



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Fax: (03) 9654 6672

Ms. S. Watts
Executive Officer
National Tertiary Education Industry Union
LaTrobe University Branch
Room 201, Peribolos West
LaTrobe University
VICTORIA VIC 3086

Dear Ms. Watts,

**Re: Financial documents for year ended 30 June 2002
FR 2002/454**

Thank you for forwarding additional documentation in relation to the financial documents of the LaTrobe University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002; this has been placed with the documents previously lodged.

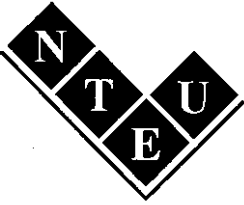
Your comments have been noted.

Yours sincerely,

Larry Powell
Statutory Services Branch

30 June 2003

National
Tertiary
Education
Union



La Trobe University Branch

Mr Larry Powell
Statutory Services Branch
Australian Industrial Registry
G.P.O. Box 1994S
MELBOURNE VIC 3001

Dear Mr Powell,

Re: Financial Documents for year ended 30 June 2002 – FR 2002/454

I refer to your recent letter to Mr Chris Lake, Executive Officer of the National Tertiary Education's Victorian Division, dated 10 June 2003.

An error was made in the Secretary's Certificate, a full copy of the branch accounts were provided to all members free of charge on 28 April as indicated in the minutes of the extraordinary Executive Meeting held 7 May 2003.

If you require any additional information with regard to the lodgement of the La Trobe Branch Accounts with the Registry, please do not hesitate to contact me.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stacey Watts', is written over a horizontal line. The signature is stylized and cursive.

Ms Stacey Watts
Executive Officer



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Fax: (03) 9654 6672

Mr. C. Lake
Victorian Division Executive Officer
National Tertiary Education Industry Union
PO Box 1324
SOUTH MELBOURNE VIC 3205

Dear Mr. Lake,

**Re: Financial documents for year ended 30 June 2002
FR 2002/454**

Reference is made to the financial documents of the LaTrobe University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002, lodged in the Industrial Registry on 2 June 2003.

The financial documents have been filed.

The following matter concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention; your written response to this matter is requested by Monday, 23 June 2003.

1. Summary

I note paragraph 1 of the Secretary's certificate states that a copy of the certificates of the Auditor and an approved summary of the financial statements of the Branch for the period 1 July 2001 to 30 June 2002 were distributed to all members of the Branch free of charge on 28 April 2003.

An organisation is required to lodge a copy of the summary in the Industrial Registry.

Would you please arrange lodgement of the summary as soon as practicable.

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

2. Timescale provisions

- (a) Financial documents should be prepared, audited, supplied to members, presented to a meeting and lodged with the Registrar within certain timescale requirements.

From the information available, the timing of these various steps would seem to be at variance with the requirements of the legislation.

I note that the auditor's report is dated 30 December 2002 whereas the Secretary's certificate indicates that the documents were distributed to members of the branch on 28 April 2003. It appears therefore, that the documents were not supplied to the members within 56 days of the making of the auditor's report - refer subsection 279(3) of the Act.

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

3. Committee of Management Certificate

- (a) It is noted that the Committee of Management certificate does not provide the names of the signatories.

It is the attitude of this office that such names be provided.

- (b) Paragraph (4) was not completed correctly.

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

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

4. Prescribed information notice

There should be included in the accounts a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 274(1), (2) and (3) - refer subsection 274(4) of the Act.

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.

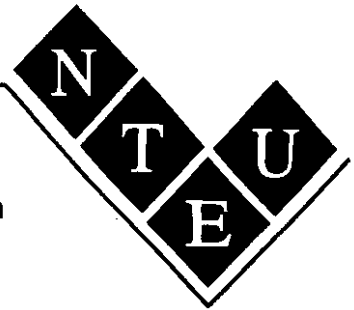
Yours sincerely,



Larry Powell
Statutory Services Branch

10 June 2003

National
Tertiary
Education
Union



VICTORIAN DIVISION

26 May 2003

Mr Larry Powell
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
Melbourne Vic 3001



Dear Mr Powell

Re: NTEU La Trobe University Branch Financial documents for year ended 30/6/02

Further to our telephone conversation of last Thursday I am pleased to forward, on behalf of the La Trobe Branch, the complete set of 2001/2002 accounts and documents.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Chris Lake'. The signature is fluid and cursive, written over a white background.

