



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. Scheers
Branch Organiser
National Tertiary Education Industry Union
Queensland University of Technology Branch
NTEU Office
158 Victoria Park Road
KELVIN GROVE QLD 4059

Dear Ms. Scheers,

**Re: Financial statements for year ended 30 June 2002
FR 2002/470**

Thank you for forwarding additional documentation being the Secretary's Certificate in relation to the financial documents of the Queensland University of Technology Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002.

The above documentation has been placed with the documents previously lodged.

The financial documents for the year ended 30 June 2002 have now been filed.

Yours sincerely,

Larry Powell
Statutory Services Branch

1 September 2003



**National Tertiary Education Union
Queensland University of Technology Branch**

QUT - Kelvin Grove Campus
158 Victoria Park Road
Kelvin Grove, Queensland 4059
Telephone: 07 3864 5452
Email: a.scheers@qld.nteu.org.au
Website: <www.qld.nteu.org.au>

Wednesday 27 August 2003

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

Dear Mr Powell,

Audited Accounts for 2001/2002

Please find attached the amended Secretary's Certificate to accompany the Audited Accounts for the Queensland University of Technology Branch of the NTEU as submitted previously. The Secretary's Certificate relates to the financial year ended 30 June 2002.

Thank you for your kind attention.

Sincerely,

A handwritten signature in cursive script that reads "Scheers".

Angela Scheers,
Branch Organiser



NATIONAL TERTIARY EDUCATION INDUSTRY UNION
QUEENSLAND UNIVERISTY OF TECHNOLOGY BRANCH
SECRETARY'S CERTIFICATE

I, Robert Cope, Branch Secretary of the QUT Branch 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 Branch Committee for the financial year ending 30 June 2002 were:

Distributed to members free of charge on 30 June 2003.

2. The enclosed documents are copies of the auditors reports, 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 Branch on Thursday 17 July 2003.

Signed:

Robert Cope

Date:

28 August 2003



**National Tertiary Education Union
Queensland University of Technology Branch**

QUT - Kelvin Grove Campus
158 Victoria Park Road
Kelvin Grove, Queensland 4059
Telephone: 07 3864 5452
Email: a.scheers@qld.nteu.org.au
Website: <www.qld.nteu.org.au>

Wednesday 20 August 2003

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

Dear Mr Powell,

Audited Accounts for 2001/2002

Please find attached the Secretary's Certificate to accompany the Audited Accounts for the Queensland University of Technology Branch of the NTEU as submitted previously. The Secretary's Certificate relates to the financial year ended 30 June 2002.

Please accept our apologies for not sending it with the other documents. Please do not hesitate to contact me if there is anything further that I can provide or if any clarification is required. Thank you for your kind attention.

Sincerely,

A handwritten signature in cursive script that reads 'A. Scheers'.

Angela Scheers,
Branch Organiser

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
QUEENSLAND UNIVERSITY OF TECHNOLOGY BRANCH
SECRETARY'S CERTIFICATE

I, Robert Cope, Branch Secretary of the QUT Branch 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 Branch Committee for the financial year ending 30 June 2002 were:

Distributed to members free of charge on 30 June 2003.

2. The enclosed documents are copies of the auditors reports, 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 2001 and are as presented to a meeting of the members of the Branch on Thursday 17 July 2002.

Signed:

Robert Cope

Date:

19/8/03



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. R. Cope
Branch Secretary
National Tertiary Education Industry Union
Queensland University of Technology Branch
NTEU Office
158 Victoria Park Road
KELVIN GROVE QLD 4059

Dear Mr. Cope,

**Re: Financial statements for year ended 30 June 2002
FR 2002/470**

Reference is made to the financial documents of the Queensland University of Technology Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 28 July 2003.

The following matter concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention:

1. Secretary's Certificate

Financial documents lodged with the Registrar are required by subsection 280(1) to be filed under cover of a certificate from the secretary, in this case, the Branch Secretary stating that the documents so lodged are copies of the auditor's report, accounts and statements which were presented to a meeting in accordance with section 279.

It would be helpful if the certificate could contain the date on which the meeting was held.

This certification does not have to be in the form of a statutory declaration.

The Branch Secretary's certificate in respect of the documents already lodged with this Office for the year ended 30 June 2002 should be forwarded by Monday, 18 August 2003.

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

2. 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) of the Workplace Relations Act 1996 and regulation 113 of the Workplace Relations Regulations.

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

It is noted that this matter was brought to the branch's attention with its financial documents for the periods ending 30 June 2000 and 30 June 2001 - refer to our letters of 20 July 2001 and 3 December 2002.

3. Time scale provisions

I note that the financial statements of the Branch have been lodged outside the time scales prescribed by the Workplace Relations Act 1996. Would you please ensure that financial statements for year ended 30 June 2003 are lodged within the abovementioned time scale provisions.

I have enclosed, for your information, a copy of the relevant time scale provisions of the Act.

