



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ms. J. McParlane
Secretary
National Tertiary Education Industry Union
University of New England Branch
NTEU Office
University of New England
ARMIDALE NSW 2351

Dear Ms. McParlane,

Re: Financial statements for year ended 30 June 2002 - FR2002/461

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

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

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the branch as required by subsection 276(1) of the Act before 31 December 2002.

If you have not done so already you should consider implementing the following steps:

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

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

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

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

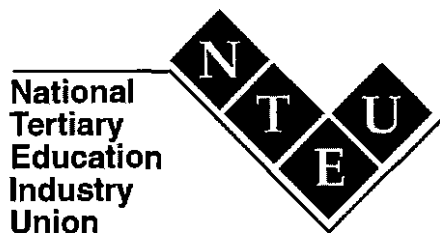
Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

Clency Lapierre
Statutory Services Branch

11 March 2003

FR 2002/461



University of New England Branch
ARMIDALE 2351
phone: 02 6773 3175
fax: 02 6773 3973
email: nteuune@metz.une.edu.au

6 May 2003

Clency Lapiere
Statutory Services Branch
Australian Industrial Registry
Level 5 Nauru House
80 Collins Street
MELBOURNE 3001



Dear Clency

Please find enclosed the 2001/2002 Audit report for the National Tertiary Education Union University of New England Branch. The Audit report was endorsed at a Committee of Management meeting on 27 March 2003 and presented to a general meeting of members on 1 May 2003.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'G. Obbens'.

Glofia Obbens
Branch Executive Officer
NTEU UNE Branch

**NATIONAL TERTIARY EDUCATION
INDUSTRY UNION –
UNE BRANCH**

**Financial Accounts & Certificates
For the Year Ended 30 June 2002**

NATIONAL TERTIARY EDUCATION UNION – UNE BRANCH

CERTIFICATE BY SECRETARY

(The provisions of section 518(1)(b) of the NSW Industrial Relations Act NSW 1991 and clause 65 of the NSW Industrial Relations 1992 apply as regulations under section 282(3) of the Industrial Relations Act 1996 and 280(1)(b) of the Workplace Relations Act 1996.)

I, **Jennifer A McParlane**, Branch Secretary of **National Tertiary Education Union, UNE Branch** hereby certify that the documents lodged herewith are true copies of the accounts, auditor's report and certificates presented to the:

[] general meeting of members of the organisation held on _____
and/or

the committee of management meeting held on 27th March 2003
in respect of the financial year of the organisation ending 30 June 2002.

The documents lodged herewith are:

- (i) copies of the accounts prepared in accordance with the requirements of section 510(1) of the 1991 Act and clause 58 of the 1992 Regulation, as applied by section 282(3) of the NSW Industrial Relations Act 1996 (an account of income and expenditure and an account of assets and liabilities) and section 280(1)(b) of the Workplace Relations Act 1996; and
- (ii) a copy of the certificate given by the accounting officer of the organisation in accordance with the requirements of section 510(2) of the 1991 Act, clause 59(1)(a) of the 1992 Regulations and Section 273(2) Regulation 109(1)(a) of the Workplace Relations Act 1996; and
- (iii) a copy of the certificate given by the committee of management in accordance with the requirements of section 510(2) of the 1991 Act and clause 59(1)(b) of the 1992 Regulation and section 273(2), Regulation 109(1)(b) of the Workplace Relations Act 1996; and
- (iv) a copy of the report of the auditor of the organisation prepared in accordance with the requirements of section 514 of the 1991 Act and Section 276(4) of the Workplace Relations Act 1996; and
- (v) a statement by an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements of section 280 of the 1996 Act and Section 269 of the Workplace Relations Act 1996.

Signed


Jennifer A McParlane

Dated

30 April 2003

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

INDEPENDENT AUDITOR'S REPORT

(The provisions of section 514 of the NSW Industrial Relations Act 1991 and as regulations under section 282(3) of the NSW Industrial Relations Act 1996 and section 276(4) of the Workplace Relations Act 1996.)

