



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

Mr. A. McLaughlin
Branch Executive Officer
National Tertiary Education Industry Union
University of Western Sydney
Locked Bag 1797
PENRITH SOUTH DC 1797

Dear Mr. McLaughlin,

**Re: Financial statements for year ended 30 June 2003
FR2003/466**

Thank you for forwarding additional documentation in relation to the financial documents of the University of Western Sydney Branch of the National Tertiary Education Industry Union for the year ended 30 June 2003; 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

10 December 2004

POWELL, Larry

From: Anthony McLaughlin [nteu@uws.edu.au]
Sent: Wednesday, 8 December 2004 4:37 PM
To: 'POWELL, Larry'
Subject: RE: NTEU - UWS Br fin docs

Larry,

So sorry to take so long to get back to you, just been very busy trying to finalise our Enterprise Agreement.

As I have been made aware the Audited reports were presented to staff as a PDF electronic mailout.

The Report was also accessible through the Branch's website (<http://www.nteu.org.au//bd/uws>).

The Audited report was presented to a General Meeting of UWS NTEU members via video-conference on March 4 2004.

I hope this is sufficient information.

Please contact if you require further information.

Anthony McLaughlin
Branch Executive Officer
NTEU-UWS
Building EKG29
Parramatta Campus
Locked Bag 1797
PENRITH SOUTH DC NSW 1797
phone: 02 9685 9237
facsimile: 02 9685 9319
email: nteu@uws.edu.au
webpage: <http://www.nteu.org.au//bd/uws>

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-----Original Message-----

From: POWELL, Larry [mailto:Larry.POWELL@air.gov.au]
Sent: Tuesday, 30 November 2004 10:48 AM
To: 'nteu@uws.edu.au'
Subject: NTEU - UWS Br fin docs

Anthony,

Please find attached letter as discussed.

<<2003-466-NTEU-UWS.doc>>

.....
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This footnote also confirms that this email message has been swept for the presence of computer viruses.





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Telephone: (03) 8661 7777
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Ms. R. Moroney
Branch Secretary
National Tertiary Education Industry Union
University of Western Sydney
Locked Bag 1797
PENRITH SOUTH DC 1797

Dear Ms. Moroney,

**Re: Financial statements for year ended 30 June 2003
FR2003/466**

Reference is made to the financial documents of the University of Western Sydney Branch of the National Tertiary Education Industry Union for the year ended 30 June 2003. The documents were lodged in the Industrial Registry on 12 August 2004.

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 Tuesday, 31 August 2004.

1. Timescale Provisions

Financial documents should be prepared, audited, supplied to members, presented to a meeting and lodged with the Registrar within certain timescale requirements.

From the information available, the timing of these various steps would seem to be at variance with the requirements of the legislation.

Subsection 279(6) provides that members should be supplied with a copy of the signed 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.

Given that the committee of management certificate and accounting officer's certificate are both dated 8 December 2004, it would appear that the Committee of Management meeting held on that date was not sufficient for the purposes of subsection 279(6).

Would you please confirm that the documents have been supplied to members in accordance with subsections 279(1) and (3), and presented to a meeting in accordance with subsection 279(6).

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

2. Timescale Provisions

I note that the financial statements of the Branch have been lodged outside the time scales prescribed by the Workplace Relations Act 1996. Would you please ensure that financial statements for year ended 30 June 2004 are lodged within the time scale provisions.

3. 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 (1) and (2) of section 512 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.

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.

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 at RIATeam3@air.gov.au.

Yours sincerely,



Larry Powell
Statutory Services Branch

16 August 2004

National
Tertiary
Education
Industry
Union



University of Western Sydney Branch

FACSIMILE TRANSMITTAL SHEET

to:	Larry Powell	from:	Anthony McLaughlin
company:	AIRC	date:	12/08/2004
fax number:	03 9654 6672	total no. of pages including cover:	
Phone number:	03 8661 7993	sender's reference number:	
Re:	2003 Audited Financial reports		

HURLEY & CO

C H A R T E R E D A C C O U N T A N T

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: admin@hurleyco.com.au
ABN: 33 374 535 922

4 December, 2003

Ms Suzanne Fisk
NTEU _ UWS
Parramatta Campus
Locked Bag 1797
PENRITH SOUTH DC 1797

Dear Suzanne,

RE: 2003 AUDITED FINANCIAL REPORTS

Please find enclosed three copies of the financial statements for the NTEU ~ University of Western Sydney Branch for the 2003 financial year.

The copies include:

- (1) Original Hurley & Co copy which should be signed where indicated and returned to our office
- (2) Client Copy to be kept for your records and,
- (3) A copy to be lodged with the Industrial Registrar

Please ensure that the copy to be lodged with the Industrial Registrar as well as our office copy are signed by the appropriate parties and dated where indicated.

Please not below the order in which the Certificates need to be signed. Note that the date of the general meeting of the members of the committee of management must be input in the first paragraph of the Secretary's Certificate.

The Secretary's Certificate and accompanying accounts must be lodged within 14 days of the meeting referred to above. Also note that this meeting must be held between 8 and 28 days after the accounts, auditor's report and certificates were supplied to members.

