



# Fair Work Australia

23 July 2009

Ms Jenny Savage  
Finance Coordinator  
National Tertiary Education Industry Union

email: [jsavage@nteu.org.au](mailto:jsavage@nteu.org.au)

Dear Ms Savage

**Re: Financial Reports for the National Tertiary Education Industry Union, Murdoch University Branch for years ended 30 June 2006, 2007 and 2008 – FR2006/290 FR2007/340 & FR2008/420**

I acknowledge receipt of the revised financial report for the National Tertiary Education Industry Union, Murdoch University Branch for the year ended 30 June 2006 and the financial reports for years ended 30 June 2007 and 2008. The reports were lodged with Fair Work Australia on 14 July 2009.

The financial reports have now been filed.

I appreciate for the financial year ended 30 June 2009 it is anticipated that, in accordance with the scheme of the organisation's rules, all financial affairs will be administered by the organisation (through its national office) and accounted for accordingly. None the less I draw your attention to a number of matters in the present report which, in the event the Branch was required to again prepare a financial report, it should take into account to achieve full compliance.

You are not required to take any further action in respect of the report lodged.

## **Presentation of the full report to a general meeting**

Section 265(5)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) requires that the general meeting of members is to be held within six months of the end of the financial year and that copies of the report are to be provided to members 21 days prior to that meeting. Future reports should be distributed as required by section 265(5)(a) of the Act.

## **Schedule 1**

Reference to Schedule 1B of the *Workplace Relations Act 1996*, should properly refer to Schedule 1 and note that from 1 July 2009 shall be the *Fair Work (Registered Organisations) Act 2009*.

11 EXHIBITION STREET  
MELBOURNE VIC 3000  
  
GPO BOX 1994  
MELBOURNE VIC 3001

Telephone:  
(03) 8661 7777  
Facsimile:  
(03) 9655 0410  
Email: [www.orgs@fwa.gov.au](mailto:www.orgs@fwa.gov.au)  
Internet: [www.fwa.gov.au](http://www.fwa.gov.au)

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

Yours sincerely

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

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: [kevin.donnellan@fwa.gov.au](mailto:kevin.donnellan@fwa.gov.au)

cc. Ms Marian Kemp, President, National Tertiary Education Industry Union, Murdoch University  
Branch - [nfeu@central.murdoch.edu.au](mailto:nfeu@central.murdoch.edu.au)

**NATIONAL TERTIARY  
EDUCATION INDUSTRY UNION**

**MURDOCH BRANCH**

*Financial Statements for the year ended*

*30 June 2006*

**Certificate of Secretary or other Authorised Officer**

**S268 of Schedule 1B Workplace Relations Act 1996**

I Marian Elizabeth Frances Kemp being President of the National Tertiary Education Industrial Union Murdoch University Branch certify:

- That the documents lodged herewith are copies of the full report for the year ended 30<sup>th</sup> June 2006, referred to in s268 of the RAO Schedule ; and
- That the full report, was provided to members on June 15, 2009; and
- That the full report was presented to A GENERAL MEETING OF MEMBERS of the reporting unit on July 7, 2009; in accordance with section 266 of the RAO Schedule.

*Marian Kemp.*

Marian Kemp

07/07/2009

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

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**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2006**

**Principal Activities**

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

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

**Results of Principal Activities**

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

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

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

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

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

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

No officer of the Branch was a Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme.

**Number of members**

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 341 (2005 – 317).

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2006 (Continued)**

**Number of employees**

The number of persons who were, at the end of the financial year, employees of the Branch was 1 employee measured on a full time equivalent basis.

**Members of the committee of management**

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

President	Marian Kemp
Vice-President (Academic)	Janice Dudley
Vice-President (General)	Christina Ballantyne
Branch Secretary	Jen Bradley
Treasurer	David Holloway
Committee Member	Jo Goodie
Committee Member	Julia Hobson
Committee Member	Chris Latham
Committee Member	Craig McGarty
Committee Member	Murray Rosenberg
Committee Member	Steven Ward
Committee Member General Staff	Helen Gibson
Committee Member Indigenous Staff	Ashley Sillifant
National Councillors	David Holloway
National Councillors	Marian Kemp
Alternate National	Sharon Delmege

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**OPERATING REPORT**

**FOR THE YEAR ENDED 30 JUNE 2006 (Continued)**

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

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

- 11.1 A member may resign from membership by written notice addressed and delivered to the member's Branch Secretary or Branch Secretary provided that:
- (a) Where a written notice of resignation is received by a Branch Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the appropriate Branch Secretary;
  - (b) Where a written notice of resignation is received by a Branch Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the relevant Branch Secretary.
- 11.2 A notice of resignation from membership takes effect:
- (a) where the member ceases to be eligible to become a member of the Branch
    - (i) on the day on which the notice is received by the Branch; or
    - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;
 whichever is later; or
  - (b) in any other case:
    - (i) at the end of two weeks, or if permitted by law three months after the notice is received by the Branch; or
    - (ii) on the day specified in the notice;
 whichever is later.
- 11.3 Any dues payable but not paid by a former member in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Branch in a court of competent jurisdiction, as a debt due to the Branch.
- 11.4 A notice delivered to the Branch Secretary or Branch Secretary shall be taken to have been received by the Union when it was delivered.
- 11.5 A notice of resignation that has been received by the Branch is not invalid because it was not addressed and delivered in accordance with sub-rule 1 of this rule.
- 11.6 A resignation from membership is valid even if it is not affected in accordance with this rule if the member is informed in writing by or on behalf of the Branch that the resignation has been accepted.
- 11.7 Cessation of payment of any dues, levies and other amounts by a member does not, of itself, terminate membership of the Branch.

Name: Marian Kemp

Title: President NTEU Murdoch Branch

Signature: *Marian Kemp*

Date: 1 4 2009



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2006**

On 1/4/09 the Committee of Management of the National Tertiary Education Industry 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 2006:

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 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 the 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 two 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.
- (f) during the financial year, the Branch did not partake in any recovery of wages activity.

For Committee of Management: Marian Kemp

Title: President NTEU Murdoch Branch

Signature: *Marian Kemp*

Date: *1. 4. 2009*

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**INCOME STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2006**

	NOTE	2006 \$	2005 \$
<b>Revenue from ordinary activities:</b>			
Subscriptions	2	2,415	2,718
Other	2	<u>3</u>	<u>8,004</u>
<b>Total revenue from ordinary activities</b>		<u>2,418</u>	<u>10,722</u>
<b>Expenses from ordinary activities:</b>			
Accounting & audit fees		2,500	-
Bank charges		128	61
Committee of management buyout		5,500	-
Interest		13	-
Office costs		<u>-</u>	<u>8,000</u>
<b>Total expenses from ordinary activities</b>		<u>8,141</u>	<u>8,061</u>
<b>Net operating (deficit) / surplus</b>		<u>(5,723)</u>	<u>2,661</u>

The accompanying notes form part of these financial statements.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**BALANCE SHEET**

**FOR THE YEAR ENDED 30 JUNE 2006**

	NOTE	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash assets	3	<u>7,079</u>	<u>11,280</u>
<b>TOTAL CURRENT ASSETS</b>		<u>7,079</u>	<u>11,280</u>
<b>TOTAL ASSETS</b>		<u>7,079</u>	<u>11,280</u>
<b>CURRENT LIABILITIES</b>			
Payables	4	<u>2,500</u>	<u>978</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u>2,500</u>	<u>978</u>
<b>TOTAL LIABILITIES</b>		<u>2,500</u>	<u>978</u>
<b>NET ASSETS</b>		<u>4,579</u>	<u>10,302</u>
<b>EQUITY</b>			
Accumulated surplus	5	<u>4,579</u>	<u>10,302</u>
<b>TOTAL SURPLUS</b>		<u>4,579</u>	<u>10,302</u>

The accompanying notes form part of these financial statements.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**STATEMENT OF RECOGNISED INCOME AND EXPENSE**

**FOR THE YEAR ENDED 30 JUNE 2006**

	NOTE	2006 \$	2005 \$
<b>ACCUMULATED SURPLUS</b>			
Balance at start of the period		10,302	7,641
(Deficit) / surplus for the period		<u>(5,723)</u>	<u>2,661</u>
Balance at end of period	5	<u>4,579</u>	<u>10,302</u>

The accompanying notes form part of these financial statements.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2006**

	NOTE	2006 \$	2005 \$
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Capitation fees		2,415	3,696
Receipts from other revenue		-	8,000
Interest received		3	4
		<u>2,418</u>	<u>11,700</u>
<b>Payments</b>			
Cash payments in the course of operations		<u>(6,619)</u>	<u>8,061</u>
<b>Net cash flows from operating activities</b>	6	<u>(4,201)</u>	<u>3,639</u>
<b>Net increase/(decrease) in cash held</b>		(4,201)	3,639
<b>Cash at the beginning of the financial year</b>		<u>11,280</u>	<u>7,641</u>
<b>Cash at the end of the financial year</b>	3	<u>7,079</u>	<u>11,280</u>

The accompanying notes form part of these financial statements.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards including Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Workplace Relations Act 1996.

