



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7993
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Mr. D. Holbrook
Branch Organiser
National Tertiary Education Industry Union
Central Queensland University Branch
Central Queensland University NTEU Branch, Room 123, Bdg 32
Central Queensland University
Bruce Highway
NORTH ROCKHAMPTON QLD 4701

Dear Mr. Holbrook

Re: Financial reports for year ended 30 June 2003 - FR 2003/463

Reference is made to the financial reports of the Central Queensland University Branch of the National Tertiary Education Industry Union for the year ended 30 June 2003. The documents were lodged in the Industrial Registry on 2 November 2005.

The financial documents have been filed.

Although I have filed the documents I note that a number of the financial reporting requirements as provided by the now superseded Part IX, Division 11 of the Workplace Relations Act 1996 were not met. Such deficiencies included no Accounting Officer's Certificate, no comparative figures in the Income and Expenditure Statement and Balance Sheet, the Committee of Management Statement being prepared under the Registration and Accountability of Organisations Schedule, no notes to the Accounts, no section 274 notice to members and a number of timescale provision deficiencies in relation to the preparation of the auditor's report and the presentation of the financial documents to a General Meeting of Members.

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.

As the requirements as provided in the now superseded Part IX Division 11 are no longer relevant for financial documents for the financial year ended 30 June 2004 and onwards, no further action is required in relation to the financial documents for the year ended 30 June 2003.

It should be noted that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1B and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations.

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.

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,

Larry Powell
Statutory Services Branch

22 November 2005



Building 65 Room G.06
Central Queensland University
Rockhampton 4702
Phone 07 49309282
Fax 07 49309279
Email: nteu-cqu@cqu.edu.au

Larry Powell
AIR
GPO Box 1994S
Melbourne, VIC 3001

Dear Larry

Re: Audited financial reports for 2003 & 2004

Enclosed please find completed documentation for the financial statements of the CQU branch of NTEU.

Last years financials are still with the auditor and I will endeavour to ensure these are processed and sent to you accordingly.

I you have any concerns please do not hesitate to contact me.

Kind Regards

A handwritten signature in black ink, appearing to read 'Darryl Holbrook', is written over a faint, larger version of the NTEU logo.

Darryl Holbrook
Branch Organiser

Thursday, 27 October 2005





Building 32, Room 1.24
Central Queensland University
Rockhampton 4702
Phone 07 49309282
Fax 07 49309279
Email: d.holbrook@qld.nteu.org.au

Certificate of Secretary

s268 of Schedule 1B *Workplace Relations Act 1996*

I, *Dan Coughlan* being the *Secretary* of the *NTEU CQU Branch* certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule for the financial year ended 30th June 2003; and
- that the full report was provided to members on July 21, 2005; and
- that the full report was presented to a general meeting of members of the reporting unit on October 24, 2005; in accordance with section 266 of the RAO Schedule.

Signature

Date: 26th October 2005



Building 32, Room 1.24
Central Queensland University
Rockhampton 4702
Phone 07 49309282
Fax 07 49309279
Email: nteu-cqu@cqu.edu.au

Committee Of Management Statement

On 8th June 2005 the Committee of Management of NTEU CQU Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2003:

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) the organisation consisted of one only reporting unit, 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) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: *Richard Whitwell*

Title of Office held: Branch President

Signature:



Date:

8.06.05.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
CENTRAL QUEENSLAND UNIVERSITY DIVISION

AUDIT REPORT
FOR THE YEAR TO JUNE 30, 2003

SCOPE

We have audited the financial report of the National Tertiary Education Industry Union – Central Queensland University Division for the year to June 30, 2003. The members of the Committee are responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the National Tertiary Education Industry Union – Central Queensland University Division.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to 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 accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly so as to present a view which is consistent with our understanding of the National Tertiary Education Industry Union – Central Queensland University Division financial position and the results of its operations.

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

Audit Opinion

In accordance with Subsection 276(4) of the Workplace Relations Act 1996, we state that, in our opinion:

- (a) During the year to June 30, 2003, the organisation maintained satisfactory accounting records, including:

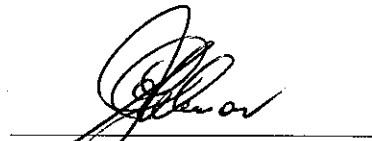
Records of the sources and nature of the income of the organisation (including income from members); and
Records of the nature and purposes of the expenditure of the organisation, and

The accounts and statements prepared under section 273 in relation to the year to June 30, 2003 were properly drawn up so as to give a true and fair view of:

The financial affairs of the organisation as at the end of the year; and
The income and expenditure, and any surplus or deficit, of the organisation for the year.

