



Australian Government
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) 9655 6672
Email: iain.stewart@air.gov.au

Ms Gloria Obbens
Branch Executive Officer
National Tertiary Education Industry Union
University of New England Branch
ARMIDALE NSW 2351

email: nteu@metz.une.edu.au

Dear Ms Obbens

Re: Financial Reports for year ended 30 June 2004 - National Tertiary Education Industry Union - University of New England Branch - FR 2004/496

I acknowledge receipt of your correspondence dated 7 April 2005 enclosing an operating report of the National Tertiary Education Industry Union - University of New England Branch for the year ended 30 June 2004. The report was lodged in the Industrial Registry on 14 April 2005. Further, I note your earlier correspondence lodged in the Industrial Registry on 4 January 2005 and my letter to you of 3 February 2005.

The documents have now been filed.

Although the documents have been filed, I reiterate my earlier observation that the documents lodged were prepared in accordance with the reporting requirements under the provisions of Division 11 of the Workplace Relations Act 1996. Future financial reports will not be filed unless there is *strict compliance* with each aspect of the relevant provisions of the Workplace Relations (Registration and Accountability of Organisations) legislation. Again, I draw your attention to the Commission's website where you can access the relevant legislation and also, various facts sheets prepared by the Registry to aid reporting units prepare financial reports.

In relation to the abovementioned operating report I make the following comment:

Operating Report

(a) Subsection 254(2)(a) of Schedule 1B provides the report should contain "a review of the reporting unit's principal activities". I think this requirement demands more than a statement that the principal activity of the branch was "that of a registered trade union". In future I suggest, as a minimum, the Branch should state, in broad terms at least, how it represented the interests of the members of the Branch.

Finally, I draw your attention specifically to section 266 of Schedule 1B of the Act which provides that the 'full report' must be presented to a General Meeting of members unless the rules of the reporting unit "... provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report ..." in which case it can be presented to a committee of management meeting. The rules of the National Tertiary Education Industry Union do not make such provision with respect to branches, therefore, unless that situation changes, future financial reports should be presented to a General Meeting of members.

I understand you received a letter reminding you to lodge the financial reports of the Branch for the year ended 30 June 2004 when you had already done so. This was clearly sent in error. I apologise for this oversight.

Should you wish to discuss any of the matters raised in this letter, I can be contacted on (03) 8661 7787 (Mon-Thurs).

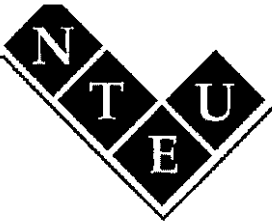
Yours sincerely

A handwritten signature in black ink that reads "Iain Stewart". The signature is written in a cursive style with a large, prominent 'I' and 'S'.

Iain Stewart
Statutory Services Branch

3 May 2005

National
Tertiary
Education
Industry
Union



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

7 April 2005

Iain Stewart
Statutory Services Branch
Australian Industrial Registry
Level 5 Nauru House
80 Collins Street
MELBOURNE 3001

Dear Iain,

Please find enclosed the Operating Report 2003/2004 for the National Tertiary Education Union University of New England Branch which was required additional to the 2003/2004 Financial Statements and Auditor's Report submitted to the Industrial Registry on 23 December 2004.

The Operating report was sent to all members on 29 March (copy of email to members enclosed) and was approved by the Committee of Management on 6 April 2005.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'G. Obbens', with a long horizontal line extending to the right.

Gloria Obbens
Branch Executive Officer
NTEU UNE Branch

To:
From: Gloria Obbens <nteuune@une.edu.au>
Subject: NTEU UNE Branch Financial Reporting Obligations
Cc:
Bcc: **NTEUMembers**

Attachments:  NTEU_UNE Operating Report 04

Dear NTEU members

We have been advised by the Australian Industrial Registry that, in order to comply with new legislation under the Workplace Relations Act 1996 which came into operation on 12 May 2003, the branch will need to provide members with additional information to the financial report for the year ending 30 June 2004 which was sent out to members on 23 December 2004.