Also note that the Branch has an obligation to provide members a copy of the relevant accounts, certificates and auditor's report within 56 days of making that report.



Liability limited by the
Accountants Scheme, approved
under the Professional
Standards Act 1994 (NSW).

Please forward on the signed and completed copy to the Industrial Registrar and please return the signed original Hurley & Co copy to our office.

Should you require further assistance regarding any of the above, please do not hesitate to contact Nicole Porteous.

Yours Faithfully,

A handwritten signature in cursive script, appearing to read "John Hurley".

JOHN HURLEY

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: admin@hurleyco.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 Western Sydney Branch** in relation to the financial year of the organisation ended 30 June 2003 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 ^{4th} day of December, 2003

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

I, **Robyn Moroney**, Branch Secretary of the **National Tertiary Education Industry Union - University of Western 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 8/12/03

in respect of the financial year of the organisation ending 30 June 2003.

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 in accordance with the requirements of section 276 of the Workplace Relations Act 1996;
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 1996.

Signed: _____

ROBYN MORONEY

Dated: _____

8/12/03

CERTIFICATE BY THE ACCOUNTING OFFICER OF THE NTEU - UWS BRANCH

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

there were 892 persons that were members of the organisation at the end of the financial year ended 30 June 2003

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.


SUZANNE FISK

SIGNED at Sydney this

8th day of December 2003

CERTIFICATE BY COMMITTEE OF MANAGEMENT OF THE NTEU – UWS BRANCH

We, the undersigned members of the committee of management of the National Tertiary Education Industry Union - University of Western Sydney Branch hereby certify in respect of the financial year ended 30 June 2003 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 30 June 2003; and
- (ii) in the opinion of the committee of management, during the financial year ended 30 June 2003, 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 Subsection 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.


MICHAEL DARCY

Dated:

8/12/03


ROBYN MORONEY

Dated:

8/12/03.

**NOTICE TO MEMBERS
NTEU – UWS BRANCH
FOR THE YEAR ENDED 30 JUNE 2003**

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.

NTEU - University of Western Sydney

PO Box 555

CAMPBELLTOWN 2560

Analyse Balance Sheet**June 2003**

02/12/2003

9:37:35 AM

	This Year	Last Year	\$ Difference	% Difference
ASSETS				
Current Assets				
Commonwealth Cheque Account	\$42,753.98	\$46,179.52	-\$3,425.54	(7.4%)
Members Subs Receivable	\$14,299.77	\$11,159.13	\$3,140.64	28.1%
NSW Division Solidarity Fund	\$15,959.39	\$0.00	\$15,959.39	NA
Total Current Assets	\$73,013.14	\$57,338.65	\$15,674.49	27.3%
Equipment				
Equipment at Cost	\$8,801.00	\$8,801.00	\$0.00	0.0%
Equipment Accum Dep	-\$8,801.00	-\$8,801.00	\$0.00	0.0%
Total Equipment	\$0.00	\$0.00	\$0.00	NA
Total ASSETS	\$73,013.14	\$57,338.65	\$15,674.49	27.3%
LIABILITIES				
Current Liabilities				
Creditors	\$26,658.49	\$24,590.08	\$2,068.41	8.4%
Provision for Annual Leave	\$3,061.85	\$7,895.00	-\$4,833.15	(61.2%)
GST liabilities				
GST collected	\$5,488.48	\$4,891.29	\$597.19	12.2%
GST paid	-\$474.59	-\$434.40	-\$40.19	9.3%
Total GST liabilities	\$5,013.89	\$4,456.89	\$557.00	12.5%
Payroll Liabilities				
PAYE Tax Payable	\$1,766.43	\$654.43	\$1,112.00	169.9%
Superannuation payable	\$3,634.04	\$3,299.74	\$334.30	10.1%
Total Payroll Liabilities	\$5,400.47	\$3,954.17	\$1,446.30	36.6%
Total Current Liabilities	\$40,134.70	\$40,896.14	-\$761.44	(1.9%)
Total LIABILITIES	\$40,134.70	\$40,896.14	-\$761.44	(1.9%)
Net Assets	\$32,878.44	\$16,442.51	\$16,435.93	100.0%
BRANCH FUNDS				
Accumulated Funds	\$16,442.51	\$31,873.81	-\$15,431.30	(48.4%)
Current Year Surplus/Deficit	\$16,435.93	-\$15,431.30	\$31,867.23	(206.5%)
Total BRANCH FUNDS	\$32,878.44	\$16,442.51	\$16,435.93	100.0%