I report that I have inspected and audited the accounting records of **National Tertiary Education Union, UNE Branch** in relation to the financial year of the organisation ended 30 June 2002 and report that in my opinion satisfactory accounting records were kept by the organisation in relation to the year, including:

- (a) (i) records of the sources and nature of the income of the organisation (including income from members); and
- (ii) records of the nature and purposes of the expenditure of the organisation; and in my opinion the accounts and other statements prepared under section 510 of the NSW Industrial Relations Act 1991 and section 273 of the Workplace Relations Act 1996 in relation to the year were properly drawn up so as to give a true and fair view of:
- (b) (i) the financial affairs of the organisation as at the end of the year; and
- (ii) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (c) (i) all information, being information, which was reasonably wanted for the purpose of this audit, which was required and sought by me or by any person authorised by me for the purpose of the audit, was provided.

I also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, I must report particulars and that those particulars, if any, which form part of this report, are attached.

Forsyths

Forsyths Chartered Accountants



**Robert Finch
Director**

Signed at Armidale this *30th* day of *April* 2003.

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH


CERTIFICATE BY COMMITTEE OF MANAGEMENT

(The provisions of section 510(2) of the NSW Industrial Relations Act 1991 and clause 59(1)(b) of the NSW Industrial Relations Regulation 1992 apply as regulations under section 282(3) of the NSW Industrial Relations Act 1996 and section 273(2) Regulations 109(1)(b) of the Workplace Relations Act 1996.)

We, the undersigned members of the committee of management of **National Tertiary Education Union, UNE Branch** hereby certify in respect of the financial year ended 30 June 2002 that:

- (i) in the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- (ii) in the opinion of the committee of management, during the financial year to which the accounts relate, meetings of the committee of management were, in the opinion of the committee, held in accordance with the results of the organisation; and
- (iii) to the knowledge of any member of the committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under section 512(2) of the 1991 Act, as applied by section 282(3) of the NSW Industrial Relations Act 1996 and section 274 of the Workplace Relations Act 1996, or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available to members of the organisation in accordance with the Act, this Regulation or the rules of the organisation, as the case may be; and
- (iv) in relation to the report prepared in accordance with section 514 of the 1991 Act, as applied by section 282(3) of the NSW Industrial Relations Act 1996 and section 276(4) of the Workplace Relations Act 1996 by the auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate (ie, the second most recently concluded financial year) and in relation to any accounts and statements prepared in accordance with section 510(1) of the 1991 act to which that report relates, the organisation has complied with section 517(1) of the 1991 Act and whichever of subsections (5) and (6) of the Act is applicable.

This certificate is in accordance with a resolution passed by the committee of management of the organisation in relation to the matters to be stated in the certificate and is signed on behalf of the committee of management by at least 2 members of the committee.


H E BEYERSDORF
President

Dated: 29 April 2003


J A McPARLANE
Secretary

Dated: 30 April 2003

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

**STATEMENT OF PARTICULARS OF LOANS, GRANTS AND DONATIONS
BY THE OFFICER**

(Section 280 of the NSW Industrial Relations Act 1996 and clause 27 of the NSW Industrial Relations (General) Regulation 1996) and section 269 of the Workplace Relations Act 1996.)

I, **Mary K Notestine**, Accounting Officer of **National Tertiary Education Union – UNE Branch** state, in respect of the financial year of the organisation ended 30 June 2002 that **NO** loans, grants or donations of an amount exceeding \$1,000 were made by the organisation during the financial year.