- (b) All the information and explanations that, under subsection (2), officers or employees of the organisation were required to provide were provided.

There was no deficiency, failure or shortcoming in relation to the matters referred to in paragraph (a) or (b) to be reported.



Allan Charles Johnson
Registered Company Auditor

Johnson & Tennent
Chartered Accountants

May 31, 2005

Central Queensland University Branch of N.T.E.U.

ABN 38 579 396 344

Profit & Loss

July 2002 through June 2003

31/05/05

Accrual Basis

	<u>Jul '02 - Jun 03</u>
Ordinary Income/Expense	
Income	
bank interest	21.03
Bank Interest- Operating A/c	31.68
Bank interest - Capitation A/c	21.80
Fees	57,543.68
Fees - Student Assoc	643.72
Reimbursed Expenses	463.97
Total Income	<u>58,725.88</u>
Expense	
Accommodation/Meals	65.64
Airfares	341.60
Audit Fees	420.00
Bank Charges	15.90
Bank Service Charges	79.80
Branch Organiser-Salary, Super	4,850.89
Catering-workshops/training	1,125.38
Computer Software	181.77
Conference Fees	2,975.49
Donations/Gifts	55.00
Dues and Subscriptions	150.00
Furniture & Furnishings	437.84
Meetings- Light meals/Drinks	37.18
Membership Subscriptions	38,783.35
Miscellaneous	115.75
Office Stationery	237.94
Office Supplies	308.30
Petty Cash	350.00
Postage	54.82
Printing and Reproduction	45.00
Reference Materials	109.09
Reimbursement Mobile Phone	203.49
Telephone Bill Etxn 9282	376.08
Travel & Ent	
Meals	68.18
Travel	538.98
Total Travel & Ent	<u>607.16</u>
Total Expense	<u>51,927.47</u>
Net Ordinary Income	<u>6,798.41</u>
Net Income	<u>6,798.41</u>

Central Queensland University Branch of N.T.E.U.

ABN 38 579 396 344

AU Balance Sheet

As of June 30, 2003

31/05/05

	<u>Jun 30, 03</u>
ASSETS	
Current Assets	
Current/Savings	
CBA- 10001604 Operating A/c	901.28
CBA 50142391 Term Deposit	40,721.18
CBA 10243745 Capitation	5,436.37
CBA 50152936 Term Deposit	15,000.00
Credit Union 804083-14645	3,585.47
Total Current/Savings	<u>65,644.30</u>
Total Current Assets	65,644.30
Fixed Assets	
Office Equipment	2,075.14
Total Fixed Assets	<u>2,075.14</u>
TOTAL ASSETS	67,719.44
LIABILITIES	
Current Liabilities	
Accounts Payable	
Accounts Payable	3,446.29
Total Accounts Payable	3,446.29
Other Current Liabilities	
Tax Payable	-671.16
Total Other Current Liabilities	<u>-671.16</u>
Total Current Liabilities	<u>2,775.13</u>
TOTAL LIABILITIES	2,775.13
NET ASSETS	<u>64,944.31</u>
EQUITY	
Opening Bal Equity	73,405.52
Retained Earnings	-15,259.62
Net Income	6,798.41
TOTAL EQUITY	<u>64,944.31</u>

From: POWELL, Larry
Sent: Thursday, 15 September 2005 3:09 PM
To: 'd.holbrook@cqu.edu.au'
Subject: Outstanding financial returns

Dear Darryl,

I refer to your advice on 4 August 2005 advising that the outstanding financial documents of your branch for the years ended 30 June 2003 & 2004 were to be presented to the Branch GM on 17 August and should be lodged in this office soon after.

The outstanding information does not appear to have been received in this office.

Would you please advise asap as to when lodgement can be expected.

Yours sincerely

Larry Powell



Australian Government
Australian Industrial Registry

Australian Industrial Registry
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Ref: FR2003/463 -[283V-UCQ]

Mr D. Coughlan
Secretary
National Tertiary Education Industry Union
Central Queensland University Branch
Central Queensland University NTEU Branch, Room
123, Bdg 32
Central Queensland University
Bruce Highway
NORTH ROCKHAMPTON QLD 4701

Dear Mr Coughlan

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

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

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

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

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

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

In reply please quote: **FR2003/463**.

Yours sincerely

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

Larry Powell

E-mail: larry.powell@air.gov.au

20 July, 2004