



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: FR2002/489-[283V-WAD]

Ms. Ute Anja Mueller
Division Secretary
National Tertiary Education Industry Union
Western Australian Division
PO Box U1987
Perth WA 6001

Dear Ms. Mueller

**Re: National Tertiary Education Industry Union-Western Australian Division
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.

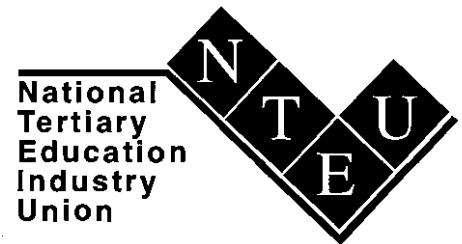
Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

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

WESTERN AUSTRALIAN DIVISION



W2 Winthrop Tower
University of Western Australia
CRAWLEY WA 6009
nteu@cyllene.uwa.edu.au

11 December 2002

Mr Clancy Lapierre
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000

Dear Mr Lapierre

Industrial Returns for the NTEU WA Division for year ended 30 June 2002

Enclosed please find a covering letter and the relevant documents constituting our return for the YE02.

As you will note, I ensured they were signed on the required date, but unfortunately I have been ill and being the only person running the office, the mailing of the documents has been delayed.

I apologise sincerely for the delay.

Regards

Lee Stupart
Executive Officer (08) 9380 3013

Encl.



WESTERN AUSTRALIAN DIVISION



22 November 2002

Mr Clancy Lapierre
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000

Dear Mr Lapierre

Industrial Returns for the NTEU WA Division for year ended 30 June 2002

Please find enclosed:

- Annual accounts (including notes, and notice to councillors of Section 274 of the Workplace Relations Act 1996).
- Certificate signed by two Council Members at first meeting.
- Accounting Officer's Certificate signed by Dr Steve Errington, then Treasurer of the Division.
- Auditor's Report.
- Secretary's Certificate signed by Dr Ute Mueller, Secretary of the Division.
- Notice of the Meeting, 22 November 2002.

A copy of the accounts (with inclusions) and Auditor's Report were distributed to each member with the notice of the meeting, on 8 November 2002. The accounts and report were presented to the council members of the NTEU WA Division on 22 November 2002.

Yours sincerely

A/Prof Mick Campion
President, NTEU WA Division

Encl.

N T E U
National Tertiary Education Union
Western Australia Division □

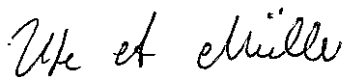
SECRETARY'S CERTIFICATE

I, Ute Mueller, Secretary of the NTEU WA Division certify that:

1. The auditor's report, the accounts and statements, and the certificates of the accounting officer and of the NTEU WA Division Council for the financial year ending 30 June 2002 were distributed to councillors free of charge on 8 November 2002.

2. The enclosed documents are copies of the auditor's report, the accounts and statements, the certificates of the accounting officer and of the NTEU WA Division Council, prepared for the WA Division in accordance with the Act for the financial year ending 30 June 2002 and are as presented to the Meeting of the councillors on 22 November 2002.

Signed:


Secretary: NTEU WA Division

UTE MUELLER

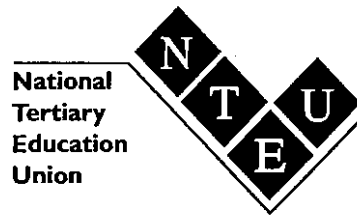
Date: 22 November 2002

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
(WA DIVISION)**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30th June 2002**

**STEVENS LAFFERTY SELLERS PTY. LTD.
A.B.N. 50 399 793 267
CHARTERED ACCOUNTANTS**



NTEU WA DIVISION NOTICE TO MEMBERS FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2002

SECTION 274: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

274(1) Application For Information

A member of an organization, or a Registrar, may apply to the organization for specified prescribed information in relation to the organization.

274(2) Provision of Information

An organization shall, on application made under subsection (1) by a member of the organization or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

274(3) Function of Registrar

A Registrar may only make an application under subsection (1) at the request of a member of the organization concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

274(4) Notice in Accounts

Accounts prepared under section 273 shall include a notice drawing attention to subsections (1), (2) and (3) and setting out those subsections.

SECTION 273: ORGANISATION TO PREPARE ACCOUNTS ETC.