**Basis of Preparation**

The financial report has been prepared on an accruals basis and is based on historical costs. It does not take into account changing money values or, except where stated, current valuations of non-current assets.

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

**(a) Revenue Recognition**

**(i) Membership Capitation Fee**

The membership capitation fee revenue represents 0.23% of members' salary. The dues are collected by the Branches and remitted to the Branch by the middle of the month after they fall due and at this point recognised in the Branch's accounts.

**(ii) Other Revenue**

Other revenue comprises revenue earned from the provision of products or services and interest on monies deposited. These revenues are recognised when the goods or services are provided, or when the fee in respect of services provided is receivable.

**(b) Property, Plant & Equipment**

Property, plant and equipment are recorded at cost. Depreciation of property, plant, and equipment is calculated on the straight-line basis in order to write the assets off over their estimated useful lives.

**(c) Income Tax**

No provision for Income Tax is necessary as "Trade Unions" are exempt from income tax under Section 50-15 of the Income tax Assessment Act.

**(d) Cash Flows**

For the purpose of the cash flow statement, cash includes cash on hand and held at call with banks, net of bank overdrafts.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D...)**

**(e) Goods and Services Tax**

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

Receivables and payables are stated with the amount of GST included.

**(f) Allocation of Current and Non-Current**

An Asset or a Liability shall be classified as current when it satisfies any of the following criteria:

- (a) it is expected to be settled in the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is due to be settled within twelve months after the reporting date; or
- (d) the entity does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

All other assets and liabilities shall be classified as non current.

**(g) Impact of Adoption of AIFRS**

There have been no changes to prior year opening retained earnings or to the profit and loss comparatives as a result of the introduction of AIFRS.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$	\$
<b>2. REVENUE FROM ORDINARY ACTIVITIES</b>		
<b>Subscriptions</b>		
Member	2,415	2,718
<b>Total revenue from subscriptions</b>	<u>2,415</u>	<u>2,718</u>
<b>Other revenue</b>		
Other	-	8,000
Interest received	3	4
<b>Total other revenue</b>	<u>3</u>	<u>8,004</u>
<b>Total revenue from operating activities</b>	<u>2,418</u>	<u>10,722</u>
<b>3. CASH ASSETS</b>		
Cheque account	7,079	11,280
	<u>7,079</u>	<u>11,280</u>
<b>4. PAYABLES</b>		
Trade creditors and accruals	2,500	978
	<u>2,500</u>	<u>978</u>
<b>5. ACCUMULATED SURPLUS</b>		
Accumulated surplus at the beginning of the financial year	10,302	7,641
Net operating (deficit)/surplus for the year	<u>(5,723)</u>	<u>2,661</u>
Accumulated surplus at the end of the financial year	<u>4,579</u>	<u>10,302</u>



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$	\$
<b>6. CASH FLOW INFORMATION</b>		
Reconciliation of net operating surplus to net cash flows from operating activities:		
Net operating (deficit) / surplus	<u>(5,723)</u>	<u>2,661</u>
Changes in assets and liabilities:		
Increase / (decrease) in payables	<u>1,522</u>	<u>978</u>
Net cash flows from operating activities	<u><u>(4,201)</u></u>	<u><u>3,639</u></u>
 <b>7. RELATED PARTY INFORMATION</b>		
<b>Remuneration of key management personnel</b>		
Income received or due and receivable by key management personnel of the Branch	<u><u>-</u></u>	<u><u>-</u></u>

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

**8. FINANCIAL INSTRUMENTS**

**8.1 Terms, conditions and accounting policy**

**8.1.1 Financial Assets**

Recognised Financial Instruments	Note	Accounting Policy	Terms and Conditions
Cheque Account	3	Valued at cost. Interest recognised as it accrues.	The rate at balance date was 0.5%.
Payables	4	Liabilities are recognised for amounts to be paid in the future for goods received and services provided to the Branch as at balance date whether or not invoices have been received.	General creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

**8.2 Interest Rate Risk**

The Branch's exposure to interest rate risk and the effective interest rates of financial assets and financial liabilities at balance date are as follows:

	Note	Fixed Interest Rate \$	2006 Floating Interest Rate \$	Non Interest Bearing \$	Carrying Amount \$	Weighted Average Interest Rate %
<b>Financial assets</b>						
Cash assets	3	-	7,079	-	7,079	0.5
<b>Total</b>		-	<u>7,079</u>	-	<u>7,079</u>	
<b>Financial Liabilities</b>						
Payables	4	-	-	2,500	2,500	n/a
<b>Total</b>		-	-	<u>2,500</u>	<u>2,500</u>	

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

**8. FINANCIAL INSTRUMENTS (CONT'D...)**

**8.2 Interest Rate Risk (cont'd)**

	Note	Fixed Interest Rate \$	2005 Floating Interest Rate \$	Non Interest Bearing \$	Carrying Amount \$	Weighted Average Interest Rate %
<b>Financial assets</b>						
Cash assets	3	-	11,280	-	11,280	0.5
<b>Total</b>		-	<b>11,280</b>	-	<b>11,280</b>	
<b>Financial Liabilities</b>						
Payables	4	-	-	978	978	n/a
<b>Total</b>		-	-	<b>978</b>	<b>978</b>	

**8.3 Net Fair Value**

The aggregate fair values of financial assets and liabilities as at balance date are as follows:

<b>2006</b>			
	Note	Total Carrying Amount as per Balance sheet \$	Aggregate Net Fair Value \$
<b>Financial Assets</b>			
Cash assets	3	7,079	7,079
<b>Total Financial Assets</b>		<b>7,079</b>	<b>7,079</b>
<b>Financial Liabilities</b>			
Payables	4	2,500	2,500
<b>Total Financial Liabilities</b>		<b>2,500</b>	<b>2,500</b>

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2006**

**8. FINANCIAL INSTRUMENTS (CONT'D...)**

**8.3 Net Fair Value (cont'd)**

	2005		
	Note	Total Carrying Amount as per Balance sheet \$	Aggregate Net Fair Value \$
<b>Financial Assets</b>			
Cash assets	3	11,280	11,280
<b>Total Financial Assets</b>		<b>11,280</b>	<b>11,280</b>
<b>Financial Liabilities</b>			
Payables	4	978	978
<b>Total Financial Liabilities</b>		<b>978</b>	<b>978</b>

**9. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provision of subsections (1), (2) and (3) of section 272 of Schedule 1B – Registration of accountability of Organisations which reads as follows:

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

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF  
NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
MURDOCH BRANCH**

**Scope**

***The general purpose financial report and Executive Committee's responsibility***

The general purpose financial report comprises the income statement, balance sheet, cash flow statement, statement of changes in equity, accompanying notes to the financial statements, and the Executive Committee's statement of the National Tertiary Education Industry Union Murdoch Branch for the year ended 30 June 2006.

The Executive Committee of the Union is responsible for the preparation and fair presentation of the financial report in accordance with the Workplace Relation Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect frauds and error, and for the accounting policies and accounting estimates inherent in the financial report.

