

Australian Government Australian Industrial Registry

21 May 2009

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

Dear Mr. Burke,

Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1) Financial Report for year ended 31 December 2008 – FR2008/611

Thank you for arranging lodgement of further information being an amended auditor's report in relation to the financial report of the Queensland and Northern Territory Branch of the Independent Education Union of Australia for the financial year ended 31 December 2008; this has been placed with the documents previously lodged

The financial report has now been filed.

Yours sincerely

Larry Powell Statutory Services Branch

> Level 4, 11 Exhibition Street Melbourne VIC 3000 GPO Box 1994 Melbourne VIC 3001 Telephone: (03) 8661 7777 Facsimile: (03) 9655 0401 Email: melbourne@airc.gov.au



Australian Government

Australian Industrial Registry

20 May 2009

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

Dear Mr. Burke,

Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1) Financial Report for year ended 31 December 2008 – FR2008/611

I refer to my letter of 22 April 2009 in relation to the financial report of the Queensland and Northern Territory Branch of the Independent Education Union of Australia for the financial year ended 31 December 2008.

No further response has been received in this office in relation to my letter.

As finalization of this matter is well overdue, you are requested to advise me in writing by Wednesday, 27 May 2009 as to when lodgement of the outstanding information can be expected.

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at <u>larry.powell@airc.gov.au</u>.

Yours sincerely

Larry Powell Statutory Services Branch

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22 April 2008

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

Dear Mr. Burke,

Re: Schedule 1 of the Workplace Relations Act 1996 (Schedule 1) Financial Report for year ended 31 December 2008 – FR2008/611

Receipt is acknowledged of the financial report of the Queensland and Northern Territory Branch of the Independent Education Union of Australia for year ended 31 December 2008. The documents were lodged in the Industrial Registry on 7 April 2009.

I direct your attention to the following comments concerning the above report and the financial reporting obligations under Schedule 1 of the Workplace Relations Act 1996. Please note that these matters are generally advised for assistance in the preparation of future financial reports. With the exception of the comments concerning item 1, no further action is required in respect of the subject documents.

1. Auditor's Report

The opinion expressed by the auditor in their report has not fully met the requirements of the Act. Section 257(5) of the RAO Schedule now sets out the matters on which an auditor is required to state an opinion. An acceptable form of wording would be as follows:

"In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RAO Schedule."

You are requested to arrange for the auditor to prepare a fresh opinion that fully meets the requirements of the Act and lodge such in the Industrial Registry.

2. Committee of Management Statement

(a) Date of resolution

Item 26 of the Industrial Registrar's Reporting Guidelines (the Guidelines) as made under section 255 requires that the Committee of Management's Statement must be made in accordance with such resolution as is passed by the Committee of Management. Such statement must also specify the date of passage of the resolution. I note that the date of the resolution was not provided.

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(b) Consistency with other reporting units

Item 25 of the Industrial Registrar's Reporting Guidelines, as made under section 255 of Schedule 1 states:

"The committee of management statement must include declarations by the committee of management as to whether in the opinion of the committee of management:

(e)(iv) where the organisation consists of 2 or more reporting units, 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;

There appears to be no information in the statement addressing Item 25(e)(iv) of the Industrial Registrar's Reporting Guidelines.

It should be noted that the Committee of Management Statement must address all the requirements stipulated in the Industrial Registrar's Guidelines.

Future Committee of Management Statements should include all required information.

3. Operating Report

Membership of Committee of Management

The Operating Report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 (the RAO Regulations).

The Operating Report should have provided the positions which members of the committee of management held during the reporting period.

It should be noted that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1 and to those obligations being discharged within the requisite timeframes. Your reporting unit should therefore ensure that future financial returns fully satisfy the above obligations.

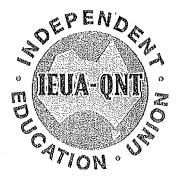
Electronic Lodgment

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may register as a user and then lodge your documents via the Electronic Lodgement page of the AIRC website at <u>www.airc.gov.au</u>. Alternatively, you may send an email with the documents attached to <u>orgs@airc.gov.au</u>.

Should you wish to discuss any of the matters raised in this letter, I may be contacted on (03) 8661 7993 or by email at <u>larry.powell@airc.gov.au</u>.

