



**Australian Government**

**Australian Industrial Registry**

Level 5, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7764  
Fax: (03) 9655 0410  
dimitra.doukas@air.gov.au

Ms Gloria Obbens  
Branch Organiser  
National Tertiary Education Industry Union  
University of New England Branch  
NTEU Office, Room H304  
ARMIDALE NSW 2351

Dear Ms Obbens

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial Reports for year ended 30 June 2006 – FR2006/292**

Reference is made to the Certificate of Secretary of the National Tertiary, Education and Industry Union – University of New England Branch for the year ended 30 June 2006. The document was lodged in the Registry on 1 May 2007.

The financial documents have now been filed, no further action is required.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Dimitra Doukas'.

Dimitra Doukas  
Statutory Services Branch

7 June 2007

NATIONAL TERTIARY EDUCATION  
INDUSTRY UNION

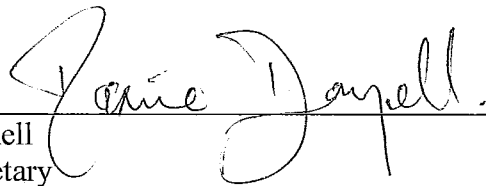
**Certificate of Secretary**

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**I, Maxine Darnell**, being the Secretary of the **National Tertiary Education Industry Union – UNE Branch** certify:

- that the documents lodged herewith are copies of the full report, referred to in a section 268 of the RAO Schedule;
- that the full report was provided to members on 5 March 2007; and
- that the full report was presented to a General Meeting of members on 28 March 2007 in accordance with Section 266 of the ROA schedule.

Maxine Darnell  
Branch Secretary



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Signed at Armidale this 28<sup>th</sup> day of March 2007



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

Level 4, 11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9655 0410

Ms Gloria Obbens  
Branch Executive Officer  
National Tertiary Education Industry Union  
University of New England Branch  
NTEU Office, Room H304  
ARMIDALE NSW 2351

Dear Ms Obbens

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial Reports for year ended 30 June 2006 – FR2006/292**

Reference is made to the financial reports of the National Tertiary, Education, and Industry Union – University of New England Branch for the year ended 30 June 2006. The documents were lodged in the Industrial Registry on 5 April 2007.

The financial documents have not been filed due to a defect.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under Schedule 1. Please note that these matters are advised for assistance in the future preparation of financial reports, no further action is required except for item 1.

**1. Certificate of Secretary or other authorised officer**

The certificate suggests the documents were “provided to members on 5<sup>th</sup> March 2007” and that the full report was presented to a meeting of the Committee of Management of the reporting unit on “14<sup>th</sup> February 2007”. First, subsection 266(3) of Schedule 1 only permits the presentation of the full report to a committee of management meeting if the rules of the reporting unit provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting for the purpose of considering the report. Whilst the rules of the National Tertiary Education Industry Union make such provision with respect to the National office and the various Divisions, there is no like provision with respect to Branches of the organisation. This office has previously advised you of this in correspondence dated 9 February 2006. Secondly, it appears from the certificate the full report was provided to members after the meeting at which the report was presented. Could you please resend your certificate of secretary with consistent dates by 26 April 2007 please.

**2. Committee of Management statement**

The Committee of Management statement omitted to provide the date of resolution as required by item 26(b) of the Industrial Registrars reporting guidelines. Could you please ensure that this date is provided in future financial reports.

**3. Operating Report**

**Significant changes to financial affairs**

Section 254(2)(b) of Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule) provides that the operating report must give details of any significant changes in the reporting unit’s financial affairs during the year. If there are no significant changes, a statement to that effect should be included. I note this was brought to the branches attention in out letter dated 20 December 2006. Please ensure this is done for future financial reports.

4. **General Purpose Financial Report (GPFR)**

**Notes to Accounts**

The accounts must contain a notice drawing attention of the members to provisions of Schedule 1 that prescribed information is available to them on request. Subsection 272(5) of Schedule 1 requires the GPFR to set out subsections 272(1), (2) and (3), Would you please ensure those subsections are copied in the GPFR in the next financial report of the branch

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 7764 (Tues and Thurs) or by email at [dimitra.doukas@air.gov.au](mailto:dimitra.doukas@air.gov.au).

**Electronic Lodgement**

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement 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).