273(1) Prescription

As soon as practicable after the end of each financial year, an organization:

- (a) shall cause to be prepared from the accounting records kept by the organization under subsection 272(1) in relation to the financial year, such accounts and other statements, in relation to the financial year, as are prescribed; and
- (b) shall include in the accounts (other than accounts prepared in relation to the first financial year of the organization to which this Division applies) the relevant figures from the accounts prepared by the organization, under this subsection, in relation to the preceding financial year.

273(2) Certificates

The regulations may provide for the giving of certificates in, or in relation to, accounts or other statements prepared under subsection (1).

SECTION 272: ORGANISATION TO KEEP PROPER ACCOUNTING RECORDS

272(1) Prescription An organization shall:

- (a) keep such accounting records as correctly record and explain the transactions and financial position of the organization, including such records as are prescribed;
- (b) keep its accounting records in such a manner as will enable accounts and statements to be prepared from them under section 273; and
- (c) keep its accounting records in such a manner as will enable the accounts of the organization to be conveniently and properly audited under this Division.

272(2) Cash or accrual basis

Accounting records of an organization may, so far as they relate to the income and expenditure of the organization, be kept on a cash basis or accrual basis, at the option of the organization.

INDEPENDENT AUDIT REPORT

NATIONAL TERTIARY EDUCATION INDUSTRY UNION WA DIVISION

Scope:

I have audited the financial statements of the National Tertiary Education Industry Union – WA Division, being the Profit and Loss Account, Balance Sheet, Statement of Source & Application of Funds, Notes to and Forming part of the Accounts for the year ended 30th June 2002. The entity's management is responsible for the financial statements. I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the entity.

My audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) so as to present a view which is consistent with my understanding of the entity's financial position and the results of its operation and cash flows.

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

.../2

Audit Opinion:

I, Allen Hugh Lafferty, have examined the accounts of the National Tertiary Education Industry Union – WA Division and have received all information and explanations required. In my opinion:

- (i) There were kept by the organisation in relation to the year satisfactory accounts records, including:
 - (a) records of the sources and nature of the income of the organisation (including income from members); and
 - (b) records of the nature and purposes of the expenditure of the organisation; and

- (ii) The accounts and statements prepared under Section 273 in relation to the year were properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the organisation as at 30th June 2002; and
 - (b) the income and expenditure, and any surplus or deficit, of the organisation for the year ended 30th June 2002; and
 - (c) the sources and application of funds for the year ended 30 June 2002.

In addition, I have examined the attached Accounting Officers Certificate and Committee of Management Certificate and in my opinion they are correctly drawn up in accordance with the relevant provisions of the Workplace Relations Act 1996.


.....
ALLEN H LAFFERTY FCA
Registered Company Auditor

Dated this the

31st day of August 2002.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

(W A DIVISION)

COMMITTEE OF MANAGEMENT CERTIFICATE

In the opinion of the Committee:

- 1 The accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2002;
- 2 The meetings of the Committee were held in accordance with the rules of the organisation;
- 3 There have been **NO** 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(1) of the Act), 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 Act, these regulations or rules of the organisation, as the case may be; and
- 4 The organisation has, in relation to any report of the Auditor prepared in accordance with Section 276 of the Act in respect of the immediately preceding financial year and in relation to any accounts and statements prepared in accordance with Section 273 in respect of that immediately preceding financial year, complied with whichever of the provisions of the Sub-section 279(1) and (6) or (7) of the Act are applicable.
- 5 The contents of this certificate are in accordance with a resolution passed by the Committee of Management.

Signed as a true and correct record, this 26th day August 2002.

Ute ed diller
Member – Committee of Management

[Signature]
Member – Committee of Management

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

(W A DIVISION)

ACCOUNTING OFFICER'S CERTIFICATE

The number of members of the Association as at 30 June 2002 was: 1755.

In my opinion:

- 1 The accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2002.
- 2 A record has been kept of all monies paid by, or collected from, members of the organisation, and all monies so paid or collected have been credited to the bank account or accounts to which those monies are to be credited, in accordance with the rules of the organisation;
- 3 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;
- 4 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
- 5 The Register of Members of the organisation was maintained in accordance with the Act.

Signed as a true and correct statement.