The new legislation *Registration and Accountability of Organisations* requires that organisations present a more complete reporting system.

The AIR will accept for compliance for the year ending 30 June 2004 the addition of an operating report on the understanding that for the next financial year there will be complete compliance to the new legislation.

The operating report is attached to this email. Any questions should be directed to the Branch Treasurer, Mary Notestine email: mnotest2@une.edu.au. If you would like a copy of the 2003-2004 financial statements please contact the NTEU UNE Office.

The operating report will be approved by the NTEU UNE Branch Executive on 6 April and subsequently forwarded to the AIR.

Gloria Obbens
Branch Executive Officer
NTEU UNE Branch
Black Rose Building
University of New England
Armidale 2351

phone: 02 6773 3175
fax: 02 6773 3973
<http://www.nteu.org.au/bd/une>

NATIONAL TERTIARY EDUCATION INDUSTRY UNION – UNE BRANCH

Operating Report For the Year Ended 30 June 2004

In accordance with sec. 254 of the Workplace Relations Act 1996 ("the Act"), your Committee of Management report as follows:

Principal Activities

The principal activity of the Branch during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year.

Operating Result

The operating result of the Branch for the year ended 30th June 2004 was an accumulated surplus of \$13,768.00. No provision for tax was necessary as the Branch is considered exempt.

Significant Changes

There was no significant change in the financial affairs of the Branch during the year.

Rights of Members

In accordance with sec. 174 of the Act, members have the right to resign their membership under the NTEU Rules as follows:

NTEU Rules

11.1 A member may resign from membership by written notice addressed and delivered to the member's Division Secretary or Branch Secretary provided that:

- (a) Where a written notice of resignation is received by a Division 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 Division Secretary.*

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration & Accountability of Organisations) Regulations –

- a) The number of persons that were at the end of the financial year recorded in the register of members for sec. 230 of the RAO Schedule and who are taken to be members of the Branch under sec. 244 of the RAO Schedule was 479;
- b) The number of persons who were at the end of the financial year employees of the Branch including both full-time and part-time employees measured on full-time equivalent basis was 0.75;
- c) The names of those who have been members of the Committee of Management of the Branch at any time during the financial year and the periods for which he or she held office were –

Name:	Period:
Tim Battin	1/7/03 to 30/6/04
Maxine Darnell	1/7/03 to 30/6/04
Fay Hardingham	1/7/03 to 30/6/04
Rhonda Forrest	1/7/03 to 30/6/04
Mary Notestine	1/7/03 to 30/6/04
Jenni Ayres	1/7/03 to 30/6/04
Herman Beyersdorf	1/7/03 to 30/6/04
Cathy Haynes	1/7/03 to 30/6/04
Jenny McParlane	1/7/03 to 30/6/04
Jo Philp	1/7/03 to 30/6/04
Alison Sheridan	1/7/03 to 30/6/04
David Tucker	1/7/03 to 30/6/04

Other Relevant Information

Nil

Signed for and on behalf of the Committee of management –

Date 6 April 2005

 **Branch Secretary**



Australian Government
Australian Industrial Registry

Level 35, Naumi House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 6672
Email: iain.stewart@air.gov.au

Ms Gloria Obbens
Branch Executive Officer
National Tertiary Education Industry Union
University of New England Branch
ARMIDALE NSW 2351

email: nteu@metz.une.edu.au

Dear Ms Obbens

Re: Financial Reports for year ended 30 June 2004 - National Tertiary Education Industry Union - University of New England Branch - FR 2004/496

I have received the financial reports of the National Tertiary Education Industry Union - University of New England Branch for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 4 January 2005.

