



**Australian Government**

**Australian Industrial Registry**

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

Mr. 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: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR 2004/515**

Thank you for arranging lodgment of additional documentation in relation to the financial documents of the University of Technology Sydney Branch of the National Tertiary Education Industry Union for the year ended 30 June 2004; this has been placed with the documents previously lodged.

The documents have now been filed.

Yours sincerely,

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

Larry Powell  
Statutory Services Branch

13 May 2005

**HURLEY & CO**  
**CHARTERED ACCOUNTANT**

FACSIMILE TRANSMISSION COVER SHEET

Company: AUSTRALIAN INDUSTRIAL REGISTRY Date: 13/5/05

Attention: LARRY POWELL  
- STATUTORY SERVICES BRANCH

No of Pages: 5  
(including cover)

Facsimile: (03) 9654 6672

Subject: NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH

As per your letter which follows behind, we attach the relevant amendment to the Notes.

Should you require any further information please do not hesitate to contact myself or Mr John Hurley.

Kind regards,

Nicole Porteous

Level 4, 83 Mount Street, North Sydney NSW 2060  
PO Box 1306, North Sydney NSW 2059  
Telephone: (02) 9954 3843 Facsimile: (02) 9956 8452



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PO Box 222  
BROADWAY NSW 2007

Dear Mr. Morris,

**Re: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)  
Financial reports for year ended 30 June 2004 - FR 2004/515**

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 2004 which were lodged in the Industrial Registry on 11 March 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 item 1, no further action is required in respect of the subject documents.

**1. Special purpose financial report**

A reporting unit is required by section 253(2) of the RAO Schedule to prepare a general purpose financial report from its financial records.

While in some cases, the contents of a special purpose financial report and a general purpose financial report might not be substantially different, the requirement to prepare a general purpose financial report is quite clear.

The first paragraph of the notes to the financial accounts indicates that a "special purpose financial report" was prepared for use by "the director and members of the company".

I note that the auditor's report refers to the general purpose financial report (GPFR).

As the reporting unit is a registered organisation and not a "company" and does not therefore have "directors" it is quite likely these references were included inadvertently. I would be pleased if you could have the Auditor confirm this is the case. If, however, the reference to "special purpose financial report" is deliberate, then we need to discuss this further as the legislative requirement demands the preparation and presentation of a "GPFR".

-2-

## **2. Operating report**

### **(a) 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.

### **(b) 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

### **(c) 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.

### **(d) Operating report - not signed by designated officer**

The operating report may be prepared by the committee of management or a designated officer (refer s254(3) of the RAO Schedule). An examination of the rules of the Branch indicates that the Accounting Officer or Branch Executive Officer is not an "officer" within the definition set out in s6 of the RAO Schedule.

## **3. Committee of Management's Statement**

There appears to be no information in the statement addressing Items 17(e)(iv), (v) and (vi) of the Industrial Registrar's Reporting Guidelines. These items relate to the keeping of financial records in a consistent manner to each of the other reporting units of the organisation, whether any information sought in any request of a member or Registrar has been furnished to the member or Registrar and whether there has been compliance with any order for inspection of financial records made by the Commission.

## **4. Profit and loss statement**

The reporting guidelines made under section 255 of the RAO Schedule prescribe certain disclosure requirements in addition to those prescribed by Australian Accounting Standards. Items 11(g) and (h)

of the guidelines read:

-3-

- "(g) employee benefits to holders of office of the reporting unit;*
- (h) employee benefits to employees (other than holders of offices) of the reporting unit;"*

I have noted that the profit and loss statement includes an item shown as "Salaries" as an expense from ordinary activities. Future financial reports should show such salaries amounts as having been paid to either holders of office or employees as required by the reporting guidelines.

**5. Notice to members**

There should be included in the financial documents a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 272(1), (2) and (3) - refer subsection 272(5) of the Act and regulation 161(f).

Would you please ensure those subsections are copied into the GPFR in the next financial report of the Branch.

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

Yours sincerely,



Larry Powell  
Statutory Services Branch

17 March 2005

**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2004**

---

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

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

The report is also prepared on an accruals basis and is based on historic costs and except where stated does not take into account changing money values or current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this report for NTEU – University of Technology Sydney Branch.

**(a) Property, plant and equipment**

Property, plant and equipment are carried at cost, independent or directors' valuation. Excluding freehold land, all assets are depreciated over their useful lives to NTEU - University of Technology Sydney Branch.

