



Australian Government
Australian Industrial Registry

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

Ms L Roberts
Branch Executive Officer
National Tertiary Education Industry Union
Southern Cross University Branch
PO Box 157
LISMORE NSW 2480

Dear Ms Roberts,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2004 - FR 2004/508**

Thank you for your correspondence of 7 March 2006 providing further information in relation to the financial reports of the Southern Cross University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2004.

The financial reports have now been filed.

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.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell'.

Larry Powell
Statutory Services Branch

8 March 2006

From: Lisa Roberts [lisa.roberts@scu.edu.au]
Sent: Tuesday, 7 March 2006 12:27 PM
To: Larry POWELL
Cc: Ken Burke; Nick Fredman
Subject: NTEU SCU 2004 operating report

Dear Larry,

just to inform you that the operating report for the Southern Cross University branch of the National Tertiary Education Union was presented at a General members meeting on the 23rd November 2005.

If you need any further verification of these events could you please let me know and I will be happy to comply.

Regards Lisa

Do You Pay Your Dues by Payroll Deduction?

NTEU is urging all members to change to paying their dues by direct debit or credit card as soon as possible. Have you changed your paying method? For more details, go to www.nteu.org.au/join/prd

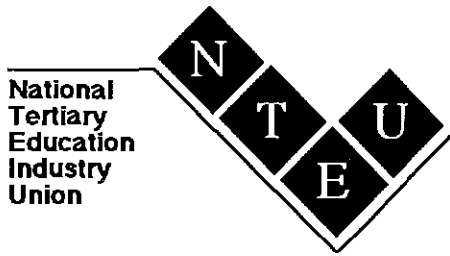
"No matter what you do NTEU is your Union"

Lisa Roberts
Branch Executive Officer
Southern Cross University Branch
National Tertiary Education Industry Union

Office Location:
W block (next door to the stores office)

PO Box 157
Lismore NSW 2480
Ph: (02) 6620 3297
Fax: (02) 6622 1954
email: lroberts@scu.edu.au
<http://www.nteu.org.au/bd/scu>

To contact - Jeane Wells
NSW Division Industrial Officer
Ph: (02) 9212 5433
or email jeane.wells@nsw.nteu.org.au



Southern Cross University Branch
ABN: 38 579 396 344

Southern Cross University
PO Box 157 Lismore NSW 2480
Telephone (Office): 02 6620 3137
Fax: 02 6622 1954

Lisa Roberts
Branch Executive Officer
email: lroberts@scu.edu.au

Wednesday, 5 October 2005

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

Dear Mr Powell,

Please find enclosed a copy of documents requested by you to complete lodgement of our financial reports for the year ended 30 June 2004 - FR 2004/508.

1. Operating report
2. amended secretary's certificate stating the two dates at which the full report was presented to a meeting of members.

Regards,

Lisa Roberts
Branch Executive Officer
NTEU – Southern Cross University Branch



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
SOUTHERN CROSS UNIVERSITY BRANCH**

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER

I, Nick Fredman, being the Branch Secretary of National Tertiary Education Industry Union – Southern Cross University Branch (the reporting unit) certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule;
- that the full report was provided to members on the 9th May 2005; and the 8th September 2005
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on the 16th June 2005, in accordance with section 266 of the RAO Schedule.

Signature: N. J. Fredman

Date: 27-9 2005

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
SOUTHERN CROSS UNIVERSITY BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2004

Principal Activities

The principal activities of the Branch during the financial year were:

- To improve and protect the salaries and conditions of employment of our members;
- To represent our members in approaches to and discussions with their employer;
- To negotiate collective agreements which improve the conditions of employment of our members;
- To enforce existing industrial agreements on behalf of our members; and
- To promote industrial peace through conciliation and arbitration.

Results of Principal Activities

The Branch's principal activities resulted in the maintenance and improvement of the salaries and conditions of employment of our members, especially for those members covered by collective agreements negotiated by the Branch.

Significant Changes in the Nature of Principal Activities

There were no significant changes in the nature of the Branch's principal activities during the financial year.

Significant Changes in the Branch's Financial Affairs

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Branch.

Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme

No officer of the Branch was a Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme.

Number of Members

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 282.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
SOUTHERN CROSS UNIVERSITY BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2004 (Continued)

Number of Employees

The number of persons who were, at the end of the financial year, employees of the Branch was one part time employee at 0.3 measured on a full time equivalent basis.

