



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: FR2002/467-[283V-NTD]

Mr. Tyrone Lynch
Secretary
National Tertiary Education Industry Union-Northern
Territory Division
NTEU (NT) Division
PO Box 371,
Northern Territory University 0815

Dear Mr. Lynch

**Re: National Tertiary Education Industry Union-Northern Territory 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 Lapiere
Team Manager
E-mail: clency.lapiere@air.gov.au
11 July, 2002

LAPIERRE, Clency

To: nteunt@octa4.net.au
Subject: RE: Auditors report

Hi Kerri,

Assuming that all members have an email address it is acceptable that financial documents be forwarded electronically. As well as the auditor's report, the documents emailed should include the committee of management certificate, the accounting officer's certificate and the financial statements.

I have enclosed for your information a sample secretary's certificate to accompany the documents when they are lodged in the Registry.



NTEU
Secretary's Certificate

Clency Lapierre

-----Original Message-----

From: NTEU NT [mailto:nteunt@octa4.net.au]
Sent: Tuesday, 18 February 2003 2:33 PM
To: clency.lapierre@air.gov.au
Subject: Auditors report

Hi Clency

Am I able to email out to members a copy of our last audited report or does it need to go out as hard copy?

Our registered company auditor has only just returned our financial records etc. so if you could let me know, that would be great.

Kerri Higgins
Administration Officer
NTEU NT Division
Ph: 08 89 467 231
Fax: 08 89 279 410



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) 9654 6672

Mr. T. Lynch
Secretary
National Tertiary Education Industry Union
Northern Territory Division
NTEU (NT) Division
PO Box 371
NORTHERN TERRITORY UNIVERSITY 0815

Dear Mr. Lynch,

Re: Financial statements for year ended 30 June 2002 - FR2002/467

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ('the Act') in respect of financial year ended 30 June 2002.

An organisation registered under the Act or a branch or division of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the division as required by subsection 276(1) of the Act before 31 December 2002. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

In the normal course of events, financial statements for year ended 30 June 2002 should be lodged in the Industrial Registry before 31 March 2003. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2003, please disregard this letter.

I have enclosed for your information a notice describing the financial reporting requirements in more detail, including the time-scales prescribed by the legislation.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

Yours sincerely

Clency Lapierre
Statutory Services Branch

11 March 2003

FR 2002/467

LAPIERRE, Clency

From: NTEU NT [nteunt@octa4.net.au]
Sent: Tuesday, 18 March 2003 2:50 PM
To: clency.lapierre@air.gov.au
Cc: anne.O'Mahony@ntu.edu.au
Subject: Financial statements year ending June 2002

Good afternoon, Clency

In reply to your courtesy letter dated 11 March 2003, our

lodgement of financial statements for the year ending 30 June 2002, shall not reach your office before 31 March 2003. As we have only recently received our audited reports back from the registered company auditor, the report to members has been sent out and our next meeting of executive committee will be on the 7th May so will forward all relevant reports asap after this second meeting.

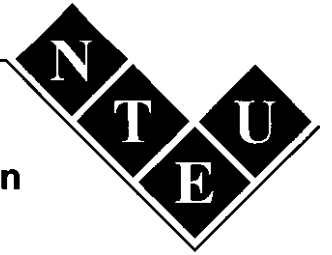
Hope this is sufficient.

Kerri

Mark Wheeler
Industrial Officer
National Tertiary Education Union
Northern Territory Division
08 89467231 Phone
08 89279410 Fax
NTEU-NT PO Box U371, NT University, 0815

**National
Tertiary
Education
Industry
Union**

ABN: 38 579 396 344



NT DIVISION

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

PO Box U371, NT University 0815

Phone: (08) 8946 7231

Fax: (08) 8927 9410

Email: nteunt@octa4.net.au

Web: <http://www.nteu.org.au>

NT DIVISION

Secretary's Certificate

I, Anne O'Mahony, Division Secretary of the Northern Territory Division of the National Tertiary Education Industry Union certify that:

1. The auditor's report, the accounts and statements, and the certificates of the accounting officer and of the Branch Committee for the financial year ending 30 June 2002 were:
 - Distributed to members, without email addresses, free of charge on 17 March, 2003.
 - Forwarded to members by Email on 10 March, 2003.
2. The enclosed documents are copies of the auditor's report, the accounts and statements, the certificates of the accounting officer and of the Branch Committee, prepared for the Branch in accordance with the Act for the financial year ending 30 June 2002 and are as presented to a meeting of the members of the Division/Division Committee on 7 May, 2003.