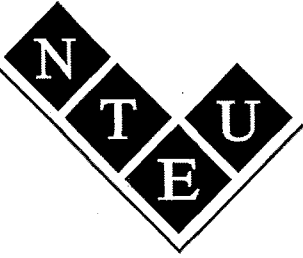
Yours sincerely,



Dimitra Doukas  
Statutory Services Branch

12 April 2007

National  
Tertiary  
Education  
Industry  
Union



**University of New England Branch**

NTEU Black Rose Building University of New England  
ARMIDALE 2351 ph: 02 6773 3175 fax: 02 6773 3973  
Email: nteuune@une.edu.au  
www.nteu.org.au/bd/une

29 March 2007

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

Please find enclosed the audited financial statements for the University of New England Branch of the National Tertiary Education Union for the financial year 2005-2006.

The Audit Report and Financial Statements were approved by the Committee of Management on 14 February 2007, sent to branch members on 5 March 2007 and endorsed at a General Meeting of NTEU members on 28 March 2007.

Yours sincerely,

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

Gloria Obbens  
Branch Organiser  
NTEU UNE Branch

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

**Financial Accounts & Certificates**

**For the Year Ended 30 June 2006**

# NATIONAL TERTIARY EDUCATION INDUSTRY UNION – UNE BRANCH

## Operating Report For the Year Ended 30 June 2006

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In accordance with Section 254 of the workplace Relations Act 1996 (“the Act”), your Committee of Management reports 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 30 June 2006 was a deficit of \$2,085 (2005 surplus: \$11,677). 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 Section 174 of the Act, members have the right to resign their membership under the NTEU Rules as follows:

- 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; and*
  - (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 Section 230 of the RAO Schedule and who are taken to be members of the Branch under Section 244 of the RAO Schedule was 452;
- (b) The number of persons who were at the end of the financial year employees of the Branch including both full-time employees measured on full-time equivalent basis was 0.75; and

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

**Operating Report  
For the Year Ended 30 June 2006 (continued)**

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- (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 officer were:

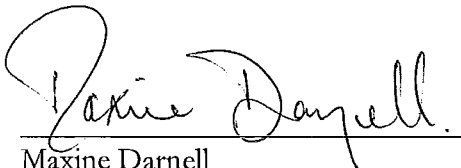
<b>Name</b>	<b>Period</b>
Argent, Neil	1/7/05 to 30/6/06
Blackbourn, Fran	1/7/05 to 30/6/06
Bleile, Bea	1/7/05 to 30/9/06
Bongiorno, Frank	1/7/05 to 30/6/06
Debbie Creed	1/2/11/05 to 30/6/06
Darnell, Maxine	1/7/05 to 30/6/06
Meredith Duncan	2/11/05 to 31/12/05
Forrest, Rhonda	1/7/05 to 30/6/06
Haynes, Cathy	1/7/05 to 30/6/06
Heron, Carolyn	1/7/05 to 30/11/05
Humphreys, Eileen	1/7/05 to 30/9/05
Kellett, John	1/9/05 to 30/6/06
Notestine, Mary	1/7/05 to 12/6/05

**Other Relevant Information**

Nil

Signed for and on behalf of the Committee of Management

Date: 14 February 2007



Maxine Darnell  
Branch Secretary




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

**Certificate by Secretary**

---

I, **Maxine Darnell**, being the Secretary of the **National Tertiary Education Industry Union - UNE Branch** certify:

- that the documents lodged herewith are copies of the full report, referred to in section 268 of the RAO Schedule;
- that the full report was provided to members on; and  
5 march 2007
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on in accordance with Section 266 of the RAO schedule.

  
Maxine Darnell  
Branch Secretary

Signed at Armidale this 14 February 2007

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

**Independent Auditor's Report  
For the Year Ended 30 June 2006**

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**Scope**

We have audited the accompanying general purpose financial report of the National Tertiary Education Industry Union – UNE Branch, for the year ended 30 June 2006 comprising Income Statement, Balance Sheet, Cash Flow Statement, Statement of Changes in Equity and Notes to the Financial Statements. The Union's Committee of Management are responsible for the preparation and presentation of the financial report and the information it contains. We have performed an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with statutory requirements so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by the results of its operations and cash flows.

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

**Audit Opinion**

In our opinion:

- (a) the financial report is properly drawn up so as to present fairly the financial position of the Union as at 30 June 2006 and its performance for the year ended on that date; and
- (b) the financial report is in accordance with the provisions of the Workplace Relations Act 1996 and Australian Accounting Standards.

