



AUSTRALIAN INDUSTRIAL REGISTRY

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

Ref: FR2002/481-[283V-TECH]

Mr R. Morris
Secretary
National Tertiary Education Industry Union-University
of Technology Sydney Branch
University of Technology, Sydney
PO Box 222
BROADWAY NSW 2007

Dear Mr R. Morris

**Re: National Tertiary Education Industry Union
University of Technology Sydney 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
11 July, 2002

14 February 2003

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

Dear Mr Powell

**Re: Audited Financial Accounts for National Tertiary Education Union -
University of Technology, Sydney Branch**

Please find enclosed the Audited financial accounts for the period ending 30 June 2002 for the NTEU-UTS Branch along with the signed certificates and statements.

We trust that they comply with the Industrial Registry requirements for reporting. Please advise if further information is required.

Yours sincerely



Roger Morris
Branch Secretary

NATIONAL TERTIARY
EDUCATION INDUSTRY UNION
UNIVERSITY OF TECHNOLOGY
SYDNEY BRANCH

FINANCIAL ACCOUNTS

AND

CERTIFICATES

FOR THE YEAR ENDED

30 JUNE 2002

HURLEY & CO
CHARTERED ACCOUNTANT

Level 4 - 83 Mount Street
North Sydney NSW 2060
Post Office Box 1306
North Sydney NSW 2059

Telephone: (02) 9954 3843
Facsimile: (02) 9956 8452
Email: hurleyco@ozemail.com.au
ABN: 33 374 535 922

AUDITORS REPORT

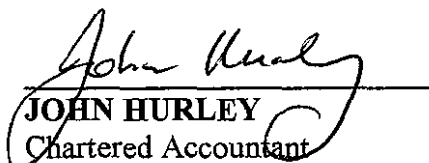
I report that I have inspected and audited the accounting records of **National Tertiary Education Industry Union - University of Technology Sydney Branch** in relation to the financial year of the organisation ended 30 June 2002 and report that in my opinion satisfactory accounting records were kept by the organisation in relation to the year, including:

- (a) (i) records of the sources and nature of the income of the organisation (including income from members); and
- (ii) records of the nature and purposes of the expenditure of the organisation; and

in my opinion the accounts and other statements prepared under section 273 of the Workplace Relations Act 1996 in relation to the year were properly drawn up so as to give a true and fair view of:

- (b) (i) the financial affairs of the organisation as at the end of the year; and
- (ii) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (c) (i) all information, being information which was reasonably wanted for the purpose of this audit, which was required and sought by me or by any person authorised by me for the purpose of the audit, was provided.

I also understand that to the extent that there was any deficiency, failure or shortcoming in relation to the matters referred to above, I must report particulars and that those particulars, if any, which form part of this report, are attached.


JOHN HURLEY
Chartered Accountant

Registered Company Auditor Number 15722
Level 4, 83 Mount Street
NORTH SYDNEY NSW 2059

SIGNED at Sydney this 20th day of December, 2002

**CERTIFICATE BY SECRETARY OF THE
NTEU – UTS BRANCH**

I, **Roger Morris**, Branch Secretary of the **National Tertiary Education Industry Union - University of Technology Sydney Branch** hereby certify that the documents lodged herewith are true copies of the accounts, auditor's report and certificates presented to the:

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

the committee of management meeting held on 7 February, 2003

in respect of the financial year of the organisation ending 30 June 2002.

The documents lodged herewith are:

- (i) copies of the accounts prepared in accordance with the requirements of section 273 of the Workplace Relations Act 1996; and
- (ii) a copy of the certificate given by the accounting officer of the organisation; and
- (iii) a copy of the certificate given by the committee of management; and
- (iv) a copy of the report of the auditor of the organisation prepared; and
- (v) a statement by an officer of the organisation in respect of loans, grants or donations by the organisation which are notifiable in accordance with the requirements of section 269 of the Workplace Relations Act.

