



AUSTRALIAN INDUSTRIAL REGISTRY

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

Mr. R. Hall
Branch Secretary
National Tertiary Education Industry Union
University of New South Wales NTEU Office
Room 401, Matthews Building
University of New South Wales
KENSINGTON NSW 2052

Dear Mr. Hall,

**Re: Financial documents for year ended 30 June 2003
FR 2003/445**

Reference is made to the financial documents of the University of New South Wales Branch of the National Tertiary Education Industry Union for the year ended 30 June 2003 which were lodged in the Industrial Registry on 1 March 2004.

The financial documents have been filed.

The following matters are referred for assistance when preparing future financial documents; no further action is requested in respect of these:

1. Auditor's Report

The auditor in his report is required to give an opinion in respect of accounts and statements prepared in accordance with section 273 of the Act; such accounts include the certificates of the accounting officer and the committee of management.

The dates of the certificates supplied in respect of your Branch would indicate preparation after the auditor made his report.

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

2. Comparative Figures

Section 273(1)(b) of the Act requires that an organisation include in the financial accounts the relevant figures from the accounts prepared by the organisation in relation to the preceding financial year.

I note that comparative figures have not been provided on this occasion.

Would you please bring this matter to the attention of your auditor.

3. Prescribed Information Notice

The notice included in the accounts drawing attention to provisions of the Act that prescribed information is available to members on request has set out the provisions of subsections (1) and (2) of section 512 of the Industrial Relations Act 1991.

The prescribed information notice should have set out the requirements of subsections 274(1), (2) and (3) of the Workplace Relations Act 1996.

4. Timescale provisions

The financial documents should have been lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1).

The Registration and Accountability of Organisations Schedule (Schedule 1B to the Workplace Relations Act 1996) alters the arrangements under which organisations are required to provide financial and other information to members and the Industrial Registrar. Future financial returns will be required to meet the requirements of Schedule 1B. Your organisation has been provided with documentation in relation to the new requirements. You may wish to refer to section 269 of Schedule 1B which provides for reduced reporting requirements if a reporting unit has substantial common membership with a State registered body.

Documents on website

The Registry has created an electronic file for each registered organisation and branch which is accessible through the AIRC web site. The documents lodged have been placed on the AIRC Website at www.e-airc.gov.au/283vns. In light of the readier access which this will give to these documents, elected office bearers may wish to consider providing their work postal address (rather than their residential address) in the list of office bearers which is required to be lodged each year under RAO sections 233(1)(b) and (2).

Electronic lodgment

I encourage you to take advantage of the electronic lodgment service provided by the Registry for future lodgments. You may register as a user and then lodge your documents via the Electronic Lodgment page of the AIRC website at www.airc.gov.au. Alternatively, you may send an email with the documents attached to: RIATeam3@air.gov.au. Please note that the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993.

Yours sincerely,



Larry Powell
Statutory Services Branch
10 March 2004

To be lodged with
the Industrial
Registrar.

NATIONAL TERTIARY
EDUCATION INDUSTRY UNION
UNIVERSITY OF NEW SOUTH WALES
BRANCH

FINANCIAL ACCOUNTS

AND

CERTIFICATES

FOR THE YEAR ENDED

30 JUNE 2003

HURLEY & CO
CHARTERED ACCOUNTANT

HURLEY & CO

CHARTERED ACCOUNTANT

Level 4 - 83 Mount Street
North Sydney NSW 2060
Post Office Box 1306
North Sydney NSW 2059

Telephone: (02) 9954 3843
Facsimile: (02) 9956 8452
Email: admin@hurleyco.com.au
ABN: 33 374 535 922

AUDITORS REPORT

I report that I have inspected and audited the accounting records of **National Tertiary Education Industry Union –University of New South Wales Branch** in relation to the financial year of the organisation ended 30 June 2003 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 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.



