



Australian Government

Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9654 6672

Mr. D. Holloway
Branch Secretary
National Tertiary Education Industry Union
Murdoch University Branch
Murdoch University
Transportable 1, Room 8
South Street
MURDOCH WA 6150

Dear Mr. Holloway,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2004 - FR 2004/494**

Reference is made to the financial documents of the Murdoch University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 11 November 2004.

The financial documents have been filed.

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

1. Operating Report

(a) Right of members to resign:

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 11 of the organisation's Rules is applicable.

(b) Trustees of superannuation entities:

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

The statement "The Branch does not have employees" is not sufficient for the purposes of subsection 254(2)(d) of Schedule 1B.

2. Committee of Management Statement

There appears to be no information in the statement addressing Items 17(e)(iv) and (v) of the Industrial Registrar's Reporting Guidelines. These items relate to the keeping of financial records in a consistent manner to each of the other reporting units of the organisation, and whether any information sought in any request of a member or Registrar has been furnished to the member or Registrar.

3. Auditor's Report

Subsection 257(5) of the RAO Schedule now sets out the matters upon which an auditor is required to make an opinion on whether the GPFR is presented fairly in accordance with applicable Australian Accounting Standards and other requirements of the RAO Schedule. The following wording would satisfy the requirements:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996."

4. Accounting Officer's Certificate

There is no requirement under Schedule 1B to lodge an Accounting Officer's certificate. Such certificate was previously required by former provisions of the Act and Workplace Relations Regulations.

Electronic lodgment

I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at www.airc.gov.au Alternatively, you may send an email with the documents attached to: riateam3@air.gov.au. Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

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 or by email at larry.powell@air.gov.au.

Yours sincerely,



Larry Powell
Statutory Services Branch
2 December 2004

**MURDOCH
UNIVERSITY
ACADEMIC
STAFF
ASSOCIATION**

Transportable 1, Room 8
South Street, Murdoch 6150
Western Australia
Ph: (08) 9360 2717, (08) 9360 2922
email: nteu@central.murdoch.edu.au



MURDOCH BRANCH



8 November 2004

The Industrial Registrar
Australian Industrial Registry
GPO Box 1994S
Melbourne Vic 3001

Attention: Larry Powell

Dear Mr. Powell,

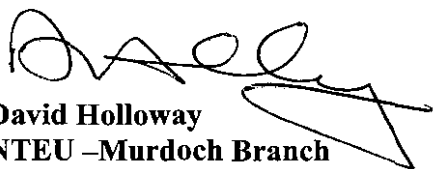
Financial Return and Auditors Report for the year ended 30 June 2004

I am enclosing the following documents of the National Tertiary Education Industry Union – Murdoch University Branch as required under the Workplace Relations Act 1996 for your perusal and comment.

1. Revised Secretary's and Committee of Management certificates for the 30 June 2004 financial statements.
2. Full report as required under the recent amended provisions of the Workplace Relations Act.

These were approved and accepted at the Annual General Meeting held on 27th October 2004 – copy of AGM minutes also attached.

If there are any queries please contact me.


David Holloway
NTEU –Murdoch Branch
Secretary/Treasurer
Tel No: (08) 9360 2704
Fax: (08) 9310 5004
E-mail: D.Holloway@murdoch.edu.au

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
MURDOCH BRANCH

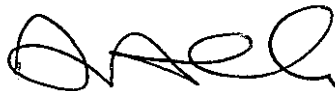
Certificate of Treasurer

s268 of Schedule 1B *Workplace Relations Act 1996*

I David Anthony Holloway being the Treasurer of the Murdoch Branch of the National Tertiary Education Industry Union certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided directly to members on 5 October 2004; and
- that the full report was presented to an annual *general meeting of members* of the reporting unit on 27 October 2004; in accordance with section 266 of the RAO Schedule.