Signed:


MARY K NOTESTINE
Treasurer

Dated:

29/4/03

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

STATEMENT OF INCOME AND EXPENDITURE for the year ended 30 June 2002

	2002 \$	2001 \$
INCOME		
Capitation fees	191,794	174,448
Levies	-	102,257
	<u>191,794</u>	<u>276,705</u>
OTHER INCOME		
Interest received	697	1,572
Hardship Relief Fund – NTEU	14	3,508
Sundry	693	-
	<u>1,404</u>	<u>5,080</u>
	<u>193,198</u>	<u>281,785</u>
EXPENDITURE		
Auditor's remuneration	2,200	5,000
Bank charges	142	770
Hardship Relief payments	577	97,051
Depreciation	1,203	1,079
Entertainment expenses	239	732
Insurance	276	274
Interest paid	-	1
Leasing charges	1,140	2,850
Capitation fees	156,955	130,762
Payroll tax	1,262	15,689
Petty cash expenditure	890	680
Postage, printing and stationery	918	899
Provision for annual leave	(451)	1,052
Provision for long service leave	(4,239)	2,492
Repairs and maintenance	491	-
Employee wages	31,748	28,623
General expenses	-	935
Superannuation contributions	2,334	2,319
Telephone	761	1,222
Unidentified amounts	-	2,051
Workshop expenses	1,503	836
Workers' compensation insurance	232	-
	<u>198,181</u>	<u>295,318</u>
NET DEFICIENT FOR THE YEAR	<u>(4,983)</u>	<u>(13,533)</u>
Accumulated surplus at the beginning of the year	<u>28,608</u>	<u>42,141</u>
Accumulated surplus at the end of year	<u>23,625</u>	<u>28,608</u>

The accompanying notes form part of these financial statements

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

BALANCE SHEET as at 30 June 2002

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash assets		26,392	45,529
Receivables	2	<u>46,340</u>	<u>23,000</u>
Total Current Assets		<u>72,732</u>	<u>68,529</u>
NON-CURRENT ASSETS			
Other financial assets	3	10	10
Property, plant and equipment	4	<u>3,980</u>	<u>2,129</u>
Total Non-Current Assets		<u>3,990</u>	<u>2,139</u>
TOTAL ASSETS		<u>76,722</u>	<u>70,668</u>
CURRENT LIABILITIES			
Sundry creditors	5	47,944	32,216
Provisions	6	<u>2,053</u>	<u>3,552</u>
Total Current Liabilities		<u>49,997</u>	<u>35,768</u>
NON-CURRENT LIABILITIES			
Provisions	6	<u>3,100</u>	<u>6,292</u>
Total Non-Current Liabilities		<u>3,100</u>	<u>6,292</u>
TOTAL LIABILITIES		<u>53,097</u>	<u>42,060</u>
NET ASSETS		<u>23,625</u>	<u>28,608</u>
EQUITY			
Accumulated surplus		<u>23,625</u>	<u>28,608</u>

The accompanying notes form part of these financial statements

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

NOTES TO THE FINANCIAL REPORT for the year ended 30 June 2002

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the members and the Workplace Relations Act 1996 and NSW Industrial Relations Act 1996. The Committee of Management have determined that the Union is not a reporting entity.

The report has been prepared in accordance with the following applicable Accounting Standards.

AAS 8: Events Occurring After Reporting Date
AAS 5: Materiality

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The report is also prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

Information to be provided to members or Registrar

A member of the Union, or a Registrar, may apply to the Union for specified prescribed information in relation to the organisation.

The Union shall, on application made by a member of the organisation or a Registrar, make the specific information available to the member or Registrar in such manner, and within such time, as is prescribed.

A Registrar may only make an application at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

NOTES TO THE FINANCIAL REPORT for the year ended 30 June 2002

	2002 \$	2001 \$
2. RECEIVABLES		
Current	43,340	16,010
Sundry debtors	-	6,990
Other debtors	3,000	-
Loan NTEU NSW	<u> </u>	<u> </u>
	<u>46,340</u>	<u>23,000</u>
3. OTHER FINANCIAL ASSETS		
Non-Current		
NECU Ltd – shares	<u>10</u>	<u>10</u>
4. PROPERTY, PLANT AND EQUIPMENT		
Office furniture and equipment	4,147	9,798
Less: Accumulated depreciation	<u>(167)</u>	<u>(7,669)</u>
	<u>3,980</u>	<u>2,129</u>
5. CREDITORS AND BORROWINGS		
Current		
Sundry creditors	44,734	32,216
GST payable	<u>3,210</u>	<u>-</u>
	<u>47,944</u>	<u>32,216</u>
6. PROVISIONS		
Current		
Provision for annual leave	<u>2,053</u>	<u>3,552</u>
Non-Current		
Provision for long service leave	<u>3,100</u>	<u>6,292</u>