***Audit approach***

We conducted an independent audit in order to express an opinion to the members of the Union. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the financial report is free of material misstatements. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitation of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia and the Workplace Relations Act 1996, a view which is consistent with our understanding of the Union's financial position, and of its performance as represented by the results of its operations and the cash flows.

We formed our audit opinion on the basis of these procedures, which include:

- examining on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the executive Committee.

While we considered the effectiveness of management internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance of internal controls.

**Independence**

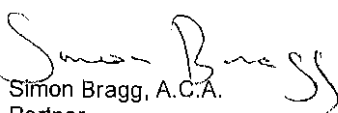
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

**Audit Opinion**

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 the RAO Schedule of the Workplace Relations Act 1996.



DFK Collins  
Chartered Accountants



Simon Bragg, A.C.A.  
Partner  
Registered Company Auditor, Registration Number: 291536

Melbourne  
Date:

12 June 2009

## DONNELLAN, Kevin

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**From:** David Holloway [D.Holloway@murdoch.edu.au]  
**Sent:** Tuesday, 16 June 2009 10:48 AM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: FR2006/290 & FR2007/340 - Financial years ended 30 June 2006 & 2007 - National Tertiary Education Industry Union, Murdoch University Branch  
**Attachments:** NTEU Murdoch Branch Financials Reports for NTEU Murdoch Branch Annual General Meeting 12.30 pm Tuesday July 7; NTEU Murdoch Branch 2005/2006, 2006/2007 and 2007/2008 Financials

Kevin,

See attached emails for the actions being taken to finalise these reporting processes.

Cheers,  
David H.

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**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Wednesday, 10 June 2009 10:12 AM  
**To:** David Holloway  
**Subject:** RE: FR2006/290 & FR2007/340 - Financial years ended 30 June 2006 & 2007 - National Tertiary Education Industry Union, Murdoch University Branch

Dear David, what is the current progress with the 2006 and 2007 reports.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

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**From:** David Holloway [mailto:D.Holloway@murdoch.edu.au]  
**Sent:** Wednesday, 6 May 2009 4:15 PM  
**To:** DONNELLAN, Kevin  
**Cc:** Marian Kemp; Janice Dudley; NTEU Murdoch  
**Subject:** RE: FR2006/290 & FR2007/340 - Financial years ended 30 June 2006 & 2007 - National Tertiary Education Industry Union, Murdoch University Branch

Kevin,

The financial reports have now been presented to the Committee of Management of the NTEU Murdoch University Branch and resolutions formally adopting them have been passed. The draft financial reports have been returned to the auditors in Melbourne for them to finalise a formal sign off of the final version of the financial statements for 2006 and 2007. Once that is complete those reports will be sent back to the Branch here in Perth. Unfortunately, I do not have a final timeline for when that will happen.

When that does occur the Branch will then forward copies of these financial reports to all members and will then call a formal AGM at which the reports including the operating report will

23/07/2009

be presented to members. Again that timeline will be dependent on when the financial reports are forwarded to the Branch from the auditors in Melbourne.

Once I have any further information in relation to this I will advise you accordingly.

Cheers,  
David H.

---

**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Wednesday, 6 May 2009 8:38 AM  
**To:** David Holloway  
**Subject:** FR2006/290 & FR2007/340 - Financial years ended 30 June 2006 & 2007 - National Tertiary Education Industry Union, Murdoch University Branch

Dear David, could you provide me with a timetable for the finalisation of these matters.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

---

**From:** DONNELLAN, Kevin  
**Sent:** Thursday, 16 April 2009 4:13 PM  
**To:** 'D.Holloway@murdoch.edu.au'  
**Subject:** FR2006/290 & FR2007/340 - Financial years ended 30 June 2006 & 2007 - National Tertiary Education Industry Union, Murdoch University Branch

Dear David, further to the draft financial reports for 2006 and 2007, I have reviewed both reports and I suggest the following changes:

2006

**Operating report** – Manner of resignation – The Branch has included the NTEU resignation rule in a slightly amended form. I suggest the Branch either refer to rule 11 or, preferably, quote the rule exactly as it appears in the NTEU rules.

**Committee of Management statement** – For item (e) iv the Branch may wish to delete the words “where the organisation consists of two or more reporting units”; and for item (e) vi. if there has been compliance with an order under section 273 the statement is fine otherwise, if no orders have been made for compliance, then a statement “no orders for inspection of financial records have been made by the Commission under section 273 of the RAO Schedule;” would be sufficient.

**Notes to the financial statements** – note 9 – Any reference to “Schedule 1B” contained in the financial statements should read “Schedule 1”.

**Audit Report** – Audit Opinion – The Audit Opinion in the draft 2006 report although revised indicates that the financial report “presents a true and fair view”. It is our preference that the Branch uses the term “presents fairly” in accordance with section 257(5).

2007

The above matters also apply to the 2007 report.

For your information here is the link to fact sheet 9 -

23/07/2009

[http://www.airc.gov.au/legislation/fact\\_sheets/09\\_fact\\_sheet.pdf](http://www.airc.gov.au/legislation/fact_sheets/09_fact_sheet.pdf). I appreciate that because of the passage of time the Branch cannot now comply with certain of the prescribed timelines, however, I recommend that when the report is ready for publication you provide it to members 21 days before the relevant general meeting. The full report(s) should then be lodged with the accompanying designated officer's certificate within 14 days of the meeting.

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

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

Please consider the impact to the environment and your responsibility before printing this email.

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This footnote also confirms that this email message has been swept for the presence of computer viruses.  
.....



**DONNELLAN, Kevin**

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**From:** Chris Latham [C.Latham@murdoch.edu.au] on behalf of NTEU Murdoch  
[nteu@murdoch.edu.au]  
**Sent:** Monday, 15 June 2009 6:28 PM  
**To:** NTEU Murdoch  
**Subject:** NTEU Murdoch Branch Financials Reports for NTEU Murdoch Branch Annual General Meeting  
12.30 pm Tuesday July 7

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

**ANNUAL GENERAL MEETING**

**TO BE HELD ON TUESDAY 7<sup>TH</sup> JULY 2009**

**AT 12.30 P.M. IN HILL LECTURE THEATRE**

**IT IS A REQUIREMENT OF THE AUSTRALIAN INDUSTRIAL REGISTRY THAT NTEU MEMBERS ARE PROVIDED WITH A GENERAL PURPOSE FINANCIAL REPORT TWENTY-ONE DAYS PRIOR TO THE ANNUAL GENERAL MEETING. THE GENERAL PURPOSE FINANCIAL REPORTS FOR THE FINANCIAL YEARS 2005-2006; 2006-7 AND 2007-2008 HAVE BEEN POSTED TO THE BRANCH'S WEBSITE AND ARE AVAILABLE AT [www.nteu.org.au//bd/murdoch#a34988](http://www.nteu.org.au//bd/murdoch#a34988).**

**AN AGENDA WILL BE CIRCULATED ONE WEEK PRIOR TO THE MEETING OF 7<sup>TH</sup> JULY. THESE PAPERS FORM PART OF THE AGENDA AND SHOULD BE BROUGHT TO THE MEETING.**

Chris Latham  
Branch Organiser  
Mob: 0427 722 047  
Tel: 9360 2922  
Email: nteu@murdoch.edu.au  
Post: Transportable 1, Room 8, Murdoch University  
Web: [www.nteu.org.au/murdoch](http://www.nteu.org.au/murdoch)

**DONNELLAN, Kevin**

---

**From:** DONNELLAN, Kevin  
**Sent:** Wednesday, 4 March 2009 11:43 AM  
**To:** 'D.Holloway@murdoch.edu.au'  
**Subject:** FR2006/290 - Financial year ended 30 June 2006 - National Tertiary Education Industry Union, Murdoch University Branch  
**Attachments:** FR2006-290.pdf

David, attached is a copy of correspondence sent to the Branch on 23 January 2009. I have also left telephone messages to request that you contact me regarding a timetable for the completion of the above report. Could you provide a response as required so that the matter may be progressed.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

---

**From:** DONNELLAN, Kevin  
**Sent:** Friday, 23 January 2009 11:30 AM  
**To:** 'D.Holloway@murdoch.edu.au'  
**Subject:** FR2006/290 - Financial year ended 30 June 2006 - National Tertiary Education Industry Union, Murdoch University Branch

David, attached is correspondence regarding the above matter.

