



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

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
Fax: (03) 9654 6672

Mr. H. Guille  
Division Secretary  
National Tertiary Education Industry Union  
Queensland Division  
Room 3, 1st Floor  
Murri Mura Building  
27 Cordelia Street  
SOUTH BRISBANE QLD 4101

Dear Mr. Guille,

**Re: Financial statements for year ended 30 June 2003  
FR2003/450**

Reference is made to the financial documents of the Queensland Division of the National Tertiary Education Industry Union for the year ended 30 June 2003. The documents were lodged in the Industrial Registry on 17 September 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**

- (a) 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.
- (b) 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 Division would indicate preparation after the auditor made his report.

Would you please bring these matters to the attention of the auditor.

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.

**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](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). 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 or by email at [larry.powell@air.gov.au](mailto:larry.powell@air.gov.au).

Yours sincerely,

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

Larry Powell  
Statutory Services Branch

1 October 2004

FR 2003/450

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
QUEENSLAND DIVISION  
SECRETARY'S CERTIFICATE**

I, Howard Guille, State Secretary of the Queensland Division of the National Tertiary Education Industry Union certify that:

- 1 The auditors report, the accounts and statements, and the certificates of the accounting officer and of the Division Committee for the financial year ending 30 June 2003 were:

Distributed to members free of charge on 2 August 2004.

- 2 The enclosed documents are copies of the auditors reports, the accounting officer's and management committee, prepared for the Division in accordance with the Workplace Relations Act for the financial year ending 30 June 2002 and are as presented to a meeting of the members of the Division on Friday September 10 th 2004 .

Signed:



Date:

14/9/04



**NATIONAL TERTIARY EDUCATION UNION**

**QUEENSLAND DIVISION**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED  
30 JUNE 2003**

2. Statement of Receipts and Expenditure
3. Statement of Assets and Liabilities
4. Statement of Cash Flows
5. Notes to the Accounts
7. Certification by Accounting Officer
8. Statement by Committee of Management
9. Independent Audit Report

**NATIONAL TERTIARY EDUCATION UNION  
QUEENSLAND DIVISION**

**STATEMENT OF INCOME AND EXPENDITURE  
YEAR ENDED 30 JUNE 2003**

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
<b><u>INCOME</u></b>		
Branch Capitation	700,589	582,628
Branch Reimbursement		
- Salary and Employment Costs	122,434	44,864
Recruitment Campaign Reimbursement	-	31,598
Interest Received	7,011	5,911
Other Income	<u>1,256</u>	<u>2,235</u>
	831,290	667,236
<b><u>EXPENDITURE</u></b>		
Administration Expenses	35,337	41,778
Affiliation Fees	18,178	17,114
Bank Charges	724	630
Campaign and Recruitment Expenses	7,496	11,650
Depreciation	3,713	3,282
Indigenous Network	1,556	-
Insurance	964	879
Labour Day	550	800
Meeting and Travel Expenses		
- Executive and Council	9,138	17,313
- Industrial	37,365	24,206
Payroll Tax	28,099	15,949
Professional Fees		
- Audit	2,500	1,970
- Legal	-	1,705
Publication and Subscriptions	2,854	476
Rent	25,326	23,378
Salaries – Employees	586,531	366,159
Superannuation	85,642	50,769
Staff Development	245	591
Work Cover	<u>1,513</u>	<u>1,469</u>
	<u>847,731</u>	<u>580,118</u>
<b>Net Surplus (Deficit) from Ordinary Operations</b>	<b><u>(16,441)</u></b>	<b><u>87,118</u></b>

