOT REQUIRE IMMEDIATE ATTENTION**

I make the following comments to assist you in preparing financial documents in the future. You do not need to take any further action in respect of these matters.

#### **Registry Change of Address**

The Australian Industrial Registry has moved premises to:

Level 4  
11 Exhibition Street  
MELBOURNE VIC 3000

Our postal address remains the same:

GPO Box 1994  
MELBOURNE VIC 3001

#### **Disclosure of Expenditure in Income Statement**

I note that the Detailed Income Statement itemises 'Conference and Catering' expenses of \$1,736.

Guideline 11(i) requires the Branch to separately disclose any fees and/or allowances paid for attendance at conferences. Should any of the expenses that have been included under 'Conference and Catering' relate to fees and/or allowances paid for attendance then you are requested in future to disclose them separately.

#### **Notice to Members**

Included in the documents that were lodged is a 'Notice to Members of the NTEU (ECU Branch)' which notes in its footer that it was 'Extracted from Workplace Relations Act 1996 7 October 2002'.

As you know, with the commencement of the RAO Schedule on 12<sup>th</sup> May 2003, provisions of the Act relating to financial reports of registered organisations are now located in the RAO Schedule. As a result, the section numbers and wording have changed. The Notice that is circulated to members needs to be amended to take account of the following changes:

<b>Former WR Act provision</b>	<b>Equivalent RAO Schedule provision</b>
Section 274	Section 272
Section 273	Section 253
Section 272	Section 252

An extract of these sections of the RAO Schedule is included as Attachment A for your assistance.

I note that the extract of section 272 of the RAO Schedule that was included in Note (1)(f) on page 14 of the accounts was correct, although the correct reference is to section 272 of Schedule 1 of the Workplace Relations Act (not section 272 of the Workplace Relations Act).

**Action that is now Required by the Branch**

As stated above, you are now required to re-circulate the 'full report' (including signed copies of the Auditor's Report, Committee of Management Statement and Operating Report) to members and then to re-present that full report to a meeting.

Once the report has been re-circulated and re-presented, you are required (within 14 days of the meeting) to lodge a fresh Secretary's Certificate setting out the action taken.

Please contact me by email at [ailsa.carruthers@air.gov.au](mailto:ailsa.carruthers@air.gov.au) or on (03) 8661 7767 if you have any questions.

Yours sincerely,



Ailsa Carruthers  
Statutory Services Branch

11<sup>th</sup> February 2008

## EXTRACTS FROM RAO SCHEDULE

### 272 Information to be provided to members or Registrar

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

*Note: This subsection is a civil penalty provision (see section 305).*

### 253 Reporting unit to prepare general purpose financial report

- (1) As soon as practicable after the end of each financial year, a reporting unit must cause a general purpose financial report to be prepared, in accordance with the Australian Accounting Standards, from the financial records kept under subsection 252(1) in relation to the financial year.
- (2) The general purpose financial report must consist of:
- (a) financial statements containing:
    - (i) a profit and loss statement, or other operating statement; and
    - (ii) a balance sheet; and
    - (iii) a statement of cash flows; and
    - (iv) any other statements required by the Australian Accounting Standards; and
  - (b) notes to the financial statements containing:
    - (i) notes required by the Australian Accounting Standards; and
    - (ii) information required by the reporting guidelines (see section 255); and
  - (c) any other reports or statements required by the reporting guidelines (see section 255).
- (3) The financial statements and notes for a financial year must give a true and fair view of the financial position and performance of the reporting unit. This subsection does not affect the obligation for a financial report to comply with the Australian Accounting Standards.