**POWELL, Larry**

**From:** Rose George [Rose.George@uts.edu.au]  
**Sent:** Thursday, 17 March 2005 2:40 PM  
**To:** POWELL, Larry  
**Cc:** John Hurley; Tony.Brown@uts.edu.au  
**Subject:** Re: Financial return for y/e 30 June 2004



Card for Rose  
George

Thank you Larry for pointing out to us the anomalies in our financial report. Of course we did not intend for a 'specific purpose financial report as we do not have a 'director and members of the company' as we are a registered organisation and not a company. This was an oversight which I will bring to the attention of the auditor who has been cc'd this email for their attention and response.

With regards to your other comments they will be noted for future submissions.

I would like to bring to your attention that Roger Morris is no longer the Branch Secretary but Dr Anthony Brown is the current holder of that position.

Please let me know if you require any further action excluding the clarification of the GPFR-General Purpose Financial Report.

We shall endeavour to submit the correct format in the future.

Regards  
Rose George

"POWELL, Larry" wrote:

<<2004-515-NTEU-Tech.doc>>  
<<2004-515-NTEU-Tech.doc>>

\*\*\*\*\*  
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Encoding: base64  
Download Status: Not downloaded with message

Name: 2004-515-NTEU-Tech.doc  
2004-515-NTEU-Tech.doc      Type: WINWORD File (application/msword)  
Encoding: base64  
Download Status: Not downloaded with message

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Yours sincerely,

A handwritten signature in cursive script, appearing to read 'L. Powell'.

Larry Powell  
Statutory Services Branch

17 March 2005

National  
Tertiary  
Education  
Union



University of Technology, Sydney

NTEU-UTS Branch CB02.04.03 University of Technology Sydney Broadway NSW 2007 Tel: (02) 9514 2760 Fax: (02) 9514 1615 Email: nteu@uts.edu.au

4 March 2005

Mr Clency La pierie  
Australian Industrial Registry  
Level 35 Nauru House  
80 Collins Street, Melbourne VIC 3000  
GPO Box 1994S, Melbourne, VIC, 3001

Dear Mr Lapiere

**AUDITED FINANCIAL ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2004 FOR NTEU-UTS**

Please find enclosed the audited Financial Accounts of the University of Technology, Sydney branch of the National Tertiary Education Union for the financial reporting year ended 30 June 2005.

These accounts have been presented to the membership at the General Meeting held 3 March, 2005 where they were unanimously endorsed and accepted.

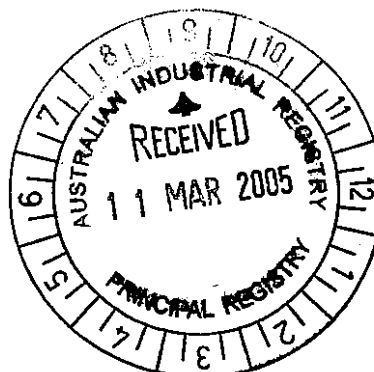
Thank you for the extension provided and hope that these accounts meet the reporting requirements according to the Workplace Relations Act 1996.

Please do not hesitate to contact me for any clarification required.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Rose', written over a horizontal line.

Rose Therese George  
Branch Executive Officer



**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**  
**Financial Statements**  
**For the Year ended 30th June 2004**

# NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH

## Annual Report for the Year Ended 30 June 2004

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# HURLEY & CO

CHARTERED ACCOUNTANT

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

## AUDITORS REPORT

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

I report that I have inspected and audited the general purpose financial report of **National Tertiary Education Industry Union –University of Technology Sydney Branch** in relation to the financial year of the organisation ended 30 June 2004 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

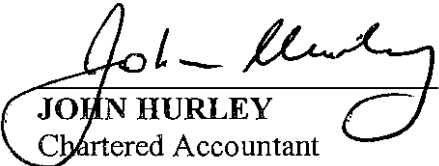
in my opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule. In my opinion the financial statmenets are drawn up so as to 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 *1st* day of *FEBRUARY* 2005



**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**  
**Statement of Financial Performance**  
**For the Year ended 30 June 2004**