Signature



Date:

8 November 2004

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

MURDOCH UNIVERSITY BRANCH

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2004

	Note	2004 \$	2003 \$
CURRENT ASSETS			
Cash	3	7,641	4,426
Trade Debtors		-	-
TOTAL CURRENT ASSETS		<u>7,641</u>	<u>4,426</u>
TOTAL ASSETS		7,641	4,426
CURRENT LIABILITIES			
Trade Creditors		-	-
TOTAL LIABILITIES		<u>Nil</u>	<u>Nil</u>
NET ASSETS		<u>7,641</u>	<u>\$4,426</u>
ACCUMULATED FUNDS - MEMBERS EQUITY			
Retained surplus - beginning of year		4,426	3,187
PLUS: Surplus for the financial year		3,215	1,239
TOTAL ACCUMULATED FUNDS - MEMBERS EQUITY		<u>7,641</u>	<u>4,426</u>
AS AT 30TH JUNE 2004		<u>\$7,641</u>	<u>\$4,426</u>

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

MURDOCH UNIVERSITY BRANCH

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2004

	2004	2003
	\$	\$
INCOME		
Members Subscriptions Transferred from MUASA	143,239	109,215
Interest Received	4	2
Other	1385	-
	<u>144,628</u>	<u>109,217</u>
EXPENDITURE		
Capitation fees - National + WA Division	141,297	107,867
Miscellaneous payments	51	-
Bank Charges	65	111
	<u>141,413</u>	<u>107,978</u>
NET SURPLUS	<u>\$3,215</u>	<u>\$1,239</u>

**National Tertiary Education Industry Union
Murdoch University Branch**

**Statement of Cash Flows
For the year ended 30 June 2004**

	2004	2003
	\$	\$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
<u>INFLOWS</u>		
Cash received from members	143,239	109,215
Interest received	4	2
Other cash received	1,385	-
<u>OUTFLOWS</u>		
Cash paid for capitation fees	(141,297)	(107,867)
Payments for bank charges	(51)	-
Payments for miscellaneous activities	(65)	(111)
Net cash provided by operating activities	<u>\$ 3,215</u>	<u>\$ 1,239</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
NIL ACTIVITIES		
Net cash for investing activities	<u>-</u>	<u>-</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
NIL ACTIVITIES		
Net cash for financing activities	<u>-</u>	<u>-</u>
NET INCREASE IN CASH	3,215	1,239
BALANCE OF CASH 1 July	4,426	3,187
BALANCE OF CASH 30 June	<u>\$ 7,641</u>	<u>\$ 4,426</u>

RECONCILIATION OF NET PROFIT TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Net Profit	3,215	1,239
Add (deduct) items not affecting cash		
Depreciation Expense	Nil	Nil
Net cash provided by operating activities	<u>\$ 3,215</u>	<u>\$ 1,239</u>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 30TH JUNE 2004**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report has been prepared in accordance with the requirement of the Association's Incorporation ACT (WA) and Australian Accounting Standards AAS5 "Materiality" and AAS6 "Accounting Policies". No other applicable Australian Accounting Standards, Urgency Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accrual basis and is based on historic costs and does not take into account changing money values. The accounts have been prepared on a going concern basis. The ability for the union to continue as a going concern is dependent on receiving membership dues.

The following is a summary of the significant accounting policies adopted by the Murdoch University Branch of the National Tertiary Education Industrial Union in the preparation of this financial report.

- a) Membership Income
Membership income is brought to account when received.

2. NOTICE TO MEMBERS UNDER SECTION 274(4)

Notice is drawn to Subsections 274(1) (2) and (4) of the Workplace Relations Act which state that:

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

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 30TH JUNE 2004**

	<u>2004</u>	<u>2003</u>
	\$	\$
3. CASH		
BankWest – Account number 77-418024-1	<u>7,641</u>	<u>4,426</u>

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

MURDOCH UNIVERSITY BRANCH

AUDITOR'S REPORT

FOR THE YEAR ENDED 30 JUNE 2004

Scope

I have audited the Financial Statements of the Murdoch University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2004. The Financial Statements are a general purposes financial report comprising of the Accounting Officer's Certificate, Committee of Management's Certificate, Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows & notes to the financial statements.

The Murdoch University Branch of the National Tertiary Education Industry Union Committee of Management is responsible for the financial report & has determined that in its opinion the financial statements & notes comply with Australian Accounting Standards & reporting guidelines of the Industrial Registrar.

I have conducted an independent audit of the financial report in order to express an opinion on it to the Members of the Murdoch University Branch of the National Tertiary Education Industry Union. The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Murdoch University Branch of the National Tertiary Education Industry Union's constitution & the requirements of the Workplace Relations Act 1996.

The audit has been conducted in accordance with Australian Auditing Standards & procedures include evidence supporting the amounts & other disclosures in the financial report. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in note 1 to the financial statements.

