



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

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

Mr John Battams  
Branch Secretary  
Australian Education Union  
Queensland Branch  
PO Box 1750  
MILTON BC QLD 4064

Dear Mr Battams

**Re: Australian Education Union - Workplace Relations Act 1996  
Financial Documents for year ended 31 December 2004 - FR2004/752**

I have received your Secretary's Certificate accompanied by the financial documents of the Queensland Branch (reporting unit) for the year ended 31 December 2004. The documents were received in this office on 9 May 2005.

The documents have been filed.

Although the documents have been filed I draw your attention to the following matters.

General Operating Report

Your report does not contain the prescribed information in accordance with regulation 159 under s254(2)(f) of Schedule 1B ie: the number of members and employees of the branch, and name etc of each member of the committee of management. Please include this information in future reports.

Lodgement of documents in Registry

Section 268 of Schedule 1B of the Act provides that the full report and any concise report must be lodged in the Industrial Registry together with the Secretary's Certificate within 14 days of presentation to the committee of management meeting held in accordance with s266 of the Act. Please ensure in future that a) the concise report is lodged in the Registry (along with a copy of the full documents) and b) the 14 day timeframe is complied with.

If you wish to discuss the matters raised in this letter you may contact me on 0386617990

Yours sincerely,

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

Paul Herrod  
Statutory Services Branch  
6 June 2005



EST 1889

# QUEENSLAND TEACHERS' UNION OF EMPLOYEES

INDUSTRIAL REGISTRAR

26 APR 2005

QUEENSLAND

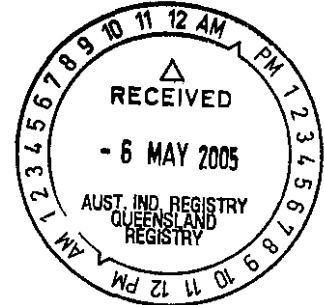
*Rec'd  
9/5/05  
[Signature]*

IN REPLY PLEASE QUOTE:

gmw:jns

22 April 2004

Mr E Ewald  
The Industrial Registrar  
Queensland Industrial Relations Commission  
GPO Box 373  
Brisbane Qld 4001

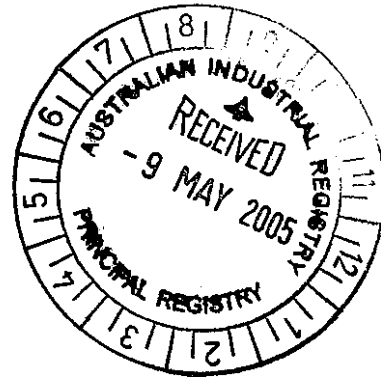


Dear Sir

Please find enclosed the dated Financial Statements for the year ended 31 December 2004 for the Australian Education Union (Queensland Branch) accompanied by a verification statement from the Branch Secretary, Mr John Battams.

Yours sincerely

Gail Woods  
Business Manager




Address all correspondence to:

**The General Secretary, Queensland Teachers' Union**  
PO Box 1750, Milton BC Qld 4064 • 21 Graham St, Milton  
Ph: (07) 3512 9000 • Fax: (07) 3369 0022  
ABN 62 408 519 861  
Email: [qtu@qtu.asn.au](mailto:qtu@qtu.asn.au) • Website: [www.qtu.asn.au](http://www.qtu.asn.au)



IN REPLY PLEASE QUOTE:

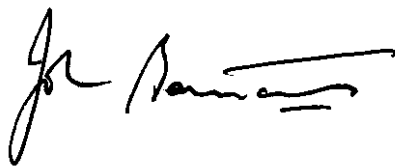
  
 INDUSTRIAL REGISTRAR  
 26 APR 2005  
 QUEENSLAND

**Certificate of Secretary or other Authorised Officer**

s268 of Schedule 1B Workplace Relations Act 1996

I John Battams being the Branch Secretary of the Australian Education Union (Queensland Branch) certify:

- that the documents lodged herewith are copies of the full report and the concise report, referred to in s268 of the RAO Schedule; and
- that the concise report was provided to members on 10 March 2005; and
- that the full report was presented to the meeting of the committee of management of the reporting unit on 31 January 2005; in accordance with section 266 of the RAO schedule.

Signature: 

Date: 20/4/05



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 PO Box 1750, Milton BC Qld 4064 • 21 Graham St, Milton  
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 Email: [qtu@qtu.asn.au](mailto:qtu@qtu.asn.au) • Website: [www.qtu.asn.au](http://www.qtu.asn.au)



# Financial Statements 2004



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**OPERATING REPORT**

The Committee of Management of the Queensland Branch of the Australian Education Union present this operating report in relation to the financial year ended 30 December 2004.