*Note 1: This section is a civil penalty provision (see section 305).*

*Note 2: The Australian Accounting Standards may be modified for the purposes of this Schedule by the regulations.*

*Note 3: If the financial statements and notes prepared in compliance with the Australian Accounting Standards would not give a true and fair view, additional information must be included in the notes to the financial statements under paragraph (2)(b).*

### 252 Reporting unit to keep proper financial records

- (1) A reporting unit must:
- (a) keep such financial records as correctly record and explain the transactions and financial position of the reporting unit, including such records as are prescribed; and
  - (b) keep its financial records in such a manner as will enable a general purpose financial report to be prepared from them under section 253; and
  - (c) keep its financial records in such a manner as will enable the accounts of the reporting unit to be conveniently and properly audited under this Part.
- (2) Where an organisation consists of 2 or more reporting units, the financial records for each of the reporting units must, as far as practicable, be kept in a consistent manner.

*Note 1: This would involve, for example, the adoption of consistent accounting policies and a common chart of accounts for all reporting units in the organisation.*

*Note 2: This requirement is subject to subsection (4) which allows reporting units to keep some records on a cash basis.*

(3) Financial records of an organisation may, so far as they relate to the income and expenditure of the organisation, be kept on a cash basis or accrual basis, at the option of the organisation.

(4) If an organisation keeps the financial records referred to in subsection (1) on an accrual basis, it may keep the financial records for its membership subscriptions separately on a cash basis.

(5) An organisation must retain the financial records kept under subsection (1) for a period of 7 years after the completion of the transactions to which they relate.



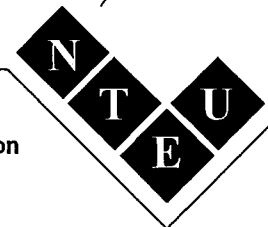
FR 2007/325

## EDITH COWAN UNIVERSITY BRANCH

Room 435/Building 8, 100 Joondalup Drive, Joondalup WA 6027  
Telephone: (08) 6304 5969 Facsimile: (08) 6304 5822

Email Address: [nteu@ecu.edu.au](mailto:nteu@ecu.edu.au)

National  
Tertiary  
Education  
Industry  
Union



19 December 2007

The Industrial Registrar  
Australian Industrial Registry  
Level 35, Nauru House  
80 Collins Street  
MELBOURNE VIC 3000



Dear Sir or Madam

### Industrial Returns for the National Tertiary Education Industry Union (Edith Cowan University Branch) for the year ending 30 June 2007

Please find enclosed:

- General Purpose Financial Report.
- Committee of Management Statement signed by Dr Alan Needham, President of the ECU Branch of the NTEU.
- Secretary's Certificate signed by Dr Ute Mueller, Secretary of the ECU Branch of the NTEU.
- Newsletter (advising members that a copy of the audited financial statements was available, on request, from the Branch Office) and advising them that a hard copy of the financial statements would be presented at the Annual General Meeting (held on 10 December 2007). The newsletter and financial statements were also posted on the Branch website [www.nteu.org.au/bd/ecu](http://www.nteu.org.au/bd/ecu).
- Notice advising members of Section 274 of the Workplace Relations Act 1996. This notice was sent to members with the Newsletter and was also posted on the Branch website.

The Annual General Meeting of Members of the ECU Branch was held on 10 December 2007 and I confirm that the financial statements were provided to members at that meeting. I also confirm that copies of the financial statements (including reports listed above), were emailed to all members on 13 November 2007.

Please contact me if there is anything unclear in these reports or if you need further information.

Yours sincerely

Dr Alan Needham  
President, NTEU (ECU Branch)

Encl.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH  
GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED  
30th JUNE 2007  
*Full Report***



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER**

I, Ute Mueller, being the Branch Secretary of National Tertiary Education Industry Union – Edith Cowan University Branch (the reporting unit) certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule;
- that the full report was provided to members on 13 November 2007; and
- that the full report was presented to a general meeting of the members of the reporting unit on 10 December 2007, in accordance with section 266 of the RAO Schedule.

Signature: Ute A Mueller

Date: 10 December 2007

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2007**

**Principal Activities**

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

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

**Results of Principal Activities**

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

**Significant Changes in the Nature of Principal Activities**

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

**Significant Changes in the Branch's Financial Affairs**

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

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

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

**Number of Members**

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 374 (2006 – 449).

