



Australian Government

Australian Industrial Registry

Level 36, 80 Collins Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401
Email: melbourne@air.gov.au

Associate Professor Ian Hunt
Secretary
South Australian Division
National Tertiary Education Industry Union
Room 0101, Plaza, Humanities Building
Flinders University
BEDFORD PARK SA 5042

By email: nteu.flinders@internode.on.net

Dear Professor Hunt,

**National Tertiary Education Industry Union - South Australian Division
Financial Report for the Year Ended 30 June 2007 - FR2007/353
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the re-lodged financial report of the South Australian Division of the National Tertiary Education Industry Union for the year ended 30 June 2007. The documents were lodged in the Industrial Registry on 17 April 2008 under cover of a new Secretary's Certificate dated 9 April 2008.

The new Secretary's Certificate states that the full report was re-circulated to members on 3 March 2008 and then presented to a general meeting of members on 9 April 2008. The requirements of the RAO Schedule with respect to circulation of documents to members and subsequent presentation to a meeting of members have been met.

The financial report has been filed.

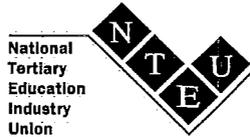
If you have any questions, please contact me on 03 8661 7767 (except on Wednesdays) or at ailsa.carruthers@air.gov.au.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Ailsa Carruthers'.

Ailsa Carruthers
Statutory Services Branch

17 April 2008



NATIONAL TERTIARY EDUCATION INDUSTRY UNION

SOUTH AUSTRALIAN DIVISION

Room 0101
Plaza
Humanities Building

Tel. (08) 8201 2656
Fax. (08) 8201 3807
Email: nteu.flinders@internode.on.net
Web: <http://www.nteu.org.au/bd/flinders>

10th April 2008

Australian Industrial Registry
Principal Registry
Box 1994S, GPO
MELBOURNE VIC 3001

Dear Sir

NTEU S. A. Division
Financial Returns for year ended 30 June 2007

Enclosed please find:

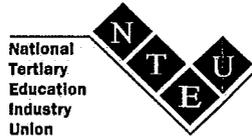
- General Purpose Financial Report for the year ended 30 June 2007.
- Secretary's Certificate signed by Associate Professor Ian Hunt, S.A. Division Secretary

A copy of the General Purpose Financial Report was distributed to each member on the 3rd March 2008, for approval at the S.A. Division Meeting on 9th April 2008.

Yours sincerely

Ian Hunt
SA Division Secretary

Enc



NATIONAL TERTIARY EDUCATION INDUSTRY UNION

SOUTH AUSTRALIAN DIVISION

Room 0101
Plaza
Humanities Building

Tel. (08) 8201 2656
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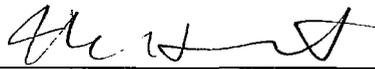
CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER

S268 of Schedule 1B Workplace Relations Act 1996

I, Ian Hunt, being the Secretary of the National Tertiary Education Industry Union, South Australian Division, certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 3rd March 2008; and
- that the full report was presented to a general meeting of members of the reporting unit on 9th April 2008 in accordance with section 266 of the RAO Schedule.

Signed:



Date:

9th April, 2008.



Mr Greg McCarthy
President
South Australian Division
National Tertiary Education Industry Union
Room 0101, Plaza, Humanities
Flinders University
BEDFORD PARK SA 5042

Dear Mr McCarthy,

**National Tertiary Education Industry Union – South Australian Division
Financial Report for the Year Ended 30th June 2007 - FR2007/353
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial report of the South Australian Division of the National Tertiary Education Industry Union for the year ended 30th June 2007. The documents were lodged in the Industrial Registry on 27th December, 2007. I apologise for the delay in responding.

The documents have not been filed due to an apparent failure to provide some documents to members prior to the general meeting at which they were presented.