Signed:

**Anne O'Mahony
NT Division Secretary**

**Date:
19 May 2003.**

**NATIONAL TERTIARY EDUCATION UNION (NT
DIVISION)**

Financial Statements

For the year ended 30 June, 2002

Mary Cuttler Pty Ltd
Unit 8, 41 Sadgroves Crescent,
WINNELLIE
NT 0820

Phone: 08 89470955 Fax: 08 89472116
Email: marycuttler@bigpond.com

NATIONAL TERTIARY EDUCATION UNION (NT DIVISION)

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NATIONAL TERTIARY EDUCATION UNION (NT DIVISION)
Income & Expenditure Statement
For the year ended 30 June, 2002

	2002 \$	2001 \$
Income		
Subscriptions Received	50,565.82	52,032.52
Casual Membership Fees	77.00	-
MSHR Fees	3,086.69	3,094.52
BIITE Fees	3,484.80	-
NTUSU Fees	1,117.05	1,084.23
Salary Subsidy	22,000.00	22,000.00
National Office	29,206.48	25,259.01
Donations	500.00	700.00
Interest received	1,178.49	1,666.58
Other income	436.28	45.45
Total income	111,652.61	105,882.31
Expenses		
Advertising And Publicity	1,144.21	1,066.66
Audit fees	530.00	495.00
Bank fees and charges	116.52	179.38
Commissions - Assoc. persons	789.40	-
Computer Expenses	29.78	81.82
Capitation Fees	22,828.86	22,294.24
Casual Membership Fees	38.50	-
Donations	300.00	300.00
Fees & charges	-	45.45
General expenses	632.48	601.12
Hire/rent of Plant & Equipment	608.57	490.91
Insurance	3,319.06	765.51
Internet	326.76	386.34
Legal fees	-	100.00
Office Equipment	167.95	977.46
Office Supplies	-	476.29
NTTLC Affiliation	1,237.00	1,237.00
Postage	337.45	351.15
PO Box Rental	68.18	20.00
Printing & stationery	694.65	1,191.09
Rent - NTU	894.61	1,183.95
Staff amenities	82.05	-
Staff training	660.00	763.64
Telephone	2,539.30	4,989.42
Travel - Executive	4,254.49	7,159.55
Wages	88,073.86	76,304.59

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

NATIONAL TERTIARY EDUCATION UNION (NT DIVISION)
Income & Expenditure Statement
For the year ended 30 June, 2002

	2002 \$	2001 \$
Total expenses	129,673.68	121,460.57
Profit (loss) from ordinary activities before income tax	(18,021.07)	(15,578.26)
Income tax revenue relating to ordinary activities	-	-
Net profit (loss) attributable to the association	(18,021.07)	(15,578.26)
Total changes in equity of the association	(18,021.07)	(15,578.26)
Opening retained profits	(6,377.95)	9,200.31
Net profit (loss) attributable to the association	(18,021.07)	(15,578.26)
Closing retained profits	(24,399.02)	(6,377.95)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

NATIONAL TERTIARY EDUCATION UNION (NT DIVISION)
Detailed Balance Sheet As At 30 June, 2002

	2002	2001
Current Assets		
Cash Assets		
Cash at bank	-	6,641.16
Cash on hand	106.30	197.30
	106.30	6,838.46
Other		
Term Deposit	31,574.65	30,396.69
	31,574.65	30,396.69
Total Current Assets	31,680.95	37,235.15
Non-Current Assets		
Property, Plant and Equipment		
Plant & equip - at cost	3,832.49	2,873.25
Less: Accumulated depreciation	(574.65)	(574.65)
	3,257.84	2,298.60
Total Non-Current Assets	3,257.84	2,298.60
Total Assets	34,938.79	39,533.75

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

NATIONAL TERTIARY EDUCATION UNION (NT DIVISION)
Detailed Balance Sheet As At 30 June, 2002

	2002	2001
Current Liabilities		
Payables		
Unsecured:		
- Other creditors	59,199.58	45,625.72
	59,199.58	45,625.72
Interest-Bearing Liabilities		
Unsecured:		
- Cash at bank	138.23	-
	138.23	-
Current Tax Liabilities		
GST Collected	-	371.38
GST Paid	-	(85.40)
	-	285.98
Total Current Liabilities	59,337.81	45,911.70
Total Liabilities	59,337.81	45,911.70
Net Assets (Liabilities)	(24,399.02)	(6,377.95)
Members' Funds		
Accumulated surplus (deficit)	(24,399.02)	(6,377.95)
Total Members' Funds	(24,399.02)	(6,377.95)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

