



Australian Government
Australian Industrial Registry

Level 5,
11 Exhibitions Street,
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7817
Fax: (03) 9655 0410

Mr Terry Burke
Branch Secretary
Independent Education Union of Australia
Queensland and Northern Territory Branch
PO Box 418
FORTITUDE VALLEY QLD 4006

Dear Mr Burke,

**Re: Financial reports for year ended 31 December 2006 - FR2006/545
Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)**

Thank you for the financial reports of the Queensland Branch of the Independent Education Union of Australia for the year ended 31 December 2006. The documents were lodged in the Industrial Registry on 28 March 2007. On 8 June 2007 I received further correspondence from you correcting certain passages of the minutes accompanying the above financial reports.

The documents have been filed. No further action is requested in relation to the lodged financial reports for year ended 31 December 2006.

Although these documents have been filed, I note that much of the information which you have provided in your covering letter (secretary's certificate) is also provided in the Committee of Management's Statement. The Committee of Management's Statement, however, does not provide details of when the resolution of the Committee was passed nor does it provide details of whether or not the branch undertook any recovery of wages activity during the financial period. While that information is contained in your covering letter, subsection 253(2)(c) of the RAO Schedule and items 24 to 26 of the Registrar's Reporting Guidelines require such information be disclosed in the Committee of Management's Statement.

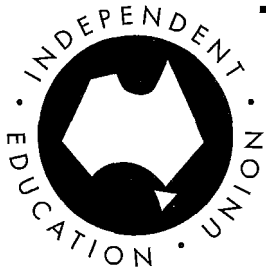
Please do not hesitate to contact me by email at robert.pfeiffer@air.gov.au or on (03) 8661 7817 if you wish to discuss this letter.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'R. Pfeiffer'.

Robert Pfeiffer
Statutory Services Branch

10 October 2007



THE INDEPENDENT EDUCATION UNION OF AUSTRALIA QUEENSLAND BRANCH

ABN 81 062 483 379

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346 Turbot Street
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Adm6759tb:nm

3/3/8; 8/2/17; 3/3/4; 1/7/2

Friday, 8 June 2007

Mr Robert Pfeiffer
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Mr Pfeiffer

**Re: Independent Education Union of Australia - Queensland Branch
Financial Documents for Year Ended 31 December 2006**

I write further to my correspondence of 26 March 2007.

I would advise that a review of the minutes of the General Meeting of the Independent Education Union of Australia – Queensland Branch held on Friday, 23 March 2007 has revealed that the motions from this meeting which were advised to you in our correspondence of 26 March 2007 contained incorrect names of persons moving the relevant motions.

Accordingly, I would advised that the relevant motions from this meeting should have read:

MOVED: C Cooper

SECONDED: C Chapman

That the audited statement of the receipts and payments for the financial year 2006 and the general balance sheet showing assets and liabilities, duly signed and certified by the auditor, be endorsed.

CARRIED

MOVED: J Vanden Berg

SECONDED: R Cloonan

That the audited accounts for the financial year 2006, having been published in The Independent Voice within the required timelines and tabled to this General meeting which constitutes the second meeting in accordance with the Workplace Relations Act 1996, should now be lodged with the Australian Industrial Registry.

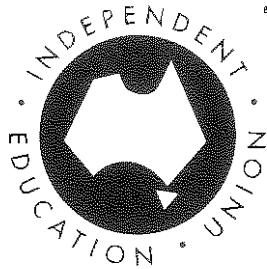
CARRIED

You will note that there are no changes to the text of the motions.

Please do not hesitate to contact me if you require any further information in relation to this matter.

Yours sincerely

**TERRY BURKE
BRANCH SECRETARY**



THE INDEPENDENT EDUCATION UNION OF AUSTRALIA QUEENSLAND BRANCH

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3/3/8; 8/2/17; 3/3/4; 1/7/2

Monday, 26 March 2007

Mr Robert Pfeiffer
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Mr Pfeiffer

**Re: Independent Education Union of Australia - Queensland Branch
Financial Documents for Year Ended 31 December 2006**

In accordance with the *Workplace Relations Act 1996*, enclosed is an original copy of the Audited Accounts for the Independent Education Union of Australia - Queensland Branch for the year ended 31 December 2006.

