



Australian Government
Australian Industrial Registry

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

Ms. Lynne Turner
Branch Executive Officer
National Tertiary Education Industry Union
University of Newcastle Branch
Room HA1A
University of Newcastle 2308

Dear Ms. Turner,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 30 June 2005
FR2005/372**

I have received the financial documents of the University of Newcastle Branch of the abovementioned organisation for the year ended 30 June 2005 lodged under cover of your communication dated 13 July 2006.

The documents have now been filed.

Yours sincerely,

A handwritten signature in cursive script that reads 'M Beare'.

Marylyn Beare
Statutory Services Branch

26 July, 2006



National
Tertiary
Education
Industry
Union

University of Newcastle Branch

13 July 2006

Mr Larry Powell
Statutory Services Branch
AIRC
Gpo Box 1994S
Melbourne Vic 3001

Dear Mr Powell

RE: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule) Financial Reports
For year ended 30 June 2006 FR2005/372

I refer to Marylyn Beare's letter of 24 May 2006. Attached please find Certificate advising of the date the full report was presented to a meeting of members.

Yours sincerely

LYNNE TURNER
Branch Executive Officer



National
Tertiary
Education
Industry
Union

University of Newcastle Branch

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER S268 of Schedule 1B Workplace Relations Act 1996

I, Egbert Groen, being the President of the National Tertiary Education Union – University of Newcastle Branch certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- That the full report was provided to members on 7 March 2006; and
- That the full report was presented to a meeting of members on 13 June 2006

E. Groen

.....
EGBERT GROEN

17/07/07



Australian Government
Australian Industrial Registry

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

Mr. Egbert Groen
Branch President
National Tertiary Education Industry Union
University of Newcastle Branch
NTEU Office
Room CT 104
University of Newcastle
CALLAGHAN NSW 2308

Dear Mr. Groen,

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 30 June 2005
FR2005/372**

I have received the financial documents for the University of Newcastle Branch of the abovenamed organisation for the year ended 30 June 2005 lodged in the Melbourne Industrial Registry on 14 March 2006.

I direct your attention to the following comment concerning the above reports and the financial reporting obligations under the RAO Schedule.

1. Supply of financial documents to members and presentation to meeting


I note that the financial report was provided to members on 7 March 2006 and presented to a meeting of the committee of management of the reporting unit on 1 February 2006.

As you know section 266 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 purpose of the financial reporting provisions generally 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 are either at a general meeting of members or at a meeting of the committee of management. The latter option is only available if the precondition in subsection 266(3), that is the 5% rule, is satisfied. The rules of the organisation do not make such provision.

In these circumstances, the alternatives require the presentation of the relevant documents to a general meeting of members, or at a series of meetings at different locations (this alternative is only available if the rules make provision for such meetings). Please note that this matter has previously been brought to your attention in financial returns for the year ended 30 June 2004.

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 7664 (Wednesdays only) or by email at Marylyn.Beaure@air.gov.au.

Yours sincerely,

A handwritten signature in black ink that reads "M Beare". The signature is written in a cursive style with a large, looped initial 'M'.

Marylyn Beare
Statutory Services Branch

24 May 2006

FR2005/372

Higher Education Union covering Academic, General, & Teaching, Staff



National
Tertiary
Education
Industry
Union

University of Newcastle Branch

9 March 2006

Mr Larry Powell
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994
Melbourne VIC 3001

Dear Larry,

Re: NTEU University of Newcastle Branch Financial Obligations

Attached please find audited financial accounts for NTEU, University of Newcastle Branch.

I wish to advise that the audited statements are late due to circumstances beyond our control. On 22 November 2005 the locks were changed to the Branch Office and we have been locked out of our office since that date. Currently, most of our records are still in the office. As a result a number of administrative tasks have been made much more complicated.

As well as the above our Auditor was unable to return our accounts until January 2006 due to shortage of staff because of illness.

We were unable to organize our AGM until just recently because of the above circumstances and our meeting was held on 7 March 2006.

Hopefully by the 2005-2006 financial year we will be in a better position to comply with the timeframe set by the AIR. We expect to be back on campus within the next month and this should alleviate the problems we encountered last financial year.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Egbert Groen', written in a cursive style.