**Number of Employees**

The number of persons who were, at the end of the financial year, employees of the Branch were 0.8 (being one part-time employee) measured on a full-time equivalent basis.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2007 (Continued)**

**Members of the Committee of Management**

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

Branch President	Ute Mueller
Vice-President (Academic)	Lyn Bloom
Vice-President (General)	Clinton Moore-Crouch
Branch Secretary	Alan Needham
Treasurer	Alan Needham
Committee Member (Academic)	Moira O'Connor
Committee Member (General)	Kathryn Clarke
Committee Member (Indigenous)	Lorna Corbett
Committee Member	Leisa Armstrong
Committee Member	Ian Bennett
Committee Member	Kerry Evans
Committee Member	Lorna Kaino
Committee Member	Adrienne Kinnear
Committee Member	Geoff Lummis
Committee Member	Peter Roberts
Committee Member	David Wiles

Branch elections are held every two years and the term of office runs from 1<sup>st</sup> October to 30<sup>th</sup> September. The branch held its election in 2006 and as a result the following changes took place effective 1<sup>st</sup> October 2006:

Branch President	Alan Needham
Vice-President (Academic)	David Wiles
Secretary	Ute Mueller
Committee Member (Academic)	Peter Roberts
Committee Member (Indigenous)	Terry Kessararis
Committee Member	Lyn Bloom
Committee Member	Moira O'Connor

Further changes throughout the year were:

- Lyn Bloom and David Wiles resigned on 22<sup>nd</sup> December 2006.
- Alan Needham resigned as Treasurer on 9<sup>th</sup> November 2006.
- Ute Mueller became Treasurer on 10<sup>th</sup> November 2006.
- Geoff Lummis became Vice-President (Academic) on 4<sup>th</sup> May 2007.
- Suzy Casimiro became a Committee Member on 15<sup>th</sup> June 2007.
- Mark Brogan became a Committee Member on 27<sup>th</sup> June 2007.
- John Poland became a Committee Member (General) on 27<sup>th</sup> June 2007.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2007 (Continued)**

**Members of the Committee of Management (Continued)**

There were no other changes to the composition of the Committee of Management during the financial year 1<sup>st</sup> July 2006 to 30<sup>th</sup> June 2007.

**Manner of Resignation – s254(2)(c)**

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

11.1 A member may resign from membership by written notice addressed and delivered to the member's Division Secretary or Branch Secretary provided that:

- (a) Where a written notice of resignation is received by a Division Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the appropriate Branch Secretary;
- (b) Where a written notice of resignation is received by a Branch Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the relevant Division Secretary.

11.2 A notice of resignation from membership takes effect:

(a) where the member ceases to be eligible to become a member of the Union

- (i) on the day on which the notice is received by the Union; or
- (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or

(b) in any other case:

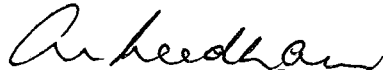
- (i) at the end of two weeks, or if permitted by law three months after the notice is received by the Union; or
- (ii) on the day specified in the notice;

whichever is later.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2007 (Continued)**

- 11.3 Any dues payable but not paid by a former member in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union in a court of competent jurisdiction, as a debt due to the Union.
- 11.4 A notice delivered to the Division Secretary or Branch Secretary shall be taken to have been received by the Union when it was delivered.
- 11.5 A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with sub-rule 1 of this rule.
- 11.6 A resignation from membership is valid even if it is not effected in accordance with this rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.
- 11.7 Cessation of payment of any dues, levies and other amounts by a member does not, of itself, terminate membership of the Union.

Name A. NEESHAM  
Title BRANCH PRESIDENT  
Signature 

Date: 10 / 12 / 2007

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 13 November 2007, the Committee of Management of the National Tertiary Education Industry Union – Edith Cowan University Branch (the reporting unit) passed the following resolution in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 30<sup>th</sup> June 2007:

The Committee of Management declares that in relation to the GPFR that, in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the Committee of Management were held in accordance with the rules of the National Tertiary Education Industry Union, including the Branch rules;
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the National Tertiary Education Industry Union, including the rules concerning Branches of that union;
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
  - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the National Tertiary Education Industry Union;
  - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar;



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT (Continued)**

(vi) No orders for the inspection of financial records have been made by the Commission under section 273 of the RAO Schedule;

(f) in relation to the recovery of wages activity:

(i) there has been no such activity undertaken by the reporting unit.