We would advise that these accounts were presented to a meeting of the Branch Executive on Sunday, 11 February 2007. The relevant motions of that meeting were as follows:

MOVED: C Cooper SECONDED: T Denham

That the Committee of Management resolve that:

- (a) *The Financial Statements and Notes comply with 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 when they become due and payable;*
- (e) *During the financial year ended 31 December 2006 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; 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; and*
 - iii. *The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and*

- iv. *No request for information has been made by a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 (RAO Schedule); and*
- v. *No orders for inspection of financial records have been made by the Commission under section 273 of schedule 1B of the Workplace Relations Act 1996 (RAO Schedule);*
- (f) *The Branch undertook no recovery of wages activity; and*
- (g) *The Committee of Management passed this resolution relating to this Committee of Management Statement at a meeting called under the rules, held on 11 February 2007.*

CARRIED

MOVED: C Cooper

SECONDED: T Denham

That the tabled Audited Accounts for 2006 be noted and published in The Independent Voice in accordance with the Workplace Relations Act 1996 and the Branch Rules.

CARRIED

The accounts were then published in the Union's Journal, *The Independent Voice*, which was forwarded to members on 19 February 2007.

A General Meeting of the Independent Education Union of Australia - Queensland Branch was held on Friday, 23 March 2007. There were no queries or correspondence received from members with regard to the Audited Accounts. The relevant motions of that meeting were as follows:

MOVED: T Burke

SECONDED: C Chapman

That the audited statement of the receipts and payments for the financial year 2006 and the general balance sheet showing assets and liabilities, duly signed and certified by the auditor, be endorsed.

CARRIED

MOVED: T Burke

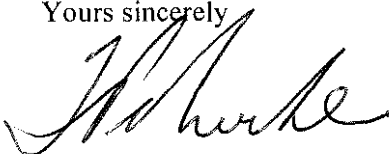
SECONDED: C Chapman

That the audited accounts for the financial year 2006, having been published in The Independent Voice within the required timelines and tabled to this General meeting which constitutes the second meeting in accordance with the Workplace Relations Act 1996, should now be lodged with the Australian Industrial Registry.

CARRIED

Please do not hesitate to contact me if you require any further information in relation to these accounts.

Yours sincerely



TERRY BURKE
BRANCH SECRETARY

Encl.

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH**

FINANCIAL STATEMENTS – 31 DECEMBER 2006

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH**

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	\$	\$
INCOME		
Affiliation Levies	225 897	203 954
Membership Contributions	<u>21 718</u>	<u>18 944</u>
	<u>247 615</u>	<u>222 898</u>
EXPENDITURE		
Audit Fees	1 500	1 575
Bank Charges	51	42
Conference Costs	5 462	7 900
Shanghai Education Union Relationship	2 611	7 558
Funding of C.O.P.E.	4 889	6 682
Miscellaneous Expenses	39	569
Remittance to Federal Office of Capitation Fees	172 836	159 740
Services Branch Administration Expenses	16 215	12 326
Stationery	298	-
Travel & Allowances	<u>8 887</u>	<u>5 649</u>
	<u>212 788</u>	<u>202 041</u>
Net operating Profit/(Loss) for year	<u>34 827</u>	<u>20 857</u>

The above should be read in conjunction with the accompanying notes.

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH**

**BALANCE SHEET
AS AT 31 DECEMBER 2006**

	2006	2005
	\$	\$
CURRENT ASSETS		
Cash at Bank	81 364	22 611
Receivables - Affiliation	6 238	50 988
- Other	<u>7 360</u>	<u>-</u>
	94 962	73 599
NON-CURRENT ASSETS		
Computer Equipment – at cost	3 879	3 879
Less: Accumulated Depreciation	<u>(3 879)</u>	<u>(3 879)</u>
	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>94 962</u>	<u>73 599</u>
CURRENT LIABILITIES		
Affiliation Payable	-	39 935
Sundry Creditors & Accruals	39 749	12 675
GST Payable	<u>-</u>	<u>603</u>
TOTAL LIABILITIES	<u>39 749</u>	<u>53 213</u>
NET ASSETS	<u>55 213</u>	<u>20 386</u>
Represented By:		
ACCUMULATED FUNDS		
Balance as at 1 January 2006	20 386	(471)
Net Operating Profit/(Loss) for Year	<u>34 827</u>	<u>20 857</u>
Balance as at 31 December 2006	<u>55 213</u>	<u>20 386</u>

The above should be read in conjunction with the accompanying notes.

THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2006

	Note	2006 \$	2005 \$
Cash flows from operating activities			
Receipts – subscriptions received		285 005	172 619
Payments to suppliers & employees		<u>(226 252)</u>	<u>(151 403)</u>
Net cash outflow from operating activities	6	<u>58 753</u>	<u>21 216</u>
Net increase/(decrease) in cash held		58 753	21 216
Cash at beginning of the financial year		<u>22 611</u>	<u>1 395</u>
Cash at the end of the financial year		<u>81 364</u>	<u>22 611</u>

The above should be read in conjunction with the accompanying notes.

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This general purpose financial report has been prepared in accordance with Accounting Standards, other mandatory professional reporting requirements and The Workplace Relations Act 1996.

The accounts are prepared in accordance with the historical cost convention. The accounting policies adopted are consistent with those of the previous year.

(a) Income Tax

The association is exempt from income tax under section 50 –15 of the Income Tax Assessment Act 1997. The ongoing applicability of this ruling is at the discretion of the Australian Taxation Office.

(b) Depreciation

Depreciation is calculated on a straight line basis so as to write off the full net cost of each depreciable non-current asset over its expected useful life.

(c) Cash

For the purpose of the statement of cash flows, cash includes deposits at call which are readily convertible to cash on hand and are used in the cash management function on a day to day basis, net of outstanding bank overdrafts.

(d) Goods and Services Tax

Business expenses and assets are recognised net of the amount of GST except where the amount of GST accrued is not recoverable from the Australian Taxation Office.

(e) Impact of Adoption of Australian Equivalents to International Financial Reporting Standards.

This is the first financial report prepared under AIFRS and AASB 1 First-Time Adoption of Australian Equivalents to International Financial Reporting Standards has been applied in preparing these statements.

There have been no adjustments required to assets, liabilities or accumulated funds as a result of the introduction of AIFRS.

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2006**

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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 of the RAO schedule, which read 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 be 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).

3. REMUNERATION OF AUDITOR

	2006	2005
	\$	\$
Amount received or due and receivable by the auditor of the association for the audit of the branch's financial statements.	<u>1 500</u>	<u>1 475</u>

4. RELATED PARTIES

The Queensland Independent Education Union provided staff and administrative services to the Independent Education Union – Queensland Branch during the year.

The councillors and the executive of the Queensland Independent Education Union are all members of the Independent Education Union – Queensland Branch, Branch Executive and Management Committee respectively.

5. FINANCIAL REPORTING BY SEGMENTS

The Union derives its income from affiliation fees levied to members, which are in turn forwarded to the Union's federal office. The branch operates solely within Queensland.

THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2006

6. RECONCILIATION OF NET OPERATING PROFIT/(LOSS) TO NET CASH
INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES

	2006	2005
	\$	\$
Net operating Profit/(Loss) for year	34 827	20 857
Change in operating assets and liabilities		
Increase/(decrease) in sundry creditors/GST	(13 464)	50 638
(Increase)/decrease in receivables	<u>37 390</u>	<u>(50 279)</u>
Net cash inflow/(outflow) from operating activities	<u>58 753</u>	<u>21 216</u>

THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH

Committee of Management Certificate

We, being two members of the Executive of the Queensland Branch of the Independent Education Union of Australia, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

- (A) The Financial Statements and Notes comply with 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 when they become due and payable; and
- (E) During the financial year ended 31 December 2006 and since the end of that year:
 - i. Meetings of the committee of management were held in accordance with the rules of the Branch; and
 - ii. The financial affairs of the reporting unit have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
 - iii. The financial records of the reporting unit have been kept and maintained in accordance with schedule 1B of the Workplace Relations Act 1996 and the Regulations; and
 - iv. The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of schedule 1B of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
 - v. There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the schedule 1B of the Workplace Relations Act 1996.


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Title of Office Held: *Secretary*
Date: *11 February* 2007


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ASSISTANT GENERAL SECRETARY/TREASURER
Title of Office Held:
Date: *11 February* 2007

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH**

INDEPENDENT AUDIT REPORT

To the members of The Independent Education Union Of Australia, Queensland Branch.