 EGBERT GROEN
Branch President

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER
S268 of Schedule 1B Workplace Relations Act 1996

I William Warren, being the Secretary of the National Tertiary Education Union – University of Newcastle Branch certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on7...March...2006; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on **1 February 2006**; in accordance with section 266 of the RAO Schedule.



.....
William Warren, Branch Secretary

.....9/2/06.....

Date Signed.

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

**FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2005**

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2005**

The Committee of Management presents their report on the activities of the Branch for the year ended 30 June 2005.

COMMITTEE OF MANAGEMENT – MEMBERSHIP

The members of the Committee of Management during the year were:

Name	Position Held	Period of Membership
Wayne Reynolds	Branch President	1/7/04-30/6/05
Bert Groen	Branch Vice-President (Academic)	1/7/04-30/6/05
Frances Munt	Branch Vice-President (General)	1/7/04-30/6/05
Bill Warren	Branch Secretary	1/7/04-30/6/05
Ray Fairall	Branch Treasurer	1/7/04-30/6/05
Fran Baker	Committee Member	1/7/04-30/6/05
Anita Berghout	Committee Member	1/7/04-30/6/05
Sue Hodgson	Committee Member	1/7/04-30/6/05
Rod Noble	Committee Member	1/7/04-30/6/05
Peter Peterson	Committee Member	1/7/04-30/6/05
David Watt	Committee Member	1/7/04-30/6/05

PRINCIPAL ACTIVITY

The principal activity of the entity was the operation of the branch of the Union to provide industrial, professional and managerial services to members consistent with the objects of the Union and particularly the object of protecting and improving the interests of the members. There was no change in that activity from the previous financial year.

RESULT OF OPERATIONS

NTEU Newcastle Branch representatives successfully negotiated with University Management to have General, Teaching and Academic Staff Enterprise Agreements Certified in the Commission. The Branch provided industrial support to many members and was also involved in policy matters in the Academic and General Staff Consultative Committees.

SIGNIFICANT CHANGES

There have been no significant changes in the operations of the branch since the end of the last financial year.

MEMBERSHIP

The total membership of the Branch as at 30 June 2005 was 553.

RIGHT OF MEMBERS TO RESIGN

A member may resign from membership of the Union by written notice addressed and delivered to the Executive Officer of the Branch, pursuant to Rule 11.

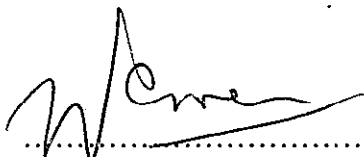
EMPLOYEES

The Branch employs two persons on a part-time basis.

SUPERANNUATION TRUSTEE

The Branch makes compulsory contributions on behalf of its employees to the Union's Superannuation fund for one employee and to the ATO Superannuation Holding Account Reserve for the second employee. No officer or member is (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme, where a criterion for the officer or members being the trustee or director is that the officer or member is an officer or member of a registered organisation.

Signed in accordance with the resolution of the Committee of Management, at a meeting held on 1 February 2006



.....
William Warren – Branch Secretary

1/2/06

.....
Date Signed.

Peter J Sweeney B. Com. C.A.

Chartered Accountant

Registered Company Auditor ~ Registered Tax Agent

ABN 62 651 971 253

**AUDITORS REPORT TO MEMBERS OF
NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

I have audited the attached financial report of National Tertiary Education Union – University of Newcastle Branch for the year ended 30 June 2005. The Committee of Management of the organisation is responsible for the preparation and presentation of the financial report and the information contained therein. I have conducted an independent audit of the financial report in order to express an opinion on it to the members of the organisation.

My 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. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the 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 Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view of the organisation which is consistent with my understanding of its financial position, the results of its operations and its cash flows.

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

Audit Opinion

In my opinion:

- a) satisfactory accounting records have been kept by the organisation so far as appears from my examination of these books, including:
 - 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;
- b) the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996.

Where necessary I have obtained all the information and explanations, from officers or employees of the organisation, which to the best of my knowledge and belief, were necessary for the purposes of my audit.

03 December 2005
New Lambton

Peter J Sweeney
Chartered Accountant
Registered Company Auditor
ASIC Number 3968

1st Floor 71 Regent Street [PO Box 225] NEW LAMBTON 2305

Ph: (02) 49524355 Fax: (02) 49524159 Email: pjsweeney@bigpond.com

"Liability limited by the Accountants Scheme, approved under the Professional Standards Act 1994 (NSW)."

