



**Australian Government**  
**Australian Industrial Registry**

Level 5  
11 Exhibition Street, Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7993  
Fax: (03) 9655 0410

Mr D. Kleeman  
Branch Treasurer  
National Tertiary Education Industry Union  
University of Canberra Branch  
C/- ACT Division  
G Block Old Admin Area  
ANU CANBERRA 0200

Dear Mr. Kleeman

**Re: Financial reports for year ended 30 June 2005 and 30 June 2006 – FR 2005/341 and 2006/262**

Thank you for providing further information in relation to the financial reports of the University of Canberra Branch of the National Tertiary Education Industry Union for the years ended 30 June 2005 and 30 June 2006: this has been placed with the documents previously lodged.

The financial documents have now been filed.

Yours sincerely,

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

Larry Powell  
Statutory Services Branch

23 August 2007

**From:** Dale.Kleeman [Dale.Kleeman@canberra.edu.au]  
**Sent:** Wednesday, 15 August 2007 4:34 PM  
**To:** POWELL, Larry  
**Subject:** FR 2005/341 and FR 2006/262

Larry Powell

Statutory Services Branch, AIR

Dear Larry

I am writing in response to your letter of 6 August 2007, with respect to the financial returns from the University of Canberra Branch of the National Tertiary Education Industry Union for the years ended 2005 and 2005.

In your letter, you make a comment about the date of the committee of management reports for both of these years. Unfortunately, there was an error in dating these reports that I failed to detect before sending them in to you for lodgement. The Operating report and Management Statement were prepared prior to the audit and were considered at a Branch Executive Meeting (our "Committee of Management") on 13 June 2007 and a resolution was passed at that meeting. These were supplied to the auditor along with other relevant financial papers. The accounts, along with the audit report were looked at again at a meeting on 27 June 2007 prior to them being sent out to the members. At the time of sending the accounts out, a fresh copy of this management statement and operating report were produced and these were what the Secretary signed and dated – and unfortunately, he put the incorrect dates on these reports.

I hope this explanation is sufficient to allow the financial returns to be lodged, but if need be, I can supply you a copy of the relevant meeting minutes. I await your advice on these matters.

Dale Kleeman

Branch Treasurer, NTEU – UC Branch



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Mr D. Kleeman  
Branch Treasurer  
National Tertiary Education Industry Union  
University of Canberra Branch  
C/- ACT Division  
G Block Old Admin Area  
ANU CANBERRA 0200

Dear Mr. Kleeman

**Re: Financial reports for year ended 30 June 2005 and 30 June 2006 – FR 2005/341 and 2006/262**

I acknowledge receipt of the financial reports of the University of Canberra Branch of the National Tertiary Education Industry Union for the years ended 30 June 2005 and 30 June 2006. The documents were lodged in the Industrial Registry on 31 July 2007.

As you know, financial reports should be prepared, audited, supplied to members, presented to a meeting and lodged in the Industrial Registry within certain timescale requirements. For your assistance I have enclosed a Diagrammatic summary of the reporting process.

As you will note from the enclosed diagram the reporting process begins with the first meeting of the committee of management. At that meeting a resolution is passed authorising the making of a statement by the committee in which it makes certain declarations with respect to the reporting unit's compliance with various aspects of Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule) and the Industrial Registrar's Reporting Guidelines. This Committee of Management Statement, the General Purpose Financial Report and Operating Report are then audited.

The General Purpose Financial Report, including the Committee of Management Statement and the Operating Report, and the Auditor's Report – known as the full report – are then provided to members. Depending on the rules of the reporting unit, a copy of the full report must be provided to members at least 21 days before they are presented to a general meeting, or, if the rules allow for the full report to be presented to the committee of management, then the documents must be provided within 5 months of the end of the financial year,

The full report, accompanied by a Designated Officer's Certificate, must be lodged with the Registry within 14 days of its presentation to an appropriate meeting.

From the information available, the Committee of Management Statement dated 4 July 2007 was supplied to members on 3 July 2007. Also, the Auditor's Report is dated 28 June 2007. If the dates on the documents are correct, it would appear that the Committee of Management Statement supplied to members was unsigned and undated. Further, it would appear that the Auditor could not have taken into account the Committee of Management Statement in forming their opinion. Section 253(2)(c) of the RAO Schedule and the Industrial Registrar's Reporting Guidelines require the General Purpose Financial Report to include a Committee of Management Statement. If the documents lodged are correctly dated then this could not have happened.

Under these circumstances, the Registry cannot file the reports. Moreover, if the dates on the documents are accurate I advise the Branch will need to repeat certain steps in the reporting process.