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ms Gloria Obbens
Branch Executive Officer
National Tertiary Education Industry Union
University of New England Branch NTEU Office
Land Resources Building
University of New England
ARMIDALE NSW 2351

Dear Ms Obbens

Re: Financial documents for year ended 30 June 2002 - FR2002/461

Reference is made to the financial documents of the University of New England Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 15 May 2003.

The following matters require your further attention.

1. Accounting Officer's Certificate not lodged

It is noted that the accounting officer's certificate was not lodged, although it is referred to in the secretary's certificate. As this certificate forms part of the financial documents, it should be lodged with the other financial documents - refer regulation 109(1)(a) of the *Workplace Relations Regulations*.

Would you please lodge a copy of the accounting officer's certificate as soon as possible.

2. Auditor's Report

The signatory to the auditor's report has not indicated whether he is registered as a company auditor - refer regulation 112. It is the attitude of this Office that this fact should be evident to members in the published financial documents.

Would you please draw this matter to your auditor's attention.

3. Legislative timescale requirements

The secretary's certificate indicates that the financial documents were presented to a committee of management meeting on 27 March 2003 i.e. the committee of management meeting prior to the auditor's report dated 30 April 2003 (the first meeting). The secretary's certificate should have indicated the date of the general meeting of members conducted after the auditor's report and at which the auditor's report, accounts and statements are presented in accordance with section 279 of the *Workplace Relations Act 1996* (the Act). Further such a meeting should be conducted no less than 8 days after circulation of the documents to members and no more than 84 days after the auditor's report.

Given that the auditor's report is dated 30 April 2003 it would appear that the general meeting held on 1 May 2003 was not sufficient for the purposes of sub-section 279(6).

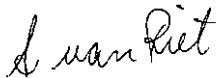
Finally, the secretary's certificate should be completed following the second meeting (the general meeting of members) at which the financial documents are presented for purposes of sub-section 279(6).

Would you please confirm that the documents have been supplied to members in accordance with subsections 279(1) and (3), and presented to a meeting in accordance with sub-section 279(6) of the Act.

The relevant timescale requirements of the Act are summarised for your assistance in the attachment.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the *Workplace Relations Act 1996*, I may be contacted on 8661 7776.

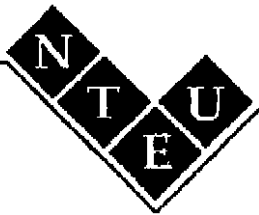
Yours sincerely



Sylvia van Riet
Statutory Services Branch

28 May 2003

National
Tertiary
Education
Industry
Union



University of New England Branch
ARMIDALE 2351
phone: 02 6773 3175
fax: 02 6773 3973
email: nteuune@metz.une.edu.au

FAX COVER SHEET

DATE: 30-5-03

TO: Sylvia Van Riet
Industrial Registry 03 9654 6672

FROM: Gloria Obbens
NTEU UNE Branch

Dear Sylvia,

Please find attached missing
certificate by accounting officer
from UNE Branch 2002 Audit Report.