Dr Steve Errington
Treasurer

Dated this the twenty-second day of August 2002

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
(WA DIVISION)**

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
INCOME		
Members Subscriptions	211,372	154,989
Sundry Receipts	1,105	93
RACGP	524	2,671
TLC Fees	7,089	5,861
Division Levies	6,417	4,016
Employment Costs Recouped	39,386	52,726
WA Training & Employ.	9,486	-
Interest Received	1,657	2,318
Loss on Sale of Non-current Assets	-	(2,187)
	277,036	220,487
EXPENDITURE		
Accountancy & Audit	3,574	1,150
Affiliation Fees	7,459	5,422
Bank Charges	218	308
Book Keeping & Admin Costs	14,840	7,646
Capitation Fees	8,269	-
Conference Expenses	3,467	730
Computer Repairs & Maint.	388	841
Defence Fund	736	-
Depreciation	3,461	3,171
Donations	1,250	316
Entertainment & Meeting Expenses	546	1,216
Fines & Penalties (ATO)	-	189
ECU Industrial Officer Expenses	-	3,465
Materials & Incidentals	-	39
Motor Vehicle Lease	743	-
Parking Fees	275	217
Printing, Stationery & Postage	1,595	1,425
Recruitment costs	-	1,095
Salaries-Employees	186,956	165,345
Secretarial Services	7,805	5,700
Staff Training	-	720
Subscriptions	-	320
Superannuation Contributions	30,378	21,755
Telephone	3,920	2,654
Travel - Other	221	-
Travel Expenses including Mileage	3,231	767
Workers Comp. Insurance-2002	3,282	702
Workers Comp. Insurance-2003	2,368	-
	284,982	225,193
NET SURPLUS (DEFICIT) FOR YEAR	(\$7,946)	(\$4,706)

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
(WA DIVISION)**

**BALANCE SHEET
AS AT 30TH JUNE 2002**

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash	1	54,756	59,342
TOTAL CURRENT ASSETS		<u>54,756</u>	<u>59,342</u>
NON-CURRENT ASSETS			
Property, plant and equipment	2	4,351	7,812
TOTAL NON-CURRENT ASSETS		<u>4,351</u>	<u>7,812</u>
TOTAL ASSETS		<u>59,107</u>	<u>67,154</u>
CURRENT LIABILITIES			
Creditors and borrowings	3	3,465	3,565
TOTAL CURRENT LIABILITIES		<u>3,465</u>	<u>3,565</u>
TOTAL LIABILITIES		<u>3,465</u>	<u>3,565</u>
NET ASSETS		<u>55,642</u>	<u>63,589</u>
ACCUMULATED FUNDS			
Retained Surplus - Beginning of Year		63,588	68,295
PLUS: Surplus (Deficit) for year		(7,946)	(4,706)
TOTAL ACCUMULATED FUNDS		<u>55,642</u>	<u>63,589</u>

The accompanying notes form part of these financial statements.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
(WA DIVISION)**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2002**

NOTE - ACCOUNTS PREPARATION

The accounts have been prepared in accordance with normal accounting concepts and with the applicable accounting standards as issued by the Australian Accounting Bodies. The accounts have also been prepared on the basis of Historical Costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied unless otherwise stated.

NOTE - NOTICE TO MEMBERS UNDER SECTION 274 (4)

Notice is drawn to Subsections 274 (1) (2) and (3) of the Act which state that;

- 1 A member of the organisation or a registrar may apply to the organisation for specified prescribed information in relation to the organisation
- 2 The organisation shall, on application made under (1) make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- 3 A Registrar may only make an application under Sub-section (1) at the request of a member of the organisation, and the Registrar shall provide to a member information received because of an application made at the request of the member.

Note that the Penalty Provisions of Section 323 apply in relation to the above provisions.