**For the Committee of Management:** Alan Needham

**Title of Office Held:** Branch President

**Signature:** Alan Needham

**Date:** 10 - 12 2007

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**INCOME STATEMENT  
FOR THE YEAR ENDED 30th JUNE 2007**

	2007	2006
	\$	\$
Profits from Continuing Operations	4,447	11,105
Retained Profits at the beginning of the financial year	36,892	25,787
Retained Profits at the end of the financial year	<u>41,339</u>	<u>36,892</u>

The accompanying notes form part of these accounts.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**BALANCE SHEET  
AS AT 30th JUNE 2007**

	Note	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	2	61,323	42,458
Trade and Other Receivables	3	255	-
<b>TOTAL CURRENT ASSETS</b>		<b>61,578</b>	<b>42,458</b>
<b>NON CURRENT ASSETS</b>			
Plant & Equipment	4	2,018	5,254
<b>TOTAL NON-CURRENT ASSETS</b>		<b>2,018</b>	<b>5,254</b>
<b>TOTAL ASSETS</b>		<b>63,596</b>	<b>47,712</b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	5	8,425	-
Sundry Creditors		1,415	-
Employee Provisions	6	4,154	5,466
<b>TOTAL CURRENT LIABILITIES</b>		<b>13,994</b>	<b>5,466</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee Provisions	6	8,263	5,354
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>8,263</b>	<b>5,354</b>
<b>TOTAL LIABILITIES</b>		<b>22,257</b>	<b>10,820</b>
<b>NET ASSETS</b>		<b>41,339</b>	<b>36,892</b>
<b>MEMBERS' FUNDS</b>			
Retained Profits		41,339	36,892
<b>TOTAL MEMBERS' FUNDS</b>		<b>41,339</b>	<b>36,892</b>

The accompanying notes form part of these accounts.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**DETAILED INCOME STATEMENT  
FOR THE YEAR ENDED 30th JUNE 2007**

	2007	2006
	\$	\$
<b>INCOME</b>		
Gross Member Subscriptions *	-	248,146
Less : Capitation Fees National Office *	-	(101,633)
Capitation Fees Western Australia Division *	-	(58,571)
Net Member Subscriptions	80,797	87,942
Interest Received	493	277
Contributions from Staff Association	13,000	3,000
<b>BRANCH INCOME</b>	<b>94,290</b>	<b>91,219</b>
<b>EXPENDITURE</b>		
Audit	3,400	1,700
Bank Charges	101	29
Conferences and Catering	1,736	1,718
Depreciation	3,599	3,738
Entertainment	244	255
Employee Provisions	1,597	4,578
Gifts	309	159
Insurance	454	3,015
Information Technology Software and Support	801	410
Meeting Expenses	760	235
Outgoings	4,258	-
Payroll Tax	2,475	1,954
Parking	38	176
Photocopy	438	616
Postage	319	-
Presidents Time Release	4,545	5,000
Printing	1,607	-
Recruitment	1,002	1,491
Rent	5,290	-
Salaries & Wages – Employees	41,811	46,984
Stationery & Supplies	1,850	2,242
Sundry Expenses	-	926
Superannuation	7,015	-
Telephones & Fax	2,931	2,441
Travel	277	572
Union WA Levy	1,732	1,875
Western Australia Division (contribution to office set up)	1,254	-
<b>BRANCH EXPENDITURE</b>	<b>89,843</b>	<b>80,114</b>
<b>PROFIT FROM CONTINUING OPERATIONS</b>	<b>4,447</b>	<b>11,105</b>

The accompanying notes form part of these accounts.