Circulation of Documents to Members

One of the key requirements of the RAO Schedule is that the Division must provide its members with 'a full report'. Section 265(1)(a) of the RAO Schedule sets out what constitutes a 'full report':

- The Auditor's Report;
- The Operating Report; and
- The General Purpose Financial Report (GPFR) – see section 253(2) of the RAO Schedule and the Registrar's Reporting Guidelines, which together require the GPFR to consist of:
 - Profit and Loss Statement;
 - Balance Sheet;
 - Statement of Cash Flows;
 - Notes to financial statements; and
 - Committee of Management Statement.

The Secretary's Certificate states that the 'full report' was provided to members on 28th November 2007. Each of the Auditor's Report, Operating Report and Committee of Management Statement, however, are dated 29th November 2007. That is, each of these documents is dated the day after they should have been provided to members. This suggests that either the documents were not provided to members or that the documents that were provided had not been signed.

It will therefore be necessary for the Division to re-circulate the full report to members, including the final, signed versions of the Auditor's Report, Operating Report and Committee of Management Statement. The full report must then be re-presented to a meeting in accordance with section 265(5) of the RAO Schedule (see below regarding the requirement for 21 days between the date of circulation and the date of presentation to a general meeting of members). Once these events have taken place you are requested to lodge a fresh Secretary's Certificate setting out the dates upon which these events occurred.

Provision of Financial Documents to Members at least 21 Days before Meeting

Section 265(5)(a) of the RAO Schedule states that, where it is being presented to a general meeting of members, the full report must have been provided to members a minimum of 21 days before the date of the meeting.

The Division did meet the requirement that 21 days elapse between the date of circulation and the date of the general meeting but failure to circulate the final, signed documents on the 28th November 2007 means that the requirements of the RAO Schedule were not met.

Given that the Auditor's Report, Operating Report and Committee of Management Statement are all dated 29th November 2007, the earliest date upon which the documents should have been circulated to members was 29th November 2007. The earliest date upon which the meeting should have been held was therefore 20th December 2007, that is 21 days from the date of circulation.

Comments Regarding Matters that do not require Immediate Attention

I make the following comments to assist you in preparing financial documents in the future. You do not need to take any further action in respect of these matters.

Registry Change of Address

The Australian Industrial Registry has moved premises to:

Level 4
11 Exhibition Street
MELBOURNE VIC 3000

Our postal address remains the same:

GPO Box 1994
MELBOURNE VIC 3001

Signatory to the Operating Report

The Operating Report has been signed and dated by the South Australian Division Secretary. The name of the signatory has not, however, been included.

You are requested to include both the name of signatories and the date of execution of all documents in future to assist us in verifying their proper execution.

Date of Committee of Management Resolution

The Committee of Management Statement does not specify the date upon which the Committee passed its resolution. Guideline 26(b) of the Registrar's Reporting Guidelines requires the Committee of Management Statement to 'specify the date of passage of the resolution'.

This could easily be included in line 3 of the Statement as follows:

...a resolution passed by the Committee on [insert date] in relation to the General Purpose Financial Report ...

Disclosure of Expenditure in Income Statement

Items 11(g) and (h) of the Registrar's Reporting Guidelines require separate disclosure of employee benefits paid to *office holders* and *employees (other than office holders)*.

Note 6 of the accounts states that no payments were made to elected officers during the year, making it clear that no benefits were paid to *office holders*. In order to make the distinction clear in the Income Statement, however, you are requested in future to itemise the 'Salaries' expense as 'Salaries – Employees' and (if it should ever become applicable) 'Salaries – Office Holders'.

Action that is now Required by the Division

As stated above, you are now required to re-circulate the 'full report' (including signed copies of the Auditor's Report, Committee of Management Statement and Operating Report) to

members and then to re-present that full report to a meeting in accordance with section 265(5) of the RAO Schedule.

Once the report has been re-circulated and re-presented, you are required to lodge a fresh Secretary's Certificate setting out the action taken.

Please contact me by email at ailsa.carruthers@air.gov.au or on (03) 8661 7767 if you wish to discuss this letter.

Yours sincerely,

A handwritten signature in cursive script that reads "Ailsa Carruthers".