Reagrds

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)



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

23 January 2009

Mr David Holloway  
Secretary  
National Tertiary Education Industry Union, Murdoch University Branch  
email: [D.Holloway@murdoch.edu.au](mailto:D.Holloway@murdoch.edu.au)

Dear Mr Holloway

**Re: Financial Report for the National Tertiary Education Industry Union, Murdoch University Branch for the year ended 30 June 2006 [FR2006/290]**

On 2 April 2007 the National Tertiary Education Industry Union, Murdoch University Branch (the Branch) lodged in the Australian Industrial Registry the financial report for the year ended 30 June 2006. In correspondence dated 3 May 2007 the Branch was required to address matters contained in items 1 and 2 in particular the provision of a revised Audit Report and the distribution to members and the subsequent presentation of the financial report to a general meeting of members of the Branch.

Despite numerous requests for the Branch to attend to the above matters, the financial report has not been lodged.

Could the Branch advise me by return mail the timetable for the various outstanding steps in the reporting process. This matter should have been finalised some time ago.

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

Yours sincerely

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

Kevin Donnellan  
Statutory Services Branch  
Principal Registry  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

**DONNELLAN, Kevin**

---

**From:** DONNELLAN, Kevin  
**Sent:** Wednesday, 10 December 2008 10:38 AM  
**To:** 'David Holloway'  
**Subject:** FR2006/290 - Financial Report for year ended 30 June 2006 - National Tertiary Education Industry Union-Murdoch University Branch

David, could you provide me with an update of the current progress of the above matter.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

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**From:** DONNELLAN, Kevin  
**Sent:** Tuesday, 28 October 2008 12:26 PM  
**To:** 'David Holloway'  
**Subject:** RE: FR2006/290 - Financial Report for year ended 30 June 2006 - National Tertiary Education Industry Union-Murdoch University Branch

David, I note the comments contained in your email. It is the responsibility of the Branch to comply with the timelines contained in ss266(1) which attracts a civil penalty provision.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

---

**From:** David Holloway [<mailto:D.Holloway@murdoch.edu.au>]  
**Sent:** Thursday, 23 October 2008 11:20 AM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: FR2006/290 - Financial Report for year ended 30 June 2006 - National Tertiary Education Industry Union-Murdoch University Branch

Kevin,

At the present moment because of the difficulties in the past with audits and requirements under the Australian Industrial Relations Act our national office in Melbourne has arranged for the national auditors DFK Collins to re-audit the 2006/2007 financial statements. However these will be done around the same time as the national accounts which means the audit process will be completed during October and November this year. It is not therefore possible to present the 2006/2007 report to a meeting of members before the end of

23/07/2009

November 2008.

Also, after the end of November the tendency is for most academic and general staff at universities to take extended leave and therefore it will be difficult to get a meeting of members arranged and attended in December and January. At the present moment the tentative scheduling of a meeting will be for early February next year.

National office in Melbourne is also arranging for a combined set of financial statements of the 2007/2008 financial year which incorporates all the state-based branches as well as head office in one set of accounts also to be audited by DFK Collins.

I hope this response covers the queries that you have in relation to this matter.

Cheers,  
David H.

David A. Holloway  
B. Comm, MBA (UWA) PhD (Murdoch)  
Senior Lecturer  
Associate Dean (Teaching & Learning)  
Murdoch Business School  
Murdoch University  
Tel: 93602704  
Fax: 93105004

---

**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Wednesday, 22 October 2008 9:06 AM  
**To:** David Holloway  
**Subject:** RE: FR2006/290 - Financial Report for year ended 30 June 2006 - National Tertiary Education Industry Union-Murdoch University Branch

David, is it possible for the 2006/2007 report to be presented to a meeting of members before the end of November 2008 rather than early 2009. Please advise.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

---

**From:** David Holloway [mailto:D.Holloway@murdoch.edu.au]  
**Sent:** Wednesday, 24 September 2008 1:22 PM  
**To:** DONNELLAN, Kevin  
**Subject:** RE: FR2006/290 - Financial Report for year ended 30 June 2006 - National Tertiary Education Industry Union-Murdoch University Branch

Kevin,

As referred to in our telephone conversation yesterday, the position about the financial reports as we discussed yesterday is as follows.

The 2006/2007 financial reports will be reprocessed with the 2007/2008 financial report and presented to members sometime early in the New Year. That means sometime early in 2009.

23/07/2009

Both these sets of a financial reports will be audited as required under under the Australian Industrial Relations Act and presented in the International accounting standards format and framework.

Cheers,  
David H.

---

**From:** DONNELLAN, Kevin [mailto:Kevin.Donnellan@airc.gov.au]  
**Sent:** Tuesday, 23 September 2008 12:25 PM  
**To:** David Holloway  
**Subject:** FW: FR2006/290 - Financial Report for year ended 30 June 2006 - National Tertiary Education Industry Union-Murdoch University Branch

David Holloway, Secretary, further to the correspondence of 3 May 2007, could you provide an update regarding the above financial report.

Regards

KEVIN DONNELLAN  
Statutory Services Branch

Australian Industrial Relations Commission  
11 Exhibition St, Melbourne Victoria 3000  
GPO Box 1994, Melbourne Victoria 3001

Telephone: (03) 8661 7764  
International: (613) 86617 764  
Facsimile: (03) 9655 0410  
Email: [kevin.donnellan@airc.gov.au](mailto:kevin.donnellan@airc.gov.au)

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**From:** DONNELLAN, Kevin  
**Sent:** Wednesday, 20 August 2008 1:04 PM  
**To:** 'd.holloway@murdoch.edu.au'  
**Subject:** FW: FR2006/290 - Financial Report for year ended 30 June 2006 - National Tertiary Education Industry Union-Murdoch University Branch

David Holloway, could you provide a response to the attached message. Regards Kevin Donnellan

---

**From:** DONNELLAN, Kevin  
**Sent:** Monday, 7 July 2008 3:37 PM  
**To:** 'd.holloway@murdoch.edu.au'  
**Subject:** FR2006/290 - Financial Report for year ended 30 June 2006 - National Tertiary Education Industry Union-Murdoch University Branch

David Holloway, further to correspondence sent to Cynthia Lo-Booth on 18 July 2007, no documentation has been filed in relation to items 1 – Timescale requirements and 2 – Audit report. Could you send the required documentation so that this matter can be finalised.

Regards

Kevin Donnellan  
Statutory Services Officer, Team 3  
Statutory Services Branch  
Australian Industrial Registry

(03) 8661 7764  
[kevin.donnellan@air.gov.au](mailto:kevin.donnellan@air.gov.au)

## DONNELLAN, Kevin

---

**From:** LO-BOOTH, Cynthia  
**Sent:** Thursday, 1 May 2008 10:07 AM  
**To:** 'd.holloway@murdoch.edu.au'  
**Subject:** Outstanding Financial Reports for year ended 30 June 2006

**Attachments:** FR2006\_290-NTEU-Murd3May07.pdf; FR2006\_290 - NTEU- Murdoch\_20Jun07.pdf; murdoch response 18Jul07.pdf; FR2006\_290-NTEU-Murd14Nov07.pdf; FR2006\_290-NTEU-Murd21Feb08.pdf

Dear Mr Holloway,

Please find attached the previous letters I have sent to you dated 3 May, 20 June, 14 November 2007 and 21 February 2008 and your reply sent to the Registry on 18 July 2007.

Can you please reply to my letter of 21 February 2008 seeking for the outstanding financial documents for the year ended 30 June 2006?



FR2006\_290-NTEU-  
Murd3May07.pdf...



FR2006\_290 -  
TEU- Murdoch\_20J.



murdoch response  
18Jul07.pdf (...)



FR2006\_290-NTEU-  
Murd14Nov07.pd...



FR2006\_290-NTEU-  
Murd21Feb08.pd...