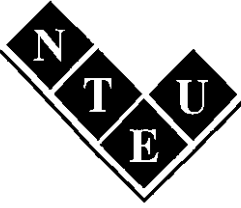
Chris Lake
Division Executive Officer

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**National
Tertiary
Education
Union**



La Trobe University Branch

NTEU (VIC) RECEIVED	
26 MAY 2003	
FILE No.
ACTION
ATTENTION

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
LA TROBE UNIVERSITY BRANCH**

SECRETARY'S CERTIFICATE

I, Chris Palmer, Secretary of the La Trobe University Branch of the National Tertiary Education Industry Union, am authorized under the Rules of the NTEU to certify that:

1. a copy of the certificates of the Auditor and an approved summary of the financial statements of the Branch for the period 1 July 2001 to 30 June 2002 were distributed to all members of the Branch free of charge on 28 April 2003; and
2. the enclosed documents includes a copy of the certificate of the Accounting Officer together with the full report, accounts and statements for the financial year ending 30 June 2002 were presented to an extraordinary meeting of the Executive held on 7 May 2003.
3. the information contained in the accounts and statements is correct.

Signed:

Mr Chris Palmer
Branch Secretary

May 2003

**Minutes from Extraordinary Executive Meeting
7 May 2003 Nancy Millis Room 12.00pm**

Present:

Bill Deller
Grahame Murray
Margaret Botteril
Chris Palmer
Marilyn Richardson
Rosaria Burchielli
Peter McCaw
Jacquie Joslin

Tess Flynn
Nellie Green

Apologies:

None

In Attendance:

Stacey Watts

Item 1: Apologies & Welcome:

Bill Deller opened the meeting at 12.00pm and the various apologies were noted.

Item 2: Motion to Endorse the 2001-2002 Auditor's Report:

Stacey Watts reported that the Auditor's report had been circulated at all members on 28 April 2003 via email and that it had also been made available via the branch web site. She verified that, as the report had been circulated no less than 7 days prior to this extraordinary meeting, that the financial requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ("the Act") had been met.

Margaret Botteril moved that the 2001-2002 Auditor's report be accepted, Chris Palmer seconded the motion. The motion was carried.

The meeting closed at 12.130pm.

National Tertiary Education Industry Union - LaTrobe University Branch
Profit and Loss Statement
For the Year ended 30 June 2002

	2002 \$	2001 \$
INCOME		
Members' Subscriptions	369,221.64	371,160
Interest Received	4,333.67	4,702
TOTAL INCOME	<u>373,555.31</u>	<u>375,862</u>
EXPENDITURE		
Advertising	-	171
Audit Fees	1,800.00	675
Bank Charges	188.70	407
Conferences and Entertainment	1,426.03	418
Depreciation	1,373.00	753
Industrial Action	-	24
Insurance - Workcover	921.56	815
Long Service Leave	800.00	-
Office Expenses	5,057.89	2,247
NTEU Federal Capitation Fees	151,903.32	152,142
NTEU Victorian Capitation Fees	146,231.71	147,517
Payroll Tax	-	2,304
Professional Development	-	1,374
Repairs & Maintenance	232.75	221
Salaries & Wages		
- Employees	<u>44,475.94</u>	<u>40,443</u>
	44,475.94	40,443
Superannuation Contributions		
- Employees	<u>9,493.28</u>	<u>7,423</u>
	9,493.28	7,423
Telephone	1,090.65	1,636
Travelling Expenses - Local	741.48	1,004
TOTAL EXPENSES	<u>365,736.31</u>	<u>359,574</u>
OPERATING PROFIT BEFORE INCOME TAX	<u>7,819.00</u>	<u>16,288</u>
OPERATING PROFIT AFTER INCOME TAX	7,819.00	16,288
Retained Profits at the beginning of the financial year	89,524.88	73,237
UNAPPROPRIATED PROFIT AT 30 JUNE 2002	<u><u>97,343.88</u></u>	<u><u>89,525</u></u>

National Tertiary Education Industry Union - LaTrobe University Branch
Balance Sheet
As at 30 June 2002

