



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: FR2003/435-[283V-LATR]

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

Dear Ms Schwartz

**Re: National Tertiary Education Industry Union-La Trobe 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.

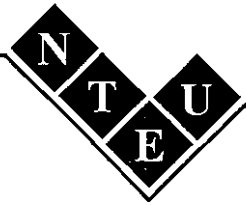
Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act 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 Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
28 July, 2003

National
Tertiary
Education
Union



La Trobe University Branch

Wednesday, 26 November 2003



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 2003

Please find enclosed the paperwork required for the La Trobe University Branch's 2002-2003 financial year Auditor's Report.

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', written over a horizontal line.

Ms Stacey Watts
Executive Officer

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

**SPECIAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2003**

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

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**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 2003 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 2003, 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

27/9/03

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

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

ACCOUNTING OFFICER'S CERTIFICATE

I, Margaret Botterill, being the Officer responsible for keeping the accounting records of the National Tertiary Education Industry Union, certify that as at 30th June 2003 the number of the members in the Branch was 904.

In my opinion,

1. the attached accounts show a true and fair view of the financial affairs of the Branch 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 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 26th day of November 2003

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

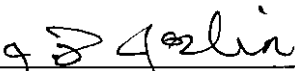
COMMITTEE OF MANAGEMENT CERTIFICATE

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 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 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 2003.



(Member of Committee)



(Member of Committee)

SIGNED at Bundoora this 26th day of Bundoora 2003

National Tertiary Education Industry Union - LaTrobe University Branch
Statement of Financial Performance
For the Year ended 30 June 2003

	2003 \$	2002 \$
INCOME		
Members' Subscriptions	358,098	369,222
Interest Received	3,966	4,334
TOTAL INCOME	<u>362,064</u>	<u>373,556</u>
EXPENDITURE		
Advertising	609	-
Audit Fees	1,740	1,800
Bank Charges	227	189
Conferences and Entertainment	1,258	1,426
Consultancy Fees	1,150	-
Depreciation	1,654	1,373
Donations	2,910	-
Entertainment - Tax Deductible	338	-
Fines	220	-
Insurance - Workcover	1,133	922
Long Service Leave	(732)	800
Minor Equipment Purchases	803	-
Office Expenses	734	5,058
NTEU Federal Capitation Fees	126,479	151,903
NTEU Victorian Capitation Fees	140,799	146,232
National Defence Fees	23,006	-
Parking	5	-
Payroll Tax	2,893	-
Postage	124	-
Printing & Stationery	2,299	-
Professional Development	124	-
Repairs & Maintenance	51	233
Salaries & Wages	73,802	44,476
Staff Amenities	659	-
Subscriptions & Publications	20	-
Superannuation Contributions	13,730	9,493
Telephone	1,621	1,091
Travelling Expenses - Local	1,846	741
TOTAL EXPENSES	<u>399,502</u>	<u>365,737</u>
OPERATING LOSS BEFORE INCOME TAX	<u>(37,438)</u>	<u>7,819</u>

National Tertiary Education Industry Union - LaTrobe University Branch
Statement of Financial Position
As at 30 June 2003

	2003	2002
	\$	\$
MEMBERS' FUNDS		
Members' Funds	59,906	97,344
TOTAL MEMBERS' FUNDS	59,906	97,344
Represented By:		
CURRENT ASSETS		
Petty Cash	14	103
LTU Credit Union Call Deposit	436	15,805
LTU Credit Union Term Deposit	53,415	82,866
	53,865	98,774
NON CURRENT ASSETS		
Office Equipment at Cost	29,789	26,952
Less Accumulated Depreciation	22,329	20,675
	7,460	6,277
TOTAL ASSETS	61,325	105,051
CURRENT LIABILITIES		
Superannuation Payable	746	-
PAYG Withholdings Payable	904	-
Provision for Long Service Leave	-	7,707
Provision for GST	(231)	-
	1,419	7,707
TOTAL LIABILITIES	1,419	7,707
NET ASSETS	59,906	97,344

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2003**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

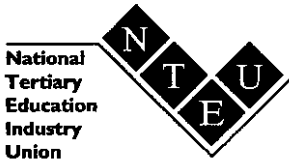
This Financial Report is a special purpose financial report prepared in accordance with Australian Accounting Standards and other mandatory Professional reporting requirements and the requirements of the Workplace Relations Act 1996. The financial report is prepared on a cash basis.

(a) Income Tax

The Union is not subject to income tax.

NOTE 2: Section 274- INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

- (1)** A member of an organisation, or a Registrar, may apply to the organisation for specified information in relation to the organisation.
- (2)** An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member of Registrar in such manner, and within such time, as is prescribed.
- (3)** A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.



Minutes from Extraordinary Executive Meeting 27 November 2003 Branch Office 12.00pm

Present:

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

Nellie Green
George Sansbury
Karen Fletcher

Apologies:

None

In Attendance:

Stacey Watts

Item 1: Apologies & Welcome:

Bill Deller opened the meeting at 12.00pm, he noted there were no apologies.

Item 2: Motion to Endorse the 2002-2003 Auditor's Report:

Stacey Watts reported that the Auditor's report had been circulated at all members on 14 November 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.

Tess Flynn moved that the 2002-2003 Auditor's report be accepted, Rosaria Burchielli seconded the motion. The motion was carried.

The meeting closed at 12.45pm.

La Trobe University Branch
Stacey Watts – Branch Executive Officer
Room 201 Peribolos West La Trobe University Victoria 3086
Phone: 61 3 9479-2124 Fax: 61 3 9479-1503 Email: nteu@latrobe.edu.au



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
La Trobe University Branch
Room 201 Peribolos West
La Trobe University
VICTORIA 3086

Dear Ms. Watts,

**Re: Financial documents for year ended 30 June 2003
FR 2003/435**

Reference is made to the financial documents of the La Trobe University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2003, lodged in the Industrial Registry on 28 November 2003.