Members of the Committee of Management

The persons who held office as members of the Committee of Management of the Branch at the beginning of the financial year were:

Branch President	Paul Gannon
Vice-President (Academic)	Kenneth Burke
Vice-President/Treasurer (General)	Mrs Robyn Anderson
Branch Secretary	Ms Kierryyn Davis
Committee Member	Mr Nick Fredman
Committee Member	Mr Bruce Armstrong
Committee Member	Mr Glenn Woods
Committee Member	Mr Trevor Lyle

Name KEN BURKE

Title BRANCH PRESIDENT

Signature Ken Burke

Date: 27/ 9/2005

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
SOUTHERN CROSS UNIVERSITY BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2004 (Continued)

Manner of Resignation – s254(2)(c)

Members may resign from the Branch in accordance with Rule 11 (Resignation from Membership) which reads as follows:

11.1 A member may resign from membership by written notice addressed and delivered to the member's Division Secretary or Branch Secretary provided that:

- (a) Where a written notice of resignation is received by a Division Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the appropriate Branch Secretary;
- (b) Where a written notice of resignation is received by a Branch Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the relevant Division Secretary.

11.2 A notice of resignation from membership takes effect :

- (a) where the member ceases to be eligible to become a member of the Union
 - (i) on the day on which the notice is received by the Union; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or

(b) in any other case:

- (i) at the end of two weeks, or if permitted by law three months after the notice is received by the Union; or
- (ii) on the day specified in the notice;

whichever is later.

11.3 Any dues payable but not paid by a former member in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union in a court of competent jurisdiction, as a debt due to the Union.

11.4 A notice delivered to the Division Secretary or Branch Secretary shall be taken to have been received by the Union when it was delivered.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
SOUTHERN CROSS UNIVERSITY BRANCH**

OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2004 (Continued)

- 11.5 A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with sub-rule 1 of this rule.
- 11.6 A resignation from membership is valid even if it is not effected in accordance with this rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.
- 11.7 Cessation of payment of any dues, levies and other amounts by a member does not, of itself, terminate membership of the Union.



Australian Government
Australian Industrial Registry

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

Mr N. Fredman
Secretary
National Tertiary Education Industry Union
Southern Cross University
PO Box 157
LISMORE NSW 2480

Dear Mr Fredman,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2004 - FR 2004/508**

Reference is made to the financial documents of the Southern Cross University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2004. The documents were lodged in the Industrial Registry on 19 July 2005.

I direct your attention to the following comments concerning the above reports and the financial reporting obligations under the RAO Schedule. Please note that these matters are generally advised for assistance in the future preparation of financial reports. With the exception of the comments concerning items 1 and 2, no further action is required in respect of the subject documents.

1. Operating report

The financial documents lodged did not contain an operating report. The Committee of Management must as soon as practicable after the end of each financial year cause an operating report to be prepared in relation to the financial year - refer s254 of the RAO Schedule. The operating report must contain the following:

(a) Review of principal activities:

The report must contain a review of the reporting unit's principal activities during the financial year, the results of those activities and any significant changes in the nature of those activities during the year.

(b) Significant changes in financial affairs:

The report must give details of any significant changes in the reporting unit's financial affairs during the year.

(c) Right of members to resign:

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 8 of the organisation's Rules is applicable.

(d) Trustees of superannuation entities:

The report must give details (including details of the position held) of any officer or member of the reporting unit who is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

(e) Number of members and number of employees:

Subsection 254(2)(f) of the RAO Schedule and regulation 159(a) and (b) of the RAO Regulations require the operating report to contain information pertaining to the number of persons that were members and the number of persons who were employees of the reporting unit at the end of the financial year.

(f) Membership of Committee of Management:

The operating report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the RAO Regulations.

You are requested to arrange for the committee of management to prepare an operating report addressing the required information for lodgement in the Industrial Registry as soon as possible. The organisation is obliged to also provide a copy to its members. You can however, undertake to do this after lodging a copy of the operating report in the Industrial Registry. Please note that the financial documents will not be filed until the operating report has been lodged in the Industrial Registry.

2. Supply of financial documents to members and presentation to meeting

I note that the financial report was provided to members on 9 May 2005. I also note that the financial report was presented to a meeting of the committee of management of the reporting unit on 16 June 2005.

As you know section 266 of the RAO Schedule makes provision for the methods by which a reporting entity may satisfy its obligation to present the full report to members. The purpose of the financial reporting provisions generally is to ensure disclosure to members and, to offer those members an opportunity to raise any matter that concerns them regarding material disclosed in that information. The vehicle for members to achieve this is either at a general meeting of members or at a meeting of the committee of management. The latter option is only available if the precondition in subsection 266(3), that is the 5% rule, is satisfied. The rules of the branch do not make such provision.

In these circumstances, the alternatives require the presentation of the relevant documents to a general meeting of members, or at a series of meetings at different locations (this alternative is only available if the rules make provision for such meetings).