Signed: 

ROGER MORRIS

Dated: 10th February, 2003

CERTIFICATE BY THE ACCOUNTING OFFICER OF THE NTEU – UTS BRANCH

I, **Roger Morris**, the accounting officer of the **National Tertiary Education Industry Union - University of Technology Sydney Branch**, hereby certify that to the best of my knowledge and belief that:

there were 543 persons that were members of the organisation at the end of the financial year ended 30 June 2002

and in my opinion,

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at the end of the financial year; and
- (ii) the accompanying audit report, accounts and Certificate of Committee of Management are copies of the documents presented to a meeting in accordance with Section 279 (6) of the Workplace Relations Act 1996; and
- (iii) a record has been kept of the money paid by, or collected from, members of the organisation, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the rules of the organisation; and
- (iv) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation; and
- (v) no payment was made out of a fund referred to in the Regulations for a purpose other than the purpose for which the fund was operated; and
- (vi) all loans or other financial benefits granted to persons holding office in the organisation were authorised in accordance with the rules of the organisation; and
- (vii) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996.


ROGER MORRIS

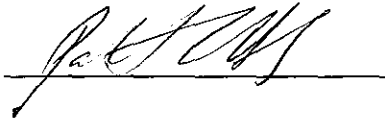
SIGNED at Sydney this *10th* day of *February*, *2003*

CERTIFICATE BY COMMITTEE OF MANAGEMENT OF THE NTEU – UTS BRANCH

We, the undersigned members of the committee of management of the **National Tertiary Education Industry Union - University of Technology Sydney Branch** hereby certify in respect of the financial year ended 30 June 2002 that:

- (i) in the opinion of the committee of management the accounts prepared show a true and fair view of the financial affairs of the organisation as at the 30 June 2002; and
- (ii) in the opinion of the committee of management, during the financial year ended 30 June 2002, meetings of the committee of management were, in the opinion of the committee, held in accordance with the rules of the organisation; and
- (iii) to the knowledge of any member of the committee, there have not been, during the financial year to which the accounts relate, instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under Sub-Section 274 (2) of the Workplace Relations Act 1996, or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Workplace Relations Act 1996, this Regulation or the rules of the organisation, as the case may be; and
- (iv) the Branch has complied with sub-sections 279 (1) and (6) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the previous financial period and the Auditors report thereon.

This certificate is in accordance with a resolution passed by the committee of management of the organisation in relation to the matters to be stated in the certificate and is signed on behalf of the committee of management by at least 2 members of the committee.



PATRICK HEALY

Dated: 5 December 2002



KEIKO YASUKAWA

Date: 5 December 2002

NTEU-UTS

Balance Sheet [Last Year Analysis]

June 2002

16/09/2002

13:39:26

	This Year	Last Year
ASSETS		
Current Assets		
Cheque Account	-\$298.41	-\$11,393.98
Term Deposits	\$23,390.23	\$46,389.03
Other Debtors	\$4,558.01	\$0.00
Total Current Assets	<u>\$27,649.83</u>	<u>\$34,995.05</u>
Non Current Assets		
Office Furniture & Equipment	\$3,850.25	\$3,850.25
Less Accum. Depreciation	-\$2,608.00	-\$1,898.00
Total Non Current Assets	<u>\$1,242.25</u>	<u>\$1,952.25</u>
Total ASSETS	<u>\$28,892.08</u>	<u>\$36,947.30</u>
CURRENT LIABILITIES		
GST Liabilities		
GST Collected	\$0.00	\$2,549.85
GST Payable	\$0.00	-\$583.56
Total GST Liabilities	<u>\$0.00</u>	<u>\$1,966.29</u>
Other Creditors	\$5,514.82	\$0.00
Provision for LSL	\$4,442.40	\$2,530.00
Provision for annual leave	\$422.00	\$1,670.00
Sundry Creditors	\$622.82	\$0.00
Total CURRENT LIABILITIES	<u>\$11,002.04</u>	<u>\$6,166.29</u>
Net Assets	<u>\$17,890.04</u>	<u>\$30,781.01</u>
BRANCH FUNDS		
Accumulated Funds	\$30,781.01	\$36,435.04
Current Year Surplus	-\$12,890.97	-\$5,654.03
Total BRANCH FUNDS	<u>\$17,890.04</u>	<u>\$30,781.01</u>