*Forsyths*

**Forsyths Business Services Pty Ltd**



**Paul Cornall  
Principal**

**Auditor Registration No: 227604**

Signed at Armidale this **2** February 2007

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

**Committee of Management Statement  
For the Year Ended 30 June 2006**

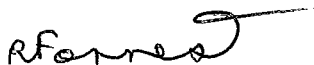
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On (date) the Committee of Management of the National Tertiary Education Industry Union – UNE Branch passed the following resolution in relation to the financial report of the reporting unit for the financial year ended 30 June 2006.

The Committee of Management declares in relation to the financial report that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the financial report 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;
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of the Branch;
  - (iii) the financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
  - (iv) the information sought in any request of a member of the Branch or a Registrar duly made under Section 272 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.

The 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.



R FORREST  
Branch President



M DARNELL  
Branch Secretary

Signed at Armidale this 14<sup>th</sup> day of February 2007

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

**Balance Sheet  
As at 30 June 2006**

	Note	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash assets		51,798	51,475
Trade and other receivables	2	<u>2,041</u>	<u>5,235</u>
<b>Total Current Assets</b>		<u>53,839</u>	<u>56,710</u>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	3	10	10
Property, plant and equipment	4	<u>2,279</u>	<u>734</u>
<b>Total Non-Current Assets</b>		<u>2,289</u>	<u>734</u>
<b>TOTAL ASSETS</b>		<u>56,128</u>	<u>57,444</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	5	17,495	20,582
Provisions	6	<u>6,791</u>	<u>4,632</u>
<b>Total Current Liabilities</b>		<u>24,286</u>	<u>25,214</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	6	<u>8,482</u>	<u>6,785</u>
<b>Total Non-Current Liabilities</b>		<u>8,482</u>	<u>6,785</u>
<b>TOTAL LIABILITIES</b>		<u>32,768</u>	<u>31,999</u>
<b>NET ASSETS</b>		<u>23,360</u>	<u>25,445</u>
<b>EQUITY</b>			
Accumulated surplus		<u>23,360</u>	<u>25,445</u>

The accompanying notes form part of these financial statements

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

**Statement of Changes in Equity  
For the Year Ended 30 June 2006**

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	<b>Retained Earnings \$</b>	<b>Total \$</b>
At 1 July 2004	13,768	13,768
Surplus/(Deficit) for the year	<u>11,677</u>	<u>11,677</u>
<b>At 30 June 2005</b>	<u>25,445</u>	<u>25,445</u>
Surplus/(Deficit) for the year	<u>(2,085)</u>	<u>(2,085)</u>
<b>At 30 June 2006</b>	<u>23,360</u>	<u>23,360</u>

The accompanying notes form part of these financial statements

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

**Income Statement  
For the Year Ended 30 June 2006**

	2006 \$	2005 \$
<b>INCOME</b>		
Capitation fees	212,944	272,328
<b>OTHER INCOME</b>		
Interest received	328	496
Sundry	745	659
	<u>1,073</u>	<u>1,155</u>
	<u>214,017</u>	<u>273,483</u>
<b>EXPENDITURE</b>		
Auditor's remuneration	2,940	2,405
Bank charges	55	59
Depreciation	569	1,188
Entertainment expenses	567	313
General expense	890	219
Insurance (including worker's compensation)	1,240	1,152
Capitation fees	135,602	190,649
Payroll tax	2,834	3,173
Petty cash expenditure	364	832
Photocopier rental	2,707	2,265
Postage, printing and stationery	1,405	2,291
Provision for employee entitlements	2,889	2,106
Repairs and maintenance	1,633	808
Building Lease	685	-
Employee wages	52,516	43,568
Superannuation contributions	4,779	7,397
Telephone	826	1,221
Workshop expenses	3,601	2,160
	<u>216,102</u>	<u>261,806</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u>(2,085)</u>	<u>11,677</u>

The accompanying notes form part of these financial statements

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

**Cash Flow Statement  
For the Year Ended 30 June 2006**

	Notes	2006 \$	2005 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members		215,793	291,643
Interest received		328	496
Other		745	659
Payments to suppliers and employees		<u>(214,764)</u>	<u>(263,320)</u>
<b>Net cash provided by (used in) operating activities</b>	7	<u>2,102</u>	<u>29,478</u>
<b>CASH FLOWS FROM INVESTING ACTIVITES</b>			
Repayment of loans		345	1,016
Fixed asset purchases		<u>(2,124)</u>	<u>(532)</u>
<b>Net cash provided by (used in) investment activities</b>		<u>(1,779)</u>	<u>484</u>
Net increase in cash held		323	29,962
Cash at beginning of the financial year		<u>51,475</u>	<u>21,513</u>
<b>Cash at end of the financial year</b>	7	<u>51,798</u>	<u>51,475</u>

The accompanying notes form part of these financial statements

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

**Notes to the Financial Report  
For the Year Ended 30 June 2006**

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**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a general 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 financial report is a general purpose financial report, which has been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

The financial report has been prepared on an accruals basis and is based on historical costs unless otherwise stated.