Regards

Gloria

**CERTIFICATE BY THE ACCOUNTING OFFICER OF THE
NATIONAL TERTIARY EDUCATION UNION – UNE BRANCH**

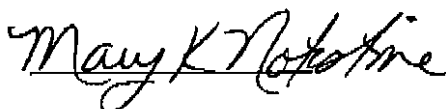
[The provisions of section 510(02) of the *Industrial Relations Act 1991* and clause 59(1)(a) of the *Industrial Relations Regulation 1992* apply as regulations under section 282(3) of the *Industrial Relations Act 1996*]

I, **Mary K Notestine**, the accounting officer of the **National Tertiary Education Union – UNE Branch**, hereby certify that to the best of my knowledge and belief that:

there were 434 persons that were members of the organisation at the end of the financial year ended 30 June 2002

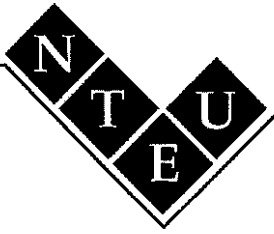
and in my opinion,

- i. the attached accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- ii. a record has been kept of the money paid by, or collected from, members of the organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and
- iii. 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; and
- iv. no payment was made out of a fund referred to in clause 57(b)(xiii) or (xv) of the Regulation for a purpose other than the purpose for which the fund was operated; and
- v. all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- vi. the register of members of the organisation was maintained in accordance with the Act.



MARY K NOTESTINE
Treasurer

Signed at *Armidale* this *29* day of *April 2003*.



10 June 2003

Sylvia van Reit
Statutory Services Branch
Australian Industrial Registry
80 Collins Street
MELBOURNE 3001
Fax: 03 9654 6672

Dear Sylvia,

Re: Financial Documents for NTEU UNE Branch year ended 30 June 2002 – FR2002/461

Please find below matters addressed from your letter of 28 May 2003.

1. Accounting Officer's Certificate not lodged

The Accounting Officer's Certificate was faxed to your office on 30 May 2003 (original enclosed).

2. Auditor's Report

That the Auditor is registered as a company auditor: The firm advertises as chartered accountants. We will draw this matter to the Auditor's attention.

3. Legislative timescale requirements

Incorrect sequence for signatures: The completed Audit Report went to the Committee of Management on 27 March unsigned. A copy of the unsigned Report was sent to all members in a newsletter dated 16 April. The Report was signed by the Auditor on 30 April and the signed Report was presented to the Annual General Meeting of members on 1 May. We will bring this matter to the attention of the Auditor.

Thank you for your assistance in this matter. If the above issues are not satisfactorily addressed, please contact me on 02 6773 3175.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'G. Obbens', is written over a horizontal line.

Gloria Obbens
Branch Executive Officer
NTEU UNE Branch

**CERTIFICATE BY THE ACCOUNTING OFFICER OF THE
NATIONAL TERTIARY EDUCATION UNION – UNE BRANCH**

[The provisions of section 510(02) of the *Industrial Relations Act 1991* and clause 59(1)(a) of the *Industrial Relations Regulation 1992* apply as regulations under section 282(3) of the *Industrial Relations Act 1996*]

I, Mary K Notestine, the accounting officer of the **National Tertiary Education Union – UNE Branch**, hereby certify that to the best of my knowledge and belief that:

there were 434 persons that were members of the organisation at the end of the financial year ended 30 June 2002

and in my opinion,

- i. the attached accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- ii. a record has been kept of the money paid by, or collected from, members of the organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and
- iii. 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; and
- iv. no payment was made out of a fund referred to in clause 57(b)(xiii) or (xv) of the Regulation for a purpose other than the purpose for which the fund was operated; and
- v. all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- vi. the register of members of the organisation was maintained in accordance with the Act.



MARY K NOTESTINE

Treasurer

Signed at ^{Armidele} this 29 day of April 2003.



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ms Gloria Obbens
Branch Executive Officer
National Tertiary Education Industry Union
University of New England Branch
NTEU Office, Land Resources Building
University of New England
ARMIDALE NSW 2351

Dear Ms Obbens

Re: Financial documents for year ended 30 June 2002 - FR2002/461

I refer to your letter dated 10 June 2003 regarding financial documents for year ended 30 June 2002.

Thank you for forwarding additional documentation and information in relation to the above; this has been placed with the documents previously lodged.

Yours sincerely

Sylvia van Riet
Statutory Services Branch
17 June 2003