NTEU-UTS

Profit & Loss [Last Year Analysis]

July 2001 through June 2002

16/10/2002

9:57:27

	This Year	Last Year
RECEIPTS		
Membership Fees	\$264,651.33	\$246,124.96
Student's Assoc Members	\$3,939.34	\$3,866.65
Invoiced by National Office	\$1,126.44	\$373.35
Other Income	\$22.00	\$0.00
Total RECEIPTS	\$269,739.11	\$250,364.96
COST OF FEES PAID		
Capitation Fees - NSW	\$113,916.37	\$105,761.44
Capitation Fees - National	\$91,581.89	\$86,814.58
Defence Fund	\$13,626.29	\$12,099.61
Total COST OF FEES PAID	\$219,124.55	\$204,675.63
Gross Profit	\$50,614.56	\$45,689.33
PAYMENTS		
RESOURCES & ADMINISTRATION		
Staff Salary	\$28,519.26	\$22,675.51
Workers Compensation	\$218.39	\$128.11
Office Assistance	\$0.00	\$1,717.17
Payroll Tax	\$978.90	\$0.00
Superannuation	\$4,742.40	\$3,839.62
Provision for LSL	\$1,912.40	\$780.77
Provision for annual leave	-\$1,248.00	\$1,670.00
Postage	\$52.43	\$144.32
Telephone	\$705.74	\$702.74
Branch Supplies	\$447.62	\$244.08
IT support	\$605.00	\$567.97
Equipment	\$678.71	\$0.00
Depreciation Expense	\$710.00	\$1,152.00
Accounting & Audit Fees	\$1,500.00	\$1,700.00
BEO Mtngs & Conferences	\$541.00	\$50.00
Staff Development	\$0.00	\$765.00
Govt Debits Tax	\$109.00	\$145.70
FID	\$13.48	\$154.99
Bank Charges	\$29.18	\$61.18
Total RESOURCES & ADMINISTRATION	\$40,515.51	\$36,499.16
INDUSTRIAL & MEMBERSHIP		
Recruitment	\$997.62	\$115.00
Branch Campaign Fund	\$808.00	\$1,568.67
Total INDUSTRIAL & MEMBERSHIP	\$1,805.62	\$1,683.67
EXECUTIVE		
Catering Expenses	\$1,634.79	\$890.29
Time Release - Sem 2	\$1,669.29	\$115.15
Time Release - Sem 1	\$3,000.00	\$0.00
Use of Dept Resources	\$0.00	\$300.00
Conferences (Executive)	\$1,507.00	\$758.08
General Expenses	\$23.39	\$0.00
Total EXECUTIVE	\$7,834.47	\$2,063.52
Total PAYMENTS	\$50,155.60	\$40,246.35
Operating Profit	\$458.96	\$5,442.98
Other Income		
Interest Income	\$1,308.07	\$2,855.04
Jury Service	\$0.00	\$2,047.95
Total Other Income	\$1,308.07	\$4,902.99
Other Expenses		
Payroll tax NSW Division	\$0.00	\$16,000.00
Solidarity Fund - NSW Div.	\$14,658.00	\$0.00

NTEU-UTS

Profit & Loss [Last Year Analysis]

July 2001 through June 2002

16/10/2002
9:57:28

	This Year	Last Year
Total Other Expenses	<u>\$14,658.00</u>	<u>\$16,000.00</u>
Net Profit / (Loss)	<u>-\$12,890.97</u>	<u>-\$5,654.03</u>

**NOTICE TO MEMBERS
NTEU – UTS BRANCH
FOR THE YEAR ENDED 30 JUNE 2002**

Subsections (1) and (2) of section 512 of the *Industrial Relations Act 1991*, preserved as regulations under section 282(3) *Industrial Relations Act 1996*, provide that which read as follows:

s.512. (1) A member of an organisation, or the Industrial Registrar, may apply to the organisation for specified information prescribed by the regulations in (2) relation to the organisation. [Industrial Relations Regulation 1992, clause 60]

(2) An organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the regulations.



