



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/465-[283V-NSWD]

Dr. Michael Donaldson
State Secretary
National Tertiary Education Industry Union-NSW
Division
Level 2
104 Commonwealth Street
SURRY HILLS NSW 2010

Dear Dr. Donaldson

**Re: National Tertiary Education Industry Union-NSW Division
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2002.

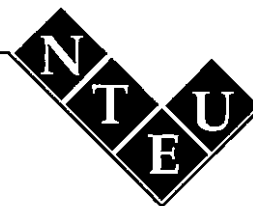
The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
11 July, 2002



Mr C. Lapierre
Statutory Services Branch
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000

December 13th, 2002

Dear Mr Lapierre

Please find enclosed the Financial Statements for National Tertiary Education Industry Union New South Wales Division year ended June 2002.

Copies of the accounts were provided to members as required by [s 279(1) and (3)] Workplace Relations Act 1966.

Yours sincerely


Dr Mike Donaldson
State Secretary



NATIONAL TERTIARY

EDUCATION INDUSTRY UNION

NEW SOUTH WALES DIVISION

FINANCIAL ACCOUNTS

AND

CERTIFICATES

FOR THE YEAR ENDED

30 JUNE 2002

Palmers

Chartered Accountants

**NOTICE TO MEMBERS
NTEU - NEW SOUTH WALES DIVISION
FOR THE YEAR ENDED 30 JUNE 2002**

Subsections (1), (2), and (3) of Section 274 of the *Workplace Relations Act 1996*, provide that which read as follows:

s. 274

- 1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- 2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- 3) A Registrar may only make an application under subsection (1) 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.

**CERTIFICATE BY SECRETARY OF THE
NTEU - NEW SOUTH WALES DIVISION**

[The provisions of section 280 of the *Workplace Relations Act 1996*]

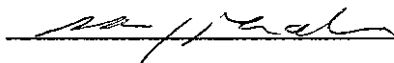
I, **Michael Donaldson**, Branch Secretary of **National Tertiary Education Industry Union – New South Wales Division** hereby certify that the documents lodged herewith are true copies of the accounts, auditor's report and certificates presented to the:

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

the committee of management meeting held on 29/11/2002 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 273 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 Regulation 109 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 Regulation 109 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 276 and Regulation 113 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 269 of the *Workplace Relations Act 1996*.

Signed: 

MICHAEL DONALDSON

Dated: 29/11/2002

INDEPENDENT AUDITOR REPORT

[The provisions of section 276 of the *Workplace Relations Act 1996*]


I report that I have inspected and audited the accounting records of **National Tertiary Education Industry Union – New South Wales Division** 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 276 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.



Palmers Chartered Accountants
Ronald G. Palmer
Registered Company Auditor Number 4349

SIGNED at Sydney this 8th day of November 2002

**CERTIFICATE BY COMMITTEE OF
MANAGEMENT OF THE
NTEU - NEW SOUTH WALES DIVISION**

[The provisions of Regulation 109 of the *Workplace Relations Act 1996*]

We, the undersigned members of the committee of management of **National Tertiary Education Industry Union – New South Wales Division** hereby certify in respect of the financial year ended 30 June 2002 that:

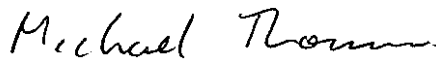
- (i) in the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the end of the financial year to which they relate; and
- (ii) in the opinion of the committee of management, during the financial year to which the accounts relate, meetings of the committee of management were, in the opinion of the committee, held in accordance with the 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 Section 279(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 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 279(2) 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 [i.e. the second most recently concluded financial year] and in relation to any accounts and statements prepared in accordance with Regulation 109 of the *Workplace Relations Act 1996* to which that report relates, the organisation has complied.

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.



CELIA BEYAN

Dated: 29/11/2002



MICHAEL THOMSON

Dated: 29/11/2002

**CERTIFICATE BY THE ACCOUNTING OFFICER
OF THE NTEU - NEW SOUTH WALES DIVISION**

[The provisions of Regulation 109 of the *Workplace Relations Act 1996*]

I, **Michael Donaldson**, the accounting officer of **National Tertiary Education Industry Union – New South Wales Division**, hereby certify that to the best of my knowledge and belief that:

there were 6684 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 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.