I advise the documents enclosed appear to have been prepared under the provisions of Division 11 of the Workplace Relations Act 1996. As you would be aware, the Workplace Relations (Registration and Accountability of Organisations) legislation came into operation on 12 May 2003. The accounts for the period covered by the abovementioned documents should have been prepared in accordance with the relevant provisions of Schedule 1B of the Act (the RAO Schedule), the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 and the Reporting Guidelines issued by the Industrial Registrar. Each of these documents may be accessed on the Commission's website at www.airc.gov.au. You will also find various fact sheets on the new legislative requirements imposed on organisations, branches and reporting entities, including one on financial reporting http://www.airc.gov.au/fact_sheets/factsheets.html. I recommend you acquaint yourself with the relevant legislation, and the other material, and then perhaps contact the organisation's National Office to discuss what is required of a reporting entity under the new legislative regime.

Alternatively, I have included for your assistance financial documents that I filed having determined that, by and large, they complied with the reporting entities' obligations. Given the relative newness of the current regime I am reluctant to nominate these accounts as model accounts but I do think they meet the key requirements.

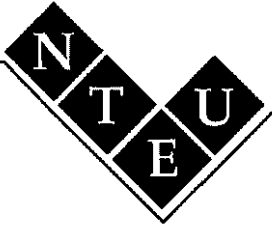
I suggest we discuss further what it is necessary for the branch to do to enable the financial documents to be filed after you have had the opportunity to read the enclosed documents. I can understand the branch's reluctance to recommit to the entire process again. Without pre-empting the outcome of that discussion, it is my view that, as a minimum, the branch will have to prepare a operating report and circulate it to members, and then lodge it with the Registry.

Should you wish to discuss any of the matters raised in this letter, I can be contacted on (03) 8661 7787.

Yours sincerely

Iain Stewart
Statutory Services Branch
3 February 2005

National
Tertiary
Education
Industry
Union



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

23 December 2004

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

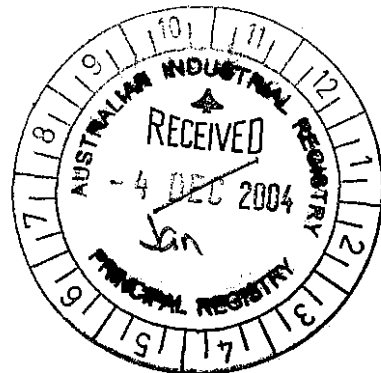
Please find enclosed the 2003/2004 Audit report for the National Tertiary Education Union University of New England Branch.

The Audit report was approved by the Committee of Management on 16 December 2004.

Yours sincerely,

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

Gloria Obbens
Branch Executive Officer
NTEU UNE Branch



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

Financial Accounts & Certificates
For the Year Ended 30 June 2004

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, **Maxine Darnell**, 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 16 December, 2004
in respect of the financial year of the organisation ending 30 June 2004.

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.


Maxine Darnell
Secretary

Signed at Armidale this 16th day of December, 2004

NATIONAL TERTIARY EDUCATION UNION – UNE BRANCH

CERTIFICATE BY THE ACCOUNTING OFFICER

[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 479 persons that were members of the organisation at the end of the financial year ended 30 June 2004

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 16 day of December 2004

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

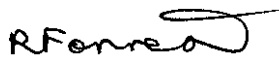
CERTIFICATE BY COMMITTEE OF MANAGEMENT

(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.)

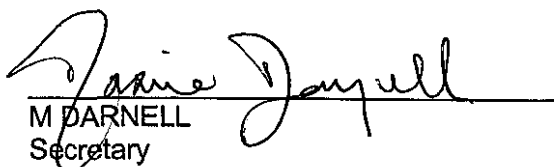
We, the undersigned members of the committee of management of **National Tertiary Education Union - UNE Branch** hereby certify in respect of the financial year ended 30 June 2004 that:

- (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.