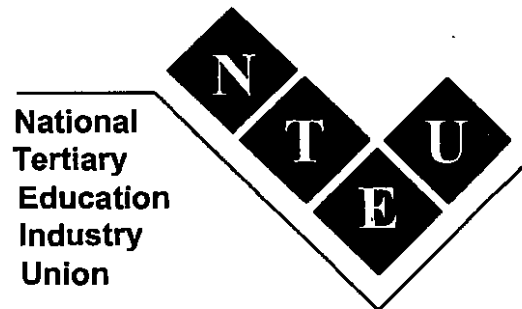
The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

- In my opinion satisfactory accounting records were kept by the organisation for the year. The financial reports were properly drawn up so as to give a true and fair view of the financial position of the National Tertiary Education Industry Union Murdoch University Branch as at 30 June 2004 & the results of its operations for the year ended 30 June 2004.


Norm Chandler, FCPA
Auditor

SIGNED at Kardinya this 27th day of September 2004



MURDOCH BRANCH

OPERATING REPORT YEAR ENDING 30 JUNE 2004

Number of Members at Murdoch University Branch

311

Number of Employees at Murdoch University Branch

None

Review of Principal Activities

- Consultation with members re Enterprise Bargaining
- Negotiations with the University on Enterprise Bargaining
- Consultation with members and the University and response to changes in university policy and procedure
- Official Attendee status on University Senate
- Branch representation on University committees
- Advice and consultation on personal cases
- Provision of services to members
- Supervision of Branch administration, finance and Industrial Officer activities
- Monthly Branch committee meetings
- NTEU national participation: conferences, national rallies/strike action, national meetings

- NTEU State Division participation
- Recruitment activities

Details of Significant Changes

None

Details of Right of Members to Resign

The membership application form advises that members may resign by written notice to the Division or Branch Secretary. The Payment Option for Credit Card advises that members may notify the Merchant in writing of cancellation. The Payment Option for Payroll Deduction Authority advises that it can be revoked by the union member in writing.

Details of Superannuation Trustees

The Branch does not have employees

Membership of the Committee of Management

PRESIDENT	A/P MICK CAMPION	SOCIOLOGY	9360 6400
VICE PRESIDENT	MRS JEN BRADLEY	MATHS	9360 2829
SECRETARY	MS MARIAN KEMP	TLC	9360 2854
TREASURER	MR DAVID HOLLOWAY	COMMERCE	9360 2704
COMMITTEE:	A/P ALLAN BARTON	CHEMISTRY	9360 2132
	MS JANE HUTCHISON	POLITICS	9360 2995
	DR BOB LEESON	ECONOMICS	9360 2197
	MR CHRIS SMYTH	MC&C	9360 6426
	MR ARCHIE ZARISKI	LAW	9360 2985
	VACANT		
NTEU GEN/S	MR NICK SCHLAGER	FACILITIES MNG	9360 7365
NTEU ACAD/S	DR STEVEN WARD	COMMERCE	9360 6025
NTEU COMM	TRISH COYNE	CHANCELLERY	9360 7206

Marian Kemp.

Marian Kemp

Acting President/Secretary NTEU Murdoch Branch

1st September 2004

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

MURDOCH UNIVERSITY BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On 1 September 2004 the Committee of Management of the National Tertiary Education Industrial Union, Murdoch Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004.

The Committee of Management declares 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 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 organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO schedule and the RAO regulations; and
 - (iv) No orders have been made by the Commission under section 273 of the RAO schedule during the period.

For Committee of Management:

MARIAN KEMP

Title of Office Held:

Acting President

Signature:

Marian Kemp

Date:

23/9/04

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

MURDOCH UNIVERSITY BRANCH

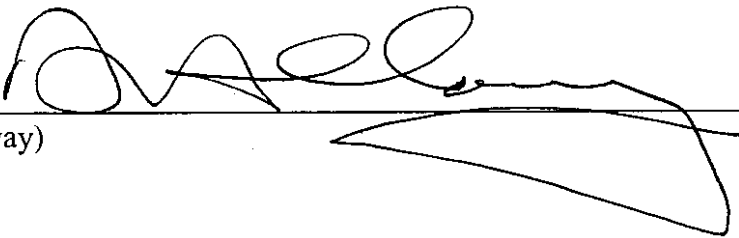
ACCOUNTING OFFICER'S CERTIFICATE

I, David A. Holloway, Treasurer, being the Officer responsible for keeping the accounting records of the National Tertiary Education Industry Union, certify that as at 30 June 2004 the number of members in the association affiliated with the organisation was 309.