MICHAEL DONALDSON

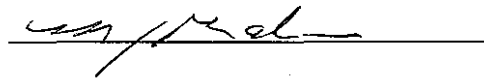
SIGNED at Sydney this 29th day of November, 2002

**STATEMENT OF PARTICULARS OF LOANS,
GRANTS AND DONATIONS BY THE OFFICER OF
THE NTEU - NEW SOUTH WALES DIVISION**

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

I, **Michael Donaldson**, Accounting Officer of **National Tertiary Education Union – New South Wales Division** 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:



MICHAEL DONALDSON

Dated:

29/11/2002

NTEU - NSW Division

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2002

	Note	2002 \$	2001 \$
OTHER INCOME			
Interest Received		4,374.24	4,060.69
Reimbursements		8,013.46	5,164.56
Donations		-	140.00
National Office Funding for Recruitment		2,200.00	30,869.60
Payroll Tax - Branches		20,147.48	30,700.00
Other Revenue		1,895.28	825.00
Capitation Fees - Branches		1,298,499.89	1,238,631.94
Capitation Fees - Other		3,775.52	3,383.70
Solidarity - Payroll Tax		113,461.00	35,600.00
Solidarity - Relocation		105,730.00	9,000.00
Loss on Sale of Non-current Assets		(1,781.00)	-
		<u>1,556,315.87</u>	<u>1,358,375.49</u>

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached compilation report.

NTEU - NSW Division

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2002

	Note	2002 \$	2001 \$
EXPENDITURE			
Accountancy Fees		-	793.75
Advertising		679.80	1,805.00
Affiliation Fees		3,794.00	700.00
Assistance to Branches		32,026.99	66,459.35
Assistant Secretary - Time Release		13,467.95	9,622.16
Auditor's Remuneration		15,140.00	4,500.00
Bank Charges		2,392.21	3,173.26
Campaigns and Rallies		492.00	-
Cleaning		3,035.01	2,450.00
Computer Expenses		26,091.58	27,936.10
Council Meetings		1,802.59	5,763.66
Depreciation		9,155.00	9,406.00
Donations		1,375.00	1,850.00
Electricity		2,279.38	2,631.04
Elected Officers		9,219.92	8,985.78
Executive Meetings		1,620.47	17,488.61
Exec/Sec Meetings		314.07	-
Fringe Benefits Tax		1,618.36	4,709.35
General Staff Meeting Travel Expenses		-	1,430.36
Indigenous Committee		2,149.47	737.80
Industrial Officers Expenses		398.00	-
Insurance		8,359.24	7,788.07
Labour Council Affiliation		6,767.28	10,449.36
Legal Costs		1,044.50	500.00
Meeting Expenses		4,076.66	6,628.35
Ozemail		308.00	720.50
Parking		3,259.67	8,318.28
Payroll Tax		75,377.28	134,426.54
Postage & Couriers		1,404.62	2,598.08
President's - Time Release		19,321.46	25,208.19
President & Secretary Farewell		-	1,580.25
Printing & Stationery		17,892.20	12,368.55
Provision for Long Service Leave		40,452.70	24,346.10
Provision for Annual Leave		10,292.08	-
Publications		4,020.77	7,448.38
Relations with Federal Office		9,679.27	7,307.22
Relations with Other Unions		1,762.83	871.00
Rent		51,328.91	49,011.71
Repairs & Maintenance		4,707.52	1,467.04
Resources Working Party		140.54	1,049.25
Retreat Planning Day		292.99	3,481.81
Salaries & Wages - Employees		679,838.79	696,779.32
Salaries & Wages - Holders of Office		73,416.42	61,549.18
Seminars & Courses		-	1,263.64
Staff Development		4,807.06	15,498.40
Staff Training & Welfare		4,418.80	5,360.18
State Industrial		1,332.59	3,654.76
Staff Renovations/Relocations		75,412.51	-
Sundry Expenses		1,506.35	-
Superannuation Fund Contributions		117,589.94	122,580.24
Telephone		26,680.36	20,362.63
WAC Training		833.35	-

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached compilation report.

NTEU - NSW Division

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2002

	Note	2002 \$	2001 \$
Women's Caucus		1,504.96	5,534.22
		<u>1,374,881.45</u>	<u>1,408,593.47</u>
Profit from ordinary activities before income tax		181,434.42	(50,217.98)
Income tax expense attributable to operating profit		-	-
Profit from ordinary activities after income tax		181,434.42	(50,217.98)
Retained profits (Accumulated losses) at the beginning of the financial year		(59,125.82)	(8,907.84)
Total available for appropriation		<u>122,308.60</u>	<u>(59,125.82)</u>
Retained profits (Accumulated losses) at the end of the financial year		<u>122,308.60</u>	<u>(59,125.82)</u>

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached compilation report.