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 86617777
Fax: (03) 9654 6672

Mr. R. Morris
Secretary
National Tertiary Education Industry Union
University of Technology Sydney Branch
University of Technology Sydney
PO Box 222
BROADWAY NSW 2007

Dear Mr. Morris,

**Re: Financial statements for year ended 30 June 2002
FR 2002/481**

Reference is made to the financial documents of the University of Technology Sydney Branch of the National Tertiary Education Industry Union for the year ended 30 June 2002 which were lodged in the Industrial Registry on 4 March 2003.

Reference is also made to your statement pursuant to section 269 of the Workplace Relations Act 1996, relating to particulars of a loan made by the branch for the financial year ended 30 June 2002.

The statement has been placed on a file which is not available to the public.

The financial documents have been filed.

The following matter concerning the financial reporting requirements of the Workplace Relations Act 1996, requires your further attention. Your written response to this matter is requested by Monday, 14 April 2003.

1. Loans, Grants and Donations

Section 269 of the Act requires an organisation shall, as soon as practicable after the financial year, lodge with the Registrar a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.

Subsection 269(4) of the Act provides:

"The relevant particulars, in relation to a loan made by an organisation, are:

- (a) the amount of the loan
- (b) the purpose for which the loan was required;
- (c) the security given in relation to the loan; and
- (c) except where the loan was made to relieve a member of the organisation, or a dependant of a member of the organisation, from severe financial hardship - the name and address of the person to whom the loan was made and the arrangements made for the repayment of the loan.

The statement lodged under s269 did not provide all the information as required by subsection 269(4).

Would you please provide to this office the required information.

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

2. Secretary's certificate

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

I note that your Secretary's certificate indicates that the accounts, auditor's report and certificates were presented to the Committee of Management meeting on 7 February 2003.

Given that the accounting officer's certificate is dated 10 February 2003, it would appear that such document presented to the Committee of Management meeting on 7 February 2003 was neither signed nor dated.

Would you please ensure in future when supplying members with financial documents and also when presenting such documents to a meeting as required by subsection 279(6) of the Act that such documents are signed and dated.

3. Auditor's Report

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 certificate of the accounting officer.

The date of the accounting officer's certificate supplied in respect of your Branch would indicate preparation after the auditor made his report. Would you please bring this matter to your auditor's attention.

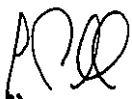
4. Prescribed Information Notice

The notice included in the accounts drawing attention to provisions of the Act that prescribed information is available to members on request has set out the provisions of subsections 512(1) and (2) of the Industrial Relations Act 1991.

The prescribed information notice should set out the requirements of subsections 274(1), (2) and (3) of the Workplace Relations Act 1996.

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

27 March 2003



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 86617777
Fax: (03) 9654 6672

Mr. R. Morris
Secretary
National Tertiary Education Industry Union
University of Technology Sydney Branch
University of Technology Sydney
PO Box 222
BROADWAY NSW 2007

Dear Mr. Morris,

**Re: Financial statements for year ended 30 June 2003
FR 2003/462**

Reference is made to the financial documents of the University of Technology Sydney Branch of the National Tertiary Education Industry Union for the year ended 30 June 2003 which were lodged in the Industrial Registry on 30 March 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

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 date of the accounting officer's certificate and committee of management certificate supplied in respect of your Branch would indicate preparation after the auditor made his report.

Would you please bring this matter to your auditor's attention.

2. Prescribed Information Notice

The notice included in the accounts drawing attention to provisions of the Act that prescribed information is available to members on request has set out the provisions of subsections 512(1) and (2) of the Industrial Relations Act 1991.

The prescribed information notice should set out the requirements of subsections 274(1), (2) and (3) of the Workplace Relations Act 1996.

It is noted that the above matters were brought to the branch's attention with its financial documents for the period ending 30 June 2002 - refer to our letter of 27 March 2003.

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 . Alternatively, you may send an email with the documents attached to: 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.

Outstanding information

Reference is made to our letter of 27 March 2003 requesting further information concerning the branch's financial documents for the year ended 30 June 2002 which were lodged in this office on 4 March 2003.

As a response does not appear to have been received, it is requested that the information required be forwarded to this office as soon as practicable, please.

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 e-mail at 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

8 April 2004