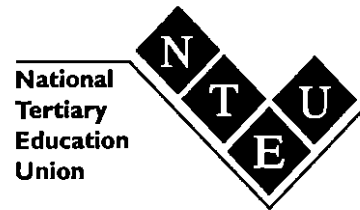


NTEU WA Division
W2 Winthrop Tower
University of Western Australia M005
Tel: +8 9380 3013 Fax: +8 9380 1079
email nteu@cvllene.uwa.edu.au



28 November 2003

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 2003

Please find enclosed:

- Annual accounts (including notes, and notice to members 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 Ute Mueller, Secretary of the Division.
- Auditor's Report.
- Secretary's Certificate signed by Dr Ute Mueller, Secretary of the Division.
- Notice of the Meeting, 21 November 2003.

A copy of the accounts (with inclusions) and Auditor's Report were distributed to each councillor and all members of the NTEU WA Division by 4 November 2003. The accounts and report were presented to the council members of the NTEU WA Division at the AGM of the Division Council on 21 November 2003.

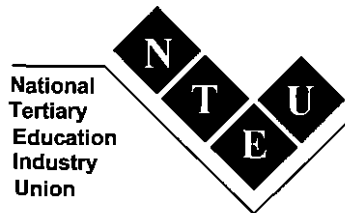
Yours sincerely

**A/Prof Mick Champion
President, NTEU WA Division**

Encl.

NTEU WA DIVISION

W2 Winthrop Tower, UWA
35 Stirling Highway, CRAWLEY WA 6009
tel: +8 9380 3013
fax: +8 9380 1079
email: nteu@cyllene.uwa.edu.au



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION
WESTERN AUSTRALIA DIVISION**

COUNCIL CERTIFICATE

We, being two councillors of the Executive of the Western Australia Division of the National Tertiary Education Industry Union, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

1. In the opinion of the Executive, the attached accounts show a true and fair view of the financial affairs of the Division as at 30 June 2003.
2. In the opinion of the Executive, meetings of the Executive were held during the year ended 30 June 2003 in accordance with the Rules of the Division.
3. To the knowledge of any member of the Executive, there have been no instances where records of the Division or other documents (documents not being documents containing information made available to a member of the organisation under subsection 274(2) of the Industrial Relations Act 1988, as amended) or copies of those records or other documents, or copies of the Rules of the Division, have not been furnished, or made available to members of the organisation in accordance with the requirements of the Industrial Relations Act 1988, as amended, the Regulations thereto, or the Rules of the Division.
4. The Division has complied with the requirements of Division 11 of the Industrial Relations Act 1988, as amended, in relation to the supply of documents to members and presentation to meetings in respect of the year ended 30 June 2003.

SIGNED AT Murdoch, this nineteenth day of September 2003.



(Member of Committee)



(Member of Committee)

IAN SINCLAIR-JONES

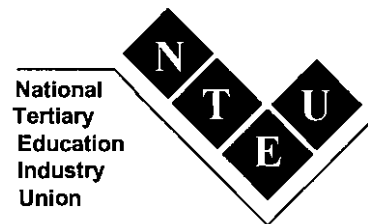
Name (print)

JOHN W. MAY

Name (print)

NTEU WA DIVISION

W2 Winthrop Tower, UWA
35 Stirling Highway, CRAWLEY WA 6009
tel: +8 9380 3013
fax: +8 9380 1079
email: nteu@cyllene.uwa.edu.au



NATIONAL TERTIARY EDUCATION INDUSTRY UNION WESTERN AUSTRALIA DIVISION

ACCOUNTING OFFICER'S CERTIFICATE

I, Ute Mueller, being the officer responsible for keeping the accounting records of the WA Division of the National Tertiary Education Industry Union, certify that as at 30 June 2003 in my opinion:

1. The attached accounts show a true and fair view of the financial affairs of the Division as at 30 June 2003.
2. A record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the Rules of the Division.
3. Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Division.
4. With regard to funds of the Division raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the Rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
5. All loans or other financial benefits granted to persons holding office in the Division were authorised in accordance with the Rules.
6. The register of members of the Division was maintained in accordance with the Act.

SIGNED AT Murdoch this nineteenth day of September 2003

Dr U Mueller
Secretary, NTEU WA Division

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 2003 were distributed to councillors and all members of the NTEU in Western Australia free of charge by 4 November 2003.

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 2003 and are as presented to the Annual General Meeting of the councillors on 21 November 2003.

