



Fair Work Australia

6 July 2009

Ms Margaret Buckridge
President
National Tertiary Education Industry Union, Griffith University Branch
email: m.may@griffith.edu.au

Dear Ms Buckridge

Re: Financial Reports for the National Tertiary Education Industry Union, Griffith University Branch for years ended 30 June 2005, 2006, 2007 and 2008 – FR2005/359, FR2006/280, FR2007/330 and FR2008/410

I acknowledge receipt of the financial reports for the National Tertiary Education Industry Union, Griffith University Branch for the years ended 30 June 2005, 2006, 2007 and 2008. The reports were lodged with the Registry on 26 June 2009.

Ordinarily we would advise you of deficiencies that you should take into account in preparation of future financial reports. However, as the 2005, 2006 and 2007 reports have already been completed and the relevant timelines incapable of being remedied it seems redundant to draw your attention to those matters.

Nonetheless I have noted below a number of matters I have identified which I would ask you to take specific account of (in addition to timelines in order to ensure full compliance) in the event in the future you are required to prepare full reports.

The financial reports have now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Operating Report

Membership of Committee of Management

The operating report contained a list of office holders as at the end of the financial year. Please note the operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003*.

Presentation of the full report to a general meeting

Section 265(5)(a) of Schedule 1 requires that the general meeting of members is to be held within six months of the end of the financial year and that copies of the report are to be provided to members 21 days prior to that meeting. Future reports should be distributed as required by section 265(5)(a) of the Act.

11 EXHIBITION STREET
MELBOURNE VIC 3000

GPO BOX 1994
MELBOURNE VIC 3001

Telephone:
(03) 8661 7777
Facsimile:
(03) 9655 0410
Email: www.orgs@fwa.gov.au
Internet: www.fwa.gov.au

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

Certificate of Secretary or other Authorised Officer

Griffith University Branch

S268 of Schedule 1B Workplace Relations Act 1996

I, Arthur Poropat, being Vice President(Academic) of Griffith University Branch of the National Tertiary Education Union do certify:

- That the documents lodged herewith are copies of the full reports for the financial years 2004-2005, 2005-2006, 2006-2007, 2007-2008, referred to in s268 of the RAO Schedule; and
- That the full reports for the financial years 2004-2005, 2005-2006, 2006-2007, 2007-2008, were provided to members on 2nd June 2009; and
- That the full reports for 2004-2005, 2005-2006, 2006-2007, 2007-2008 were presented to a general meeting of members of the reporting unit on 24th June 2009; in accordance with section 266 of the RAO Schedule.

Signature:



Date:

24.6.2009

**THE NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2005

THE NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2005

	2005	2004
	\$	\$
INCOME		
Membership Fees	412,220	397,078
Interest Received	1,921	1,551
Other Income	221	55
Grant – NTEU National Recruitment	-	5,000
Administration Fee –GUFSA	1,200	1,145
Donations – Campaigns	-	728
	<u>415,562</u>	<u>405,557</u>
EXPENDITURE		
Audit Fees	1,500	2,779
Bank Charges	232	368
Capitation - NTEU (Qld) Division	179,382	174,419
- NTEU - National	131,478	131,627
Campaign Expenses	1,409	850
Conference and Meeting Expenses	8,153	6,255
Depreciation	1,619	2,520
Donations	100	-
Labour Day	-	754
Insurance	257	238
NTEU National Defence Fund	26,928	21,032
Payroll Tax	2,839	2,941
General Office Expenses	1,430	3,046
Postage, Printing and Stationery	668	1,015
Wages – Employees	51,252	53,035
Superannuation – Employees	8,713	8,873
Telephone and Fax	1,835	2,217
Provisions for Annual Leave and Long Service Leave	4,305	111
Loss – Office Equipment	1,618	3,751
Travel Expenses	696	533
Workcover	154	159
	<u>424,568</u>	<u>416,523</u>
Excess (Deficiency) of Income over Expenditure	<u>(9,006)</u>	<u>(10,966)</u>

THE NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2005

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash on Hand		100	100
Cash at Bank		(8,151)	(3,977)
Term Deposits		37,092	35,175
Receivables	2	<u>-</u>	<u>106</u>
		29,041	31,404
INVESTMENTS			
Shares – Uni Credit Union		10	10
NON-CURRENT ASSETS			
Plant and Equipment at Cost		18,326	18,326
Accumulated Depreciation		<u>(18,326)</u>	<u>(16,707)</u>
		-	1,619
Total Assets		<u>29,051</u>	<u>33,033</u>
CURRENT LIABILITIES			
Provision for Employee Entitlements		<u>13,645</u>	<u>8,621</u>
Total Liabilities		13,645	8,621
NET ASSETS			
		<u>15,406</u>	<u>24,412</u>
MEMBERS EQUITY			
Obtained Earnings			
Balance at 1 July 2004		24,412	35,378
Excess (Deficiency) of Income over Expenditure		<u>(9,006)</u>	<u>(10,966)</u>
Balance at 30 June 2005		<u>15,406</u>	<u>24,412</u>

THE NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 June 2005

	Note	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members		413747	443,654
Payments to suppliers & employees		(417925)	(454,417)
Interest received		<u>1,921</u>	<u>1,551</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	3(b)	<u>(2,257)</u>	<u>(9,212)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for Office Equipment		-	1,903
Payment for investments		<u>(1,917)</u>	<u>1,547</u>
NET CASH USED IN INVESTING ACTIVITIES		<u>(1,917)</u>	<u>3,450</u>
Net increase (decrease) in Cash Held		(4,174)	(12,662)
Cash at the beginning of the financial period		<u>(3,877)</u>	<u>8,785</u>
Cash at the end of the financial period	3(a)	<u>(8,051)</u>	<u>(3,877)</u>

The above should be read in conjunction with the attached notes

THE NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The general purpose financial report has been prepared in accordance with Australian Standards, other mandatory professional reporting requirements and The Workplace Relations Act 1996.