NATIONAL TERTIARY EDUCATION UNION (NT DIVISION)
Depreciation Schedule for the year ended 30 June, 2002

Total Cost	Priv Use	OWDV	Total Value	Rate	Type	Deprec	Private Portion	CWDV
Asset Register								
Office Items				2,873.25				
2,873	0.00	2,298	2,298	0.00	D	0	0	2,298
Modem and Keyboard				20/09/01				
914	0.00	0	914	0.00	D	0	0	914
Keyboard				05/03/02				
45	0.00	0	45	0.00	D	0	0	45
<hr/>		<hr/>	<hr/>			<hr/>	<hr/>	<hr/>
3,832		2,298	3,257			0	0	3,257
						Deduct Private Portion	0	
						Net Depreciation	0	

NATIONAL TERTIARY EDUCATION UNION (N.T. DIVISION)
Independent Audit Report to the Members

Scope

I have audited the financial statements at pages 3 to 6, being a special purpose financial report for the year ended 30 June, 2002 of the National Tertiary Education Union (N.T. Division). The Committee is responsible for the financial statements and have determined that the accounting policies used are consistent with the reporting requirements of the Division and are appropriate to meet the needs of the members. I have conducted an independent audit of the financial statements in order to express an opinion on them to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of members.

The financial statements have been prepared for distribution to members. I disclaim any assumption of responsibility for any reliance on this report or on the financial statements prepared as a special purpose financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. (These policies do not require the application of all Accounting Standards and UIG Consensus Views).

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

Qualification

The financial statements show that the NT Division's liabilities exceed its assets by \$24,399. the Division is dependent on the National Office of the National Tertiary Education Union not requiring payment of the amount owing to it by the NT Division of \$59,199 if the Division is to be able to continue to meet its liabilities as and when they fall due. If it is not able to meet its liabilities as and when they fall due, there is significant uncertainty whether the company will be able to continue as a going concern and therefore whether it will be able to realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

NATIONAL TERTIARY EDUCATION UNION (N.T. DIVISION)
Independent Audit Report to the Members (cont)

Audit opinion

In my opinion, subject to the effects if any on the financial statements of the matter referred to in the Qualification paragraph:

(i) The organisation kept satisfactory accounting records for the year ended 30 June, 2002, including

- (A) Record of the sources and nature of the income of the organisation (Including income for members)
- (B) Records of the nature and purposes of the expenditure of the organisation

(ii) The accounts and statements prepared under section 273 in relation to the year were properly drawn up, so as to give a true and fair view of:

- A) The financial affairs of the organisation, as at the end of the year; and
- B) The income and expenditure, and any surplus or deficit, of the organisation for the year; and

(iii) All the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide, were provided.



Barry Hansen
Registered Company Auditor

Date: 10 February 2003

**National Tertiary Education Industry Union
Northern Territory Branch**

**Accounting Officer's Certificate
Year Ended 30th June, 2002**

I, Anne O'Mahony, being the officer responsible for keeping the accounting records of the National Tertiary Education Industry Union, Northern Territory Branch certify that as at 30th June 2002 the number of members of the organisation was 273.

In my opinion:

- a) the accompanying accounts show a true and fair record of the financial affairs of the organisation as 30th June, 2002.
- b) A record has been kept of all monies received from members of the organisation. All monies so collected have been credited to the branch bank accounts.
- c) Before any expenditure was incurred by the organisation, approval was obtained in accordance with the rules of the organisation.
- d) No payments were made out of branch accounts used to deposit member contributions, other than for that purpose for which the account was intended, according to the rules of the organisation.
- e) No loans or other financial benefits, other than remuneration in respects of their employment with the organisation, were made to persons holding office in the organisation.
- f) The register of members of the organisation was maintained in accordance with the requirements of the Workplace Relations Act 1996, as amended.


Anne O'Mahony
Accounting Officer

September 13, 2002.