NTEU - NSW Division

BALANCE SHEET
AS AT 30TH JUNE 2002

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash assets		207,591.37	100,209.28
Receivables	2	69,267.06	131,211.53
TOTAL CURRENT ASSETS		276,858.43	231,420.81
NON-CURRENT ASSETS			
Fixed assets			
Plant and equipment	3	27,744.20	30,196.31
TOTAL NON-CURRENT ASSETS		27,744.20	30,196.31
TOTAL ASSETS		304,602.63	261,617.12
CURRENT LIABILITIES			
Sundry Creditors		4,524.28	14,418.94
Trade Creditors		3,048.07	22,649.56
Employee entitlements	4	77,071.60	62,702.78
Provision for Payroll Tax		38,987.00	165,789.68
TOTAL CURRENT LIABILITIES		123,630.95	265,560.96
NON-CURRENT LIABILITIES			
Provision for Payroll Tax		-	32,894.86
Employee entitlements	4	58,663.08	22,287.12
		58,663.08	55,181.98
TOTAL LIABILITIES		182,294.03	320,742.94
NET ASSETS		122,308.60	(59,125.82)
MEMBERS' FUNDS			
Retained profits	5	122,308.60	(59,125.82)

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached compilation report.

NTEU NSW DIVISION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2002

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements consisting of Balance Sheet, Profit and Loss Statement and Revenue Statement are a special purpose financial report prepared in accordance with applicable Accounting Standard, and Urgent Issues Group Consensus Views.

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

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

Income Tax

No provision for Income Tax is necessary as "Trade Unions" are exempt from income tax under Section 23(f) of the Income Tax Assessment Act.

Property, Plant and Equipment

Property, plant and equipment are included at cost or independent valuation.

All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the business.

Employee Entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount.

Contributions are made to an employee superannuation fund and are charged as expenses when incurred.

NTEU - NSW Division
A.B.N. 38 579 396 344

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002

	2002	2001
	\$	\$
2 Receivables		
CURRENT		
Trade Debtors	64,951.72	126,540.83
Other Debtors	3,927.82	4,363.00
Loans - Unsecured		
Staff Reimbursements	387.52	140.35
Other debtors	-	167.35
	69,267.06	131,211.53
3 Plant & Equipment		
Office Furniture - At Cost	53,745.12	49,644.21
Less: Accumulated Depreciation	34,735.00	31,981.00
	19,010.12	17,663.21
Office Equipment - At Cost	18,226.06	35,493.08
Less: Accumulated Depreciation	10,886.00	26,538.00
	7,340.06	8,955.08
Computer Equipment - At Cost	14,986.34	14,986.34
Less: Accumulated Depreciation	13,592.32	11,408.32
	1,394.02	3,578.02
Total plant & equipment	27,744.20	30,196.31
4 Employee Entitlements		
CURRENT		
Provision for Long Service Leave	39,331.99	35,255.25
Provision for Annual Leave	37,739.61	27,447.53
	77,071.60	62,702.78
NON-CURRENT		
Provision for Long Service Leave	58,663.08	22,287.12
	58,663.08	22,287.12
5 Retained Profits		
Retained profits (accumulated losses) at the beginning of the financial year	(59,125.82)	(8,907.84)
Net Profit attributable to members of the Company	181,434.42	(50,217.98)
Retained profits (Accumulated losses) at the end of the financial year	122,308.60	(59,125.82)

These notes are to be read in conjunction with the attached compilation report.



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 9653 8442
Fax: (03) 9654 6672

Mr Michael Donaldson
Secretary
National Tertiary Education Industry Union
New South Wales Division
Level 2, 104 Commonwealth St
Surrey Hills NSW 2010

Dear Mr Donaldson,

Re: FR2002/465 - Financial documents for year ended 30 June 2002

I have received the financial documents of the New South Wales Division of the National Tertiary Education Industry Union for the year ended 30 June 2002 lodged in the Industrial Registry on 20 December 2002.

The following matters concerning the financial reporting requirements of the Workplace Relations Act 1996 ('the Act') require your attention. Your written response to these matters is requested by 28 January 2003:

1. Auditor's Report.

The auditor in his report is required to give an opinion on the accounts and statements prepared under section 273 of the Act; such accounts include the certificates by the accounting officer and the committee of management. The dates of the certificates supplied in respect of your Division would indicate that they were prepared after the auditor made his report.