On several occasions over the past 18 months, for example, in correspondence from the Industrial Registrar of 8 May 2003 and 13 November 2003 and from Mr. Lapierre of the Registry on 30 September 2004, you have been advised of issues arising from the operation of the RAO Schedule your organisation may need to attend to.

The branch is required to fully meet its obligations as set out in the RAO Schedule with respect to its obligation to present the financial report to its members.

3. Auditor's Report

The opinion expressed by the auditor in their report has been drafted in terms of the previous requirements of the Act. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An acceptable wording would be as follows:

"In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule."

4. Executive Committee's Statement

(a) There appears to be no information in the statement addressing Item 17(c) of the Industrial Registrar's Reporting Guidelines (Reporting Guidelines). This item relates to whether the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate.

There also appears to be no information in the statement addressing Item 17(e)(iv) of the Reporting Guidelines. This item relates to the keeping of financial records in a consistent manner to each of the other reporting units of the organisation.

(b) Date of resolution

Item 18 of the Reporting Guidelines requires that the Committee of Management's statement must be made in accordance with such resolution as is passed by the Committee of Management. Such statement must also specify the date of passage of the resolution. No such information was provided in the statement.

(c) Signatory

Please note that under reporting Guideline 18(d) for the purposes of s253 this Statement need only be signed by a designated officer.

5. Accounting Officer's Certificate

There is no requirement under the RAO Schedule to lodge an accounting officer's certificate. Such certificate was previously required by section 273(2) of the Act and regulation 109(1)(a) of the *Workplace Relations Regulations*.

6. Timescale provisions

Unless an extension is granted, financial reports should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 268 of Schedule 1B.

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. 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.

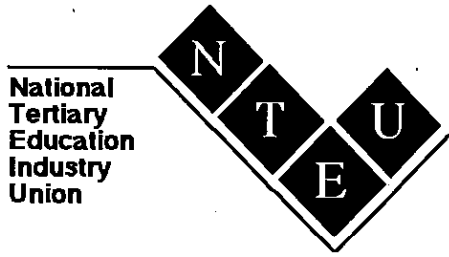
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at larry.powell@air.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L. Powell'.

Larry Powell
Statutory Services Branch

5 August 2005



Southern Cross University Branch

ABN: 38 579 396 344

Southern Cross University
PO Box 157 Lismore NSW 2480
Telephone (Office): 02 6620 3137
Fax: 02 6622 1954
email: nteu@scu.edu.au

Secretary's Certificate

I, Nick Fredman, being the secretary of the NTEU Southern Cross Branch of the National Tertiary Education Industry Union certify that:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on the 9th May 2005; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on the 16th June 2005; in accordance with section 266 of the RAO Schedule.

Signed:

Nick Fredman,
Secretary NTEU Southern Cross University Branch

Date: 14th July 2005

**National Tertiary Education Industry Union Southern
Cross University Branch**

Financial Statements
For the year ended 30 June, 2004

National Tertiary Education Industry Union Southern Cross University Branch

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**National Tertiary Education Industry Union Southern Cross University
Branch**

Detailed Profit and Loss Statement

For the year ended 30 June, 2004

	2004	2003
	\$	\$
Income		
Donations	173	0
Interest	13	4
Membership Dues	79,597	67,081
Other Income - GST Received	7,028	0
Recruitment	7,214	0
Reimbursements	1,363	0
Total income	<u>95,387</u>	<u>67,085</u>

Expenses

Accountancy & Audit Fees	280	250
Bank Charges	140	88
Depreciation - Plant & Equipment	45	550
Enterprise Bargaining	569	0
Functions & Meetings	152	0
General	0	170
General - GST Paid	221	89
Insurance - Workcover	193	144
Membership - Cash Fees	137	82
National Office - Travel Pool	448	0
Postage	103	54
PRD Division Allocation	30,290	21,957
PRD National Allocation	16,058	12,674
PRD National GST	6,806	4,963
PRD National Defence Fund	3,305	2,166
Printing & Photocopying	315	167
Provision - Annual Leave	226	0
Provision - Long Service Leave	165	1,335
Recruitment	1,097	462

The accompanying notes form part of these financial statements.

**National Tertiary Education Industry Union Southern Cross University
Branch**

Detailed Profit and Loss Statement

For the year ended 30 June, 2004

	2004	2003
	\$	\$
Salaries - PRT	1,361	1,129
Salaries - BEO	18,438	15,746
Salaries - Casual	2,057	1,603
Salaries - Superannuation	2,177	1,513
Stationery & Office Supplies	43	161
Telephone & Facsimile	363	117
Total expenses	<u>84,989</u>	<u>65,421</u>
Profit from ordinary activities before income tax	10,398	1,664

The accompanying notes form part of these financial statements.