**National Tertiary Education Industry Union
Northern Territory Branch**

**Committee of Management's Certificate
Year Ended 30th June, 2002**

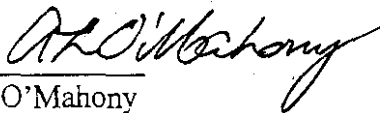
We, Anne O'Mahony and Brian Salter-Duke, being two members of the Executive of the National Tertiary Education Industry Union, Northern Territory Branch do state on behalf of the executive and in accordance with resolution passed by the executive, that:

- g) In the opinion of the executive the attached accounts show a true and fair record of the financial affairs of the organisation as at 30th June, 2002:
- h) In the opinion of branch executive, meetings of the committee of management of the organisation were held during the year ended 30th June 2002 in accordance with the rules of the organisation.
- i) To the knowledge of any member of the branch executive there have been no circumstances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Sub-Sections 274(1-3) Workplace Relations Act 1996) or copies of those records or documents, or copies of the rules of the organisation, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto or the rules of the organisation, and
- j) The organisation has complied with Sub-Sections 279(1) and (6) of the Act in relation to the Financial Accounts in respect of the year ended 30th June 2002 and the auditor's report therein.

Brian Salter-Duke
President

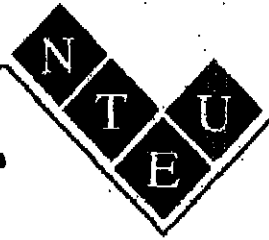


Anne O'Mahony
Division Secretary



September 13, 2002.

National
Tertiary
Education
Industry
Union



NTEU NT Division
PO Box 371
NT UNIVERSITY NT 0815
Phone: 08 8946 7231
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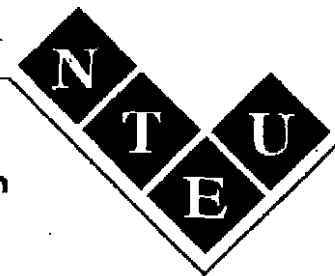
Fax

To: Larry Powell	From: NTEU NT Division			
Fax: 03 9654 6672	Date: July 2, 2003			
Phone: 03 8661 7993	Pages: 2			
Re: 2001/2002 Audit	CC:			
<input type="checkbox"/> Urgent	<input type="checkbox"/> For Review	<input type="checkbox"/> Please Comment	<input type="checkbox"/> Please Reply	<input type="checkbox"/> Please Recycle

Comments:

Find attached a letter from National Office as requested.
Any further queries, please contact me on 08 8946 7231.
Regards
Kerri Higgins – Administration Officer

**National
Tertiary
Education
Industry
Union**



NATIONAL OFFICE

ABN 38 579 396 344
First floor, 120 Clarendon Street, South Melbourne 3205
PO Box 1323, South Melbourne 3205
Tel: (03) 9254 1910 Fax: (03) 9254 1915
Email: nteunat@nteu.org.au
Web: www.nteu.org.au

27 June 2003

The Registrar
Australian Industrial Registry
Australian Industrial Relations Commission
Nauru House
80 Collins Street
MELBOURNE VIC 3000

Dear Sir,

The NTEU Executive has resolved to continue to provide on-going financial support to the NTEU NT Division for the ensuing twelve(12) months from the date of this letter to ensure that the NTEU NT Division can meet its obligations as and when they fall due.

Yours sincerely,

GRAHAME MCCULLOCH
NTEU General Secretary



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) 9654 6672

Ms. A. O'Mahony
Division Secretary
National Tertiary Education Industry Union
Northern Territory Division
PO Box U371
NT University 0815

Dear Ms. O'Mahony,

**Re: Financial statements for year ended 30 June 2002
FR2002/467**

Reference is made to the financial documents of the Northern Territory Division of the National Tertiary Education Industry Union for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 22 May 2003.

I also refer to Mr. McCulloch's letter of 27 June 2003 providing further information in relation to the abovementioned documents.

The financial documents have now been filed.

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

1. Committee of Management Certificate

Paragraph (j) was not completed correctly.

In that part the committee of management was required to certify whether or not the Division had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 30 June 2001.

It should be noted that this part of the committee of management's certificate always refers back to the preceding year.

2. Income and Expenditure Statement

The item "Wages" shown in the income and expenditure statement as a total of "\$88,073.86" should have been identified as having been paid to either "holders of office" or "employees" - refer subregulation 107(a)(xiv) and (xv).

3. Auditor's Report

Unless an exemption is granted, the auditor is required to inspect and audit the accounting records of the organisation for the financial year and make a report in relation to that year to the organisation within six months of the end of the financial year - refer subsection 276(1) and regulation 113.

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

4. Prescribed information notice

There should be included in the accounts a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 274(1), (2) and (3) - refer subsection 274(4) of the Act.

It is noted that items 1, 2 and 4 were brought to the Division's attention with its financial documents for the period ending 30 June 2001 - refer to our letter of 6 May 2002.

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

15 July 2003