\* The Branch changed its method of fee collection as of 1 July 2006 whereby subscriptions were collected directly by the National Office and the net portion due to the Branch was forwarded direct from the National Office.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION-  
EDITH COWAN UNIVERSITY BRANCH**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30th JUNE 2007**

	2007	2006
	\$	\$
Cash flows from Operating Activities		
Receipts from members	80,797	271,297
Contributions from Staff Association	13,000	3,000
Interest received	493	277
Payments to suppliers & employees	(75,062)	(255,154)
	-----	-----
Net cash provided by operating activities – Note B	19,228	19,420
	-----	-----
Cash flows from Investing Activities		
Purchases of fixed assets	(363)	(2,949)
	-----	-----
Net cash (used in) investing activities	(363)	(2,949)
	-----	-----
Cash flows from Financing Activities	-	-
	-----	-----
Net increase in cash and cash equivalents held	18,865	16,471
Cash and cash equivalents at the beginning of the financial year	42,458	25,987
	-----	-----
Cash and cash equivalents at the end of the financial year – Note A	61,323	42,458
	=====	=====

The accompanying notes form part of these accounts.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30th JUNE 2007**

	2007	2006
	\$	\$

Note A Reconciliation of Cash and Cash Equivalents

For the purposes of the cash flow statement cash and cash equivalents includes cash on hand and in banks and investments in money markets. Cash at the end of the financial year is shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

Cash at Bank	36,099	42,358
Term Deposit	25,124	-
Cash on Hand	100	100
	61,323	42,458
	61,323	42,458

Note B Reconciliation of net cash provided by operating activities to profit from continuing operations

Profit from continuing operations	4,447	11,105
Non-cash flows in profit from continuing operations:		
Depreciation	3,599	3,738
Changes in Assets & Liabilities:		
Increase in trade and other receivables	(255)	-
Increase in trade and other payables	9,840	-
Increase / (decrease) in employee provisions	1,597	4,577
	19,228	19,420
	19,228	19,420

The branch has no credit stand-by or financing facilities in place.

There were no non-cash financing or investing activities during the period.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30th JUNE 2007**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Trustees' accountability requirements under the Union's Rules and the requirements under the Workplace Relations Act 1996.

The financial report covers the National Tertiary Education Industry Union – Edith Cowan University Branch as an individual entity. The National Tertiary Education Industry Union is a registered organisation registered under the Workplace Relations Act 1996 and domiciled in Australia. The National Tertiary Education Industry Union – Edith Cowan University Branch is a branch of that organisation.

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 stated, current valuations of non-current assets.

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

**(a) Fixed Assets**

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

Depreciation rates used for each class of assets are:

Class of asset	Depreciation Rate
Office Furniture and Equipment	12 – 33%

**(b) Revenue**

Member subscription revenue is recognised when the respective fees have been deducted from the members' wages and salaries.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2007**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(c) Provision for Employee Entitlements

The provision relates to annual leave and long service leave and has been calculated on the basis of actual entitlements under appropriate awards, based on current wage rates.

(d) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(e) Income Tax

No income tax has been provided, as the Branch is exempt from income tax pursuant to section 50-15 of the Income Tax Assessment Act 1997, as amended.

(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 272, which reads as follows:

- (1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub-section (1).

Note: This sub-section is a civil penalty provision

(g) Economic Dependency

The Branch is not economically dependent on any other reporting units of the organisation.

(h) Segment Reporting

The reporting entity operates in one business and geographical segment being the provision of trade union services to its members in Western Australia.