R FORREST
President



M DARNELL
Secretary

Signed at Armidale this 16th day of December, 2004

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 2004 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

Signed at Armidale this *16* day of *December 2004*

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 2004 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 Business Services Pty Ltd


Robert Finch
Principal

Auditor Registration No: 25969

Signed at Armidale this 17 day of December 2004

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

BALANCE SHEET as at 30 June 2004

	Note	2004 \$	2003 \$
CURRENT ASSETS			
Cash assets		21,513	17,801
Receivables	2	<u>25,221</u>	<u>20,974</u>
Total Current Assets		<u>46,734</u>	<u>38,775</u>
NON-CURRENT ASSETS			
Receivables	2	345	1,361
Other financial assets	3	10	10
Property, plant and equipment	4	<u>1,380</u>	<u>2,680</u>
Total Non-Current Assets		<u>1,735</u>	<u>4,051</u>
TOTAL ASSETS		<u>48,469</u>	<u>42,826</u>
CURRENT LIABILITIES			
Sundry creditors	5	25,390	23,904
Provisions	6	<u>3,714</u>	<u>3,501</u>
Total Current Liabilities		<u>29,104</u>	<u>27,405</u>
NON-CURRENT LIABILITIES			
Provisions	6	<u>5,597</u>	<u>4,400</u>
Total Non-Current Liabilities		<u>5,597</u>	<u>4,400</u>
TOTAL LIABILITIES		<u>34,701</u>	<u>31,805</u>
NET ASSETS		<u>13,768</u>	<u>11,021</u>
EQUITY			
Accumulated surplus		<u>13,768</u>	<u>11,021</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 2004

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 2004

	2004 \$	2003 \$
2. RECEIVABLES		
Current		
Sundry debtors	24,205	19,833
Loan NTEU NSW	1,016	991
GST receivable	-	150
	<u>25,221</u>	<u>20,974</u>
Non Current		
Loan NTEU NSW	<u>345</u>	<u>1,361</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	4,147
Less: Accumulated depreciation	<u>(2,767)</u>	<u>1,467</u>
	<u>1,380</u>	<u>2,680</u>
5. CREDITORS AND BORROWINGS		
Current		
NTEU creditors	16,954	15,542
Sundry creditors	4,703	8,362
GST payable	3,733	-
	<u>25,390</u>	<u>23,904</u>
6. PROVISIONS		
Current		
Provision for annual leave	<u>3,714</u>	<u>3,501</u>
Non-Current		
Provision for long service leave	<u>5,597</u>	<u>4,400</u>

NATIONAL TERTIARY EDUCATION UNION - UNE BRANCH

STATEMENT OF INCOME AND EXPENDITURE for the year ended 30 June 2004

	2004 \$	2003 \$
INCOME		
Capitation fees	<u>249,364</u>	<u>219,306</u>
OTHER INCOME		
Interest received	330	641
Sundry	<u>150</u>	<u>500</u>
	<u>480</u>	<u>1,141</u>
	<u>249,844</u>	<u>220,447</u>
EXPENDITURE		
Auditor's remuneration	(750)	2,250
Bank charges	98	132
Depreciation	1,300	1,300
Entertainment expenses	334	-
General expense	55	792
Insurance	459	623
Capitation fees	188,101	164,037
Payroll tax	2,626	3,140
Petty cash expenditure	182	300
Photocopier rental	2,200	3,420
Postage, printing and stationery	666	1,282
Provision for employee entitlements	1,410	2,747
Repairs and maintenance	265	503
Employee wages	42,519	44,626
Superannuation contributions	4,894	4,770
Telephone	846	836
Workshop expenses	1,761	1,961
Workers' compensation insurance	<u>131</u>	<u>332</u>
	<u>247,097</u>	<u>233,051</u>
NET DEFICIENT FOR THE YEAR	<u>2,747</u>	<u>(12,604)</u>
Accumulated surplus at the beginning of the year	<u>11,021</u>	<u>23,625</u>
Accumulated surplus at the end of year	<u>13,768</u>	<u>11,021</u>

The accompanying notes form part of these financial statements