JOHN HURLEY

Chartered Accountant
Registered Company Auditor Number 15722
Level 4, 83 Mount Street
NORTH SYDNEY NSW 2059

SIGNED at Sydney this *17* day of *December*, *2003*



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

**CERTIFICATE BY SECRETARY OF THE
NTEU – UNIVERSITY OF NEW SOUTH WALES
BRANCH**

I, **Ralph Hall**, Branch Secretary of the **National Tertiary Education Industry Union –University of New South Wales 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 19/2/04
and made available to all members who were informed that the above-mentioned documents were to be viewed on the Branch's web site for non-attending members from 6/2/04
and/or
- [] the committee of management meeting held on 18/12/03

in respect of the financial year of the organisation ending 30 June 2003.

The documents lodged herewith are:

- (i) copies of the accounts prepared in accordance with the requirements of section 273 of the Workplace Relations Act 1996; and
- (ii) a copy of the certificate given by the accounting officer of the organisation; and
- (iii) a copy of the certificate given by the committee of management; and
- (iv) a copy of the report of the auditor of the organisation prepared; 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 269 of the Workplace Relations Act 1996.

Signed: 

RALPH HALL

Dated: 18/12/03

**CERTIFICATE BY THE ACCOUNTING OFFICER
OF THE NTEU –UNIVERSITY OF NEW SOUTH
WALES BRANCH**

I, **Roslyn O'Grady**, the accounting officer of the **National Tertiary Education Industry Union –University of New South Wales Branch**, hereby certify that to the best of my knowledge and belief that:

there were 1148 persons that were members of the organisation at the end of the financial year ended 30 June 2003

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) the accompanying audit report, accounts and Certificate of Committee of Management are copies of the documents presented to a meeting in accordance with section 279 (6) of the Workplace Relations Act 1996; and
- (iii) 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
- (iv) 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
- (v) no payment was made out of a fund referred to in the Regulations for a purpose other than the purpose for which the fund was operated; and
- (vi) 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
- (vii) the register of members of the organisation was maintained in accordance with the Act.


ROSSLYN O'GRADY

SIGNED at Sydney this 18th day of December 2003

**CERTIFICATE BY COMMITTEE OF
MANAGEMENT OF THE NTEU –UNIVERSITY
OF NEW SOUTH WALES BRANCH**

We, the undersigned members of the committee of management of the **National Tertiary Education Industry Union –University of New South Wales Branch** hereby certify in respect of the financial year ended 30 June 2003 that:

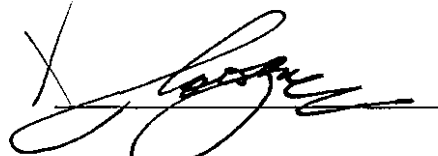
- (i) in the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- (ii) in the opinion of the committee of management, during the financial year ended 30 June 2003, meetings of the committee of management were, in the opinion of the committee, held in accordance with the rules 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 sub-section 274 (2) 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 Workplace Relations Act 1996, this Regulation or the rules of the organisation, as the case may be; and
- (iv) the Branch has complied with sub-sections 279 (1) and (6) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the previous financial period and the Auditors Report thereon.

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.



BRUCE MILTHORPE

Dated: 18/12/03



JOHN O'BRIEN

Dated: 29/1/04

**STATEMENT OF PARTICULARS OF LOANS,
GRANTS AND DONATIONS BY THE OFFICER OF
THE NTEU –UNIVERSITY OF NEW SOUTH
WALES BRANCH**

[Section 269 of the *Workplace Relations Act 1996*]

I, **Roslyn O'Grady**, Accounting Officer of the **National Tertiary Education Union-University of New South Wales Branch** state, in respect of the financial year of the organisation ended 30 June 2003 that there were no donations, loans or grants of an amount exceeding \$1000 made by the organisation during the financial year:

Signed:


ROSSLYN O'GRADY

Dated:

18/12/03

NOTICE TO MEMBERS
NTEU –UNIVERSITY OF NEW SOUTH WALES
BRANCH
FOR THE YEAR ENDED 30 JUNE 2003

Subsections (1) and (2) of section 512 of the *Industrial Relations Act 1991*, preserved as regulations under section 282(3) *Industrial Relations Act 1996*, provide that which read as follows:

- s.512. (1)** A member of an organisation, or the Industrial Registrar, may apply to the organisation for specified information prescribed by the regulations in **(2)** relation to the organisation. [Industrial Relations Regulation 1992, clause 60]
- (2)** An organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the regulations.