In my opinion,

- (1) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2004;
- (2) a record has been kept of all moneys paid by, or collected from members of the organisation and all moneys so paid or collected have been credited to the bank account or accounts to which those moneys are to be credited, in accordance with the rules of the organisation;
- (3) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (4) with regard to funds of the organisation 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 organisation were authorised in accordance with the rules;
- (6) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.

Signed as a true and correct statement.



(David A. Holloway)
Treasurer

Dated this 30~~th~~ day of August 2004

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
MURDOCH BRANCH

MINUTES
OF THE ANNUAL GENERAL MEETING
HELD ON 27TH OCTOBER 2004

Present: 22 members of the NTEU, Teresa Borwick (Industrial Officer), Stephanie Thompson (Executive Officer)

Apologies: Archie Zariski, Julia Hobson, Jen Bradley, Nick Schlager, Graeme Hocking, Janice Dudley, Lenore Layman, Peta Bowden, Rob Leeson, Lubica Ucnik, Colin James, Brenton Clarke, Mick Campion, Marian Kemp, Chris Smyth

David Holloway, Treasurer, opened the meeting and told members that the President, Mick Campion, and Vice-Presidents Academic and General Staff were all unable to attend the meeting.

It was **Moved** by Allan Barton and seconded by Barry Kissane

That the members present adopt the Treasurer, David Holloway, as Chairperson for the meeting

And this was **carried** unanimously.

1. Confirmation of Minutes

David Holloway **Moved** from the Chair

That the Minutes of the Annual General Meeting held on 3rd December 2003 be confirmed as a true and accurate record

And this was **carried** unanimously.

2. Matters Arising from the Minutes

There were no matters arising from the minutes.

3. President's Report (Operating Report)

The Operating Report has taken the place of the President's Report this year. David reported that Murdoch is the only WA university to have completed Enterprise Bargaining and that less than 50% of NTEU Branches have completed EB across Australia.

The Productivity Commission and the Federal Government are pushing for Industrial Reform and Education Reform, which will cause serious industrial issues over the next three years.

David handed over to Teresa Borwick for an Enterprise Bargaining Report.

4. Enterprise Bargaining

Teresa reported that the High Court of Australia handed down a decision to say that matters in EB must pertain to the employer/employee relationship. Otherwise they are invalid.

The recent case, known as the Electrolux case because Electrolux was the employer, resulted from an attempt by the workplace union concerned to include a Bargaining Agent's Fee in their EB Agreement. The employer refused and the union took industrial action.

After the High Court handed down its decision the union movement ran a test case using a particular EB Agreement in order to determine which clauses would be included or excluded. Deputy President Ross handed down his decision in this case on Friday 22nd October.

Murdoch NTEU Branch and Murdoch University decided not to certify our EB Agreement until after the finding in the test case. The Murdoch management has identified clauses in the Agreement which pertain mainly to the distribution of union material.

However, the union has an undertaking in writing from Murdoch management that if clauses have to be removed from the Agreement, they will be put in a separate deed of agreement between the union and the University. The ballot process would then have to be repeated because the Agreement will have been changed.

The union is concerned that the EB Agreement salary increase due in September was not being paid. The union requested that the payment be made administratively but the Director of Human Resources advised the Vice-Chancellor not to do so. The union will try to expedite the salary payment so it is not delayed by a possible appeal in the Electrolux case. The amended EB Agreement will have to be circulated to staff fourteen days before further information meetings, followed by another ballot, so early December is the most likely time for the first salary payment.

Teresa reported that at a meeting with the Vice-Chancellor a "gift day" had been granted to staff. The university will close for the Christmas break at 12 noon on 23rd December.

5. Treasurer's Report (General Purpose Financial Report)

David addressed the meeting in his role as Treasurer. Union funds are domiciled in the Murdoch University Academic Staff Association accounts under full accrual accounting processes that are similar to the private sector.

It was **Moved** by David Holloway, seconded by Jane Hutchison

That the Treasurer's Report for 2003-2004 be approved

And this was **carried** unanimously.

6. Appointment of Auditor

It was **Moved** by David Holloway, seconded by Robin Giles

That Norm Chandler CPA be appointed Auditor for the financial year 2004-2005

And this was **carried** unanimously.