**National Tertiary Education Industry Union Southern Cross University
Branch**

Profit and Loss Statement

For the year ended 30 June, 2004

	2004 \$	2003 \$
Operating profit before income tax	10,398	1,664
Income tax (credit) attributable to operating profit (loss)	0	0
Operating profit after income tax	<u>10,398</u>	<u>1,664</u>
Retained profits (accumulated losses) at the beginning of the financial year	(223)	(1,887)
Total available for appropriation	<u>10,175</u>	<u>(223)</u>
Retained profits at the end of the financial year	<u><u>10,175</u></u>	<u><u>(223)</u></u>

The accompanying notes form part of these financial statements.

**National Tertiary Education Industry Union Southern Cross University
Branch**

Detailed Balance Sheet As At 30 June, 2004

	2004	2003
	\$	\$
Current Assets		
Cash Assets		
Bank Account - Summerland	13,379	3,833
Cash On Hand	<u>(86)</u>	<u>4</u>
	<u>13,293</u>	<u>3,837</u>
Total Current Assets	<u>13,293</u>	<u>3,837</u>
Non-Current Assets		
Property, Plant and Equipment		
Plant & Equipment	3,192	3,192
Accumulated Depreciation	<u>(3,192)</u>	<u>(3,147)</u>
	<u>0</u>	<u>45</u>
Total Non-Current Assets	<u>0</u>	<u>45</u>
Total Assets	<u>13,293</u>	<u>3,882</u>
Current Liabilities		
Interest-Bearing Liabilities		
Unsecured:		
- Loan - NSW Division	<u>1,391</u>	<u>2,770</u>
	<u>1,391</u>	<u>2,770</u>
Provisions		
Provision - Long Service Leave	1,500	1,335
Provision - Annual Leave	<u>226</u>	<u>0</u>
	<u>1,726</u>	<u>1,335</u>
Total Current Liabilities	<u>3,118</u>	<u>4,104</u>
Total Liabilities	<u>3,118</u>	<u>4,104</u>
Net Assets	<u>10,175</u>	<u>(223)</u>

The accompanying notes form part of these financial statements.

**National Tertiary Education Industry Union Southern Cross University
Branch**

Detailed Balance Sheet As At 30 June, 2004

	2004	2003
	\$	\$
Members' Funds		
Accumulated surplus (deficit)	<u>10,175</u>	<u>(223)</u>
Total Members' Funds	<u><u>10,175</u></u>	<u><u>(223)</u></u>

The accompanying notes form part of these financial statements.

**National Tertiary Education Industry Union Southern Cross University
Branch**

Statement of Cash Flows

For the year ended 30 June, 2004

	2004	2003
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	95,375	67,081
Payments to Suppliers and employees	(84,553)	(63,536)
Interest received	13	4
Net cash provided by (used in) operating activities (note 2)	<u>10,835</u>	<u>3,549</u>
Cash Flow From Financing Activities		
Proceeds of borrowings	0	2,770
Repayment of borrowings	<u>(1,378)</u>	<u>0</u>
Net cash provided by (used in) financing activities	<u>(1,378)</u>	<u>2,770</u>
Net increase (decrease) in cash held	9,456	6,319
Cash at the beginning of the year	<u>3,837</u>	<u>(2,482)</u>
Cash at the end of the year (note 1)	<u><u>13,293</u></u>	<u><u>3,837</u></u>

The accompanying notes form part of these financial statements.

**National Tertiary Education Industry Union Southern Cross University
Branch**

**Statement of Cash Flows
For the year ended 30 June, 2004**

	2004	2003
	\$	\$

Note 1. Reconciliation Of Cash

For the purposes 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 year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Bank Account - Summerland	13,379	3,833
Cash On Hand	<u>(86)</u>	<u>4</u>
	<u>13,293</u>	<u>3,837</u>

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit

Operating profit (loss) after tax	10,398	1,664
Depreciation	45	550
Changes in assets and liabilities net of effects of purchases and disposals of controlled entities:		
Increase (decrease) in employee entitlements	<u>392</u>	<u>1,335</u>
Net cash provided by operating activities	<u>10,835</u>	<u>3,549</u>

National Tertiary Education Industry Union Southern Cross University Branch

Notes to the Financial Statements

For the year ended 30 June, 2004

Note 1: Statement of Accounting Policies

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

The financial report covers National Tertiary Education Industry Union Southern Cross University Branch as an individual entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

a) Plant and equipment

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to present values in determining the recoverable amounts.

b) Depreciation

The depreciable amount of all fixed assets including buildings, but excluding freehold land, is depreciated on a straight line basis over their useful lives to National Tertiary Education Industry Union Southern Cross University Branch commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable asset are:

Class of Asset	Depreciation Rate %
Plant and equipment	25 %

Employee entitlements

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements have been measured at their nominal amount.