Ailsa Carruthers
Statutory Services Branch

7th February 2008



SOUTH AUSTRALIAN DIVISION

Room 312, Hughes Building
University of Adelaide
ADELAIDE SA 5005

Tel (08) 8303.5155; Fax (08) 8303.3449
nteuadelaide@internode.on.net
<http://www.nteu.org.au/bd/adelaide>

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER s268 of Schedule 1B *Workplace Relations Act 1996*

I, Greg McCarthy, being the President of the National Tertiary Education Industry Union,
South Australian State Division, certify:

- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 28th November, 2007; and
- that the full report was presented to a general meeting of members of the reporting unit on 19th December, 2007 in accordance with section 266 of the RAO Schedule.

Signature

Date

FINANCIAL STATEMENTS

OF

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

SOUTH AUSTRALIAN DIVISION

For the Year Ended 30 June 2007

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- Cash Flow Statement

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division
ABN 38 579 396 344

OPERATING REPORT

S.A. Division Committee of Management Report in accordance with section 254 of the Workplace Relations Act 1996, for the year ended 30 June 2007.

Principal Activities

The principal activity of the National Tertiary Education Industry Union, South Australian Division, was that of a registered trade union including

- Consultation with members re AWA's
- Negotiation with Employers re AWA's
- Consultation with members & employers re policy and procedure
- Representation on relevant committees
- Advice & services to members
- Division administration & Division meetings
- Participation in the activities of the National Organisation

Significant Changes

There have been no significant changes in the way the Union has carried out these activities during the last financial year.

Operating Result

The operating deficit for the year ended 30 June 2007 is (\$19,938).

Rights of Members to Resign

In accordance with NTEU Rule no 11 Resignation from Membership - How members resign,

"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 appropriate Divisional Secretary;

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."

OPERATING REPORT (CONT'D)

Superannuation Office Holders

To the best of our knowledge and belief no officer or employee of the Division is, by virtue of their office on the Division Committee of Management of the Union

- i) a Trustee of a superannuation entity or exempt public sector superannuation scheme;
- ii) a Director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and
- iii) where a criterion for the office of a Trustee or Director is that the office is an Officer of a registered organisation.

Membership Numbers

The number of members of the Division at 30 June 2007 was 2177.

Employees of the Division

The number of employees at 30 June 2007 were two (2) full time and two (2) part-time employees.

Division Committee of Management

For the year ended 30 June 2007 the names of persons who have at any time been members of the Division Committee of Management & who served on the committee for the full year unless stated otherwise are as follows:

Associate Professor Gregory McCarthy
Associate Professor Ian Hunt
Ms Margaret Chandler
Mr Peter Cardwell
Dr Rod Crewther
Mr Bob Willson
Mr John Browne
Associate Professor Michael Brunger
Dr Michael Venning
Mr Peter Gill
Mr Ron Slee
Ms Sherry Dzonsons

Signed in accordance with a resolution of the Division dated

Signature 
Office SA Division Secretary
Date 29/11/07.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

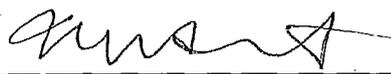
South Australian Division
ABN 38 579 396 344

COMMITTEE OF MANAGEMENT CERTIFICATE

I, Ian Hunt, being a member of the Committee of Management of the National Tertiary Education Industry Union – S.A.Division, declare on behalf of the Committee and in accordance with a resolution passed by the Committee in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the financial year ended 30 June 2007, that:

- (a) the Financial Statements and notes comply with the Financial Accounting and Reporting Standards applicable in Australia;
- (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 Balance Sheet, Income Statement, Changes in Equity and Cash Flows of the reporting unit for the financial year to which they relate;
- (d) the Committee has received written confirmation from the NTEU National Office that the deficit the division is unable to fund from their own resources will be funded by the National Office. On this basis the committee believes there are reasonable grounds to report that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a division concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a division concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO regulations; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial reports made by the Commission under section 273 of the RAO Schedule.