7. NTEU National Council 2004 Fee Increase

David informed the meeting that NTEU National Council 2004 had resolved to introduce a uniform national fee. The Murdoch Branch current fee is 0.88% of salary and the minimum national fee will be 1%. Some Branches already have a member fee which is higher than one per cent.

Members noted the Rule Change adopted at National Council 2004 which states:

The dues payable by each member of the union in receipt of a salary shall be increased (wherever it is less than one percent of salary), to one per cent of salary, from the first pay period on or after 1 March 2005.

There being no further business, the meeting was declared closed.

Stephanie Thompson
Executive Officer

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
MURDOCH BRANCH
ANNUAL GENERAL MEETING

WEDNESDAY 27TH OCTOBER 2004
AT 10.30 A.M.
IN ECL LECTURE THEATRE 3

AGENDA

1. Apologies for Absence
2. Confirmation of Minutes of the NTEU Annual General Meeting held on 3rd December 2003 (attached)
3. Matters Arising from the Minutes
4. President's Report (see Operating Report attached)
5. Treasurer's Report (see General Purpose Financial Report*)

MOTION 1: That the Treasurer's Report for 2003-2004 be approved

6. Appointment of Auditor

MOTION 2: That Norm Chandler CPA be appointed Auditor for the financial year 2004-2005

7. NTEU National Council 2004

MOTION 3: That the Annual General Meeting of Murdoch Branch members notes the Resolution of National Council 2004 Rule Change New Schedule F point 4:-

'The dues payable by each member of the union in receipt of a salary shall be increased (wherever it is less than one percent of salary), to one per cent of salary, from the first pay period on or after 1 March 2005'.

8. Any Other Business

*** PLEASE BRING THE GENERAL PURPOSE FINANCIAL REPORT TO THIS MEETING**

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
MURDOCH BRANCH
MINUTES
OF THE ANNUAL GENERAL MEETING
HELD ON 3RD DECEMBER 2003

Present: 35 members of the NTEU, Teresa Borwick (Industrial Officer),
Stephanie Thompson (Executive Officer)

Apologies: Jane Pearce, Jan Currie, Kate Fitch, Nicola Ritter, Judith MacCallum

1. Confirmation of Minutes

It was moved by David Holloway, seconded by Eve Voysey

That the Minutes of the Annual General Meeting held on 30th October 2002 be confirmed as a true and accurate record

And this was carried.

2. Matters Arising from the Minutes

There were no matters arising from the Minutes.

3. President's Report

Mick thanked everyone involved in the strike action and rally on 16th October. He thanked the Committee of Management and gave special appreciation to Jane Hutchison and Pam Mathews who serve on the Academic and General Staff Enterprise Bargaining teams respectively. David Holloway and Jim Macbeth were thanked for their contributions to University governance and Allan Barton was thanked for his contribution to NTEU National Council. Mick thanked Stephanie and gave special mention to Teresa who had experienced a difficult year.

At National Council this year the key issue was the Federal Government's Higher Education agenda and the national Organisational Review. The resistance to the Federal Government agenda continues and Carolyn Allport and Grahame McCulloch are still in Canberra trying to achieve changes.

There have been regular teleconferences across the country on Enterprise Bargaining but the Nelson proposals have slowed the process. The James Cook University management have offered 15%. This will probably be the "ground price".

The WA Division has had to pay payroll tax for industrial staff and contingencies have also had to be made for liabilities such as long service leave, sick leave etc.. The University of WA have different office bearers for their Staff Association and NTEU Branch committees which is problematic for their representation on the WA Division. The Division is complex to run since the different institutions have differing views on how to proceed.

A 3% administration payment from Murdoch management will be paid to Murdoch staff in January. The papers from the Senate meeting of 24th November show that 3% has been set aside for each of the next three years. However the salary outcome is expected to be higher than this.

The Branch now has in excess of 330 members which entitles us to two National Councillors rather than the present one.

4. **Treasurer's Report**

David Holloway presented the audited financial statements. The Branch is slightly in surplus because a proportion of dues for members who pay by credit card is returned to the Branch from National Office. There is a discrepancy between the NTEU and Academic Staff Association accounts because an overpayment to the NTEU nationally from last year has been paid back to the ASA account.

It was **moved** by Janice Dudley, seconded by Chris Smyth

That the Treasurer's report for 2002-2003 be approved

And this was **carried**.

5. **Appointment of Auditor**

It was **moved** by David Holloway, seconded by Jane Hutchison

That Norm Chandler CPA be appointed Auditor for the financial year 2003-2004

And this was **carried**.