Cynthia Lo-Booth  
Statutory Services Officer, Team 3  
Statutory Services Branch  
Australian Industrial Registry

Tel: (03) 8661 7989  
Email: cynthia.lobooth@air.gov.au



Australian Government

Australian Industrial Registry

11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7989  
Fax: (03) 9655 0410

Mr David Holloway  
Treasurer  
National Tertiary Education Industry Union  
Murdoch University  
Transportable 1, Room 8  
South Street  
MURDOCH WA 6150

By E-mail: [D.Holloway@murdoch.edu.au](mailto:D.Holloway@murdoch.edu.au)

Dear Mr Holloway

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)  
Financial reports for year ended 30 June 2006 - FR 2006/290**

I refer to my last written correspondence to you dated 14 November 2007 and my telephone message left on your answering machine on 6 December 2007.

I note in your last correspondence by email on 30 August, you advised that an annual general meeting was scheduled for late October 2007 with no confirmation as to the date of the meeting.

The Registry has no record of receiving any further correspondence or documents from your organisation since 30 August 2007.

Can you please advise if the annual general meeting where the full financial report is to be presented to the members has been held? And if the meeting has been held, can you please advise when I can expect the full financial report and the Designated Officer's Certificate to be lodged? Please note that section 268 of the RAO Schedule require the documents to be lodged with the Registry within 14 days after the general meeting. If the general meeting to present the full report to the members has not yet occurred, can you please advise when this meeting is scheduled?

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 7989 on Wednesdays and Thursdays or by email at [Cynthia.lobooth@air.gov.au](mailto:Cynthia.lobooth@air.gov.au)

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth'.

Cynthia Lo-Booth  
Statutory Services Branch

21 February 2008





Australian Government

Australian Industrial Registry

Level 5  
11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7989  
Fax: (03) 9655 0410

Mr David Holloway  
Treasurer  
National Tertiary Education Industry Union  
Murdoch University  
Transportable 1, Room 8  
South Street  
MURDOCH WA 6150

By E-mail: [D.Holloway@murdoch.edu.au](mailto:D.Holloway@murdoch.edu.au)

Dear Mr Holloway

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)  
Financial reports for year ended 30 June 2006 - FR 2006/290**

I refer to my earlier correspondence with you on 3 May, 20 June and 29 August 2007 and your correspondence with me on 7 May, 18 July and 30 August 2007.

I note in your last correspondence by email on 30 August, you advised that an annual general meeting was scheduled for late October 2007 with no date yet to be confirmed by the committee of management.

Can you please advise if the annual general meeting where the financial reports are to be presented to the members has been held? And if the meeting has been held, can you please advise when I can expect the full financial report and the Designated Officer's Certificate to be lodged? Please note that s.268 of the RAO Schedule require the documents to be lodged with the Registry within 14 days after the general meeting. If the general meeting to present the financial report to the members has not yet occurred, can you please advise when this meeting is scheduled to occur?

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 7989 on Wednesdays and Thursdays or by email at [Cynthia.lobooth@air.gov.au](mailto:Cynthia.lobooth@air.gov.au)

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth'.

Cynthia Lo-Booth  
Statutory Services Branch

14 November 2007

**From:** David Holloway [D.Holloway@murdoch.edu.au]  
**Sent:** Thursday, 30 August 2007 10:58 AM  
**To:** LO-BOOTH, Cynthia  
**Cc:** STEWART, Iain  
**Subject:** RE: Financial Reports for year ended 30 June 2006  
Cynthia,

I am expecting that the AGM will be held towards the end of October - no firm date has yet been set by the Committee of management at this stage.

Cheers,  
David h.

David A. Holloway  
B. Comm, MBA (UWA) PhD (Murdoch)  
Senior Lecturer  
Murdoch Business School  
Murdoch University  
Tel: 93602704  
Fax: 93105004

---

**From:** LO-BOOTH, Cynthia [mailto:cynthia.lobooth@air.gov.au]  
**Sent:** Wednesday, 29 August 2007 1:59 PM  
**To:** David Holloway  
**Cc:** STEWART, Iain  
**Subject:** Financial Reports for year ended 30 June 2006

Dear David,

I hope your trip went well in Singapore.

I note from our last correspondence dated 18 July that the financial reports for 30 June 2006 and 2007 will be audited, distributed to members and presented to a general meeting at the same time.

Can you please advise me as to an estimated timetable of when these events are scheduled.

I would like to note the key dates in our system so the Registry will know when to expect the lodgement of these financial documents.

I will be on leave from 30 August to 9 October (inclusive).

I have copied this email to my manager, Iain Stewart, so if you "Reply All" to this email with the dates of the scheduled general meeting etc then Iain will enter the information in the system.

Furthermore, if you have any questions regarding your reporting unit's financial obligations you can direct your queries to Iain Stewart on (03) 8661 7787.

Thank you.

Cynthia Lo-Booth

Statutory Services Officer, Team 3

Statutory Services Branch

Australian Industrial Registry

South Street, Murdoch  
Western Australia 6150  
Telephone: (61-8) 9360 2705  
Facsimile: (61-8) 9310 5004  
University PABX: (61-8) 9360 6000  
<http://www.murdoch.edu.au/>  
Registered Provider Code: 00125J  
A.B.N. 61 616 369 313

18 July 2007

Ms. Cynthia Lo-Booth  
Statutory Services Branch  
Australian Industrial Registry

Dear Cynthia,

**RE: Your emailed letter of 3 May 2007 and follow-up emailed letter of 20 June 2007**

Please accept my apologies for the delay in responding to your missives above in relation to the lodgement of the Murdoch Branch's 30 June 2006 financial reports under the Workplace Relations Act 1996. The first point I need to make clear is that the Branch and the National Office is currently undertaking organizational moves and changes in the annual reporting process. This is expected to result in the preparation and lodgement of one combined set of financial reports to cover all the entities in the NTEU national union. This means that the Murdoch Branch will only be lodging one more annual financial report for the year ended 30 June 2007 and will then cease to do so in future since that function will be replaced by the lodgement of one 'global' financial report for the union—professionally prepared by the Finance Unit at the national office in Melbourne.

As a result the series of items raised by you in the communications above will be attended to as part of this 'combined' set of financial reports in the future. I also note your comments in items other than 1 and 2 (i.e. items 3, 4, 5, 6 and 7) and will endeavour to make sure that these events do not recur in the lodgement process for the Murdoch Branch 30 June 2007 financial report.

In relation to Item 1 the 30 June 2006 financial reports will ensure that all the relevant statements, the auditing process itself and members' meetings dates and timescales will comply with the requirements you have specified in Item 1. This will be done by carrying out your request to repeat certain steps in relation to the 30 June 2006 financial report as part of the process for the 30 June 2007 financial report lodgement process.

***An outstanding Australian university***

In the case of Item 2 I will also ensure the rewording of the Auditor's Opinion is passed on to the Auditor himself for action in relation to the 30 June 2007 financial report as well as implementing this for the 30 June 2006 financial report.

I will forward on a hardcopy and signed version of this response when I return to Perth from Singapore on Monday 30 July. I am currently observes on a two-week teaching stint for the Murdoch Business School. I will be returning to my Perth office on Monday 30 July and will attend to this matter again at that stage

Yours sincerely

Dr. David Holloway  
Senior Lecturer  
Treasurer (NTEU – Murdoch Branch)  
Murdoch Business School



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

11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7989  
Fax: (03) 9655 0410

Mr David Holloway  
Treasurer  
National Tertiary Education Industry Union  
Murdoch University  
Transportable 1, Room 8  
South Street  
MURDOCH WA 6150

By E-mail: [D.Holloway@murdoch.edu.au](mailto:D.Holloway@murdoch.edu.au)

Dear Mr Holloway

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)  
Financial reports for year ended 30 June 2006 - FR 2006/290**

I refer to our earlier written correspondence with you on 3 May, your reply by email on 7 May and our telephone conversation on 7 June 2007.

In our last conversation you advised that you would send a response to my letter by Wednesday, 13 June 2007.

To date, the Registry has no record of lodgement of any further documents from your organisation.

Please contact our office to advise when the requested documents contained in the letter of 3 May 2007, will be lodged.

