



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

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Mr John C Battams  
Branch Secretary  
Australian Education Union  
Queensland Branch  
21 Graham Street  
MILTON QLD 4064

By email - [qtu@qtu.asn.au](mailto:qtu@qtu.asn.au)

Dear Mr Battams,

**Re: Financial Documents - Year ending 31 Dec 2005 - FR2005/672**

**Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)**

I have received the financial report for the Queensland Branch of the Australian Education Union for year ending 31 December 2005. The documents were lodged on 24 January 2007.

The documents have been filed and no further action is required with respect to those documents. The following comments are to assist you in future years:

Operating Report

The Operating Report is also required to provide the following information:

- the number of members of the branch,
- the number of employees of the branch (even if the number is zero),
- the names of all the members of the Branch Committee of Management during the financial year and the period each person held office during the financial year.

For further information see s254 of the RAO Schedule and RAO Regulation 159(c).

Auditor's Report

The wording of the Auditor's Report was not fully in accord with the requirements of s257 of the RAO Schedule. The following wording is considered to satisfy s257:

*In our/my opinion 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 1 (RAO Schedule) of the Workplace Relations Act 1996.*

Documents to be lodged in Registry within 14 days of meeting

The financial documents were presented to the Branch Committee of Management meeting on 18 April 2006 but were not lodged in the Registry until 24 January 2007.

In future financial years the documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - see s268 of the RAO Schedule.

If you have any queries please contact me on (03) 8661 7990.

Yours faithfully,

Andrew Schultz  
Statutory Services Branch

30 January 2007



IN REPLY PLEASE QUOTE:

FR2006/672

**Certificate of Secretary or other Authorised Officer**

s268 of Schedule 1B Workplace Relations Act 1996

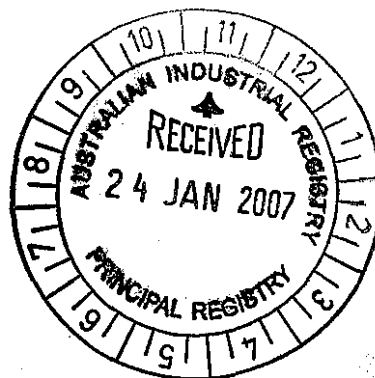
I John Battams being the Branch Secretary of the Australian Education Union (Queensland Branch) certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 13 March 2006; and
- that the full report was presented to the meeting of the committee of management of the reporting unit on 18 April 2006; in accordance with section 266 of the RAO schedule.

Signature:

Date:

19/24/06.



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  
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*Queensland Branch*

**Financial**

**Statements**

**2005**

**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 31 December 2005.

**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 (2004 - \$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.

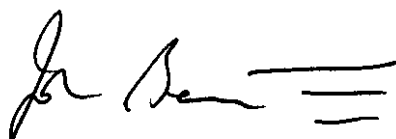
**No Members Or Officers Are Trustees Of A Superannuation Entity Or An Exempt Public Sector Superannuation Scheme**

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: 14 February 2006

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 31 December 2005:

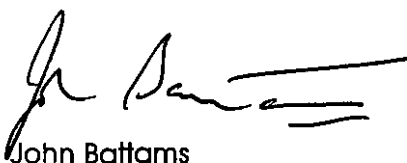
The Committee of Management declares in relation to the financial report that in its opinion:

- (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 13 February 2006.

**Number Of Members**

As at 31 December 2005, the number of members was 39,740.



John Battams  
Branch Secretary

Dated: 14 February 2006

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 balance sheet, income statement, statement of changes in accumulated funds and 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 2005.

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, changes in accumulated funds 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.

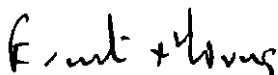
## Independence


We are independent of the Australian Education Union (Queensland Branch), and have met the independence requirements of Australian professional ethical pronouncements.

## 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 2005 and of its performance as represented by the results of its operations, changes in accumulated funds 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,

14 February 2006

**BALANCE SHEET**  
AS AT 31 DECEMBER 2005

<b>ACCUMULATED FUNDS</b>	<b>2005</b>	<b>2004</b>
	<b>\$</b>	<b>\$</b>
General Fund		
Represented by	<u>\$ 66</u>	<u>\$ 66</u>
<b>CURRENT ASSETS</b>		
Cash at Bank	481	2 236
Sundry Debtors	<u>2 185</u>	<u>-</u>
	<b>2 666</b>	<b>2 236</b>
<b>CURRENT LIABILITIES</b>		
GST Liability	-	(230)
Creditors & Accruals	<u>2 600</u>	<u>2 400</u>
<b>NET ASSETS</b>	<u><b>\$ 66</b></u>	<u><b>\$ 66</b></u>

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS**  
AS AT 31 DECEMBER 2005

<b>ACCUMULATED FUNDS</b>	<b>2005</b>	<b>2004</b>
	<b>\$</b>	<b>\$</b>
Balance 1 January 2004	66	66
Surplus/ (Deficit) for the year	<u>-</u>	<u>-</u>
<b>TOTAL ACCUMULATED FUNDS</b>	<u><b>\$ 66</b></u>	<u><b>\$ 66</b></u>



**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005 \$	2004 \$
<b>INCOME</b>		
Membership	972 922	845 872
Election Levy	72 552	70 460
IR Levy	90 690	-
Bank Interest	189	105
Donations from Queensland Teachers' Union	<u>2 485</u>	<u>2 365</u>
	<b>1 138 838</b>	<b>918 802</b>
 <b>EXPENDITURE</b>		
Audit	2 600	2 400
Bank Charges	23	20
Postage	51	50
Subscriptions - Australian Education Union Federal	972 922	845 872
IR Levy - Australian Education Union	90 690	-
Election Levy - Australian Education Union Federal	<u>72 552</u>	<u>70 460</u>
	<b><u>\$ 1 138 838</u></b>	<b><u>\$ 918 802</u></b>
 <b>EXCESS OF INCOME OVER EXPENDITURE</b>	 <b>nil</b>	 <b>nil</b>

NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2005

**NOTE 4 - CASH FLOW STATEMENT**

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

	2005	2004
	\$	\$
Operating surplus/<deficiency>	-	-
Movement in assets and liabilities		
Decrease/<increase> in sundry debtors	<2 185>	1 279
<increase>/decrease in GST received	230	<230>
Increase/<decrease> in sundry creditors	<u>200</u>	<u>100</u>
Net cash flows from operating activities	<u>&lt;1 755&gt;</u>	<u>1 149</u>

(b) Reconciliation of Cash

For the purposes of the Cash Flow Statement, cash and cash equivalents comprise the following at 31 December 2005

	2005	2004
Cash on hand / bank	<u>\$ 481</u>	<u>\$ 2 236</u>

Cash at Bank earns interest at floating rates based on daily bank deposit rates.

Fair value of cash and cash equivalents is \$481. (2004: \$2236)



John Battams  
Branch Secretary

Dated: 14 February 2006

Brisbane, Queensland