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2007**

	2007	2006
	\$	\$
<b>2. CASH AND CASH EQUIVALENTS</b>		
Cash at Bank	36,099	42,358
Term Deposit	25,124	-
Cash on Hand	100	100
	<u>61,323</u>	<u>42,458</u>
<b>3. TRADE AND OTHER RECEIVABLES</b>		
Trade And Other Receivables	255	-
	<u>255</u>	<u>-</u>
<b>4. PLANT AND EQUIPMENT</b>		
Office Furniture and Equipment - at cost	14,018	13,656
Less : Accumulated Depreciation	(12,000)	(8,402)
	<u>2,018</u>	<u>5,254</u>
Movements in Carrying Values		
Opening balance at the beginning of the year	5,254	6,042
Additions	363	2,950
Depreciation	(3,599)	(3,738)
Closing balance at the end of the year	<u>2,018</u>	<u>5,254</u>
<b>5. TRADE AND OTHER PAYABLES</b>		
Sundry Creditors and Accruals	9,825	-
	<u>9,825</u>	<u>-</u>
<b>6. EMPLOYEE PROVISIONS</b>		
<b>CURRENT</b>		
Annual Leave	4,154	5,466
<b>NON-CURRENT</b>		
Long Service Leave	8,263	5,354
	<u>12,417</u>	<u>10,820</u>

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2007**

	2007	2006
	\$	\$
<b>7. LEASING COMMITMENTS</b>		
Operating Leases		
Being for lease of premises		
Payable – minimum lease payments		
Not later than 12 months	6,092	-
Between 12 months and five years	6,853	-
Greater than five years	-	-
	12,945	-

The lease of the premises is a for a three year term, with rent being payable monthly in advance.

**8. FINANCIAL INSTRUMENTS**

**(a) Interest Rate Risk**

The reporting entity's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and liabilities, is as follows:

	Weighted Average Effective Interest Rate		Floating Interest Rate	
	2007	2006	2007	2006
Financial Assets				
Cash at bank	0.05%	0.05%	\$61,323	\$42,458

No financial assets are subject to a fixed interest rate.

No financial liabilities are subject to any interest rate.

**(b) Credit Risk**

The reporting entity does not have any material credit risk exposure to any single debtor or group of debtors under any financial instruments entered into by the reporting entity.

**(c) Net Fair Values**

The aggregate net fair values and carrying amounts of financial assets and financial liabilities are disclosed in the balance sheet and in the notes to the financial statements.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
EDITH COWAN UNIVERSITY BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th JUNE 2007**

9. UNION DETAILS

The office of the branch is located at;

Room 435 Building 8  
100 Joondalup Drive  
JOONDALUP WA 6027



Chartered Accountants  
Auditors  
Business Services  
Financial Planning Services

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF NATIONAL TERTIARY EDUCATION INDUSTRY UNION EDITH COWAN UNIVERSITY BRANCH**

#### ***Report on the Financial Report***

We have audited the accompanying financial report of National Tertiary Education Industry Union – Edith Cowan University Branch which comprises the balance sheet as at 30<sup>th</sup> June 2007 and the income statement, detailed income statement, and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and committee of management's statement.

#### ***Trustees' Responsibility for the Financial Report***

The trustees of the branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. The Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the branch's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the branch's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Chartered Accountants  
Auditors  
Business Services  
Financial Planning Services

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF NATIONAL TERTIARY EDUCATION INDUSTRY UNION EDITH COWAN UNIVERSITY BRANCH

#### *Independence*

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

#### *Audit Opinion*

In our opinion, the financial report of the National Tertiary Education Industry Union – Edith Cowan University Branch is in accordance with:

- (i) giving a true and fair view of the Branch's financial position as at 30<sup>th</sup> June 2007 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996.

*Lockwood Wehrens*

**Lockwood Wehrens**  
Chartered Accountants  
Hawthorn

*Andrew Wehrens*

**Andrew Wehrens**  
Member of The Institute of Chartered  
Accountants in Australia – 79117, holder  
of a current Certificate of Public Practice  
*2011 November* 2007



National Tertiary Education Industry Union (ECU Branch)  
Edith Cowan University, Building 8, Room 435, 100 Joondalup Drive, Joondalup WA 6027

13 November 2007

Branch Executive Officer: Phone: 6304 5969 Fax: 6304 5822 Email: [nteu@ecu.edu.au](mailto:nteu@ecu.edu.au)  
Industrial Officer: Phone: 6304 5967 Fax: 6304 5822 Email: [j.mcculloch@ecu.edu.au](mailto:j.mcculloch@ecu.edu.au)