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

**BALANCE SHEET
AS AT 30 JUNE 2005**

	Note	2005 \$	2004 \$
CURRENT ASSETS			
Cash on Hand		36	8
Cash on Deposit	2	68,093	68,795
TOTAL CURRENT ASSETS		<u>68,129</u>	<u>68,803</u>
NON-CURRENT ASSETS			
Plant and Equipment	3	<u>0</u>	<u>0</u>
TOTAL NON-CURRENT ASSETS		<u>0</u>	<u>0</u>
TOTAL ASSETS		<u>\$68,129</u>	<u>\$68,803</u>
CURRENT LIABILITIES			
Creditors and Borrowings	4	1,057	0
Provisions	5	43,459	47,994
TOTAL CURRENT LIABILITIES		<u>44,516</u>	<u>47,994</u>
TOTAL LIABILITIES		<u>\$44,516</u>	<u>\$47,994</u>
NET ASSETS		<u>\$23,613</u>	<u>\$20,809</u>
ACCUMULATED FUNDS	6	<u>\$23,613</u>	<u>\$20,809</u>

To be read in conjunction with the accompanying Notes.

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2005**

	2005	2004
	\$	\$
INCOME		
Membership Subscriptions	307,086	320,732
Interest Received	2,854	2,046
E B Administration Grant	0	6,500
Recruitment Reimbursement	424	3,606
Campaign Reimbursement NTEU	4,952	0
Sundry Revenue	170	1,425
TOTAL INCOME	<u>315,486</u>	<u>334,309</u>
EXPENDITURE		
Affiliation Fees NTHC	659	651
Audit Fees	1,660	1,360
Bank Charges	43	58
Capitation – NTEU NSW Division	120,379	126,644
Capitation – NTEU National	112,329	118,176
Campaign Rally	4,236	0
Donations	0	100
Functions	1,554	490
Honoraria	0	1,000
Insurance	1,326	1,332
Office Software and Equipment	620	3,301
Photocopier/Fax Maintenance	401	494
Photocopier Rental	2,268	2,489
Petty Cash Expenses	244	201
Payroll Tax	3,689	3,711
Salaries - Staff	41,964	53,279
Stationery/Office Consumables	1,261	1,038
Sundry Expenses	581	863
Superannuation - Staff	8,488	8,502
Telephone	1,378	3,499
Training and Development	50	0
Travel Expenses	3,051	4,196
Provision for Annual Leave	1,724	-447
Provision for Long Service Leave	2,454	2,304
Provision for Sick Leave	2,323	3,553
TOTAL EXPENSES	<u>312,682</u>	<u>336,794</u>
Operating Surplus (Deficit)	<u>\$2,804</u>	<u>(\$2,485)</u>

To be read in conjunction with the accompanying Notes.

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2005**

	Note	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
• Membership Subscriptions		307,086	320,732
• E B Administration Grant		0	6,500
• Other Receipts		5,546	5,031
• Payments to NTEU State & National		(232,708)	(244,820)
• Payments to Suppliers and Employees		(84,509)	(86,564)
• Interest Received		2,854	2,046
Net Cash Provided by (used in) Operating Activities	8	\$(1,731)	\$2,925
Cash at beginning of year		<u>68,803</u>	<u>65,878</u>
CASH AT END OF YEAR		<u>\$67,072</u>	<u>\$68,803</u>
 CASH AT END OF YEAR COMPRISES			
Cash on Hand		36	8
Deposit Accounts		<u>68,093</u>	<u>68,795</u>
		68,129	68,803
Less Operating Account overdrawn		<u>1,057</u>	<u>0</u>
BALANCE AT END OF YEAR		<u>\$67,072</u>	<u>\$68,803</u>

To be read in conjunction with the accompanying Notes

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

NOTE 1 – STATEMENT OF ACCOUNTING POLICIES

This general-purpose financial report has been prepared in accordance with Applicable Accounting Standards and Urgent Issues Group Consensus views. The accounting policies have been applied consistently.

a) **BASIS OF ACCOUNTING**

The financial statements have been prepared on the basis of historical cost and do not take into account changing money values or current valuations of non-current assets.

b) **REVENUE RECOGNITION**

Membership subscriptions, interest and other revenue is recognised on receipt.

c) **PLANT AND EQUIPMENT**

Plant and equipment is recorded at cost. Depreciation is charged on a straight-line basis to write the assets off over their estimated useful lives.

d) **EMPLOYEE ENTITLEMENTS**

Liabilities for Salaries, Annual Leave and Sick Leave are recognised and are measured as the amount unpaid at the reporting date at current pay rates in respect of service up to that date.