Signed in accordance with a resolution passed by the Committee

Signature: 

Date: 29 November, 2007

NATIONAL TERTIARY EDUCATION INDUSTRY UNION
South Australian Division
ABN 38 579 396 344
Independent Auditors' Report

Scope

The Financial Report and the Responsibility of the Branch Committee of Management and Branch Secretary

The financial report comprises the balance sheet, income statement, statement of changes in equity, cash flow statement, accompanying notes to the financial statements and the Branch Committee of Management's statement for the National Tertiary Education Industry Union, South Australian Division, for the year ended 30 June 2007.

The Branch Committee of Management and the Branch Secretary are responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit Approach

We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit has been conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory professional reporting requirements in Australia, a view which is consistent with our understanding of the Branch's financial position and its performance as represented by the results of its operations and cash flows.

We formed our Audit Opinion on the basis of these procedures, which included:

- Examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- Assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Branch Committee of the Management and the Branch Secretary.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Independence

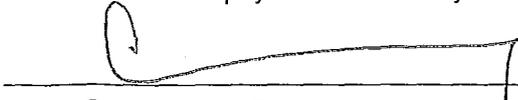
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements and the Workplace Relations Act 1996.

Audit Opinion

In our opinion the general purpose financial report of the National Tertiary Education Industry Union South Australian Division, is in accordance with the Workplace Relations Act 1996, including:

- (i) giving a true and fair view of the Branch's financial position as at 30th June 2007 and its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards and other mandatory professional reporting requirements in Australia; and
- (iii) complying with the requirements of the RAO Schedule
- (iv) we have relied on written confirmation from the National Office, that the deficit the the Division is unable to fund will be funded by the National Office. On this basis it is reasonable to assume that the Division will be able to pay its debts as they fall due.

JH Doyle & Co
138 Gilles Street
ADELAIDE SA 5000


C. Wellington FCPA
Registered Auditor

29.11.07

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

BALANCE SHEET

As at 30 June 2007

		2007	2006
		\$	\$
CURRENT ASSETS			
Cash	(Note 2)	54,525	43,395
Receivables - NTEU		<u>17,038</u>	<u>25,032</u>
Total Current Assets		<u>\$71,563</u>	<u>\$68,427</u>
TOTAL ASSETS		<u>\$71,563</u>	<u>\$68,427</u>
CURRENT LIABILITIES			
Payables - NTEU		34,096	18,668
Provisions	(Note 3)	<u>96,756</u>	<u>89,110</u>
TOTAL CURRENT LIABILITIES		<u>\$130,852</u>	<u>\$107,778</u>
TOTAL LIABILITIES		<u>\$130,852</u>	<u>\$107,778</u>
NET ASSETS/(LIABILITIES)		<u>(\$59,289)</u>	<u>(\$39,351)</u>
EQUITY			
Surplus (Deficit)		<u>(59,289)</u>	<u>(39,351)</u>
TOTAL MEMBERS FUNDS		<u>(59,289)</u>	<u>(\$39,351)</u>

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2007

	2007	2006
Opening Balance 1 st July 2006	(39,351)	27,433
Add Deficit for the year	(19,938)	(66,784)
	<u> </u>	<u> </u>
Closing Balance as of 30 June 2007	<u>(\$59,289)</u>	<u>(\$39,351)</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/CS

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

**South Australian Division
ABN 38 579 396 344**

**INCOME STATEMENT
For the Year Ended 30 June 2007**

INCOME	2007	2006
Subscriptions	\$	\$
NTEU (Adelaide)	114,258	107,083
NTEU (Flinders)	67,671	61,774
RACGP	474	439
NTEU (UniSA)	84,379	80,443
Other	39	170
	<u>266,821</u>	<u>249,909</u>
NTEU E & A Fund	20,000	--
Interest	1,501	2,079
GST Refunded	1,153	1,346
	<u>22,654</u>	<u>3,425</u>
TOTAL INCOME	<u>\$289,475</u>	<u>\$253,334</u>
EXPENDITURE		
Audit	1,360	1,300
Bank Fees & Taxes	133	162
Industrial Expenses	183	1,218
Scholarship	--	1,000
Annual General Meeting	--	2,376
Sundry Expenses	152	--
Staff Costs		
Industrial Officers' Air Travel	--	267
Industrial Officers' Cab Travel	2,599	3,201
Industrial Officers' Car Travel	2,483	3,132
Other	30	169
Payroll Tax	14,076	13,264
Processing Fees – Univ. Adelaide	3,413	--
Provision for Annual Leave	(1,895)	14,370
Provision for Long Service Leave	9,541	17,458
Salaries	232,292	217,458
Staff Development	--	2,272
Superannuation	38,971	36,200
WorkCover	4,756	4,803
Total Staff Costs	<u>306,266</u>	<u>312,594</u>
State Division Travel	49	242
UTLC Fees	1,270	1,226
	<u>1,319</u>	<u>1,468</u>
TOTAL EXPENDITURE	<u>\$309,413</u>	<u>\$320,118</u>
SURPLUS/(DEFICIT)	<u>(\$19,938)</u>	<u>(\$66,784)</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/CS