## Notice of Meeting

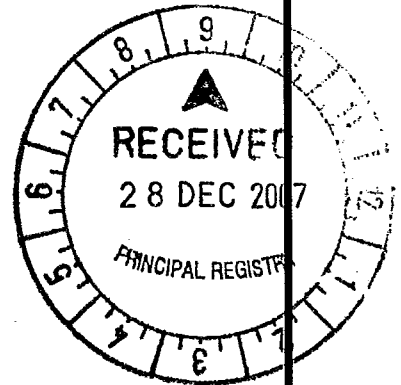
National Tertiary Education  
Industry Union  
(ECU Branch)

### Annual General Meeting

10.00am  
Monday, 10 December 2007

ML 17.203 Mt Lawley Campus  
BU 1.106 Bunbury Campus

- telephone link up with Bunbury
- refreshments provided



A copy of the audited accounts for the NTEU (ECU Branch) for the year ending 30 June 2007 was emailed to you today and can also be downloaded on our website: <http://www.nteu.org.au/bd/ecu>.

Attached is an extract from the Workplace Relations Act 1996, "*Section 274: Information to be provided to members or registrar*" for your information. This is also available on our website.

A copy of the Minutes of the AGM held on 9 November 2006 will be available at the AGM or earlier, on request, from the Branch Executive Officer (Gladys Bain) or can be downloaded from our website.

**Please note that the AGM for the Academic Staff Association of ECU will start at 9.30am prior to the NTEU AGM.**

**Alan NEEDHAM**

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**From:** NTEU ECU Branch  
**Sent:** Tuesday, 18 December 2007 5:00 PM  
**To:** Alan NEEDHAM  
**Subject:** FW: FINANCIAL STATEMENTS YE 30 JUNE 2007 - NTEU (ECU BRANCH)  
**Attachments:** FINAL AUDIT STATEMENTS NTEU ECU YE30June2007.pdf; NOTICE TO MEMBERS Subsect 274.pdf; NTEU AGM 13Nov2007 Emailed.pdf

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**From:** NTEU ECU Branch  
**Sent:** Tuesday, 13 November 2007 1:38 PM  
**To:** NTEU ECU Branch  
**Subject:** FINANCIAL STATEMENTS YE 30 JUNE 2007 - NTEU (ECU BRANCH)

Dear NTEU Member

Please find attached the NTEU (ECU Branch) Audited Financial Statements for the year ended 30 June 2007. 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 274: "Information to be provided to members or registrar") is also attached for your information.

The Annual General Meeting for the NTEU (ECU Branch) will take place at 10.00am on Monday, 10 December 2007 at ML 17.203 and via telephone link up with members at the Bunbury Campus (BU 1.106). Refreshments will be provided at Mount Lawley and Bunbury. Please see the attached NTEU ECU Newsletter for full details.

For your convenience, the financial statements and meeting papers can be downloaded from the NTEU Branch website (<http://www.nteu.org.au/bd/ecu>) or from the "MyECU" NTEU Network site. If you prefer, you can email Gladys Bain at [nteu@ecu.edu.au](mailto:nteu@ecu.edu.au) if you would like a hard copy of these accounts mailed to you.

Please contact the Branch Office on extension 5969 if you have any queries regarding anything contained in these statements.

Regards  
Alan

Dr Alan Needham  
President, NTEU (ECU Branch)  
Phone: 6304 5460  
Email: [a.needham@ecu.edu.au](mailto:a.needham@ecu.edu.au)

This message is intended for the addressee named and may contain confidential information. If you are not the intended recipient, please delete it and notify the sender immediately. You are hereby notified that any use, review, disclosure or copying of this information is strictly prohibited. Views expressed in this message are those of the individual sender, and are not necessarily the view of the NTEU.

# NOTICE TO MEMBERS OF THE NTEU (ECU BRANCH)

## FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2007

### 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.

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### 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).

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### 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.