I have enclosed another copy of the letter of 3 May 2007 for your convenience.

Should you wish to discuss any matters raised in our letter, or if you require further information on the financial reporting requirements of the Act, I can be contacted on (03) 8661 7989 (Wed and Thurs) or by e-mail at [cynthia.lobooth@air.gov.au](mailto:cynthia.lobooth@air.gov.au).

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Cynthia Lo-Booth'.

Cynthia Lo-Booth  
Statutory Services Branch

Statutory Services Branch

20 June 2007

Enc.

**From:** David Holloway [D.Holloway@murdoch.edu.au]  
**Sent:** Monday, 7 May 2007 11:33 AM  
**To:** LO-BOOTH, Cynthia  
**Subject:** RE: Financial report for year ended 30 June 2006  
Cynthia,

I have received your email. I will be teaching offshore until 25 may – so will deal with the main issues when I return from Singapore!!

Cheers,  
David H.

David A. Holloway  
B. Com, MBA (UWA) PhD (Murdoch)  
Senior Lecturer  
Murdoch Business School  
Murdoch University  
Tel: (618) 93602704  
Fax: (618) 9310 5004

-----Original Message-----

**From:** LO-BOOTH, Cynthia [mailto:cynthia.lobooth@air.gov.au]  
**Sent:** May 03, 2007 3:20 PM  
**To:** David Holloway  
**Subject:** Financial report for year ended 30 June 2006

Dear Mr Holloway,

Please find attached a letter regarding Murdoch University Branch recently lodged financial reports for year ended 30 June 2006 and a document containing hyperlinks to the relevant legislation which you may find useful.

If you have any queries please do not hesitate to contact me. I work part time and I am in the office on Wednesdays and Thursdays:

<<FR2006\_290-NTEU-Murd3May07.pdf>>

<<Hyperlinks to website addresses-2006 guidelines.doc>>

Regards,

Cynthia Lo-Booth

Statutory Services Officer, Team 3

Statutory Services Branch

Australian Industrial Registry

Tel:(03) 8661 7989

Email: cynthia.lobooth@air.gov.au

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This email and any files transmitted with it are confidential and

intended solely for the use of the individual or entity to whom they



**Australian Government**

**Australian Industrial Registry**

Level 5  
11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7989  
Fax: (03) 9655 0410

Mr David Holloway  
Treasurer  
National Tertiary Education Industry Union  
Murdoch University  
Transportable 1, Room 8  
South Street  
MURDOCH WA 6150

By E-mail: [D.Holloway@murdoch.edu.au](mailto:D.Holloway@murdoch.edu.au)

Dear Mr Holloway

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)  
Financial reports for year ended 30 June 2006 - FR 2006/290**

I acknowledge receipt of the financial reports of the Murdoch University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2006. The documents were lodged in the Industrial Registry on 2 April 2007.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule). Please note that these matters are generally advised for assistance in the preparation of future financial reports. With the exception of the comments concerning items 1 and 2 no further action is required in respect of the subject documents.

**1. Timescale Requirements**

Financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements.

From the information available, the committee of management statement is dated 11 October 2006 and the auditor's report is dated 9 October 2006, it would appear that the auditor did not take into account the committee of management statement in their auditing of the general purpose financial reports. Section 253(2)(c) of the RAO Schedule states that the general purpose financial report must consist also of "any other reports or statements required by the reporting guidelines". Item 24 of the Reporting Guidelines require a committee of management statement to be prepared. Therefore, the committee of management statement must be prepared and signed before the auditor's report so that the statement can be considered by the auditor.

I also note the reports were provided to members on 19 October 2006 and presented to a general meeting of members on 31 October 2006. Section 265(5) of the RAO Schedule requires that a copy of the full report be provided to members at least 21 days before the general meeting. In the present instance the members only had a copy of the report for 12 days before the general meeting.

Furthermore, the operating report is dated 31 October 2006 and the financial reports were provided to the members on 19 October 2006. Therefore, members were not provided a copy of the operating report. Section 265 of the RAO Schedule defines a full report to contain a copy of the auditor's report, the general purpose financial report (which includes the committee of management statement) and the operating report.

As you know, s266 of the RAO Schedule makes provision for the methods by which a reporting entity may satisfy its obligation to present the full report to members. The general purpose of the financial reporting provisions is to ensure disclosure to members and, to offer those members

an opportunity to raise any matter that concerns them regarding material disclosed in that information. The vehicle for members to achieve this is at a general meeting of members.

Under the present circumstances, I cannot file the report and advise the reporting unit to repeat certain steps in the reporting process set out below.

- First, a further auditor's report must be prepared to take into account the committee of management statement. And whilst this is being prepared the auditor should also incorporate the requirements as stated in items 2(a) and 2(b) of this letter. Second, the reporting unit must supply the full report which consist of the operating report, the auditor's report and the general purpose financial report, to the members. Third, the reporting unit must present the full report to a general meeting of members at least 21 days after the provision of the full report to the members. Finally, the reporting unit must prepare a fresh and appropriately signed designated officer's certificate and lodge this with copies of the full report with the registry for filing.

Finally, for future reference, it should be noted that under s268 of the RAO Schedule unless an extension is granted, the full financial reports should be lodged in the Industrial Registry within 14 days of the meeting at which the financial reports were presented.

## **2. Auditor's Report**

### **(a) Auditor's Opinion**

The term "true and fair view" was used in the superseded legislation and is no longer relevant in the auditor's opinion. Subsection 257(5) of the RAO Schedule sets out the matters upon which an auditor is required to make an opinion on whether the general purpose financial report 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 the RAO Schedule of the Workplace Relations Act 1996".*

### **(b) Approved Auditor**

It is not clear from the report whether or not the auditor is an approved auditor. In this regard I draw your attention to the definition of an *approved auditor* in regulation 4 of the RAO Regulations. In all likelihood the auditor is such a person however, it is our preference that this is made explicit in the report.

## **3. Operating Report**

### **(a) Details of right of members to resign**

Subsection 254(2)(c) of the RAO Schedule 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. This requirement has not been fully satisfied. The information contained in the operating report only provides where the resignation information may be found. 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 in this case is rule 11 of the organisation's Rules. Alternatively the complete text of rule 11 may be reproduced in the report.

### **(b) Membership of Committee of Management**

Regulation 159 of the Workplace Relations (Registration and Accountability of Organisation) Regulations 2003 (RAO Regulations) requires the operating report to provide the period for



which each committee of management member held such position. If the members held their positions for the duration of the financial reporting period, a general statement to that effect is sufficient for the purposes of regulation 159(c).

#### **(c) Details of superannuation trustees**

Subsection 254(2)(d) of the RAO Schedule requires details of any officer or member of the reporting unit who is a trustee or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme. If no officer or member is a trustee of this nature then an acceptable wording would be as follows:

*“No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation”.*

#### **4. Committee of Management Statement**

##### **(a) Recovery of wages activity**

It would appear that the committee of management statement only partially complies with the reporting guidelines issued by the Industrial Registrar for the purposes of s253 of the RAO Schedule. Under item 25(f) of the reporting guidelines, the committee of management statement must include declarations regarding recovery of wages activity.

Where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement contained in the committee of management statement to the effect that there was no recovery of wages activity for the financial year would be sufficient.

##### **(b) Date of resolution**

Item 26(b) of the reporting guidelines requires the committee of management statement to specify the date of passage of the resolution. The committee of management statement has a signatory date of 11 October 2006 but no date specifying the date of resolution. Item 26(c) requires only one designated officer to sign the committee of management statement. Furthermore, it is preferable for the signatory to specify their position on the committee of management to allow us to determine if he or she is a designated officer according to the *Workplace Relations Act 1996*.

Also, in sub paragraph (e)(iv) of the presently lodged committee of management statement there is a typographical error. The section should read as section 272.

#### **5. Notes to General Purpose Financial Reports**

##### **(a) Notice to members**

It should be included in the full set of financial documents a notice drawing attention to provisions of the RAO Schedule that prescribed information is available to members on request. Subsection 272(5) requires the notes to reproduce a copy of subsections 272(1), (2) and (3). Presently, the notes in the lodged the financial reports contain reproduced subsections of s274(1), (2) and (4), these subsections were superseded and the new relevant subsection appear in s272.