The following matters 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, 15 December 2003.

1. Secretary's Certificate

Financial documents lodged with the Registrar are required by subsection 280(1) to be filed under cover of a certificate from the secretary, in this case, the Branch Secretary, stating that the documents so lodged are copies of the auditor's report, accounts and statements which were presented to a meeting in accordance with section 279.

It would be helpful if the certificate could contain the date on which the meeting was held.

This certification does not have to be in the form of a statutory declaration.

Would you please arrange lodgement of the outstanding Branch Secretary's certificate in respect of the documents already lodged with this Office for the year ended 30 June 2003.

2. Committee of Management Certificate

It is noted that the committee of management certificate is dated 26th day of Bundoora 2003.

Would you please arrange lodgement of a signed and correctly dated Committee of Management certificate.

3. Statement of Financial Performance

Section 269(1) requires an organisation to lodge in the Industrial Registry as soon as practicable after each financial year a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.

Inspection of the statement of financial performance indicates a disclosure "Donations" of \$2,910.

Would you please arrange lodgement in the Industrial Registry of a section 269(1) statement covering any donation exceeding \$1,000 such statement should include particulars as required by subsection 269(5).

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

3. Timescale provisions

The auditor in his report is required to give an opinion in respect of accounts and statements prepared in accordance with section 273 of the Act; such accounts include the certificates of the accounting officer and the committee of management.

The dates of the certificates supplied in respect of your Branch would indicate preparation after the auditor made his report. Would you please bring this matter to your auditor's attention.

4. 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.

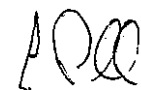
(b) Paragraph (4) was not completed correctly.

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 2002.

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

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.

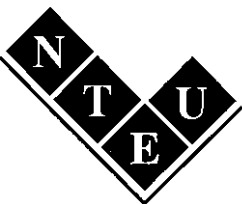
Yours sincerely,



Larry Powell
Statutory Services Branch

3 December 2003

National
Tertiary
Education
Union



La Trobe University Branch

Friday, 5 December 2003

Mr Larry Powell
Statutory Services Branch
Australian Industrial registry
G.P.O. Box 1994S
MELBOURNE VIC 3000

Dear Larry,

Re: Financial Documents for Year ended 30 June 2003 FR 2003/435

As per your correspondence of 3 December 2003, please find enclosed the additional documents you requested to complete the necessary paperwork for the Branch's 2002-2003 Audit.

If I can provide you with any further documents, please do not hesitate to contact me.

Kind regards.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Stacey Watts', with a long horizontal line extending from the bottom of the signature.

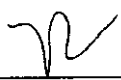
Ms Stacey Watts
Branch Executive Officer

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
LATROBE 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 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 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 2003.



(Member of Committee) CHRIS PALMER



(Member of Committee) MARGARET BOTTERILL

SIGNED at Bundoora this fifth day of December 2003

**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 2002 to 30 June 2003 were distributed to all members of the Branch free of charge on 14 November 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 2003 were presented to an extraordinary meeting of the Executive held on 27 November 2003.
3. the information contained in the accounts and statements is correct.

Signed:



Mr Chris Palmer
Branch Secretary

November 2003



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
La Trobe University Branch
Room 201 Peribolos West
LaTrobe University
VICTORIA 3086

Dear Ms. Watts,

**Re: Financial documents for year ended 30 June 2003
FR 2003/435**

Thank you for forwarding additional documentation in relation to the financial documents of the La Trobe University Branch of the National Tertiary Education Industry Union for the year ended 30 June 1993; this has been placed with the documents previously lodged.

With regard to the information provided in accordance with section 269 of the Workplace Relations Act 1996, for the financial year ended 30 June 2003, the information has been noted, but not placed on the organisation file.

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, 22 December 2003.

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 2002 to 30 June 2003 were distributed to all members of the Branch free of charge on 14 November 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.

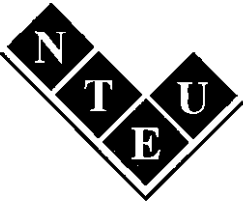
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993.

Yours sincerely,

Larry Powell
Statutory Services Branch

10 December 2003

National
Tertiary
Education
Union



La Trobe University Branch

Tuesday, 16 December 2003

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 2003

Please find enclosed the paperwork required for the La Trobe University Branch's 2002-2003 financial year Auditor's Report. Please note that it is an amended Secretary's Certificate as I discovered a full copy of the branch accounts were made available to our members, rather than a summary.

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,

Ms Stacey Watts
Executive Officer

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

SECRETARY'S CERTIFICATE

I, Tess Flynn, Acting 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 a full copy of the financial statements of the Branch for the period 1 July 2002 to 30 June 2003 were distributed to all members of the Branch free of charge on 14 November 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 2003 were presented to an extraordinary meeting of the Executive held on 27 November 2003.
3. the information contained in the accounts and statements is correct.

Signed:

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

Ms Tess Flynn
Acting Branch Secretary

November 2003



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
La Trobe University Branch
Room 201 Peribolos West
La Trobe University
VICTORIA 3086

Dear Ms. Watts,

**Re: Financial documents for year ended 30 June 2003
FR 2003/435**

Thank you for your letter of 16 December 2003 and additional documentation in relation to the financial documents of the La Trobe University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2003; this has been placed with the documents previously lodged.

Your comments have been noted.

Yours sincerely,

Larry Powell
Statutory Services Branch

19 December 2003