Contributions are made by National Tertiary Education Industry Union Southern Cross University Branch to an employee superannuation fund and are charged as expenses when incurred.

**National Tertiary Education Industry Union Southern Cross University
Branch**

Notes to the Financial Statements

For the year ended 30 June, 2004

Other Disclosures

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of subsection (1), (2) and (3) of section 274 which reads as follows:

1. a member of the 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 the 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 the member information received because of an application made at the request of the member.

**National Tertiary Education Industry Union Southern Cross University
Branch**

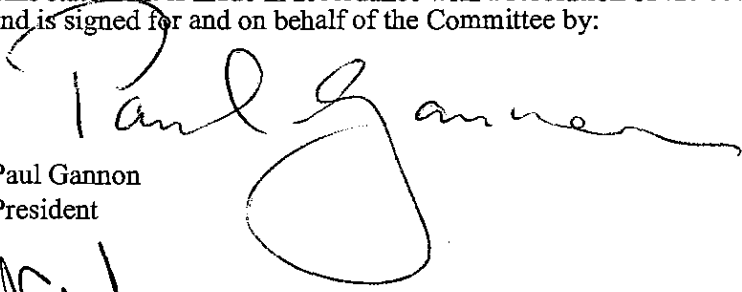
Statement by Members of the Committee


For the year ended 30 June, 2004

In the opinion of the committee:

1. the accompanying Detailed Profit & Loss Statement, Profit & Loss Statement, Detailed Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements present fairly the financial position of National Tertiary Education Industry Union Southern Cross University Branch as at 30 June, 2004 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board;
2. the financial statements and notes comply with the reporting guidelines of the Industrial Registrar for purposes of section 270 of the RAO Schedule;
3. at the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.
4. meetings of the executive were held during the year ended 30 June 2004 in accordance with the rules of the organisation;
5. the financial affairs of the organisation have been managed in accordance with the rules of the organisation;
6. the financial records of the organisation have been kept and maintained in accordance with the RAO Schedule and the RAO Schedule Regulations;
7. information sought in any request of a member of the organisation or a Registrar duly made under section 272 of the RAO Schedule have been furnished to the member or Registrar;
8. the organisation has complied with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

This statement is made in accordance with a resolution of the committee dated
and is signed for and on behalf of the Committee by:


Paul Gannon
President


Robyn Anderson
Treasurer

Lismore 19 June, 2005

**National Tertiary Education Industry Union Southern Cross University
Branch**

**Accounting Officer's Certificate
For the year ended 30 June, 2004**

I, Nick Fredman, being the officer responsible for keeping the accounting records of the National Tertiary Education Industry Union Southern Cross University Branch, certify that as at 30 June 2004 the number of members of the organisation was 232.

In my opinion:

1. The attached financial report shows a true and fair view of the financial affairs of the organisation as at 30 June 2004;
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 organisation;
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 organisation;
4. with regards to funds of the organisation 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 such fund for purposes other than those for which the fund was operated;
5. all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules;
6. the register of members of the organisation was maintained in accordance with the Act.
7. that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
8. the full report was provided to members on 9.5.05 ; and
9. that the full report was presented to a meeting of the committee of management of the reporting unit on 16.6.05 , in accordance with section 266 of the RAO Schedule.

Nick Fredman
Accounting Officer



Lismore 19 June, 2005.

**National Tertiary Education Industry Union Southern Cross University
Branch
Independent Audit Report**

Scope

We have audited the financial statements of the National Tertiary Education Industry Union Southern Cross University Branch, being the Statement by Members of the Committee, Detailed Profit & Loss Statement, Profit & Loss Statement, Detailed Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements for the year ended 30 June, 2004.

The committee is responsible for the financial statements and has determined that the accounting policies used are appropriate to meet the needs of the Workplace Relations Act 1996 and the needs of the members. We have conducted an independent audit of these financial report in order to express an opinion on them to the members of National Tertiary Education Industry Union Southern Cross University Branch.

The financial statements have been prepared for the purpose of fulfilling the requirements of the Workplace Relations Act 1996. We disclaim any assumption of responsibility for any reliance on this report or on the 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.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and other Mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the association's financial position, and performance as represented by the results of its operations and its cash flows.

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

Audit opinion

In our opinion:

(a) the financial statements present fairly, in accordance with applicable Accounting Standards and other Mandatory professional reporting requirements the financial position of National Tertiary Education Industry Union Southern Cross University Branch as at 30 June, 2004 and the results of its operations for the year then ended.