Specifically, the organisation is required to do the following:

1. Arrange for the preparation of a fresh Auditor's Report that takes into account the Committee of Management Statement. Since the auditor will be required to prepare a fresh opinion you are requested to draw to your auditor's attention the need for his/her opinion to reflect the current legislative requirements, that is, to confirm the auditor is an approved auditor under s.256 and regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 (RAO Regulations).
2. The organisation should then supply the full report, including the revised Auditor's Report to members.
3. Present the full report to a general meeting of members at least 21 days after the provision of the full report to members or to a committee of management meeting.
4. Lodge the full report in the Registry within 14 days of the relevant meeting accompanied by a Designated Officer's Certificate (s.268).

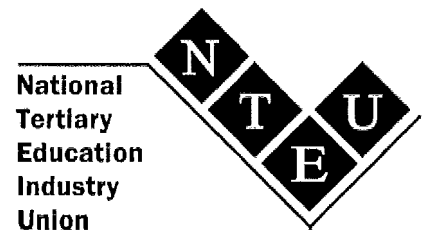
Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at [larry.powell@air.gov.au](mailto:larry.powell@air.gov.au).

Yours sincerely,

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

Larry Powell  
Statutory Services Branch

6 August 2007



University of Canberra Branch

Larry Powell  
Statutory Services Branch  
GPO Box 1994  
Melbourne, VIC 3001

Dear Larry

**Re: Financial reports for year ended 30 June 2005 and 30 June 2006**

Please find attached the financial reports for the University of Canberra Branch of the NTEU for the 2005 and 2006 years for lodgement. These reports have now been audited, sent to members and presented to a general meeting of members as per the enclosed certificate of the secretary.

Yours sincerely,

Dale Kleeman  
Branch Treasurer

25 July 2007

**NATIONAL TERTIARY EDUCATION UNION  
- UNIVERSITY OF CANBERRA BRANCH**

**CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER**

I, Craig Applegate, being the branch secretary of National Tertiary Education Union - University of Canberra Branch (the Reporting Unit) certify:

- That the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule;
- That the full report was provided to members on 3/07/07 2006; and
- That the full report was presented to a general meeting of the members of the reporting unit on 24/07/07 2007, in accordance with section 266 of the RAO Schedule.

Signature: Cy Applegate

Date: 24/07/07

**NATIONAL TERTIARY EDUCATION UNION -  
UNIVERSITY OF CANBERRA BRANCH**

*General Purpose Financial Report  
For The Year Ended 30<sup>th</sup> June, 2006*

**Houston & Hanna**

Chartered Accountants  
15/11 McKay Gardens  
TURNER ACT 2601

Phone: 02-62498515 Fax: 02-62496792

Email: [kim@khanna.com.au](mailto:kim@khanna.com.au)

# NATIONAL TERTIARY EDUCATION UNION - UNIVERSITY OF CANBERRA BRANCH

## COMMITTEE OF MANAGEMENT STATEMENT

X  
On 27/6/07 the Committee of Management of National Tertiary Education Union - University of Canberra Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June, 2006.

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 cashflows 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 GPFR related 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 the 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 the 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) reports done on a single reporting unit basis; and
  - (v) there has been no requests by any member or the Registrar that required a report under Section 272 of the RAO Schedule.
  - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

**For Committee of management:**

**Title of Office held:**

Branch Secretary

**Signature:**

 ✓

**Date:**

4/07/07



**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
UNIVERSITY OF CANBERRA BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2006**

**Principal Activities**

The principal activities of the Branch during the financial year were:

- To improve and protect the salaries and conditions of employment of our members;
- To represent our members in approaches to and discussions with their employer;
- To negotiate collective agreements which improve the conditions of employment of our members;
- To enforce existing industrial agreements on behalf of our members; and
- To promote industrial peace through conciliation and arbitration.

**Results of Principal Activities**

The Branch's principal activities resulted in the maintenance and improvement of the salaries and conditions of employment of our members, especially for those members covered by collective agreements negotiated by the Branch.

**Significant Changes in the 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 the Branch's Financial Affairs**

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

**Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme**

No officer or member of the Branch was a Trustee or Director of a Trustee Company of a Superannuation Entity or an Exempt Public Sector Superannuation Scheme because they are an officer or a member of a registered organisation.

**Number of Members**

The number of persons who, at the end of the financial year, were recorded on the Register of Members was 265 (2005 - 307).

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
UNIVERSITY OF CANBERRA BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2006 (Continued)**

**Number of Employees**

The Branch had no paid employees at the end of the financial year.