1 CASH

Uni Credit - Account No. 18291 (S1)	26,880	19,486
Cash at Bank	-	2,358
Unicredit - Term Deposit	27,876	37,498
	<u>54,756</u>	<u>59,342</u>

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
(WA DIVISION)**

NOTES TO AND FORMING PART OF THE ACCOUNTS

	2002	2001
	\$	\$
2 PROPERTY, PLANT & EQUIPMENT		
Plant & Equipment	12,248	12,248
Less: Accumulated Depreciation	7,897	4,436
	<u>4,351</u>	<u>7,812</u>
Total property, plant & equipment	<u>4,351</u>	<u>7,812</u>
3 CREDITORS & BORROWINGS		
CURRENT		
Sundry Creditors	3,656	4,941
GST Clearing Account	(191)	(1,376)
	<u>3,465</u>	<u>3,565</u>

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
(WA DIVISION)**

**SOURCES AND APPLICATIONS OF FUNDS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002 \$	2001 \$
SOURCES OF FUNDS		
FUNDS FROM OPERATIONS		
Sales Revenue	265,891.44	220,356.12
Other	11,142.31	2,318.46
	<u>277,033.75</u>	<u>222,674.58</u>
Inflows of funds from operations	277,033.75	222,674.58
Outflows of funds from operations	281,518.98	222,022.25
	<u>(4,485.23)</u>	<u>652.33</u>
	(4,485.23)	652.33
REDUCTIONS IN CURRENT ASSETS		
Cash at bank	4,585.18	3,231.95
	<u>4,585.18</u>	<u>3,231.95</u>
	4,585.18	3,231.95
INCREASES IN CURRENT LIABILITIES		
Creditors and borrowings		3,565.31
	<u>-</u>	<u>3,565.31</u>
	-	3,565.31
	<u>99.95</u>	<u>7,449.59</u>
	99.95	7,449.59
APPLICATIONS OF FUNDS		
REDUCTIONS IN CURRENT LIABILITIES		
Creditors and borrowings	99.95	
	<u>99.95</u>	<u>-</u>
	99.95	-
INCREASES IN FIXED ASSETS		
Purchase of Plant & Equipment	-	7,449.59
	<u>99.95</u>	<u>7,449.59</u>
	99.95	7,449.59
Reconciliation of funds flow with operating result		
Funds from Operations	(4,485.23)	652.33
Less:		
Depreciation of property, plant and equipment	3,461.00	3,171.48
Loss on sale of non-current assets	-	2,186.96
	<u>3,461.00</u>	<u>5,358.44</u>
	3,461.00	5,358.44
Operating profit (loss)	(7,946.23)	(4,706.11)

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
(WA DIVISION)

TAXATION DEPRECIATION SCHEDULE
From 01/07/2001 To 30/06/2002

Code	Description	Depn. Limit	Private Use %				Capital Gains	Depreciation	Close
Acquis. Date	Original Cost	Balancing Charges	Accum. Depr.	Open W.D.V.	Additions (Disposals)	Profit(Loss) On Sale	Taxable Non Taxable	Meth. % YTD	W.D.V.
<u>742</u>		<u>Plant & Equipment</u>							
P01									
03/03/2001	6423.38		844.00	5579.38				P 40.00 2569	3010.38
P03									
25/06/1999	4797.95		3082.00	1715.95				D 40.00 686	1029.95
P04									
01/04/2001	572.73		57.00	515.73				D 40.00 206	309.73
P05									
06/04/2001	272.57		272.57					W 100.00	
P06									
12/04/2001	180.91		180.91					W 100.00	
	<u>12247.54</u>		<u>4436.48</u>	<u>7811.06</u>					<u>3461</u> <u>4350.06</u>
TOTAL	<u>12247.54</u>		<u>4436.48</u>	<u>7811.06</u>					<u>3461</u> <u>4350.06</u>

* Depreciation Limit
@ Balancing Charges



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 9653 8442
Fax: (03) 9654 6672

Ms Lee Stupart
Executive Officer
National Tertiary Education Industry Union
Western Australian Division
W2 Winthrop Tower
University of Western Australia
CRAWLEY WA 6009

Dear Ms Stupart,

Re: FR2002/489 - Financial Statements for year ended 30 June 2002

I have received the financial documents of the Western Australian Division of the National Tertiary Education Industry Union for the year ended 30 June 2002, lodged in the Industrial Registry on 17 December 2002.

The following matter concerning the financial reporting requirements of the *Workplace Relations Act 1996* (the Act) require your further attention. Your written response to this matter is requested by **10 January 2003**

Documents supplied to members:

I note that the Secretary's Certificate states that the documents "*..were distributed to councillors free of charge on 8 November 2002....*" I also note that the President's letter states that the documents "*..were distributed to each member...*"

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.