	2002 \$	2001 \$
SHARE CAPITAL AND RESERVES		
Paid Up Capital		
Unappropriated Profit	97,343.88	89,525
TOTAL SHARE CAPITAL AND RESERVES	<u>97,343.88</u>	<u>89,525</u>
Represented By:		
CURRENT ASSETS		
Petty Cash	102.54	281
LTU Credit Union Call Deposit	15,805.31	17,470
LTU Credit Union Term Deposit	<u>82,866.03</u>	<u>78,966</u>
	98,773.88	96,717
NON CURRENT ASSETS		
PROPERTY, PLANT AND EQUIPMENT		
Office Equipment at Cost	26,952.00	20,298
Less Accumulated Depreciation	<u>20,675.00</u>	<u>19,302</u>
	6,277.00	996
	<u>6,277.00</u>	996
TOTAL ASSETS	<u>105,050.88</u>	<u>97,713</u>
CURRENT LIABILITIES		
Provision for Long Service Leave	7,707.00	6,907
Provision for GST	-	<u>1,281</u>
	7,707.00	8,188
NON-CURRENT LIABILITIES		
	-	-
TOTAL LIABILITIES	<u>7,707.00</u>	<u>8,188</u>
NET ASSETS	<u>97,343.88</u>	<u>89,525</u>

**National Tertiary Education Industry Union
La Trobe University Branch**

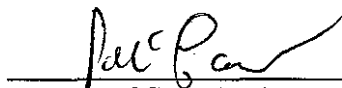
Committee of Management Certificate

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

1. in the opinion of the Executive, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2002;
2. in the opinion of the Executive, meetings of the Executive were held during the year ended 30 June 2002 in accordance with the rules of the Branch;
3. to the knowledge of any member of the Executive, there have been no instances where the records of the Branch or other documents (not being documents containing information made available to a member of the Branch under Section 274(2) of the Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the Branch, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, the Regulations thereto, or the rules of the Branch; and that
4. the Branch has complied with the requirements of Division 11, Part IX of the Workplace Relations Act 1996, 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 Bundoora this THIRD day of DECEMBER 2002

National Tertiary Education Industry Union

La Trobe University Branch

Accounting Officer's Certificate

I, **WILLIAM DELLER**, being the Officer responsible for keeping the accounting records of the National Tertiary Education Industry Union, certify that as at 30th June 2002 the number of members in the Branch was 900.

In my opinion,

1. the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2002;
2. a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Branch;
3. before any expenditure was incurred by the Branch, approval 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 Branch was maintained in accordance with the Act.



(Office of Accounting Officer)

SIGNED at Bundoora this 28th 3rd day of December 2002

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
LATROBE UNIVERSITY BRANCH**

AUDITOR'S REPORT

I have inspected and audited the Accounting Records kept by the **NATIONAL TERTIARY EDUCATION INDUSTRY UNION, LATROBE UNIVERSITY BRANCH** in respect of the year ended 30th June 2002 and have received all the information and explanations we required for the purposes of my Audit.

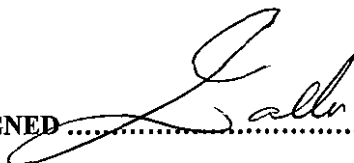
In My Opinion:

- (i) There were kept by the Organisation in respect of the year, satisfactory Accounting records detailing the sources and nature of the income of the Organisation (including income from members) and the nature and purposes of expenditure; and

- (ii) The attached Accounts and Statements, prepared under the historical cost convention and in accordance with Section 273 of the Workplace Relations Act 1996 as amended are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Organisation as at 30th June 2002, and

 - (b) the income and expenditure and surplus/deficit of the Organisation for the year ended on that date.

- (iii) All information and explanations that, under subsection (2), officers or employers of the organisation were required to provide were provided.

SIGNED 

DATED 30/12/2002

JOHN W. WALLIS CPA
Campbell Wallis Moule & Co
Registered Company Auditor
70 Yarra Street
Heidelberg Vic 3084



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Branch Secretary
National Tertiary Education Industry Union
La Trobe University Branch NTEU Office
La Trobe University
Room 201 Peribolos West
Plenty Road
BUNDOORA VIC 3086

Dear Sir/Madam,

Re: Financial statements for year ended 30 June 2002 - FR2002/454

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ('the Act') in respect of financial year ended 30 June 2002.

An organisation registered under the Act or a branch of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 31 December 2002. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

In the normal course of events, financial statements for year ended 30 June 2002 should be lodged in the Industrial Registry before 31 March 2003. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2003, please disregard this letter.

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

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

Clency Lapierre
Statutory Services Branch

11 March 2003