2. Copy of auditor's report and accounts to members.

Subsection 279(6) provides that members should be supplied with a copy of the signed auditor's report, the signed committee of management certificate and the signed accounting officer's certificate, together with a copy of the audited accounts at least 7 days before the meeting at which the report, certificates and accounts are to be presented - either a meeting of members or a meeting of the committee of management.

In your covering letter dated 13 December 2002, you state that the accounts were sent to the 'members as required by subsections 279(1) and (3)' of the Act. You also confirmed by phone on 6 January 2003 that you had ensured that sufficient time was allowed between mailing the accounts and holding the 'second meeting'.

Given that the committee of management certificate and accounting officer's certificate are both dated 29 November 2003 and that the financial documents were presented to the 'second meeting' on that date, it is unclear whether the documents have been supplied in accordance with subsections 279(1) and (3) and therefore whether the meeting of 29 November 2002 was sufficient for the purposes of 279(6) of the Act.

Would you please confirm that the documents have been supplied to members in accordance with subsections 279(1) and (3) and subsequently presented to a meeting in accordance with subsection 279(6).

It is noted that these requirements were brought to the attention of the Division for the period ending 30 June 2001 and, in your letter dated 27 June 2002 in relation to the 2001 Financial Returns, you stated:

"I now understand that in future they must be signed by me and relevant officers and the auditor before they are circulated to the members at least seven days before the meeting that approves them."

It is also noted that we requested a signed and dated copy of the auditor's report of the Division for the period ending 30 June 2001 - your letter dated 27 June 2002 indicated that it had been requested from the auditor. We have not yet received it. Would you please ensure that it is forwarded to this office as soon as practicable?

Should you wish to discuss this letter, I may be contacted on (03) 8661 7764.

Yours sincerely,



E. (Liz) Mercovich
Statutory Services Branch

14 January 2003



E. Mercovich
Statutory Services Branch
GPO BOX 1994S
MELBOURNE VIC 3001

January 29th, 2003

Dear Ms Mercovich

Re: FR2002/465 Financial Documents yr ended June 2002

Please find enclosed a copy of the auditors report for year ending June 2001 as requested in your letter dated 14th January 2003. We confirm that the documents were supplied to members on 20th November 2002 and were presented at our committee meeting on November 29th 2002.

Yours sincerely

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

Mike Donaldson
Secretary NTEU NSW

Palmers

Chartered Accountants

RAN·ONE member
building business value

Ronald G Palmer B.Com., F C A, J.P
Principal
Jacqueline Palmer B.A., F C A
Consultant

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Accountants Scheme,
approved under the Professional
Standards Act 1994 (NSW)


INDEPENDENT AUDITOR REPORT

[The provisions of section 514 of the *Industrial Relations Act 1991* apply as regulations under section 282(3) of the *Industrial Relations Act 1996*]

I report that I have inspected and audited the accounting records of **National Tertiary Education Industry Union - New South Wales Division** in relation to the financial year of the organisation ended 30 June 2001 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 *Industrial Relations Act 1991* 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.



Palmers Chartered Accountants
Ronald G. Palmer
Registered Company Auditor Number 4349

SIGNED at Sydney this 12th day of April 2002

Planning for YOUR profit - with Accounting Solutions



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 9653 8442
Fax: (03) 9654 6672

Mr Michael Donaldson
Secretary
National Tertiary Education Industry Union
New South Wales Division
Level 2, 104 Commonwealth St
Surrey Hills NSW 2010

Dear Mr Donaldson,

**Re: FR2002/465 - Financial documents for year ended 30 June 2002 &
FR2002/138 - Financial documents for year ended 30 June 2001**

I have received your letter dated 29 January 2003 concerning the financial returns of the New South Wales Division of the National Tertiary Education Industry Union for the years ended 30 June 2001 and 30 June 2002 lodged in the Industrial Registry on 4 February 2003.

The letter confirms that the reporting timeline was followed in respect of distributing the documents to the members and subsequently holding the second meeting of the organisation for the year ended 30 June 2002.

The letter also contains a signed and dated copy of the auditor's report for the year ended 30 June 2001.

The documents have been filed.

Yours sincerely,

E. (Liz) Mercovich
Statutory Services Branch

6 February 2003