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

Matters requiring attention when preparing future financial returns

The following matters concerning the financial reporting requirements of the Act are advised for your assistance when preparing financial returns; no further action is requested in respect of these:

Accounting Officer's certificate

An examination of the accounting officer's certificate indicates that Dr Steve Errington, Treasurer, was the signatory to the Accounting Officer's certificate.

A certificate prepared under regulation 109(1)(a) is to be prepared by the officer of the Division (see section 4 of the Act - definition of 'officer') responsible for the keeping of the accounting records of the Division - refer regulation 109(4). An examination of the rules of the organisation indicates that there is no position of Division Treasurer. The Division Secretary rather than the Treasurer is the appropriate person to prepare such certificate.

Changes under subsection 268(4) to the Annual Returns of the organisation

I also note that the address of the Division and the name of the Division President appear to have changed from those currently lodged. Annual Returns for the Division are lodged by the National Office of the organisation. Changes to Annual Returns are required under subsection 268(4) to be lodged within 35 days of the change.

Would you please arrange lodgment of the respective changes in accordance with 268(4) under cover of a statutory declaration.

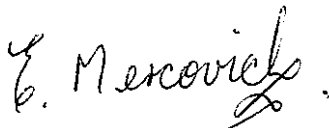
Profit and Loss Statement

Inspection of the profit and loss statement indicates a disclosure "Donations" of \$1250.

Would you please arrangement in the Industrial Registry of a subsection 269(1) statement covering any donation exceeding \$1000. Such statement should include particulars as required by subsection 269(5).

Should you wish to discuss this letter, I may be contacted on (03) 8661 7764.

Yours sincerely,



E. (Liz) Mercovich
Statutory Services Branch

20 December 2002

WESTERN AUSTRALIAN DIVISION



W2 Winthrop Tower
University of Western Australia
CRAWLEY WA 6009

21 January 2003

Ms E Mercovich
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
Melbourne VIC 3001

Dear Liz

FR2002/489 – Financial Statements for the year ended 30 June 2002

Further to your letter dated 20 December 2002 and our telephone conversations, I confirm that the following requirements of the *Workplace Relations Act 1996* for financial reporting have been noted and will be met in future:

1. Documents supplied to members

Confirmed that the WA Division statements must be circulated to all members of each branch i.e. each member of the NTEU branches at Curtin, Edith Cowan University, Murdoch University and the University of Western Australia no more than 84 days after the auditor's report and at least 7 days before the meeting at which the auditor's report, certificates and accounts are presented

2. Meeting at which at which the auditor's report, certificates and accounts are presented

Confirm that the meeting can be a General Meeting of members or a meeting of the Committee of Management (which in the case of the Division is a meeting of the divisional council).

3. Accounting Officer's certificate

As there is no position of Division Treasurer, the appropriate person to prepare and sign the accounting officer's certificate is the Division Secretary.

4. Changes to the Annual Returns

Changes (address, name of Division office bearers etc) should be lodged under cover of a statutory declaration in accordance with subsection 268(4).

5. Profit and Loss Statement – Donations

In accordance with subsection 269(1), any donation exceeding \$1,000 should be accompanied by a statement including the particulars required by subsection 269(5).

Thank you for the time you spent clarifying the above – it was greatly appreciated. As you will note below, this letter will be copied to the Division Secretary, Assistant

Secretary (Academic), and Branch Executive Officers so that they are informed of the requirements listed above.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Lee Stupart'. The signature is written in a cursive, somewhat stylized font.

Lee Stupart
Executive Officer

c.c.
Dr U Mueller, Division Secretary
A/Prof I Watson, Assistant Secretary (Academic)
BEOs at NTEU Curtin, ECU, Murdoch and UWA



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 9653 8442
Fax: (03) 9654 6672

Ms Lee Stupart
Executive Officer
National Tertiary Education Industry Union
Western Australian Division
W2 Winthrop Tower
University of Western Australia
CRAWLEY WA 6009

Dear Ms Stupart,

Re: FR2002/489 - Financial Statements for year ended 30 June 2002

I have received your letter dated 21 January 2003 regarding my questions concerning the financial documents of the Western Australian Division of the National Tertiary Education Industry Union for the year ended 30 June 2002.

I confirm that the summary that you have listed is correct.

The letter has been filed.

Yours sincerely,

E. (Liz) Mercovich
Statutory Services Branch

20 December 2002