Scope

We have audited the financial accounts of The Independent Education Union Of Australia, Queensland Branch for the year ended 31 December 2006 as set out on pages 1 to 7. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial accounts and the information they contain. We have conducted an independent audit of these financial accounts in order to express an opinion on them to the members of the Union.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial 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 aspects, the financial accounts are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view of The Independent Education Union Of Australia, Queensland Branch, which is consistent with our 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.

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 financial report of the Independent Education Union of Australia Queensland Branch is in accordance with:

- (a) The Workplace Relations Act 1996, including:
 - (i) Presenting fairly the Branch's financial position as at 31 December 2006 and of its performance for the year ended on that date; and
 - (ii) Complying with Australian Accounting Standards; and
 - (iii) Complying with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of Schedule 1B of the Act; and

THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH

INDEPENDENT AUDIT REPORT
(Continued)

(b) Other mandatory professional reporting requirements in Australia.


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MORRIS & BATZLOFF
Chartered Accountants


.....
Norman J Hoare
Registered Company Auditor

12 February , 2007

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND BRANCH**

OPERATING REPORT - 2006

PRINCIPAL ACTIVITIES FOR THE YEAR

- (i) Provision of support and advice to members, specifically service staff members.
- (ii) Provision of support for overseas activities, such as ongoing support for the Council of Pacific Education and the Shanghai Education Union Relationship.
- (iii) Provision of support for the Federal union agenda in education, equity and industrial issues.

RESULT OF THOSE ACTIVITIES

Solid and growing membership base, demonstrating member satisfaction of support currently provided to them.

SIGNIFICANT CHANGES IN THE NATURE OF THESE ACTIVITIES

There have been no significant changes in the nature of these activities over the past year.

Significant CHANGES IN THE BRANCH FINANCIAL AFFAIRS DURING THE YEAR

There have been no significant changes in the financial affairs during the past year.

DETAILS OF THE RIGHT OF MEMBERS TO RESIGN

In accordance with Rule 21 of the rules of the Independent Education Union of Australia, a member may resign from membership by written notice addressed and delivered to the Branch Secretary.

DETAILS (INCLUDING POSITION HELD) OF ANY OFFICER OR MEMBER OF THE BRANCH WHO IS:

- (i) **A TRUSTEE OF A SUPER ENTITY**
- (ii) **A DIRECTOR OF A COMPANY THAT IS A TRUSTEE OF A SUPER ENTITY**

Terry Burke	Branch Secretary
John Spriggs	Organiser
Greg McGhie	Organiser
Chris Seymour	Organiser

THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 31 DECEMBER 2006:

14,250 members were recorded in the register of members on 31 December 2006.

THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 31 DECEMBER 2006, INCLUDING FULL-TIME OR PART-TIME

Nil.

NAME OF EACH PERSON WHO HAS BEEN A MEMBER OF THE COMMITTEE OF MANAGEMENT AT ANY TIME DURING THE REPORTING PERIOD, AND THE PERIOD FOR WHICH HE OR SHE HELD THE POSITION

The following persons holding positions on the Committee of Management have held their positions for the full 12 months of this reporting period:

Terry Burke	Bryce Goldberg
John Kennedy	Lyn Byrnes
Ray Cloonan	Suzanne Burdon
Tom Denham	Beverley Day
Christopher Chapman	John Spriggs
Chris Seymour	Philip O'Brien
Pat Atkinson	Andrew Stein
Ian Stevenson	Miriam Dunn
Maria Heenan	Kerrod Bendall
Christine Cooper	Timothy Devlin
Michael Moy	Des McGovern
John Vanden Berg	Andrew Elphinstone
Bernadette Murray	Lyn McGovern
Terrence Frawley	Denyse Liddy
Ros McLennan	Patrice Glancy
Jocelyne Benoit	

The following person held his position on the Committee of Management for 6 ½ months of the reporting period:

Richard Pascoe

The following person held his position on the Committee of Management for 5 ½ months of the reporting period:

Dennis Kettle

NAME: *Terrence P. BURKE*

TITLE OF OFFICE HELD:

Secretary

DATE: *11 February* 2007

NAME: *C. Hooper*

TITLE OF OFFICE HELD:

ASSISTANT GENERAL SECRETARY/TREASURER:

DATE: *11 February* 2007