**NATIONAL TERTIARY EDUCATION UNION  
QUEENSLAND DIVISION**

**STATEMENT OF ASSETS AND LIABILITIES  
AS AT 30 JUNE 2003**

	<b>2003</b>	<b>2002</b>
	<b>\$</b>	<b>\$</b>
<b><u>MEMBERS FUNDS</u></b>		
Accumulated Funds at beginning of year	208,079	120,961
Surplus/(Deficit) for year	<u>(16,441)</u>	<u>87,118</u>
	<b><u>191,638</u></b>	<b><u>208 079</u></b>
<b><u>CURRENT ASSETS</u></b>		
Cash on Hand	-	200
Cash at Bank		
- Operating	113,644	121 967
- Term Deposits	72 227	72 227
GST Receivable	1,023	1,761
Other Debtors	<u>-</u>	<u>200</u>
	186,894	196,355
<b><u>NON-CURRENT ASSETS</u></b>		
Office Equipment – at cost	41,568	33,725
Less Accumulated Depreciation	<u>(29,846)</u>	<u>(26,637)</u>
	<u>11,722</u>	<u>7,088</u>
Furniture and Fittings – at cost	10,806	10,806
Less Accumulated Depreciation	<u>(4,289)</u>	<u>(3,785)</u>
	<u>6,517</u>	<u>7,021</u>
<b>TOTAL ASSETS</b>	<b>205,133</b>	<b>210,464</b>
<b><u>CURRENT LIABILITIES</u></b>		
Sundry Creditors	<u>13,495</u>	<u>2,385</u>
<b>NET ASSETS</b>	<b><u>191,638</u></b>	<b><u>208 079</u></b>

**NATIONAL TERTIARY EDUCATION UNION  
QUEENSLAND DIVISION**

**STATEMENT OF CASH FLOWS  
YEAR ENDED 30 JUNE 2003**

	Notes	2003 \$	2002 \$
<b>Cash flows from operating activities:</b>			
Receipt from members & others		824,279	662,099
Payments to suppliers, affiliated bodies and employees		(831,970)	(589,289)
Interest Received		<u>7,011</u>	<u>5,911</u>
Net cash used in operating activities		(680)	78,721
<b>Cash flows from investing activities:</b>			
Payment for property, plant & equipment		(7,843)	(1,280)
Net Cash used in investing activities		(7,843)	(1,280)
Net increase/(decrease) in cash held		(8,523)	77,441
Cash at beginning of the financial year		194,394	116,953
Cash at the end of the financial year	(2)	185,871	194,394
<b>Reconciliation of net cash from operating Activities with net surplus/(deficit) for year:</b>			
Net surplus/(deficit) for year		(16,441)	87,118
Add non cash expenses			
- depreciation		3,713	3,282
- increase in creditors		11,110	(12,453)
- decrease in receivables		<u>938</u>	<u>774</u>
<b>Net cash from operating activities</b>		<b><u>(680)</u></b>	<b><u>78 721</u></b>

**NATIONAL TERTIARY EDUCATION UNION  
QUEENSLAND DIVISION**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS  
YEAR ENDED 30 JUNE 2003**

**NOTE 1. STATEMENT OF ACCOUNTING POLICIES**

The accounts have been prepared in accordance with applicable Accounting Standards, Statements of accounting concepts and the Australian Workplace Relations Act 1996. The accounts have been prepared on the basis of historical costs and do not take into account, changing money values or except where stated, current valuations of non current assets. The accounting policies have been consistently applied unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the economic entity in the preparation of the accounts.

(a) Income Tax

No liability exists for income tax as the Association is exempt from income tax under Section 50-15 of the Income Tax Assessment Act, 1997;

(b) Plant, Furniture and Fittings are depreciated over their expected useful lives commencing from the time the asset is held ready for use.

**NOTE 2. CASH FLOW INFORMATION**

Reconciliation of Cash

For the purpose of the Statement of Cash Flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	<b>2003</b>	<b>2002</b>
<b>Cash at Bank</b>	185,871	194,194
<b>Cash on hand</b>	<u>-</u>	<u>200</u>
	\$ <u>185,871</u>	\$ <u>194,394</u>



**NATIONAL TERTIARY EDUCATION UNION  
QUEENSLAND DIVISION**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS  
YEAR ENDED 30 JUNE 2003**

**NOTE 3. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274 which read as follows:

- (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 Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member of Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (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.

**NATIONAL TERTIARY EDUCATION UNION  
QUEENSLAND DIVISION**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, Howard Guille, being the Officer responsible for keeping the accounting records of the National Tertiary Education Union (Queensland Division), certify that as at 30 June 2003 the number of members in the Division was 3,286.

In my opinion,

- (1) the attached accounts show a true and fair view of the financial affairs of the Division as at 30 June 2003;
- (2) a record has been kept of all moneys paid by, of collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Division;
- (3) before any expenditure was incurred by the Division, approval of the incurring of the expenditure was obtained in accordance with the rules of the Division;
- (4) with regard to funds of the Branch raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (5) No loans or other financial benefits other than remuneration in respect of their full time employment with the Division, were granted to persons holding office in the Division; and
- (6) The register of members of the Division was maintained in accordance with the Workplace Relations Act 1996.