The financial report complies with certain Australian accounting standards, which include Australian equivalents to International Financial reporting Standards ("AIFRS"). Compliance with AIFRS ensures that the financial report, comprising the financial statements and notes thereto, complies with International Financial Reporting Standards ("IFRS").

This is the first financial report prepared based on AIFRS and comparatives for the year ended 30 June 2005 have been restated accordingly. As there was no adjustment in reported results when the Union moved to AIFRS there is no need to for a reconciliation of AIFRS equity and profit for 30 June 2006 to the balances reported in the 30 June 2005 financial report.

**(a) Information to be provided to members or Registrar**

In accordance with requirements of the Workplace Relations Act 1996, 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.

**(b) Provision for Employee Entitlements**

Provision has been made in the financial report for the Union's liability for accrued annual leave and long service leave arising from services rendered by employees to balance date. The assessment of probability of payment, calculation of net present values and inclusion of on-costs have not been included in the provisions as the Management Committee believes the adjustment would not be material to the financial report.



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

**Notes to the Financial Report  
For the Year Ended 30 June 2006 (continued)**

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**(c) Income Tax**

No provision has been made in the financial report for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997 (formerly Section 23(f) of the Income Tax Assessment Act 1936).

**(d) Fixed Assets**

Fixed assets are stated in the financial report at historical cost less, where applicable, any accumulated depreciation.

**(e) Contingent Liabilities**

The members of the Committee of Management are unaware of any contingent liability, the effect of which may be material in relation to the financial report.

**(f) Events Subsequent to Balance Date**

No event has arisen subsequent to balance date, the effect of which may be material in relation to the financial report.

**(f) Economic Dependency**

The Union derives all of its capitation fee revenue from the University of New England or its related entities.

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

**Notes to the Financial Report  
For the Year Ended 30 June 2006 (continued)**

	2006 \$	2005 \$
<b>2. TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Sundry debtors	2,041	4,890
Loan NTEU NSW	-	345
	<u>2,041</u>	<u>5,235</u>
<b>3. OTHER FINANCIAL ASSETS</b>		
<b>Non-Current</b>		
NECU Ltd – shares	<u>10</u>	<u>10</u>
<b>4. PROPERTY, PLANT AND EQUIPMENT</b>		
Office furniture and equipment	6,803	4,679
Less: Accumulated depreciation	<u>(4,524)</u>	<u>(3,955)</u>
	<u>2,279</u>	<u>724</u>
<b>5. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
NTEU creditors	9,624	15,455
Sundry creditors	7,055	4,515
GST payable	816	612
	<u>17,495</u>	<u>20,582</u>
<b>6. PROVISIONS</b>		
<b>Current</b>		
Provision for annual leave – employees	<u>6,791</u>	<u>4,632</u>
<b>Non-Current</b>		
Provision for long service leave – employees	<u>8,482</u>	<u>6,785</u>

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

**Notes to the Financial Report  
For the Year Ended 30 June 2006 (continued)**

	2006	2005
	\$	\$
<b>7. CASH FLOW INFORMATION</b>		
<b>a. Reconciliation of Cash</b>		
Cash at bank	<u>51,798</u>	<u>51,475</u>
	<u>51,798</u>	<u>51,475</u>
<b>b. Reconciliation of Net Cash provided by Operating Activities to Surplus/(Deficit) for the year</b>		
Surplus/ (Deficit) for the year	(2,085)	11,677
Non-cash flows in profit from ordinary activities:		
Depreciation	569	1,188
Changes in assets and liabilities:		
(Increase)/decrease in receivables	2,849	19,315
Increase/(decrease) in creditors and accruals	(3,087)	(4,808)
Increase/(decrease) in provisions	<u>3,856</u>	<u>2,106</u>
<b>Net cash provided by operating activities</b>	<u>2,102</u>	<u>29,478</u>