## 6. **Accounting Officer's Certificate**

Please note there is no requirement under the RAO Schedule to lodge an accounting officer's certificate.

## 7. **Minutes of Meeting**

There is also no requirement to lodge the minutes of the general meeting where the full report was presented. Section 268 of the RAO Schedule only requires a designated officer's certificate to state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 of the RAO Schedule. The designated officer's certificate and the full report must be lodged within 14 days of the general meeting.

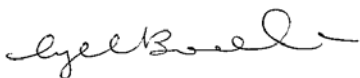
It should be noted that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under the RAO Schedule and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations

### **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](http://www.airc.gov.au) . Alternatively, you may send an email with the documents attached to: [riateam3@air.gov.au](mailto: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 7989 on Wednesdays and Thursdays or by email at [Cynthia.lobooth@air.gov.au](mailto:Cynthia.lobooth@air.gov.au)

Yours sincerely,

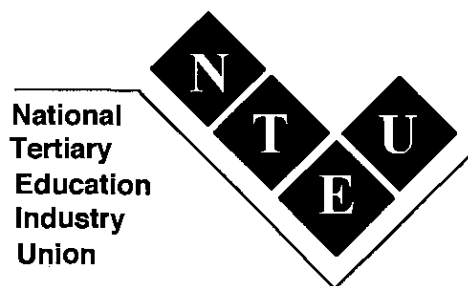


Cynthia Lo-Booth  
Statutory Services Branch

3 May 2007

**MURDOCH**  
**UNIVERSITY**  
**ACADEMIC**  
**STAFF**  
**ASSOCIATION**

Transportable 1, Room 8  
South Street, Murdoch 6150  
Western Australia  
Ph: (08) 9360 2717, (08) 9360 2922  
Fax: (08) 9360 6587  
email: nteu@murdoch.edu.au



**MURDOCH BRANCH**



27 March 2007  
The Industrial Registrar  
Australian Industrial Registry  
GPO Box 1994S  
Melbourne Vic 3001

Attention: Larry Powell (ref: FR2006/290)

Dear Mr. Powell,


**Financial Return and Auditors Report for the year ended 30 June 2006**

I refer to your letter dated 13 March 2007 and 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. The certificate of the secretary or other authorised office pertaining to the 30 June 2006 financial statements and the full report.
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 26<sup>th</sup> October 2004 – copy of AGM minutes also attached – these have only just been finalised which explains the slight delay in forwarding this material to you.

If there are any queries please contact me.

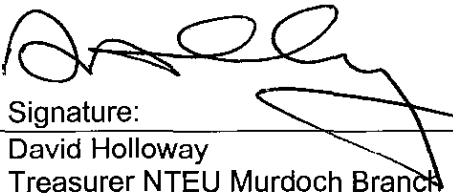
  
**David Holloway**  
**NTEU – Murdoch Branch**  
**Secretary/Treasurer**  
**Tel No: (08) 9360 2704**  
**Fax: (08) 9310 5004**  
**E-mail: D.Holloway@murdoch.edu.au**

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

**CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER**  
**s268 of Schedule 1B Workplace Relations Act 1996**

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

- that the documents lodged on 29th March 2007 are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report, was provided to members on 19<sup>th</sup> October 2006; and
- that the full report was presented to the Annual General Meeting of members of the reporting unit on 31<sup>st</sup> October 2006; in accordance with section 266 of the RAO Schedule.

  
Signature:  
David Holloway  
Treasurer NTEU Murdoch Branch

Date: *27 March 2007*

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

**STATUTORY STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2006**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, David Holloway, being the Treasurer of the National Tertiary Education Industry Union – Murdoch University Branch, certify that as at 30 June 2006:

1. The attached financial statements show a true and fair view of the financial affairs of the Division as at 30 June 2006.
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 incurring 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 National Fund operated in accordance with the Rules, no payments were made out of 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



David Holloway  
8 October 2006  
at Murdoch

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

**COMMITTEE OF MANAGEMENT STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2006**

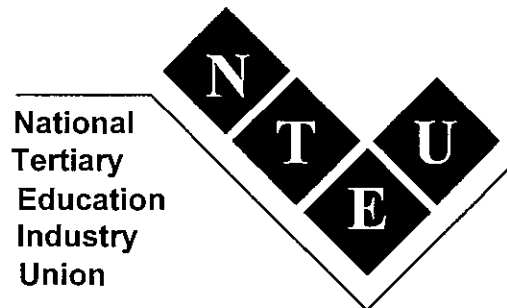
We, being two members of the Committee of Management of the National Tertiary Education Industrial Union, Murdoch Branch do declare on behalf of the Committee and in accordance with a resolution passed by the Committee, that in the opinion of the Committee of Management:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements 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 Murdoch Branch unit will be able to pay its debts when they become due and payable;
- (e) during the financial year ended 30 June 2006:
  - (i) meetings of the committee of management were held in accordance with the rules of the National Tertiary Education Industrial Union; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the National Tertiary Education Industrial Union ; 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) the information sought in any request of a member of the Murdoch Branch or Registrar duly made under section 2727 of the RAO Schedule has been furnished to the member or Registrar; and
  - (v) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule during the period.

*..Marian Kemp.....*  
Member of Committee

*.....M. G. Conroy.....*  
Member of Committee

11 October 2006  
at Murdoch



## MURDOCH BRANCH

### OPERATING REPORT YEAR ENDING 30 JUNE 2006

#### Number of Members at Murdoch University Branch

339

#### Number of Employees at Murdoch University Branch

One, from 14<sup>th</sup> June 2006

#### Review of Principal Activities

A brief account of major activities and changes in 2005/2006.

Major Federal Government Policy issues impacting on the work of the union

- **Introduction of the Higher Education Workplace Relations Requirements (HEWRRs)**
- **The RQF exercise**

Major Federal Government Legislation impacting on the work of the union

- **Introduction of Workchoices**
- **This University like others compelled to offer AWAs to all new staff**
- **Voluntary Student Unionism legislation**

NTEU Campaigns and Broader Union Movement Campaigns

- **Bargaining Agent Forms**
- **Protecting University Autonomy**
- **Murdoch Branch and the WA Division representation at ACTU Your Rights at Work Rallies**

Major Murdoch University Community Developments

- **The proposed Murdoch/Curtin merger**
- **An environment in which redundancies are no longer off the agenda. (Software Engineering then Business School)**
- **WOIA and AUQA**

- **Outsourcing of general staff work in grounds and maintenance area**

Negotiations for Work Choice compliant and HEWRR compliant Collective Workplace Agreements

- **General Staff and Academic Staff Union collective Workplace Agreements**
- **Defence of a genuine choice clause**
- **Defence of employer superannuation contributions**
- **Consultative Committees with elected direct staff representatives**

National Office NTEU major changes

- **Roll out of a national Organisational Review**

Services and activities for members

- **Training for Workplace Representatives**
- **Recruitment – concerted effort to give effect to industry union principle by growing General Staff membership**

Branch Office Accommodation on Campus

- **Agreeing with the University upon leasing arrangements for the NTEU offices**

Membership Matters

- **Life Membership for Allan Barton**

### Details of Significant Changes

The Branch Executive Officer moved from employment with the Murdoch University Academic Staff Association to employment with the NTEU Murdoch Branch on 14<sup>th</sup> June 2006.

### 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 and gives details of when resignation takes effect. This information is also provided on the Membership form for Payroll Deduction Authority. The latter form also advises that the payroll deduction authority can be revoked by the member in writing. In the event of payment by credit card, the form advises that the member may cancel by writing to the Merchant. In the case of Direct Debit payments, the form advises that the member may stop or cancel payments at any time in writing to the NTEU.