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

5 August 2003



**National Tertiary Education Union
Queensland University of Technology Branch**

QUT - Kelvin Grove Campus
158 Victoria Park Road
Kelvin Grove, Queensland 4059
Telephone: 07 3864 5452
Email: a.scheers@qld.nteu.org.au
Website: <www.qld.nteu.org.au>

Tuesday 22 July 2003

Mr Clency Lapierre
Australian Industrial Registry
Nauru House
80 Collins Street
Melbourne VIC 3000

Dear Mr Lapierre,

Audited Accounts for 2001/2002

Please find attached the Audited Accounts for the Queensland University of Technology Branch of the NTEU. The accounts and associated documents relate to the financial year ended 30 June 2002.

Please do not hesitate to contact me if there is anything further that I can provide or if any clarification is required. Thank you for your kind attention.

Sincerely,

Angela Scheers,
Branch Organiser

CC. Jenny Savage, Finance Manager, NTEU National Office

NATIONAL TERTIARY EDUCATION UNION

Q.U.T. BRANCH

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED
30 JUNE 2002**

1. Statement of Income and Expenditure
2. Balance Sheet
3. Notes to the Accounts
4. Certification by Accounting Officer
5. Statement by Committee of Management
6. Independent Audit Report

**NATIONAL TERTIARY EDUCATION UNION
Q.U.T. BRANCH**

**STATEMENT OF INCOME AND EXPENDITURE
FOR YEAR ENDING 30 JUNE 2002**

	2002	2001
	\$	\$
<u>INCOME</u>		
Membership Fees	210,639	62,188
Interest Received	<u>1,758</u>	<u>2,540</u>
Total Income	212,397	64,728
<u>EXPENDITURE</u>		
Audit Fees	-	605
Bank Charges	104	22
Capitation	197,972	9,992
Catering	70	144
Depreciation	122	-
Printing & Photocopying	718	820
Stationery & Office Supplies	1,257	362
Telephone	510	739
Travel Expenses	652	1,980
Research Costs	-	780
Wages – Employee	25,301	24,023
Superannuation	3,719	-
Payroll Tax	<u>1,385</u>	<u>4,557</u>
Total Expenditure	<u>231,810</u>	<u>44,024</u>
NET SURPLUS(DEFICIT)	<u>(\$ 19,413)</u>	<u>\$ 20,704</u>

**NATIONAL TERTIARY EDUCATION UNION
Q.U.T. BRANCH**

**BALANCE SHEET
AS AT 30 JUNE 2002**

	2002	2001
	\$	\$
<u>MEMBERS FUNDS</u>		
Accumulated Funds – Beginning of year	78,935	58,231
Add Surplus(Deficit) for Year	<u>(19,413)</u>	<u>20,704</u>
ACCUMULATED FUNDS YEAR END	<u>\$59,522</u>	<u>\$78,935</u>
 Represented By:		
<u>CURRENT ASSETS</u>		
Cash at Bank		
- Current Accounts	8,880	39,360
- Term Deposits	57,739	55,665
Petty Cash	50	50
Fees Receivable	18,162	7,785
Other Receivables	<u>500</u>	<u>500</u>
	85,331	103,360
<u>NON CURRENT ASSETS</u>		
Office Furniture & Equipment – At Cost	2367	-
Less Accumulated Depreciation	<u>(122)</u>	<u>-</u>
	2245	-
TOTAL ASSETS	<u>\$87,576</u>	<u>\$103,360</u>
 <u>CURRENT LIABILITIES</u>		
GST Payable	926	3983
Sundry Creditors	-	605
Fees Payable	<u>27,128</u>	<u>19,837</u>
TOTAL LIABILITIES	<u>28,054</u>	<u>24,425</u>
NET ASSETS	<u>\$59,522</u>	<u>\$78,935</u>

**NATIONAL TERTIARY EDUCATION UNION
Q.U.T. BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
YEAR ENDED 30 JUNE 2002**

NOTE 1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with Statements of Accounting Concepts, applicable Accounting Standards 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.

(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.

NOTE 2. 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 organization, or a Registrar, may apply to the organization for specified prescribed information in relation to the organization.
- (2) An organization shall, on application made under Sub-Section (1) by a member of the organization 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 Sub-Section (1) at the request of a member of the organization 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

Q.U.T. BRANCH

Accounting Officer's Certificate

I, Robert Cope, being the Officer responsible for keeping the accounting records of the National Tertiary Education Union Q.U.T. Branch, certify that as at 30 June 2002 the number of members in the Branch was 560.

In my opinion,

- 1 The attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2002;
- 2 A record has been kept of all moneys paid by, or 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 Branch;
- 3 Before any expenditure was incurred by the Branch, approval of the incurring of the expenditure was obtained in accordance with the rules of the Branch;
- 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 Branch, were granted to persons holding office in the Branch; and
- 6 The register of members of the Branch was maintained in accordance with the Workplace Relations Act 1996.