Signed:



UTE MUELLER
Secretary: NTEU WA Division

Date: 21 November 2003

nteu

From: Stephanie Thompson [nteu@central.murdoch.edu.au]
Sent: Wednesday, 05 November 2003 10:33 AM
To: m.campion@central.murdoch.edu.au; yorked@cbs.curtin.edu.au; u.mueller@ecu.edu.au;
gabe@cyllene.uwa.edu.au; jacksonv@cbs.curtin.edu.au; tkoppi@cyllene.uwa.edu.au;
j.may@ecu.edu.au; a.needham@ecu.edu.au; cwhitehe@ecel.uwa.edu.au;
l.bloom@ecu.edu.au; tom@cyllene.uwa.edu.au; barton@chem.murdoch.edu.au;
smbunt@anhb.uwa.edu.au; s.errington@curtin.edu.au; j.sinclair-jones@curtin.edu.au;
tborwick@cyllene.uwa.edu.au; nteuio@ecu.edu.au;
janice.young@exchange.curtin.edu.au; nteunion@cyllene.uwa.edu.au; nteu@ecu.edu.au;
asacurtin@curtin.edu.au; nteu@cyllene.uwa.edu.au
Subject: Notice of Meetings

Attention WA Division Council members

Notice is hereby given that the Annual General Meeting of the WA Division Council will take place at 4.30 p.m. on Friday 21st November 2003 in the Lounge Room, Club Murdoch, Murdoch University following the scheduled WA Division Council meeting which will commence at 3.00 p.m.

Best wishes, Stephanie
Stephanie Thompson, Executive Officer
MUASA/NTEU Branch
Tel: (08) 9360 2922
Fax: (08) 9360 6587
email: nteu@central.murdoch.edu.au
<http://www.nteu.org.au//bd/murdoch>
Teresa Borwick, Industrial Officer
(08) 9360 2717, (08) 9380 1548
mobile: 041 904 3485
email: tborwick@cyllene.uwa.edu.au

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

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30th June 2003**

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

Stevens Lafferty Sellers Pty. Ltd.

CHARTERED ACCOUNTANTS

ABN 50 399 793 267

Allen H. Lafferty F.C.A. A.C.I.S.

Nigel D. Lafferty C.A. B.Bus.

Susanne C. Sellers C.A. B.Bus.

Consultants

Peter D. Stevens F.C.A. A.C.I.S.

Noel F. Holland F.C.A.



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 2003. 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

Represented through
Alliott Group, a
worldwide network of
independent firms.

Perth: 6 Outram Street, West Perth, W.A. 6005.
P.O. Box 688, West Perth, W.A. 6872.

Dongara: By Appointment

Telephone: (08) 9322 1689
Fax: (08) 9322 7554
Email: admin@stevlaffsell.com.au


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 2003; and
 - (b) the income and expenditure, and any surplus or deficit, of the organisation for the year ended 30th June 2003; and
 - (c) the sources and application of funds for the year ended 30 June 2003.

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 30th September 2003.

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

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2003**

	2003	2002
<hr/>		
Subscriptions Academic Staff		
Curtin	55,864	60,310
Edith Cowan	35,582	43,197
Murdoch	32,434	33,064
University of Western Australia	46,681	72,023
DD National	2,200	2,778
RACGP Aca	296	524
	173,057	211,896
Subscriptions General Staff		
Curtin GS Subs	7,275	-
ECU GS Subs	13,838	-
DD GS (National)	754	-
UWA GS Subs	23,250	-
Murdoch GS Subs	1,883	-
RACGP GS	75	1,105
Defence Fund	(3,636)	(736)
National GS Capit'n Fees	(19,301)	(8,269)
	24,138	(7,900)
TLC Fees	7,000	7,089
WA Division-Admin Levy	8,295	6,417
Ind Officer Salary Recoup - Branch	15,745	-
WA Training & Employ.	8,750	9,486
Subsidy for GS Ind Officer	35,000	39,386
Interest Received	1,278	1,657
Recoveries	1,113	-
Loss on Sale of Non-current Assets	(1,029)	-
	273,347	268,031
EXPENDITURE		
Accountancy & Audit	3,630	3,574
Accounting Support Costs	1,116	-
Affiliation Fees	6,175	7,459
Bank Charges	250	218
Book Keeping & Secretarial	12,716	22,645
Conference Expenses	59	3,467
Computer Repairs & Maint.	-	388
Depreciation	2,694	3,461
Depreciation-Purchases <\$300	277	-
Donations	100	1,250
Entertainment & Meeting Expenses	1,098	546
Motor Vehicle Lease	-	743
Industrial Officer Expenses		
IO Expense-Mobile Telephone	3,687	3,920
IO Expense-Parking	307	275
IO Expense-Travel & Mileage	750	3,231
Payroll Tax	58,000	-
Office Costs	2,505	1,595
Salaries-Employees	211,431	186,956
Staff Training & Development	600	-
Superannuation Contributions	34,594	30,378
Travel - Other	-	221

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

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2003**

	2003	2002
Workers Comp.Insurance-2002	-	3,282
Workers Comp.Ins.-2003/2004	2,281	2,368
	<u>342,270</u>	<u>275,977</u>
NET SURPLUS (DEFICIT) FOR YEAR	<u>(\$68,923)</u>	<u>(\$7,946)</u>