### Details of Superannuation Trustees

UniSuper

### Membership of the Committee of Management

<b>PRESIDENT</b>	<b>A/P MICK CAMPION</b>	<b>SOCIOLOGY</b>	<b>93606400</b>
<b>VICE PRESIDENT</b>			
<b>ACADEMIC</b>	<b>MS MARIAN KEMP</b>	<b>TLC</b>	<b>93602854</b>
<b>GENERAL</b>	<b>MR NICK SCHLAGER</b>	<b>COMMERCIAL SERVICES</b>	<b>93607365</b>
<b>SECRETARY</b>	<b>MRS JEN BRADLEY</b>	<b>MATHS</b>	<b>93602829</b>
<b>TREASURER</b>	<b>MR DAVID HOLLOWAY</b>	<b>COMMERCE</b>	<b>93602704</b>



Operating Report 2004-2005

COMMITTEE:	DR JULIA HOBSON	TLC	93606942
	MR CHRIS SMYTH	MEDIA COM & C	93606426
	DR STEVEN WARD	COMMERCE	93606025
	CASUAL VACANCY		
	CASUAL VACANCY		
	CASUAL VACANCY		
NTEU GEN/S	MS HELEN GIBSON	LIBRARY	93602594
NTEU ACAD/S	DR SHARON DELMEGE	MEDIA COM & C	93606249

**Mick Campion**  
**President NTEU Murdoch Branch**  
**31<sup>ST</sup> OCTOBER 2006**

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

**ANNUAL GENERAL MEETING**

**MINUTES**  
**OF A MEETING HELD ON 31<sup>ST</sup> OCTOBER 2006**

**Present:** 33 Members of the NTEU Murdoch Branch, Teresa Borwick (Industrial Officer)

**Apologies:** Walter Bloom, Murray Brown, Rob Phillips, Nado Aveling, Beth Pengelly, Katrina Lyon, Phil Jennings, Pritam Singh, Lubica Ucnik, Grant Cullen, Jane Pearce, Rajasundram Sathiendrakumar, Stephanie Thompson (Branch Organiser)

**1. Confirmation of Minutes**

It was **Moved** by Sandra Wilson, seconded by Barry Kissane

*That the Minutes of the Annual General Meeting held on 26<sup>th</sup> October 2005 be confirmed as a true and accurate record*

And this was **carried**.

**2. Treasurer's Report**

David explained the differences between the Murdoch Branch and the Academic Staff Association.

It was **Moved** by Janice Dudley, seconded by Steven Ward

*That the Treasurer's Report for 2005-2006 be approved*

And this was **carried**.

**3. Appointment of Auditor**

It was **Moved** by Sharon Delmege, seconded by Barry Kissane

*That Norm Chandler CPA be appointed Auditor for the financial year 2006-2007*

And this was **carried**.

4. **President's Report**

Mick spoke to his report with the use of a Power Point presentation.

It was **Moved** by Janice Dudley, seconded by Barry Kissane

*That the President's Operating Report be approved*

And this was **carried**.

5. **Academic and General Staff Collective Workplace Agreements 2006**

The Agreements are on the Branch website. Mick recommended members read them and note the significant changes to sick leave in the Academic Agreement.

6. **Any Other Business**

a) **Resignation of President**

Mick has resigned as Branch President and Marian Kemp will be Acting Branch President from 1<sup>st</sup> December.

b) **General Staff Consultative Committee**

Elections for general staff representatives will be held soon. NTEU posters and handouts have been prepared and circulated. There are three positions. We hoped that each general staff union would put up one candidate but the CPSU has put up two candidates. The nominees are David Collings, NTEU member, Alan Hinchcliffe, ALHMWU member, Gerri Box and Ian McKernan, CPSU members.

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

*Marian Kemp.*

**Marian Kemp**  
**Vice-President Academic**  
**Minute Secretary**

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION**

**MURDOCH UNIVERSITY BRANCH**

**DRAFT**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$	\$
<b>INCOME</b>		
Members Subscriptions Transferred from MUASA	179,813	147,057
Interest Received	3	4
Other	Nil	8,000
	<u>179,816</u>	<u>155,061</u>
<b>EXPENDITURE</b>		
Capitation fees - National + WA Division	177,186	144,339
Miscellaneous payments	5,500	8,000
Bank Charges	141	61
	<u>182,827</u>	<u>152,400</u>
<b>NET SURPLUS</b>	<u>(\$3,011)</u>	<u>\$2,661</u>

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION**

**MURDOCH UNIVERSITY BRANCH**

**DRAFT**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2006**

	Note	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash	3	7,291	11,280
Sundry Debtors		-	-
<b>TOTAL CURRENT ASSETS</b>		<u>7,291</u>	<u>11,280</u>
<b>TOTAL ASSETS</b>			<u>11,280</u>
<b>CURRENT LIABILITIES</b>			
Sundry Creditors		Nil	978
<b>TOTAL LIABILITIES</b>		<u>Nil</u>	<u>978</u>
<b>NET ASSETS</b>		<u>7,291</u>	<u>10,302</u>
<b>ACCUMULATED FUNDS - MEMBERS EQUITY</b>			
Retained surplus - beginning of year		10,302	7,641
LESS: Loss for the financial year		-3,011	2,661
<b>TOTAL ACCUMULATED FUNDS - MEMBERS EQUITY AS AT 30TH JUNE</b>		<u>\$7,291</u>	<u>\$10,302</u>

**DRAFT**

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

**Statement of Cash Flows  
For the year ended 30 June 2006**

	2006	2005
	\$	\$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
<b><u>INFLOWS</u></b>		
Cash received from members	179,813	148,035
Interest received	3	4
Other cash received	Nil	8,000
<b><u>OUTFLOWS</u></b>		
Cash paid for capitation fees	-177,186	(144,339)
Payments for bank charges	(5,500)	(61)
Payments for miscellaneous activities	-141	(8,000)
<b>Net cash provided by operating activities</b>	<b><u>(\$3,011)</u></b>	<b><u>\$ 3,639</u></b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
<b>NIL ACTIVITIES</b>		
<b>Net cash for investing activities</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
<b>NIL ACTIVITIES</b>		
<b>Net cash for financing activities</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>NET DECREASE IN CASH</b>	<b>3,011</b>	<b>3,639</b>
<b>BALANCE OF CASH 1 July</b>	<b>10,302</b>	<b>7,641</b>
<b>BALANCE OF CASH 30 June</b>	<b><u>\$ 7,291</u></b>	<b><u>\$ 11,280</u></b>
<b><u>RECONCILIATION OF NET PROFIT TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u></b>		
Net Profit/Loss	-3,011	2,661
Add (deduct) items not affecting cash		
Depreciation Expense	Nil	Nil
Increase in Sundry Creditors	Nil	978
<b>Net cash provided by operating activities</b>	<b><u>-\$ 3,011</u></b>	<b><u>\$ 3,639</u></b>

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

**DRAFT**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR  
ENDED 30<sup>TH</sup> JUNE 2006**

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**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 a cash payments and receipts system that has then been converted into 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

DRAFT

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR  
ENDED 30<sup>TH</sup> JUNE 2006

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	<u>2006</u>	<u>2005</u>
	\$	\$
<b>3. CASH</b>		
BankWest – Account number 77-418024-1	<u>7,291</u>	<u>11,280</u>



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION**

**MURDOCH UNIVERSITY BRANCH**

**AUDITOR'S REPORT**

**FOR THE YEAR ENDED 30 JUNE 2006**

**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 2006. The Financial Statements are a general purposes financial report comprising of the Accounting Officer's Certificate, Committee of Management Statement, 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.

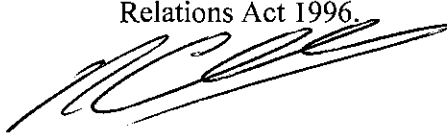
The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Murdoch University Branch of the National Tertiary Education Industry Union's constitution & the requirements of the Workplace Relations 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 2006 & the results of its operations for the year ended 30 June 2006.
- I have examined the attached Accounting Officer's Certificate and Committee of Management Statement and in my opinion they are correctly drawn up in accordance with the relevant provisions of the Workplace Relations Act 1996.



Norman Chandler, FCPA  
Auditor

SIGNED at Kardinya this 9<sup>th</sup> day of October 2006