NTEU UNSW Branch
Room G29
Samuels Building
UNSW

Balance Sheet

As of June 2003

12/12/03
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Assets

Current Assets

Cash at bank (S10) \$143,261.15
Petty Cash \$109.18
Labelling Imprest \$400.00

Receivables

Trade Debtors

\$18,473.07

Total Receivables

\$18,473.07

Non-Current Assets

Investments

Total Non-Current Assets

\$0.00

Fixed Assets

Office Equip & fitting at cost

\$19,491.36

Office Equip & Fitt-accum depn

(\$11,989.70)

Total Fixed Assets

\$7,501.66

Total Assets

\$169,745.06

Liabilities

Current Liabilities

Trade Creditors

\$38,132.45

PAYG Withholding Payable

\$4,958.00

GST Payable

\$73.67

GST Paid

\$3.09

Other Current Liabilities

\$3,902.66

Prepaid Membership Fees

\$445.77

Annual Leave Provision

\$2,980.56

Total Current Liabilities

\$50,496.20

Long-Term Liabilities

Super Payable

\$3,165.45

Total Long-Term Liabilities

\$3,165.45

Total Liabilities

\$53,661.65

Net Assets

\$116,083.41

Equity

Retained Earnings

\$140,600.70

Current Year Surplus/Deficit

(\$24,517.29)

Total Equity

\$116,083.41

NTEU UNSW Branch

Room G29
Samuels Building
UNSW

Profit & Loss Statement

1/7/02 through 30/6/03

12/12/03
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Income	
Membership Fees	\$642,935.83
GST Refund From NTEU-National	\$5,938.46
Miscellaneous Income	\$1,669.64
Interest Received	\$5,510.13
Stale Cheques	\$120.00
Total Income	<u>\$656,174.06</u>
Cost of Sales	
Gross Profit	<u>\$656,174.06</u>
Expenses	
Accounting & Auditing Fees	\$2,400.00
Advertising	\$260.95
Assistance to Members	\$2,000.00
Bank Charges	\$473.37
Capitation Fees	
Capitation Fees - NTEU	\$226,776.12
Capitation Fees - NSW	\$225,011.73
Capitation Fees - ACT	\$26,369.70
Casual Fees To National Office	\$187.00
Dues & Subscriptions	\$190.91
Conference Expenses	\$930.20
Depreciation	\$3,181.00
Donations	\$1,000.00
Equipment Rental Expense	\$3,677.78
General Expenses/Miscellaneous	\$1,868.39
Catering	\$396.03
Internet Expenses	\$786.23
Legal Fees	\$909.09
Labelling Imprest	\$1,030.00
Meeting Expenses	\$3,966.00
Postage & Shipping	\$43.63
Office Supplies	\$723.17
Photocopying	\$394.78
Stationery	\$3,338.86
Printing	\$2,391.49
Telephone	\$853.29
Reimbursable Expenses	\$264.55
Employment Expenses	
Staff Training	\$550.00
Wages & Salaries	\$65,374.61
Superannuation	\$3,165.45
Casual Salaries	\$12,115.03
LSL Provision	\$887.31
Holiday Provision	\$1,750.71
Workers' Compensation	\$2,383.74
Payroll Tax	\$6,785.01
B/B Superannuation	\$1,116.37
E/ER Superannuation	\$5,583.13
Leave Loading	\$943.00
Severance Pay	\$77,487.36
Total Employment Expenses	<u>\$178,141.72</u>
Total Expenses	<u>\$687,565.99</u>
Operating Profit	<u>(\$31,391.93)</u>
Other Income	
Other Expenses	

NTEU UNSW Branch

Profit & Loss Statement

1/7/02 through 30/6/03

12/12/03
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Trns NSW Div - Payroll Tax	(\$6,874.64)
Total Other Expenses	<u>(\$6,874.64)</u>
Net Surplus / (Deficit)	<u>(\$24,517.29)</u>