	Note	2004 \$	2003 \$
Revenues from ordinary activities		322,922	316,800
Expenses from ordinary activities, excluding borrowing costs		325,394	303,346
<b>Loss from ordinary activities before income tax</b>		<u>(2,472)</u>	<u>13,454</u>
Income tax relating to ordinary activities		-	-
Loss from ordinary activities after related income tax		(2,472)	13,454
<b>Net loss</b>		<u><u>(2,472)</u></u>	<u><u>13,454</u></u>
<b>Total revenues, expenses and valuation adjustments attributable to members of the company and recognised directly in equity</b>		<u><u>(2,472)</u></u>	<u><u>13,454</u></u>

*The accompanying notes form part of these financial statements.*



**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**  
**Statement of Financial Position**  
**As at 30 June 2004**

	Note	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash	2	32,225	32,677
Receivables	3	12,637	4,047
<b>TOTAL CURRENT ASSETS</b>		<u>44,862</u>	<u>36,724</u>
<b>NON-CURRENT ASSETS</b>			
Receivables	3	6,173	11,264
Property, plant and equipment	4	2,240	1,636
<b>TOTAL NON-CURRENT ASSETS</b>		<u>8,413</u>	<u>12,900</u>
<b>TOTAL ASSETS</b>		<u>53,275</u>	<u>49,624</u>
<b>CURRENT LIABILITIES</b>			
Payables	5	-	7,617
Provisions	6	24,403	10,663
<b>TOTAL CURRENT LIABILITIES</b>		<u>24,403</u>	<u>18,280</u>
<b>TOTAL LIABILITIES</b>		<u>24,403</u>	<u>18,280</u>
<b>NET ASSETS</b>		<u>28,872</u>	<u>31,344</u>
<b>EQUITY</b>			
Retained profits	7	28,872	31,344
<b>TOTAL EQUITY</b>		<u>28,872</u>	<u>31,344</u>

*The accompanying notes form part of these financial statements.*

**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**

**Balance Sheet  
As at 30 June 2004**

	2004	2003
	\$	\$
<b>EQUITY</b>		
Unappropriated Profit	28,872	31,344
<b>Total Equity</b>	<u>28,872</u>	<u>31,344</u>
Represented By:		
<b>CURRENT ASSETS</b>		
Term Deposits - CBA	29,722	24,287
Cash at Bank - CBA 28011669	2,503	8,390
Sundry Debtors	12,637	4,047
	<u>44,862</u>	<u>36,724</u>
<b>NON CURRENT ASSETS</b>		
Loans - head office	6,173	11,264
	<u>6,173</u>	<u>11,264</u>
Office Furniture & Equipment	6,353	4,776
Less Accumulated Depreciation	4,113	3,140
	<u>2,240</u>	<u>1,636</u>
	<u>8,413</u>	<u>12,900</u>
<b>TOTAL ASSETS</b>	<u>53,275</u>	<u>49,624</u>
<b>CURRENT LIABILITIES</b>		
Sundry Creditors	-	3,738
Prepaid Membership Fees	-	3,879
Provision for Time Release	5,873	-
Provision for Long Service Leave	13,871	7,920
Provision for Annual Leave	4,659	2,743
	<u>24,403</u>	<u>18,280</u>
<b>TOTAL LIABILITIES</b>	<u>24,403</u>	<u>18,280</u>
<b>NET ASSETS</b>	<u>28,872</u>	<u>31,344</u>

*The accompanying notes form part of these financial statements.*

**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**  
**Statement of Cash Flows**  
**For the Year ended 30 June 2004**

	2004 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	315,009
Payments to suppliers & employees	(314,421)
Interest received	<u>536</u>
Net cash provided by operating activities	1,124
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	
Payment for plant & equipment	<u>(1,576)</u>
Net cash used in investing activities	<u>(1,576)</u>
Net decrease in cash held	(452)
Cash at beginning of year	<u>32,677</u>
<b>Cash at end of year</b>	2 <u><u>32,225</u></u>

For the purposes of the Statement of Cash Flows, cash includes cash on hand, cash at bank and cash investments held with financial institutions. These amounts are shown separately in the accompanying Statement of Financial Position.