**Members of the Committee of Management**

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

Branch President	Diane Adams
Vice-President (Academic)	Annabel Beckenham
Vice-President (General)	Deborah Veness
Branch Secretary	John Andrew
Committee Member	Craig Applegate
Committee Member	Gregory Barrett
Committee Member	Michael Sergi
Committee Member	Bethany Turner
Committee Member	Suzanne Vaisotis-White
Committee Member	Dale Kleeman
Committee Member	Helene Walsh

There were no changes to the composition of the Committee of Management during the financial year 1<sup>st</sup> July 2005 to 30<sup>th</sup> June 2006.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
UNIVERSITY OF CANBERRA BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2006 (Continued)**

**Manner of Resignation** – s254(2)(c)

Members may resign from the organisation in accordance with Rule 11 (Resignation from Membership) which reads as follows:

- 11.1 A member may resign from membership by written notice addressed and delivered to the member's Division Secretary or Branch Secretary provided that:
- a) Where a written notice of resignation is received by a Division Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the appropriate Branch Secretary;
  - b) Where a written notice of resignation is received by a Branch Secretary, he or she shall as soon as practicable forward a copy of the notice of resignation to the relevant Division Secretary.
- 11.2 A notice of resignation from membership takes effect:
- (a) where the member ceases to be eligible to become a member of the Union
    - (i) on the day on which the notice is received by the Union; or
    - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;whichever is later; or
  - (b) in any other case:
    - (i) at the end of two weeks, or if permitted by law three months after the notice is received by the Union; or
    - (ii) on the day specified in the notice;whichever is later.
- 11.3 Any dues payable but not paid by a former member in relation to a period before the member's resignation took effect, may be sued for and recovered in the name of the Union in a court of competent jurisdiction, as a debt due to the Union.
- 11.4 A notice delivered to the Division Secretary or Branch Secretary shall be taken to have been received by the Union when it was delivered.

**NATIONAL TERTIARY EDUCATION INDUSTRY UNION  
UNIVERSITY OF CANBERRA BRANCH**

**OPERATING REPORT FOR THE YEAR ENDED 30th JUNE 2006 (Continued)**

- 11.5 A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with sub-rule 1 of this rule.
- 11.6 A resignation from membership is valid even if it is not effected in accordance with this rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.
- 11.7 Cessation of payment of any dues, levies and other amounts by a member does not, of itself, terminate membership of the Union.

Name ..... Greg Barrett ✓  
Title ..... President ✓  
Signature ..... [Handwritten Signature] ✓  
Date: 27/6...../2007 ✓

**NATIONAL TERTIARY EDUCATION UNION  
- UNIVERSITY OF CANBERRA BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE, 2006**

<b>2005</b>		<b>2006</b>
<b>\$</b>	<b>INCOME</b>	<b>\$</b>
137,746	Members subscriptions	14,090
7,187	Interest	8,147
-	Other income	-
<b>144,933</b>	<b>TOTAL INCOME</b>	<b>22,237</b>
	<b>EXPENSES</b>	
69,825	NTEU - ACT Division	4,828
63,619	NTEU - National Office	5,321
3,950	Legal Costs	-
792	Administration Costs	532
633	Meeting Expenses	435
500	Audit Fees	705
1,469	Printing & stationery	-
65	Bank Charges	1
29	Telephone	17
1,200	Sponsorship, Prizes & donations	3,000
<b>142,082</b>	<b>TOTAL EXPENSES</b>	<b>14,839</b>
<b>2,851</b>	<b>Operating Profit/(Loss)</b>	<b>7,398</b>
144,933	<b>REVENUE FROM ORDINARY ACTIVITIES</b>	22,237
142,082	<b>OTHER EXPENSES FROM ORDINARY ACTIVITIES</b>	14,839
2,851	<b>PROFIT FROM ORDINARY ACTIVITIES</b>	7,398
<b>2,851</b>	<b>TOTAL CHANGES IN EQUITY OTHER THAN THOSE RESULTING FROM TRANSACTIONS WITH OWNERS AS</b>	<b>7,398</b>

**NATIONAL TERTIARY EDUCATION UNION  
- UNIVERSITY OF CANBERRA BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE, 2006.**

<b>2005</b>		<b>NOTES</b>	<b>2006</b>
<b>\$</b>			<b>\$</b>
	<b>CURRENT ASSETS</b>		
158,756	Cash Assets	<b>2</b>	164,185
10	Other Financial Assets		10
-	GST refund		274
<u>158,766</u>	<b>TOTAL CURRENT ASSETS</b>		<u>164,469</u>
 <u>158,766</u>	 <b>TOTAL ASSETS</b>		 <u>164,469</u>
	<b>CURRENT LIABILITIES</b>		
2,695	Payables		1,000
<u>2,695</u>	<b>TOTAL CURRENT LIABILITIES</b>		<u>1,000</u>
 <u>2,695</u>	 <b>TOTAL LIABILITIES</b>		 <u>1,000</u>
 <u><b>156,071</b></u>	 <b>NET ASSETS</b>		 <u><b>163,469</b></u>
	<b>EQUITY</b>		
161,791	Member's funds at start of year		156,071
2,851	Surplus for year		7,398
(8,571)	Prior year adjustments (ACT Division Loan Repaid)		-
<u><b>156,071</b></u>	<b>TOTAL EQUITY</b>		<u><b>163,469</b></u>