**Principal Activity**

The principal activity during the financial year was to undertake the function of a trade union of employees.

**Results Of Operation**

The net result for the year was \$ 0 (2003 - \$0).

**Review Of Operation**

There has been no significant changes in the nature of activities during the year.

**Significant Changes In The State Of Affairs**

There have been no significant changes in the state of affairs of the Branch.

**Rights Of Members To Resign**

A member may resign from membership of the Branch by written notice addressed to and delivered to the Secretary of the Branch to which the member is attached.

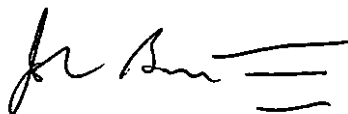
**No Members Or Officers Are Trustees Of A Superannuation Entity Or An Exempt Public Sector Superannuation Scheme**

There are no officers or members of the Branch who are:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where the criterion for the officer or member being a trustee or director is that the officer or member is an officer or member of a registered organisation.

This report is made in accordance with a resolution of the Committee of Management.



John Battams  
Branch Secretary

Dated: 3 February 2005

Brisbane, Queensland

**COMMITTEE OF MANAGEMENT REPORT**

In accordance with Section 253(2)(c) of Schedule IB (the RAO Schedule) of the Workplace Relations Act 1996, the Executive of the Queensland Branch of the Australian Education Union passed the following resolution in relation to the financial report of the reporting unit for the financial year ended 30 December 2004:

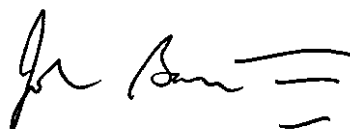
The Committee of Management declares in relation to the financial report that in its opinion:

- (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 cash flows 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 they become due and payable;
- (e) during the financial year to which the financial report 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 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 a 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) no orders have been made by a member or a Registrar under section 272 of the RAO Schedule; and
  - (v) no orders have been made by the Commission under section 273 of the RAO Schedule during the period .

This report is made in accordance with a resolution of the Committee of Management dated 31 January 2005.

**Number Of Members**

As at 31 December 2004, the number of members was 39 684.



John Battams  
Branch Secretary

Dated: 3 February 2005

Brisbane, Queensland

## **INDEPENDENT AUDIT REPORT**

### **To the members of Australian Education Union (Queensland Branch)**

#### **Scope**

##### *The Financial Report And The Committee of Management's Responsibility*

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows and accompanying notes to the financial statements for Australian Education Union (Queensland Branch) ("the Branch") for the year ended 31 December 2004.

The members of the committee of management are responsible for preparing a financial report that gives a true and fair view of the financial position and performance of the Branch, and that complies with Accounting Standards in Australia, in accordance with Section 253 of 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 conducted an independent audit of the financial report in order to express an opinion on it to the members of the Branch. Our audit was conducted in accordance with Australian Auditing Standards in order to provide reasonable assurance as to 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 control, 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 Accounting Standards and other mandatory financial reporting requirements in Australia and the Workplace Relations Act 1996, a view which is consistent with our understanding of the Branch's financial position, and of 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 committee of management.

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.

We performed procedures to assess whether the substance of business transactions was accurately reflected in the financial report. These and our other procedures did not include consideration or judgment of the appropriateness or reasonableness of the business plans or strategies adopted by the committee of management and management of the Branch.

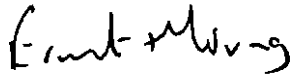
#### **Independence**

We are independent of the Australian Education Union (Queensland Branch), and have met the independence requirements of Australian professional ethical pronouncements. In addition to our audit of the financial report we were engaged to undertake the services disclosed in the notes to the financial statements. The provision of these services has not impaired our independence.

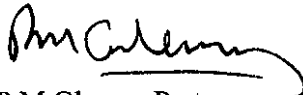
**Audit Opinion**

In our opinion:

- (a) the financial report of the Australian Education Union (Queensland Branch) has been properly drawn up, in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia and Section 253 and Schedule 1B of the Workplace Relations Act 1996, so as to provide a true and fair view of the Branch's financial position as at 31 December 2004 and of its performance as represented by the results of its operations and its cash flows for the year then ended;
- (b) the Australian Education Union (Queensland Branch) kept satisfactory accounting records for the financial year, including records of:
  - (i) the sources and nature of the income of the Branch (including income from members); and
  - (ii) the nature and purposes of expenditure of the Branch;
- (c) we have received all the information and explanations required from the Branch's officers and employees for the purposes of our audit.