*The accompanying notes form part of these financial statements.*

**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**

**Profit and Loss Statement**

**For the Year ended 30 June 2004**

	2004	2003
	\$	\$
<b>INCOME</b>		
Interest Received	536	971
Gross Receipts	322,386	315,829
	<u>322,922</u>	<u>316,800</u>
<b>EXPENDITURE</b>		
Annual Leave Provision	1,915	2,743
Auditor's Remuneration	2,200	3,700
Bank Charges	70	66
BEO Staff Training & Welfare	586	650
Catering - Branch Meetings	621	1,470
Conference Expenses	-	300
Capitation Fees - National	104,272	97,832
Capitation Fees - NSW	136,242	127,828
Computer Expenses	180	780
Defence Fund - National	21,501	17,701
Depreciation	973	532
Donations	-	62
EB Meeting Expenses	378	230
General Expenses	150	127
Long Service Leave Provision	5,951	3,056
Office Supplies	32	125
Payroll Tax	2,019	2,247
Postage	52	140
Recruitment	(1,446)	3,318
Salaries	30,918	30,752
Strike Expenses	834	1,067
Superannuation Contributions	7,107	5,972
Telephone	590	461
Time Release	10,000	2,003
Travelling Expenses	-	6
Workers' Compensation	249	178
	<u>325,394</u>	<u>303,346</u>
<b>OPERATING LOSS BEFORE INCOME TAX</b>	<u>(2,472)</u>	<u>13,454</u>

*The accompanying notes form part of these financial statements.*

**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**

**Profit and Loss Statement  
For the Year ended 30 June 2004**

	2004	2003
	\$	\$
<b>OPERATING LOSS BEFORE INCOME TAX</b>	(2,472)	13,454
<b>OPERATING LOSS AFTER INCOME TAX</b>	<u>(2,472)</u>	<u>13,454</u>
Retained Profits at the beginning of the financial year	31,344	17,890
<b>UNAPPROPRIATED PROFIT AT 30 JUNE 2004</b>	<u><u>28,872</u></u>	<u><u>31,344</u></u>

*The accompanying notes form part of these financial statements.*

**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**  
**Notes to the Financial Statements**  
**For the Year ended 30th June 2004**

---

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report has been prepared for use by the director and members of the company and is a special purpose financial report. The director has determined that the company is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the following Australian Accounting Standards;

AAS 5 Materiality

AAS 8 Events Occurring After Reporting Date

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

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	2004	2003
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<b>2. CASH</b>		
Term Deposits - CBA	29,722	24,287
Cash at Bank - CBA 28011669	2,503	8,390
	<u>32,225</u>	<u>32,677</u>
<b>3. RECEIVABLES</b>		
<b>Current</b>		
Sundry Debtors	12,637	4,047
	<u>12,637</u>	<u>4,047</u>
<b>Non-Current</b>		
Loans - head office	6,173	11,264
	<u>6,173</u>	<u>11,264</u>
<b>4. PROPERTY, PLANT &amp; EQUIPMENT</b>		
<b>Plant &amp; Equipment</b>		
Office Furniture & Equipment	6,353	4,776
Less Accumulated Depreciation	4,113	3,140
	<u>2,240</u>	<u>1,636</u>
<b>5. PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	-	3,738
Prepaid Membership Fees	-	3,879
	<u>-</u>	<u>7,617</u>

**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**

**Notes to the Financial Statements  
For the Year ended 30th June 2004**

	2004	2003
	\$	\$
<b>6. PROVISIONS</b>		
<b>Current</b>		
Provision for Time Release	5,873	-
Provision for Long Service Leave	13,871	7,920
Provision for Annual Leave	4,659	2,743
	<u>24,403</u>	<u>10,663</u>

**7. RETAINED PROFITS**

Retained profits at the beginning of the financial year	31,344	17,890
<b>Add</b>		
Net profit attributable to members of the company	-	13,454
<b>Less</b>		
Net loss attributable to members of the company	2,472	-
Retained profits at the end of the financial year	<u>28,872</u>	<u>31,344</u>

**8. CASH FLOW INFORMATION**

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position as follows:

Cash at Bank – CBA Term Deposit	29,722
Cash at Bank – CBA 28011669	<u>2,503</u>
	32,225



**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**  
**Operating Report**  
**for the Year Ended 30 June 2004**

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**Principal Activities**

The principal activities of the Branch were to provide industrial, professional and managerial Services to the members consistent with the objects of the Association and particularly the object of Protecting and improving the interests of the members.

**Results of principal activities**

The principal activities of the Branch resulted in maintaining and improving the wages and conditions of employment of the membership.

**Significant Changes in 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 Branch's financial affairs**

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

**Number of Members**

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 664.