Signed on 2 June, 2005



Graham Cook, Chartered Accountant
Cook & Cook Accountants
84 Molesworth Street Lismore



Australian Government
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

Ref: FR2004/508 - [283V-SCU]

Ms K. M. Davis
Branch Secretary
National Tertiary Education Industry Union
Southern Cross University Branch
P.O. Box 157
LISMORE NSW 2480

Dear Ms Davis

Financial Return - year ending 30 June 2004

This letter is intended to remind you of your obligations to provide members with copies of your reporting unit's financial reports for year ended 30 June 2004 and to lodge the reports in the Industrial Registry by no later than Friday 14 January 2005.

Over the past 18 months you would have received from us information about the major changes made by Schedule 1B of the *Workplace Relations Act 1996* ('RAO'⁵⁷).

Financial Reports

Your reporting unit must prepare or have prepared the following three reports as soon as practicable after its financial year:

1. A General Purpose Financial Report (GPFR);
2. An Operating Report; and
3. An Auditor's Report.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the abovementioned reports (the "full report"). Under certain circumstances, your reporting unit can provide a more limited concise report.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the reporting unit for the presentation of its financial reports.

A reporting unit may make application to a Registrar to extend the period within which copies of the full report or concise report are to be provided to members by no more than one month.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members (the *second meeting*). This meeting must be held within 6 months of the end of the financial year. You may make application to a Registrar to extend this time limit by no more than one month so that the time limit for providing to members copies of the full report or concise report may in turn be extended.

⁵⁷ Registration and Accountability of Organisations Schedule (RAO) (Schedule 1B to the *Workplace Relations Act 1996*)

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If your rules contain a provision that allows up to 5% of members to demand a general meeting to be held to consider the full report (see s266(3)), it is permissible to present the full report directly to a Committee of Management meeting. This meeting must be held within 6 months of the end of the financial year.

There is no provision for extending the time-limit for presenting the full report to a committee of management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting.

Your reporting unit's financial reports should, therefore, be lodged by no later than Friday 14 January 2005.

Contact the Registry

We encourage you to contact the Registry on (03) 8661 7787 or by e-mail at clency.lapierre@air.gov.au as early as possible if you have any queries.

If you have already taken steps to ensure that your reporting unit complies with the time scale requirements of RAO, please ignore this letter.

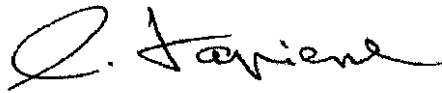
Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.

- RAO Fact Sheets - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely

A handwritten signature in black ink, appearing to read "Q. Jayne". The signature is written in a cursive, flowing style.

23 November 2004



Ref: FR2004/508-[283V-SCU]

Ms K. M. Davis
Branch Secretary
National Tertiary Education Industry Union
Southern Cross University Branch
P.O. Box 157
LISMORE NSW 2480

Dear Ms Davis

Financial Return - year ending 30 June, 2004

Our records show your organisation's financial year ended recently. This letter outlines some of the things you must do to meet your financial reporting obligations and when you have to do them. For simplicity, we will call the documents you have to lodge with us your *financial return*.

New legislation

This letter is intended as guide to the law applicable on the date of this letter and should not be used as a substitute for legal or accounting advice. We only summarise some of the reporting requirements in this letter. More detailed information is at the end of this letter.

The legislation has changed since your last return. In May 2003 the Industrial Registrar wrote to all organisations forwarding a number of facts sheets outlining the major changes made by Schedule 1B of the Workplace Relations Act 1996 ('RAO'¹). While the immediate changes affected the rules and elections in organisations, the changes affecting financial returns involve a longer lead time.

The key differences under the new legislation affecting financial returns are:

- **a reduced financial reporting cycle (now maximum periods of 5 or 6 months depending on internal arrangements of organisation)**
- **a greater emphasis given to Australian Accounting Standards**
- **the introduction of a new report, known as an Operating Report (broadly similar in concept to a Director's Report under the corporations legislation)**
- **extensions of time are limited to one month**
- **restructured penalty provisions involving more extensive use of Civil Penalties**
- **the introduction of the Industrial Registrar's Reporting Guidelines**
- **organisations and their branches to report according to their financial structures, known as 'reporting units'.**

We recommend you discuss the new requirements with your accountant or auditor.

¹ Registration and Accountability of Organisations Schedule (**RAO**) (Schedule 1B to the *Workplace Relations Act 1996*)

Reporting Unit

One of the new concepts of the RAO legislation is that reporting entities are known as “*reporting units*”. Where an organisation is **not** divided into branches the reporting unit is the whole of the organisation. Where an organisation **is** divided into branches each branch will be a reporting unit unless the Industrial Registrar has determined a division of the organisation into reporting units on an alternative basis. We can discuss this with you if you need more information.

For simplicity, we will refer to your organisation as a reporting unit in this letter.