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

**BALANCE SHEET
AS AT 30TH JUNE 2003**

	Note	2003 \$	2002 \$
CURRENT ASSETS			
Cash	1	44,576	54,756
TOTAL CURRENT ASSETS		44,576	54,756
NON-CURRENT ASSETS			
Property, plant and equipment	2	628	4,351
TOTAL NON-CURRENT ASSETS		628	4,351
TOTAL ASSETS		45,204	59,107
CURRENT LIABILITIES			
Creditors and borrowings	3	58,485	3,465
TOTAL CURRENT LIABILITIES		58,485	3,465
TOTAL LIABILITIES		58,485	3,465
NET ASSETS		(13,281)	55,642
ACCUMULATED FUNDS			
Retained Surplus - Beginning of Year		55,642	63,588
PLUS: Surplus (Deficit) for year		(68,923)	(7,946)
TOTAL ACCUMULATED FUNDS		(13,281)	55,642

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 2003**

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)	15,370	26,880
Unicredit - Term Deposit	29,206	27,876
	<hr/> 44,576	<hr/> 54,756

2 PROPERTY, PLANT & EQUIPMENT

Plant & Equipment	7,450	12,248
Less: Accumulated Depreciation	6,822	7,897
	<hr/> 628	<hr/> 4,351

Total property, plant & equipment

<hr/> 628	<hr/> 4,351
-----------	-------------

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

NOTES TO AND FORMING PART OF THE ACCOUNTS

	2003	2002
	\$	\$
3 CREDITORS & BORROWINGS		
CURRENT		
Sundry Creditors	14	3,656
Accrued Payroll Tax	58,000	-
GST Clearing Account	471	(191)
	<u>58,485</u>	<u>3,465</u>

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

**SOURCES AND APPLICATIONS OF FUNDS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2003**

	2003	2002
	\$	\$
SOURCES OF FUNDS		
REDUCTIONS IN CURRENT ASSETS		
Cash at bank	10,180.29	4,585.18
	10,180.29	4,585.18
INCREASES IN CURRENT LIABILITIES		
Creditors and borrowings	55,019.84	-
	55,019.84	-
	65,200.84	4,585.18
APPLICATIONS OF FUNDS		
FUNDS FROM OPERATIONS		
Sales Revenue	229,347.19	217,500.30
Other	45,027.56	50,528.32
	274,374.75	268,028.62
Inflows of funds from operations	274,374.75	268,028.62
Outflows of funds from operations	339,574.88	272,513.85
	65,200.13	4,485.23
	65,200.13	4,485.23
REDUCTION IN CURRENT LIABILITIES		
Creditors and borrowings	-	99.95
	-	99.95
	65,200.13	4,585.18
Reconciliation of funds flow with operating result		
Funds from Operations	(65,200.13)	(4,485.23)
Less:		
Depreciation of property, plant and equipment	2,694.00	3,461.00
Loss on sale of non-current assets	1,028.95	-
	3,722.95	3,461.00
Operating profit (loss)	(68,923.08)	(7,946.23)

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
(WA DIVISION)

TAXATION DEPRECIATION SCHEDULE
From 01/07/2002 To 30/06/2003

Code	Description		Private Use %		Profit (Loss)		Capital Gains		Depreciation		Close
Acquis. Date	Original Cost	Balancing Depn. Limit Charges	Accum. Depr.	Open W.D.V.	Additions (Disposals)	On Sale	Taxable	Non Taxable	Meth. %	YTD	W.D.V.
TOTAL	7449.59		7897.48	4350.06		(1028.95)				2694	627.11

* Depreciation Limit
@ Balancing Charges



AUSTRALIAN INDUSTRIAL REGISTRY

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

Dr. U. Mueller
Secretary
National Tertiary Education Industry Union
Western Australian Division
W2 Winthrop Tower
University of Western Australia
35 Stirling Highway
CRAWLEY WA 6009

Dear Dr. Mueller,

**Re: Financial documents for year ended 30 June 2003
FR 2003/470**

Reference is made to the financial documents of the Western Australian Division of the National Tertiary Education Industry Union for the year ended 30 June 2003, lodged in the Industrial Registry on 3 December 2003.

The financial documents are filed.

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

1. Committee of Management Certificate

- (a) There are a number of references to the Industrial Relations Act 1998.

The document should reflect the appropriate provisions of the Workplace Relations Act 1996.

- (b) Paragraph (4) was not completed correctly.

In that part the committee of management was required to certify whether or not the branch had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 30 June 2002.

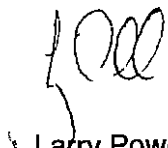
It should be noted that this part of the committee of management's certificate always refers back to the preceding year.

2. Accounting Officer's Certificate

The accounting officer's certificate should include the number of members of the Branch - refer subregulation 109(1)(a).

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L Powell', with a stylized flourish at the end.

Larry Powell
Statutory Services Branch

5 December 2003