Ernst & Young



P M Glenny, Partner  
Brisbane,

4 February 2005



**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2004**

	2004	2003
<b>ACCUMULATED FUNDS</b>		
General Fund	<u>\$ 66</u>	<u>\$ 66</u>
Represented by		
<b>CURRENT ASSETS</b>		
Cash at Bank	2 236	1 087
Sundry Debtors	<u>-</u>	<u>1 279</u>
	2 236	2 366
<b>CURRENT LIABILITIES</b>		
GST Liability	(230)	-
Creditors & Accruals	<u>2 400</u>	<u>2 300</u>
<b>NET ASSETS</b>	<u><u>\$ 66</u></u>	<u><u>\$ 66</u></u>

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2004**

	2004	2003
<b>INCOME</b>		
Membership	845 872	812 541
Election Levy	70 460	-
Bank Interest	105	82
Donations from Queensland Teachers' Union	<u>2 365</u>	<u>2 279</u>
	<b>918 802</b>	<b>814 902</b>
<b>EXPENDITURE</b>		
Audit	2 400	2 300
Bank Charges	20	14
Postage	50	47
Subscriptions - Australian Education Union Federal	845 872	812 541
Election Levy - Australian Education Union Federal	<u>70 460</u>	<u>-</u>
	<b><u>\$ 918 802</u></b>	<b><u>\$ 814 902</u></b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>nil</b>	<b>nil</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2004**

	2004 INFLOWS <OUTFLOWS>	2003 INFLOWS <OUTFLOWS>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Notes	
<b>RECEIPTS</b>		
Donations Received	3 644	2 075
Interest received	105	82
Membership	845 872	812 541
Election Levy	52 845	-
GST Received	83 218	74 922
<b>PAYMENTS</b>		
Supplies and other	<2 350>	<2 147>
Interest & bank charges	<20>	< 14>
Subscriptions	<845 872>	<812 541>
Election Levy	< 52 845>	-
GST Paid to Supplies and Others	<83 448>	<72 922>
Net cash flows from operating activities	4 <u>1 149</u>	<u>&lt; 4&gt;</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net cash flows from investing activities	<u>nil</u>	<u>nil</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net cash flows from financing activities	<u>nil</u>	<u>nil</u>
Net <decrease>/increase in cash held	1 149	< 4>
Cash at beginning of reporting period	1 087	1 091
Cash at end of reporting period	<u>\$ 2 236</u>	<u>\$ 1 087</u>

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2004**

**NOTE 1 - ACCOUNTING POLICIES**

(a) Basis of Accounting

The Statement of Financial Position and Statement of Financial Performance are prepared on an accrual basis and are drawn up in accordance with the historical cost convention which requires that assets be carried in the Statement of Financial Position at or below the cost originally incurred at the date of acquisition. No adjustment is made for changes in the general purchasing power of the dollar or changes in the current price of specific assets.

(b) Income Tax

No provision for income tax is made in the accounts as the Union is exempt from income tax under Section 50-15 of the Income Tax Assessment Act 1997.

(c) Employees

All officers and staff are employed by the Queensland Teachers' Union of Employees.

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

In accordance with the requirements of Schedule 1B 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 as follows:

- "(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.
- (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 subsection (1).

**NOTE 3 - SEGMENT INFORMATION**

The Queensland Branch of the Australian Education Union operates solely as the Queensland branch of a trade union in Australia, and is domiciled in Australia.

**NOTE 4 - INTERNATIONAL FINANCIAL REPORTING**

The Australian Education Union (Queensland Branch) has considered the impact of International Financial Reporting. The Union has identified that there will be no material impact on the accounting policies of the AEU(Q).

NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2004

**NOTE 5 - STATEMENT OF CASH FLOWS**

- (a) Reconciliation of the operating surplus/<deficiency> with the net cash flows from operating activities -

	2004	2003
Operating surplus/<deficiency>	-	-
Movement in assets and liabilities		
Decrease/<Increase> in sundry debtors	1 279	<204>
<Increase>/decrease in GST received	<230>	-
Increase/<decrease> in sundry creditors	<u>100</u>	<u>200</u>
Net cash flows from operating activities	<u>1 149</u>	<u>&lt; 4&gt;</u>

- (b) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, the entity considers cash to include cash on hand and cash in the bank. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows;

	2004	2003
Cash on hand / bank	<u>\$ 2 236</u>	<u>\$ 1 087</u>



John Battams  
Branch Secretary

Dated: 3 February 2005

Brisbane, Queensland