The accounts are prepared in accordance with the historical cost convention. The accounting policies adopted are consistent with those of the previous year.

(a) Income Tax

The association is exempt from income tax under section 50 – 15 of the Income Tax Assessment Act, 1997. The ongoing applicability of this ruling is at the discretion of the Australian Taxation Office.

(b) Depreciation

Depreciation is calculated on a straight line basis so as to write off the full net cost of each depreciable non-current asset over its expected useful life

(c) Cash

For purposes of the statement of cash flows, cash includes deposits at call which are readily convertible to cash on hand and are used in the cash management function on a day to day basis, net of outstanding bank overdrafts.

(d) Employee Benefits

Provision is made for the company's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year; have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements.

Contributions are made by the union to an employee superannuation fund and are charged as expenses when incurred.

(e) Comparative Figures

Where necessary, comparative figures have been adjusted to conform with the changes in presentation in the current year.

(f) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

THE NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2005
(Continued)

2. RECEIVABLES

	2005	2004
	\$	\$
Net GST receivable	<u>-</u>	<u>106</u>
	<u>-</u>	<u>105</u>

3. NOTES TO STATEMENT OF CASH FLOWS**(a) Reconciliation of Cash**

Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2005	2004
	\$	\$
Petty Cash	100	100
Cash at Bank	<u>(8,151)</u>	<u>(3,977)</u>
	<u>(8,051)</u>	<u>(3,977)</u>

(b) Reconciliation of Net Cash Provided by Operating Activities to Operating Surplus/(Deficiency)

	2005	2004
	\$	\$
Operating surplus/(deficit)	(9,006)	(10,966)
Non-Cash Flows in Operating Surplus		
Depreciation	1,619	2,520
Changes in Assets and Liabilities		
Increase/(Decrease) in creditors	-	(844)
Increase/(Decrease) in provisions	5,024	111
Decrease/(Increase) in other receivables	<u>106</u>	<u>(33)</u>
Net Cash Provided by Operating Activities	<u>(2,257)</u>	<u>(9,212)</u>

4. NOTICE REQUIRED UNDER SECTION 272 OF THE WORKPLACE RELATIONS ACT 1996

In accordance with the requirements of the Workplace Relations Act 1996, 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.
- (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)

THE NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2005
(Continued)

5. SEGMENT REPORTING

The entity operates as a Union for Academic General Research and Language Instruction Staff employed by Griffith University in South East Queensland.

6. UNION DETAILS

The principal place of business of the union is:

National Tertiary Education Union
Griffith University Branch

Griffith University
Nathan Campus
Brisbane Qld

NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH
CERTIFICATE OF COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2005

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

- (A) The Financial Statements and Notes comply with 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; and
- (E) During the financial year ended 30 June 2005 and since the end of that year:
 - (i) Meetings of the committee of management were held in accordance with the rules of the Branch; and
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
 - (iii) The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and
 - (iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the schedule 1B of the Workplace Relations Act 1996.

Maryann
.....

.....
11 / 09 / 2007

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

Griffith University Branch

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2005

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 Branches principal activities during the financial year.

Significant Changes in the Divisions 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 members who, at the end of the financial year, were recorded on the Register of Members was 856.

Number of Employees

The number of persons who were, at the end of the financial year, employees of the Branch was 1 (one) on a full time basis.

Members of the Current Committee

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

Position	Name
President	Margaret Lee
Secretary	John Doyle
Vice- President (Academic)	Michael Barry
Vice – President (General)	Lynda Davies
Committee Member	Kaye Broadbent
Committee Member	Robyn Hollander
Committee Member	Mandy Lupton
Committee Member	Arthur Poropat
Committee Member	Sharon Clifford

There were no changes to the composition of the Committee of Management during the financial year 1st July 2004 to the 30th June 2005 unless mentioned above.

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.

- 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 a 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 MARGARET LEE

Title BRANCH PRESIDENT

Signature Margaret

Date 11/09/07

NATIONAL TERTIARY EDUCATION UNION
GRIFFITH UNIVERSITY BRANCH
INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED 30 JUNE 2005

To the members of the National Tertiary Education Union Griffith University Branch

Scope

We have audited the financial accounts of the National Tertiary Education Union Griffith University Branch for the year ended 30 June 2005 as set out on pages 2 to 8. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material aspects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the National Tertiary Education Union Griffith University Branch, which is consistent with our understanding of its financial position and the results of its operations.

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

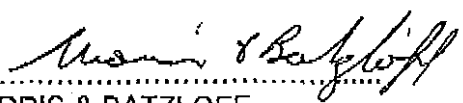
Audit Opinion

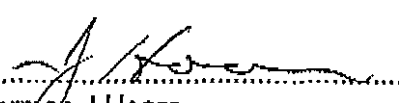
We have received all the information and explanations we required for the purposes of our audit.

In our opinion:

- (i) There were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Union (including income from members) and the nature and purposes of expenditure; and
- (ii) The attached accounts and statement, including the Certificates of the Committee of Management, are prepared in accordance with Section 253 of the Workplace Relations Act, 1996. The accounts set out on pages 2 to 8 have been prepared from the accounting records of the Union and are properly drawn up so as to present fairly:
 - (a) The financial position of the Union as at 30 June, 2005 and;
 - (b) The Financial Performance the Union for the year ended on that date; and

are in accordance with Statements of Accounting Concepts and applicable Accounting Standards.


.....
MORRIS & BATZLOFF
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor

26 / 9 , 2007