Howard Guille

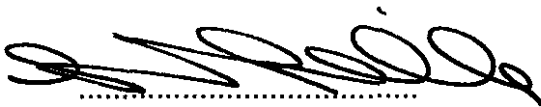
SIGNED at Brisbane this fourteenth day of September 2004.

**NATIONAL TERTIARY EDUCATION UNION  
QUEENSLAND DIVISION**

**COMMITTEE OF MANAGEMENT CERTIFICATE**

We, Howard Guille and Gina Yarrow, being two members of the Committee of Management of the Queensland Division of the National Tertiary Education Union, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (1) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Division as at 30 June 2003;
- (2) in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2003 in accordance with the rules of the Division;
- (3) to the knowledge of any member of the Committee, there has been no instances where records of the Division of other documents (not being documents containing information made available to a member of the Division under Section 274(2) of the Work Place Relations Act 1996, as amended) or copies of those records or documents, or copies of the rules of the Division, 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 Division; and;
- (4) the Division has complied with Section 279(1) and (6) of the Workplace Relations Act 1996, as amended, in relation to the financial accounts in respect of the year ended 30 June 2002 and of the Auditor's report thereon.



Howard Guille



Gina Yarrow

SIGNED at Brisbane this fourth day of September 2004.

**NATIONAL TERTIARY EDUCATION UNION  
QUEENSLAND DIVISION**

**INDEPENDENT AUDIT REPORT**

To the members of the National Tertiary Education Union (Queensland Division)

**Scope**

We have audited the financial accounts of the National Tertiary Education Union Queensland Division for the year ended 30 June 2003 as set out on pages 2 to 8. The Union's Committee of Management and accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them 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 accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial accounts, 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 accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of the National Tertiary Education Union, Queensland Division, which is consistent with our understanding of its financial position and the results of its operation.

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

**Audit Opinion**

We have received all the information and explanations we required for the purposes of our audit.

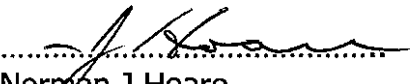
In our opinion:

- (i) There were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Union (including income from members) and the nature and purposes of expenditure; and;

(ii) The attached accounts and statements, including the Certificates of the Committee of Management and the Accounting Officer, are prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The accounts set out on pages 2 – 8 have been prepared from the accounting records of the Union and are properly drawn up so as to give a true and fair view of:

- (a) The financial affairs of the Union as at 30 June, 2003; and
- (b) The income and Expenditure and deficit of the Union for the year ended on that date.

and are in accordance with Statements of Accounting Concepts and applicable Accounting Standards.

  
.....  
Norman J Hoare  
Registered Company Auditor  
Morris & Batzloff  
Chartered Accountants

28/7, 2004.



**Australian Government**  
**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: -[FR2003/450]

Dr Howard Guille  
Secretary  
Queensland Division  
National Tertiary Education Industry Union  
Room 3, 1st Floor  
Murri Mura Building 27 Cordelia Street  
SOUTH BRISBANE QLD 4101

Dear Dr Howard Guille,

Re: **National Tertiary Education Industry Union - Queensland Division**  
***Outstanding Financial Documents - Workplace Relations Act 1996***

Our records show you have not lodged in the Industrial Registry the financial documents of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June, 2003.

As you would be aware the financial reporting obligations of the Act have changed with the introduction of the *Registration and Accountability of Organisations* Schedule (the RAO Schedule) which generally came into operation on 12 May 2003. Part IX, Division 11 of the Act continues to apply in relation to a financial year that ended on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that started on or after 1 July 2003.

We will write to you soon about what you must do for the financial year which has just ended. Until we do so you should discuss the new requirements with your accountant or auditor.

You should also lodge the outstanding financial documents before 30 July 2004.

You may contact me on (03) 8661 7776 if you wish to discuss this letter.

In reply please quote: FR2003/450

Yours sincerely

Mark Elliott  
Statutory Services Branch  
Australian Industrial Registry  
E-mail: mark.elliott@air.gov.au

21 July, 2004



**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: FR2003/450-[283V-QLDD]**

Dr Howard Guille  
Secretary  
National Tertiary Education Industry Union  
Queensland Division  
Room 3, 1st Floor  
Murri Mura Building 27 Cordelia Street  
SOUTH BRISBANE QLD 4101

Dear Dr Guille

**Re: National Tertiary Education Industry Union-Queensland 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, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations* Schedule (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June, 2003 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 note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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](mailto:clency.lapierre@air.gov.au)  
28 July, 2003