**Number of employees**

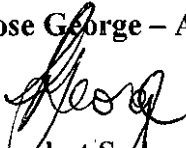
The number of persons who were, at the end of the financial year, employees of the Branch was 1 measured on a full time equivalent basis as .6 fractional.

**Members of Committee of Management**

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

Dr Keiko Yasukawa	President
Drs James Goodman & Patrick Tooth	Vice President
Assoc Professor Roger Morris	Secretary

Rose George – Accounting Officer

  
Signed at Sydney this 2nd day of February 2005

**NTEU - UNIVERSITY OF TECHNOLOGY SYDNEY BRANCH**

**Committee of Management Statement**

**for the Year Ended 30 June 2004**

On *Wednesday, 2nd February, 2005* the Committee of Management of NTEU - University of Technology Sydney Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the financial year ended 30<sup>th</sup> June 2004.

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 Branch 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 Branch have been managed in accordance with the rules of the Branch including the rules of a Branch concerned
  - (iii) the financial records of the Branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations.

**For Committee of Management: Patrick Tooth**

Title of Office held: President *Patrick Tooth,*

Signature:

Signed at Sydney this *2nd* day of *March* 2005

**Certificate of Secretary**

s268 of Schedule 1B Workplace Relations Act 1996

I Anthony Brown being the Branch Secretary of the National Tertiary Education Union – University of Technology, Sydney Branch certify:

- 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 the members on 24/2/05
- That the full report was presented to a General Meeting of members on 3/3/05; in accordance with section 266 of the RAO Schedule

Signed Anthony Brown  
Anthony Brown NTEU-UTS Branch Secretary

Date: 4/3/05

**POWELL, Larry**

**From:** Rose George [Rose.George@uts.edu.au]  
**Sent:** Wednesday, 1 December 2004 7:51 PM  
**To:** clency.lapierre@air.gov.au  
**Cc:** Roger.Morris@uts.edu.au; Tony.Brown@uts.edu.au  
**Subject:** NTEU UTS Branch Reporting Unit



Card for Rose  
George

## Hi Clency

Just to follow up on my conversation with you this afternoon and to provide you with the written notification of our anticipated delay in meeting the AIR deadline regarding the new reporting requirement set out in Schedule 1B to the Workplace Relations Act 1996 (Registration and Accountability of Organisations RAO).

At the UTS branch we would estimate that the lodgement of the accounts to the Registrar will be made by the end of March, 2005 after our Branch General Meeting in February.

Also please note that the new Branch Secretary is Dr Tony Brown who took up the position from 1 October, 2004.

Thank you for your advice and consideration in this matter.

Rose George  
Branch Executive Officer

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## UTS CRICOS Provider Code: 00099F

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**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: FR2004/515 - [283V-TECH]**

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

Dear Mr Morris

**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'<sup>73</sup>).

**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.

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<sup>73</sup> 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](mailto: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.

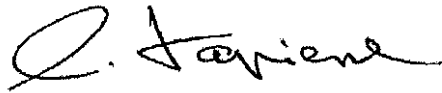
### **Information on AIRC Website**

We recommend you and your accountant/auditor refer to the following documents on the Commission's website at [www.airc.gov.au](http://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. Tapia". The signature is written in a cursive style with a large initial "Q" and a long, sweeping underline.

23 November 2004



**Ref: FR2004/515-[283V-TECH]**

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

Dear Mr Morris

**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'<sup>1</sup>). 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.

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<sup>1</sup> 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](http://www.airc.gov.au)). When lodging the financial return please quote: **FR2004/515**.

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](mailto: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](http://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	✓
<b>1</b>	<b>General Purpose Financial Report</b>	
	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?	
<b>2</b>	<b>Committee of Management Statement</b>	
	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?	
<b>3</b>	<b>Auditor's Report</b>	
	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?	
<b>4</b>	<b>Operating Report</b>	
	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?	
<b>5</b>	<b>Concise report*</b>	
<b>6</b>	<b>Certificate of Secretary or other Authorised Officer</b>	
	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 Officer<sup>1</sup>**

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]<sup>2</sup>*, referred to in s268 of the RAO Schedule; and
- that the *[full report **OR** concise report]<sup>3</sup>*, 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]<sup>3</sup>* of the reporting unit on *[insert date]*; in accordance with section 266 of the RAO Schedule.

Signature

Date:

<sup>1</sup>*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.

<sup>2</sup>*Only applicable where a concise report is provided to members*

<sup>3</sup>*Insert whichever is applicable*