Industrial Registrar’s Guidelines

The Industrial Registrar’s reporting guidelines set out certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the Workplace Relations Act.

The disclosure requirements prescribed by the reporting guidelines are directed towards providing members of the reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the financial report about the reporting unit’s economic support of, or economic dependency on, other reporting units of the organisation.

Timeline Planner and Checklist

We have attached a Timeline/Planner (*Attachment A*) to help you **plan** your financial return and carry out all the necessary steps. We have also attached a Document Checklist (*Attachment B*) to **check** your documents before lodging them in the Registry. Both documents are abbreviated summaries of the relevant provisions of the RAO Schedule, RAO Regulations and the Industrial Registrar’s Reporting Guidelines.

In the following section we describe some of the documents your reporting unit must prepare and the sequence of their preparation and completion.

Three Reports

Your reporting unit must prepare two reports as soon as practicable after its financial year, which, together with the Auditor’s Report, comprise the reporting unit’s financial return.

1. **General Purpose Financial Report** - this must comply with the Australian Accounting Standards and the Industrial Registrar’s Reporting Guidelines. The GPFR consists of:

Financial Statements containing:

- a profit and loss statement, or other operating statement; and
- a balance sheet; and
- a statement of cash flows; and
- any other statements required by the Australian Accounting Standards; and

Notes to the Financial Statements containing:

- notes required by the Australian Accounting Standards; and
- information required by the Industrial Registrar's *Reporting Guidelines* under section 255); and

Committee of Management Statement as required by the Registrar's Reporting Guidelines (a sample certificate for illustrative purposes is at Attachment C)

2. **Operating Report** - this report includes a review of your reporting unit's principal activities for the year and other specified information.

Your reporting unit must appoint an auditor to audit the GPFR and to provide:

3. an **Auditor's Report**.

First Meeting (Committee of Management)

For simplicity, we will call the meeting at which the committee of management first considers the GPFR the first meeting. At the first meeting your committee, if satisfied that all is in order, will resolve to express its opinion on the GPFR and complete a Committee of Management Statement.

The Auditor

After the first meeting, the auditor takes the GPFR and the Committee of Management Statement and prepares a report on the GPFR. In practice, your auditor may have already completed most of his or her examination of your accounts. The auditor may only be waiting on the Committee to pass the required resolution and make the Statement before signing the report the same day.

Informing Your Members

Your reporting unit must provide free of charge to the general membership, copies of the GPFR, the Operating Report and the Auditor's Report. RAO calls these the "full report". Under certain circumstances, your reporting unit can provide a more limited *concise report*.

The reporting unit can meet its obligation to provide copies of the full or concise report to members by publishing the report in a journal that is available to the members free of charge.

A reporting unit may meet this obligation in whole or in part by publication of the report in a journal published on a web site on the Internet dependent on:

- a. the extent of the accessibility of the members of the reporting unit to the Internet; and
- b. that the members are notified by the reporting unit in the usual manner in which it communicates with its members that the report has been so published at a specified Internet address.

The report must be provided within 5 or 6 months from the end of the financial year, depending on the internal arrangements of the organisation for the presentation of its financial reports.

The Second Meeting - if it is a General Meeting of Members

After providing the full report to members it must be presented to a general meeting of members. For simplicity this is referred to as the *second meeting*.

Your reporting unit must always allow a minimum of 21 days for members to receive the full report before presenting it to a general meeting of members (s265(5)). The purpose of the interval and the second meeting is to enable the members to have time to consider the report and, if they wish, to attend the second meeting to discuss it.

If the rules of the organisation permit a general meeting to be a series of meetings held at different locations, the full report may be presented to such a series of meetings. In this case the 'date' of the general meeting is taken to be the date of the last meeting in the series (see s266(2)).

The Second Meeting - if it is a Committee of Management Meeting

If the rules of your organisation contain a provision that allows up to 5% of members to demand a general meeting to be held consider the report (see s266(3)), it is permissible to present the report directly to a Committee of Management meeting.

Lodge full report within 14 days of meeting

You must lodge a copy of the full report and any concise report in the Industrial Registry within 14 days of the second meeting. For your convenience you are encouraged to lodge the material electronically (see eFiling Tab at www.airc.gov.au). When lodging the financial return please quote: **FR2004/508**.

The Secretary (or another officer appropriately authorised under the rules of the organisation) must *certify* that the full report is a copy of the one provided to members and presented to the second meeting and provide the date of the meeting (a sample certification for illustrative purposes is at *Attachment D*).

When we receive your return we will check that it includes the information you must provide your members and that you have provided it to them correctly.

Complying with time limits

This letter has outlined some of the steps in preparing and lodging your return. Many of the steps must be completed within fixed time limits.

Failure to complete them in time could make your reporting unit or its officers liable to financial or "civil penalties".