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

**STATEMENT OF CASH FLOWS
For the Year Ended 30 June 2007**

	To Jun 2007 \$	To Jun 2006 \$
Cash Flows from Operating Activities		
Receipts from Members	274,815	257,987
Other – NTEU, E & A Fund	20,000	---
Less Payments for services, & to employees	(285,186)	(275,031)
Add Interest	<u>1,501</u>	<u>2,079</u>
Net Surplus(Deficit) from Operating Activities^{2(b)}	<u>11,130</u>	<u>(14,965)</u>
Cash Flow from Investing Activities	--	--
Cash Flow from Financing Activities	--	--
Net Cash In/Outflow	<u>11,130</u>	<u>(14,965)</u>
Cash at the beginning of the year	<u>43,395</u>	<u>58,360</u>
Cash at the end of the financial year 2(a)	<u>\$54,525</u>	<u>\$43,395</u>

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

NOTES TO AND FORMING PART OF THE ACCOUNTS

For the Year Ended 30 June 2007

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a general purpose financial report that has been prepared in accordance with applicable Australian Accounting Standards, and the requirements of the Workplace Relations Act 1996 as amended.

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

(a) **Basis of Accounting**

The accounts are based on historical costs and do 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 accounts are prepared on an accrual basis.

(b) **Income Tax**

The Division is exempt from Income Tax under S50-15 of the Income Tax Assessment Act 1997.

(c) **Employee Benefits**

Provision for Employee Benefits in the form of Long Service Leave, Accrued Annual Leave etc, have been made for the nominal value of estimated accrued entitlements of all Employees on the basis of their terms of Employment.

NOTE 2. 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 financial position as follows:

	2007	2006
	\$	\$
Cash at Bank - Commonwealth Bank	28,170	3,541
Cash at Bank - ACCU	<u>26,355</u>	<u>39,854</u>
	<u>\$54,525</u>	<u>\$43,395</u>

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

NOTES TO AND FORMING PART OF THE ACCOUNTS (Cont'd) For the Year Ended 30 June 2007

(b)	Reconciliation of Cash Flow from Operations with Profit from Ordinary Activities after Income Tax		
		2007	2006
		\$	\$
	Profit/(Loss) from Ordinary Activities	(19,938)	(66,784)
	<i>Change in Assets and Liabilities:</i>		
	Decrease/(Increase) in Accounts Receivable	7,994	8,078
	(Decrease)/Increase in Payables	15,428	11,913
	Increase/(Decrease) in Provisions	<u>7,646</u>	<u>31,828</u>
	Cash Flows from Operations	<u>\$11,130</u>	<u>(\$14,965)</u>

NOTE 3. PROVISIONS

Provision for Annual Leave Entitlements	40,277	34,877
Provision for Long Service Leave	<u>56,479</u>	<u>40,457</u>
	<u>\$96,756</u>	<u>\$75,334</u>

NOTE 5. WORKPLACE RELATIONS ACT 1996

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 272, which reads

- (1) A member of a reporting unit, 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) A reporting unit must comply with an application made under sub section (1).

NOTE 6. ELECTED OFFICERS

No Payments were made to elected officers during the year.

NOTE 7. SEGMENT REPORTING

The Division operates as a trade union and provides employee support to members.