NTEU - University of Western Sydney

PO Box 555
CAMPBELLTOWN 2560

Profit & Loss Statement**July 2002 through June 2003**

02/12/2003
9:34:25 AM

	<u>This Year</u>	<u>Last Year</u>	<u>\$ Difference</u>	<u>% Difference</u>
RECEIPTS				
Members Fees	\$416,329.33	\$381,859.73	\$34,469.60	9.0%
Recruitment Funding	\$0.00	\$493.00	-\$493.00	(100.0%)
Interest Income	\$421.28	\$738.31	-\$317.03	(42.9%)
Miscellaneous Income	\$0.00	\$836.16	-\$836.16	(100.0%)
Total RECEIPTS	\$416,750.61	\$383,927.20	\$32,823.41	8.5%
PAYMENTS				
Accounting & Auditing Fees	\$2,400.00	\$2,250.00	\$150.00	6.7%
Advertising - jobs	\$963.85	\$0.00	\$963.85	NA
Bank Charges	\$182.70	\$556.62	-\$373.92	(67.2%)
Banners & demo stuff	\$185.90	\$0.00	\$185.90	NA
Capitation Fees - National	\$134,369.79	\$125,928.25	\$8,441.54	6.7%
Capitation Fees - NSW	\$175,702.74	\$154,259.96	\$21,442.78	13.9%
National Defence Fund	\$24,201.17	\$18,504.89	\$5,696.28	30.8%
Chilcare	\$0.00	\$32.36	-\$32.36	(100.0%)
Computer hardware	\$480.91	\$432.73	\$48.18	11.1%
Computer software	\$0.00	\$165.00	-\$165.00	(100.0%)
Conferences	\$932.00	\$909.37	\$22.63	2.5%
Farewell & Gifts	\$0.00	\$886.37	-\$886.37	(100.0%)
Lease payments	\$3,949.92	\$3,949.92	\$0.00	0.0%
Marginal seats campaign	\$0.00	\$5,240.50	-\$5,240.50	(100.0%)
Meeting Expenses - Executive	\$58.50	\$1,055.11	-\$996.61	(94.5%)
Meeting Expenses - General	\$0.00	\$107.75	-\$107.75	(100.0%)
Meeting Expenses - NTEU	\$632.10	\$0.00	\$632.10	NA
Payroll Tax	\$3,917.93	\$3,670.71	\$247.22	6.7%
Payroll Tax -prior years	\$0.00	\$5,866.87	-\$5,866.87	(100.0%)
PAYG	\$1,224.00	\$0.00	\$1,224.00	NA
Postage & Shipping	\$14.35	\$174.57	-\$160.22	(91.8%)
Printing & Stationery	\$2,886.38	\$1,773.47	\$1,112.91	62.8%
Recruitment expenses	\$250.00	\$350.00	-\$100.00	(28.6%)
Repairs & Maintenance	\$200.00	\$535.00	-\$335.00	(62.8%)
Strike Defence - Other Unions	\$1,000.00	\$0.00	\$1,000.00	NA
Superannuation	\$4,743.06	\$4,082.18	\$660.88	16.2%
Sundry	\$0.00	\$828.90	-\$828.90	(100.0%)
Telephone	\$822.73	\$1,459.53	-\$636.80	(43.6%)
Training	\$535.45	\$440.00	\$95.45	21.7%
Travel & Entertainment	\$1,386.27	\$1,194.66	\$191.61	16.0%
Wages & Salaries	\$55,921.01	\$59,364.80	-\$3,443.79	(5.8%)
presidential time release	\$7,500.00	\$0.00	\$7,500.00	NA
Provision for Annual Leave	-\$4,833.15	\$4,995.00	-\$9,828.15	(196.8%)
Workers' Compensation	\$687.07	\$267.26	\$419.81	157.1%
Vehicles & Maintenance	\$0.00	\$76.72	-\$76.72	(100.0%)
Total PAYMENTS	\$420,314.68	\$399,358.50	\$20,956.18	5.2%
Operating Profit	-\$3,564.07	-\$15,431.30	\$11,867.23	(76.9%)
Other Income				
Other Expenses				
Recoup NSW div solidarity fund	-\$20,000.00	\$0.00	-\$20,000.00	NA
Total Other Expenses	-\$20,000.00	\$0.00	-\$20,000.00	NA
Net Surplus / (Deficit)	\$16,435.93	-\$15,431.30	\$31,867.23	(206.5%)

POWELL, Larry
From: POWELL, Larry
Sent: Wednesday, 21 July 2004 10:17 AM
To: 'nteu@uws.edu.au'
Subject: Outstanding financial return



Hastener-Fr200
3-466.doc



Australian Government
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: FR2003/466 -[283V-UWS]

Ms Rita DiMascio
Branch Secretary
National Tertiary Education Industry Union
University of Western Sydney Branch
NTEU Office
Parramatta Campus
Locked Bag 1797
PENRITH SOUTH DC 1797

Dear Ms DiMascio

**Re: National Tertiary Education Industry Union
University of Western Sydney 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: **FR2003/466**.

Yours sincerely

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

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

20 July, 2004



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: FR2003/466-[283V-UWS]

Ms Rita DiMascio
Branch Secretary
National Tertiary Education Industry Union
University of Western Sydney Branch
NTEU Office
Parramatta Campus
Locked Bag 1797
PENRITH SOUTH DC 1797

Dear Ms DiMascio

**Re: National Tertiary Education Industry Union-University of Western 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, 2003.

While the accounting, auditing and reporting obligations 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 of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June, 2003 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 note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

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
28 July, 2003