Extensions of Time

We appreciate that sometimes circumstances beyond your reporting unit's control may delay completion of a financial return. If you believe your reporting unit is going to be unable to meet a time limit tell us as soon as you know. We can advise you if the step is one for which you may apply under RAO to the Industrial Registrar for extra time to complete. The maximum extra time allowed can be no more than one month.

Reduced Reporting Requirements

If your reporting unit meets certain conditions, some of these reporting requirements can be reduced. Such conditions might be where the annual income of the reporting unit (where the reporting unit is the whole of the organisation) is less than \$100,000, or where the reporting unit has no financial affairs in the financial year, or where the financial affairs of the reporting unit are encompassed by the financial affairs of its counterpart State industrial association.

Contact the Registry

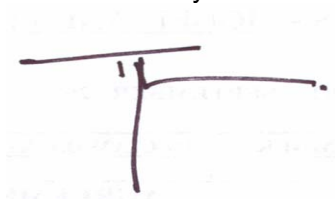
We encourage you to contact the Registry on (03) 8661 7787 or by e-mail at clency.lapierre@air.gov.au as early as possible if you believe preparation or lodgment of your return will be delayed or if you have any queries. We can offer you advice on procedure but we cannot give you legal or accounting advice.

Information on AIRC Website

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at www.airc.gov.au:

- [RAO Schedule and RAO Regulations](#)
- [Registrar's Reporting Guidelines](#) - All GPFR's must comply with these Guidelines. Please note that the Guidelines set out requirements that are *in addition* to those required by the Australian Accounting Standards.
- [RAO Fact Sheets](#) - These Fact Sheets explain the new requirements of the RAO Schedule - many of them deal with financial reporting matters.

Yours sincerely



Deputy Industrial Registrar
9 August, 2004

Documents Checklist

You can use this checklist as soon as possible after the financial year ends to ensure you have all the necessary documents prepared and that those documents contain all information required by RAO.

You can also use this checklist to ensure all documents in your financial return are complete before lodging them in the Registry.

No	Document	✓
1	General Purpose Financial Report	
	Does the report contain a Profit and Loss Statement?	
	Does the report contain a Balance Sheet?	
	Does the report contain a Statement of Cash Flows?	
	Does the report contain notes to the financial statements as required by AAS and the reporting guidelines?	
	Does the report contain all other information required by the reporting guidelines?	
2	Committee of Management Statement	
	Is the statement signed by the officer responsible for undertaking functions necessary to enable the reporting unit to comply with RAO?	
	Is the statement dated?	
	Is the statement in accordance with a resolution of the committee?	
	Does the statement specify the date of the resolution?	
	Does the statement contain declarations required by the reporting guidelines?	
3	Auditor's Report	
	Is the Report dated and signed by the auditor?	
	Is the name of the auditor clear?	
	Are the qualifications of the auditor on the report?	
	Has the auditor expressed an opinion on all matters required?	
4	Operating Report	
	Is the report signed and dated?	
	Does the report provide the number of members?	
	Does the report provide the number of employees?	
	Does the report contain a review of principal activities?	
	Does the report give details of significant changes?	
	Does the report give details of right of members to resign?	
	Does the report give details of superannuation trustees?	
	Does the report give details of membership of the committee of management?	
5	Concise report*	
6	Certificate of Secretary or other Authorised Officer	
	Is the certificate signed and dated?	
	Is the signatory the secretary or another officer authorised to sign the certificate?	
	Is the date that the report was provided to members stated?	
	Is the date of the Second Meeting at which the report was presented stated?	
	Does the certificate state that the documents are copies of those provided to members?	
	Does the certificate state that the documents are copies of those presented to the Second Meeting?	

* This is an optional way of providing documents to members (see RAO s265(3) and RAO Reg. 161).

Committee Of Management Statement

On *[date of meeting]* the Committee of Management of *[name of reporting unit]* passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended *[date]*:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: *[name of designated officer per section 243 of the RAO Schedule]*

Title of Office held:

Signature:

Date:

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period."

Certificate of Secretary or other Authorised Officer¹

s268 of Schedule 1B *Workplace Relations Act 1996*

I *[name]* being the *[title of office]* of the *[name of the organisation]* certify:

- that the documents lodged herewith are copies of the full report, *[and the concise report]²*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]³*, was provided to members on *[insert date]*; and
- that the full report was presented to *[a general meeting of members **OR** the last of a series of general meetings of members **OR** a meeting of the committee of management]³* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

¹*RAO regulation 162 prescribes the designated officer for the purpose of RAO schedule s268 as:*

(a) the secretary; or

(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.

²*Only applicable where a concise report is provided to members*

³*Insert whichever is applicable*