The Long Service Leave liability is measured as the cost value of the liability as at the Balance Date. This value is considered to materially represent the present value of the liability.

e) **INCOME TAX**

No liability for income tax exists because Trade Unions are exempt from income tax pursuant to section 50-15 of the Income Tax Assessment Act 1997.

f) **ROUNDING OF AMOUNTS IN ACCOUNTS**

The amounts disclosed in the financial statements have been rounded to whole dollars.

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

	2005	2004
	\$	\$
NOTE 2 – CASH ON DEPOSIT		
Unicom Credit Union		
S.1 Savings Account	0	56
S.2 Operating Account	0	2,861
S.10 Redifund	13,330	13,702
I.1 Term Deposit – Employee Entitlements.3	14,100	13,387
I.2 Equipment Reserve	3,420	3,328
I.4 Term Deposit – Employee Entitlements.1	18,252	17,293
I.6 Term Deposit – Employee Entitlements.2	18,991	18,168
	<u>\$68,093</u>	<u>\$68,795</u>
NOTE 3 – PLANT AND EQUIPMENT		
At Cost	6,508	6,508
Less Accumulated Depreciation	<u>6,508</u>	<u>6,508</u>
	<u>\$0</u>	<u>\$0</u>
NOTE 4 – CREDITORS AND BORROWINGS		
Unicom Credit Union -		
S.2 Operating Account Overdrawn	<u>1,057</u>	<u>0</u>
	<u>\$1,057</u>	<u>\$0</u>
NOTE 5 – PROVISIONS - CURRENT		
Employee Entitlements		
Annual Leave	2,606	881
Sick Leave	17,298	14,975
Long Service Leave	23,555	32,138
	<u>\$43,459</u>	<u>\$47,994</u>
NOTE 6 – ACCUMULATED FUNDS		
Balance 1 July 2004	20,809	23,294
Add (Less) Surplus (Deficit) for the year	2,804	-2,485
Balance 30 June 2005	<u>\$23,613</u>	<u>\$20,809</u>
NOTE 7 – AUDIT FEES		
Fees in respect of audit	<u>\$1,660</u>	<u>\$1,360</u>
Fees in respect of other services	<u>\$0</u>	<u>\$0</u>

**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005**

NOTE 8 – CASH FLOW INFORMATION

Reconciliation of Cash Flow from Operating Activities with Operating Deficit

	2005	2004
	\$	\$
Operating Surplus (Deficit)	2,804	(2,485)
Non-cash flows in Surplus (Deficit)- Changes in Provisions – Employee Entitlements	<u>(4,535)</u>	<u>5,410</u>
Cash Flows from Operations	<u>(\$1,731)</u>	<u>\$2,925</u>

NOTE 9 - INFORMATION AVAILABLE TO MEMBERS

Pursuant to Subsection 272(5) of the RAO Schedule of the Workplace Relations Act 1996, Members are advised that:

- 1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation 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 manner 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 organisation.
- 3) An organisation must comply with an application made under subsection (1).


**NATIONAL TERTIARY EDUCATION UNION
UNIVERSITY OF NEWCASTLE BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

In the opinion of the Committed of Management in relation to the General Purpose Financial Report:-

- a) the financial statements and notes comply with Australian Accounting Standards;
- b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar for purposes of sections 253 and 270 of the RAO Schedule;
- c) the financial statements and notes give a true and fair view of the financial performance and 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; and
- e) during the financial year to which the General Purpose 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 a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) 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 in 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.

Signed in accordance with the resolution of the Committee of Management, at a meeting held on 1 February 2006



.....
William Warren, Branch Secretary

..... 1/2/06
Date Signed.