**NATIONAL TERTIARY EDUCATION UNION  
- UNIVERSITY OF CANBERRA BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE, 2006.**

<b>2005</b>	<b>NOTES</b>	<b>2006</b>
\$		\$
	<b>CASH FLOW FROM OPERATING</b>	
	<b>ACTIVITIES</b>	
137,746	Receipts from Members	14,090
(141,582)	Payments to suppliers & employees	(16,808)
7,187	Interest received	8,147
<hr/>		<hr/>
3,351	<b>NET CASH PROVIDED BY/(USED IN)</b>	
<hr/>	<b>OPERATING ACTIVITIES</b>	<hr/>
	<b>4 (b)</b>	5,429
	<b>NET INCREASE/(DECREASE) IN CASH</b>	
	<b>HELD</b>	
3,351	Cash at beginning of financial year	5,429
155,405		158,756
<hr/>		<hr/>
<b>158,756</b>	<b>CASH AT END OF FINANCIAL YEAR</b>	<b>164,185</b>
	<b>(a)</b>	

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS

**NATIONAL TERTIARY EDUCATION UNION  
- UNIVERSITY OF CANBERRA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2006.**

**Note 1 Statement of Accounting Policies**

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996 and associated Regulations 2003.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**(a) Income Tax**

The association is a tax exempt body under the division 50 of the income tax assessment Act 1997 as a registered employee organisation.

**(b) Cash**

For the purposes of the Statement of Cash Flows, cash includes cash on hand, at banks and on deposit

**(c) Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Other revenue is recognised when the right to receive the revenue has been established. All revenue is stated net of the amount of goods and services tax (GST).

**(d) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australia Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of Financial position are shown inclusive of GST.

**NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of Section 272 of Schedule 1B, which indicates as follows:

- (1)** A member of a branch, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2)** The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3)** The reporting unit must comply with an application made under subsection (1).

**Civil penalty provision applies for non compliance.**



**NATIONAL TERTIARY EDUCATION UNION  
- UNIVERSITY OF CANBERRA BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2006.**

**NOTE 3 - CASH ASSETS**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
General Bank account	6,394	8,836
Deposit accounts	157,791	149,920
Total at Bank	<u><b>164,185</b></u>	<u><b>158,756</b></u>

**NOTE 4 - CASH FLOW INFORMATION**

**(a) Reconciliation of Cash**

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 the financial position as follows:

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Cash at bank and deposit accounts	<u>164,185</u>	<u>158,756</u>

**(b) Reconciliation of cash flow from operations with profit from ordinary activities after income tax**

	<b>2006</b>	<b>2005</b>
	<b>\$</b>	<b>\$</b>
Surplus (Deficit) from ordinary activities	7,398	2,851
Changes in assets and liabilities		
(increase) /decrease in sundry debtors	(274)	
Increase/(Decrease) in payables	(1,695)	500
Cash flows from operations	-	-
	<u><b>5,429</b></u>	<u><b>3,351</b></u>

**NOTE 5 - ASSOCIATION DETAILS**

The principal place of business of the association is:

National Tertiary Education Union - University of Canberra Branch

**NATIONAL TERTIARY EDUCATION UNION  
- UNIVERSITY OF CANBERRA BRANCH**

**AUDITOR'S REPORT**

I have audited the accounts of the National Tertiary Education Union, University of Canberra Branch in respect of the year ended 30 June 2006 and have received all the information and explanations I required for the purposes of my audit.

**Scope**

The Executive Committee is responsible for the preparation and presentation of the financial reports and the information contained therein. I have conducted an independent audit of the financial reports in order to express an opinion on them to the members.

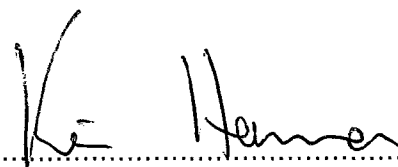
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and 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 accounts are presented fairly in accordance with Australian Accounting Standards and Statutory Requirements so as to present a view of the National Tertiary Education Union, University of Canberra Branch which is consistent with my understanding of its financial position and the results of its operations.

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

In my opinion:

- (i) there were kept by the Organisation in respect of the year satisfactory accounting records detailing the sources and nature of the income of the Organisation (including income from members) and the nature and purpose of expenditure;
- (ii) the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace relations Act 1996, and
- (iii) that the branch has not being involved with recovery of wages activities during the year.

Suite 15 George Turner Offices  
11 McKay Gardens  
TURNER ACT 2601

  
.....  
**Kim D Hanna FCA**  
**Registered Company Auditor**  
Date..... 28/6/07 .....