6. **Any Other Business**

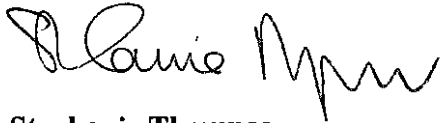
a) **Murdoch University situation**

Mick reported that he had sent a message to members about the feeling of malaise at Murdoch University and had had 95 responses. Seventy-three considered there was a problem, 8 agreed tentatively, 8 firmly disagreed and 6 said they were unable to comment because they were on OSP or similar. Mick will collate the responses which he thinks should also be sent to the senior executive. He had had an apparently productive meeting

with the Vice-Chancellor this morning and went through the items for discussion with him.

After some discussion, Mick suggested holding three-monthly meetings of members with the first possibly in March.

There being no further business, the meeting was declared closed.

A handwritten signature in black ink, appearing to read "Stephanie Thompson". The signature is written in a cursive, flowing style.

Stephanie Thompson
Executive Officer



Australian Government
Australian Industrial Registry

Level 35, Nauru House
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Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Ref: FR2004/494 - [283V-MURD]

Mrs Jen Bradley
Branch Secretary
National Tertiary Education Industry Union
Murdoch University Branch
PO Box 1014
CANNING VALE WA 6155

Dear Mrs Bradley

Financial Return - year ending 30 June 2004

This letter is intended to remind you of your obligations to provide members with copies of your reporting unit's financial reports for year ended 30 June 2004 and to lodge the reports in the Industrial Registry by no later than Friday 14 January 2005.

Over the past 18 months you would have received from us information about the major changes made by Schedule 1B of the *Workplace Relations Act 1996* ('RAO'⁴⁷).

Financial Reports

Your reporting unit must prepare or have prepared the following three reports as soon as practicable after its financial year:

1. A General Purpose Financial Report (GPFR);
2. An Operating Report; and
3. An Auditor's Report.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the abovementioned reports (the "full report"). Under certain circumstances, your reporting unit can provide a more limited concise report.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the reporting unit for the presentation of its financial reports.

A reporting unit may make application to a Registrar to extend the period within which copies of the full report or concise report are to be provided to members by no more than one month.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members (the *second meeting*). This meeting must be held within 6 months of the end of the financial year. You may make application to a Registrar to extend this time limit by no more than one month so that the time limit for providing to members copies of the full report or concise report may in turn be extended.

⁴⁷ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If your rules contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the full report (see s266(3)), it is permissible to present the full report directly to a Committee of Management meeting. This meeting must be held within 6 months of the end of the financial year.

There is no provision for extending the time-limit for presenting the full report to a committee of management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting.

Your reporting unit's financial reports should, therefore, be lodged by no later than Friday 14 January 2005.

Contact the Registry

We encourage you to contact the Registry on (03) 8661 7787 or by e-mail at clency.lapierre@air.gov.au as early as possible if you have any queries.

If you have already taken steps to ensure that your reporting unit complies with the time scale requirements of RAO, please ignore this letter.

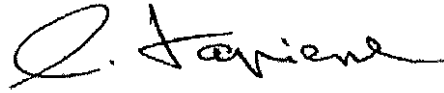
Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.

- RAO Fact Sheets - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely

A handwritten signature in black ink, appearing to read "Q. Tapine". The signature is fluid and cursive, with a large initial "Q" and a long, sweeping underline.

23 November 2004



Ref: FR2004/494-[283V-MURD]

Mr David Holloway
Secretary
National Tertiary Education Industry Union-
Murdoch University Branch
PO Box 1014
CANNING VALE WA
6155

Dear Mr Holloway

Financial Return - year ending 30 June, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- **a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)**
- **a greater emphasis given to Australian Accounting Standards**
- **the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)**
- **extensions of time are limited to one month**
- **restructured penalty provisions involving more extensive use of Civil Penalties**
- **the introduction of the Industrial Registrar's Reporting Guidelines**
- **organisations and their branches to report according to their financial structures, known as 'reporting units'.**

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/494**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

We encourage you to contact the Registry on (03) 8661 7787 or by e-mail at clency.lapierre@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



Deputy Industrial Registrar
9 August, 2004

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares 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 organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, 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 organisation; and
 - #(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; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* *Where compliance or full compliance has not been attained - set out details of non compliance instead.*

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*