.....
Robert Cope

30 June , 2003

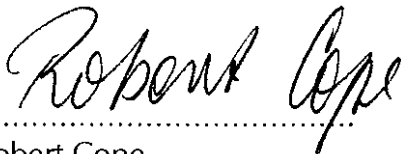
NATIONAL TERTIARY EDUCATION UNION

Q.U.T. BRANCH

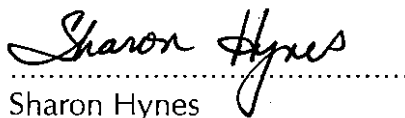
Committee of Management Certificate

We, being two members of the Executive of the Q.U.T. Branch of the National Tertiary Education Union, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

- 1 In the opinion of the Executive, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June 2002;
- 2 In the opinion of the Executive, meetings of the Executive were held during the year ended 30 June 2002 in accordance with the rules of the Branch;
- 3 To the knowledge of any member of the Executive, there has been no instances where records of the Branch or other documents (not being documents containing information made available to a member of the Branch under Section 274(2) of the Workplace Relations Act 1996, as amended) or copies of those records or documents, or copies of the rules of the Branch, 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 Branch; and
- 4 The Branch 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 2001 and of the Auditors Report thereon.



.....
Robert Cope



.....
Sharon Hynes

30 June , 2003

**NATIONAL TERTIARY EDUCATION UNION
Q.U.T. BRANCH**

INDEPENDENT AUDIT REPORT

To the members of the National Tertiary Education Union

Scope

We have audited the financial accounts of the National Tertiary Education Union Q.U.T. Branch for the year ended 30 June 2002 as set out on pages 1 to 5. 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 aspects, 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, Q.U.T. Branch, which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this 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:

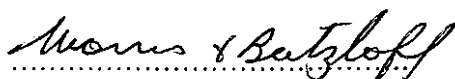
- (i) There were kept by the Union in respect of the year under review, satisfactory accounting records detailing the sources and nature of the income of the Union (including income from members) and the nature and purposes of expenditure; and
- (ii) The attached accounts and statement, including the 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 page 1 to 5 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:

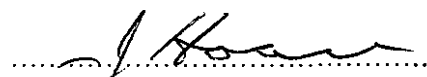
NATIONAL TERTIARY EDUCATION UNION
Q.U.T. BRANCH

INDEPENDENT AUDIT REPORT
(Continued)

- (a) The financial affairs of the Union as at 30 June, 2002 and;
- (b) The Income & 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.


.....
MORRIS & BATZLOFF
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor

30 June , 2003



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. B. Cope
Branch Secretary
National Tertiary Education Industry Union
Queensland University of Technology Branch
158 Victoria Park Road
KELVIN GROVE QLD 4059

Dear Mr. Cope,

**Re: Outstanding Financial Documents - Workplace Relations Act 1996
FR2002/470**

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with the *Workplace Relations Act 1996* ('the Act'), for the year ended **30 June 2002**.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain an audit report, provide copies of the auditor's report, accounts and statements ('the financial documents') to its members, present the financial documents to a meeting of members or committee of management, and lodge copies of such documents in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the financial documents specified above would, in the normal course, be expected before now.

Therefore, I request your written advice by **Friday 27 June 2003** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements
2. making of the audit report
3. provision of copies of the financial documents to the members
4. presentation of the financial documents to a meeting of the members or the committee of management *following provision of copies to the members*
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you that the documents so lodged are copies of the documents presented to the meeting referred to in 4 above - such certificate specifying the type of meeting and the date when it was held.

If you wish to discuss this letter you may contact me on (03) 8661 7993.

In reply please quote: FR2002/470

Yours sincerely

Larry Powell
Statutory Services Branch
12 June 2003



**National Tertiary Education Union
Queensland University of Technology Branch**

QUT - Kelvin Grove Campus
158 Victoria Park Road
Kelvin Grove, Queensland 4059
Telephone: 07 3864 5452
Email: a.scheers@qld.nteu.org.au
Website: <www.qld.nteu.org.au>

Monday 5th August 2002

Clency Lapierre
Team Manager
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
Melbourne VIC 3000

Dear Mr Lapierre,

**Ref: FR2002/470-[283V-QLDU]
National Tertiary Education Union
Queensland University Of Technology Branch
Financial Reporting Obligations under Workplace Relations Act 1996**

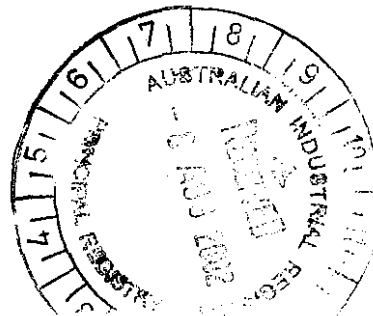
Thank you for your letter dated 26 July 2002. As advised earlier this year by the Queensland Division of the NTEU, there have been difficulties in having our audit completed, hence our delay in meeting our Financial Reporting Obligations.

We are making every endeavour to rectify this situation as quickly as possible and we thank you for your patience in this matter. The Queensland Division will advise you of our progress.

Thank you for your kind attention.

Sincerely,

Angela Scheers,
Branch Organiser





AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/470-[283V-QLDU]

Mr. Bob Cope
Secretary
National Tertiary Education Industry Union
Queensland University of Technology Branch
Queensland University of Technology NTEU Office
158 Victoria Park Road
KELVIN GROVE QLD 4059

Dear Mr. Cope

**Re: National Tertiary Education Industry Union
Queensland University of Technology Branch
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
26 July 2002