Yours sincerely

Larry Powell Statutory Services Branch



INDEPENDENT EDUCATION UNION OF AUSTRALIA QUEENSLAND AND NORTHERN TERRITORY BRANCH ABN 74 662 601 045

Registered Office

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Tel: (08) 8981 1924 Fax: (08) 8981 1935

> Adm7062tb:nm 3/3/8; 8/14/7; 3/3/4; 1/7/2

Monday, 30 March 2009

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

Dear Mr Pfeiffer

Re: Audited Accounts - 2008

In accordance with the *Workplace Relations Act 1996*, enclosed is an original copy of the Audited Accounts of the Independent Education Union of Australia Queensland and Northern Territory Branch for the year ended 31 December 2008.

I would advise that these accounts were presented to a meeting of the Branch Executive on Sunday, 8 February 2009. The relevant motions of that meeting were as follows:

Moved: P Giles

Seconded: M Moy

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 period ended 31 December 2008 and since the end of that period:
 - *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 1 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 1 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 schedule 1 of the Workplace Relations Act 1996; and
- (f) In relation to the recovery of wages activity:
 - *i. There has been no such activity undertaken by the reporting unit.*

CARRIED

Moved: P Giles

Seconded: M Moy

That the tabled Audited Accounts for 2008 be noted and published in accordance with the Workplace Relations Act 1996 and the Branch Rules.

CARRIED

The accounts were then published in the February edition of the Union's Journal, *The Independent Voice*, which was forwarded to members on 16 February 2009.

A further Branch Executive meeting of the Independent Education Union of Australia Queensland and Northern Territory Branch was held on 27 March 2009. 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: P Giles

Seconded: J Lawes

That the audited statement of the receipts and payments and the general balance sheet showing assets and liabilities, duly signed and certified by the auditor, for the Independent Education Union of Australia Queensland and Northern Territory Branch for the financial year ended 31 December 2008 be endorsed.

CARRIED

Moved: P Giles

Seconded: K Laws

That the audited accounts, for the Independent Education Union of Australia Queensland and Northern Territory Branch for the financial year ended 31 December 2008, having been published to the membership within the required timelines and tabled to this Branch Executive 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

10_

TERRY BURKE BRANCH SECRETARY

Encl.

FINANCIAL STATEMENTS - 31 DECEMBER 2008

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Committee of Management Certificate	8
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STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2008

	Note	2008	2007
INCOME		\$	S
Affiliation Levies		250250	57891
Other Income		1818	. 1406
Membership Contributions		175741	64150
Grant – IEUA Queensland Branch		-	36914
Grant – IEUA Northern Territory Branch			98104
Interest Received		17427	2165
		445236	260630
EXPENDITURE			
Advertising		98	493
Affiliation Fees – IEUA		182636	46327
Affiliation Fees – Others		1769	142
Audit Fees		2200	
Bank Charges		445	84
Branch Expenditure		2874	119
Conference Seminar Training Costs		444	**
Depreciation		1452	459
General Expenses		173	
Industrial Campaign Expenses		72924	277
Insurance		1544	82
Legal Fees		2010	-
Meeting Expenses		207	52
Payroll Tax		1200	~
Postage & Freight		664	197
Printing, Stationery & Photocopying		7729	1737
Provision for Employee Entitlements		4488	-
Publications		2824	3909
Rent		6000	2500
Salaries – Officers		47181	10070
Salaries – Clerical		-	22
Superannuation		4189	-
Telephone & Facsimile		2973	1207
Travel & Allowances – Officers		16502	2602
– Executive & Council		20321	м
Vehicle Expenses		11559	1235
Web Site Costs		2800	-
Work Cover		2125	
Building Union Strength		12635	
Funding of Cope		4000	-
Shanghai Relationship		191	
		416157	71514
Net Operating Profit/(Loss) for period	•	29079	189116

The above should be read in conjunction with the accompanying notes

BALANCE SHEET AS AT 31 DECEMBER 2008

	Note	2008	2007
CURRENT ASSETS		\$	\$
Cash at Bank		328364	205438
Trade Debtors		14123	. •
Receivables – Affiliation		-	5674
– Other		49020	723
		391507	211835
NON-CURRENT ASSETS			
Office Furniture & Equipment – at cost		8346	6593
Less: Accumulated Depreciation			459
•		6435	6134
TOTAL ASSETS		397942	217969
CURRENT LIABILITIES			
Trade Creditors		- 73	-
Sundry Creditors & Accruals		141647	3596
Subscriptions in Advance		1582	-
GST Payable		1293	5683
Loan – Queensland Independent Education Union		30664	19574
Provision for Employee Entitlements		4488	-
TOTAL LIABILITIES		179747	28853
NET ASSETS		218195	189116
Represented By:			
ACCUMULATED FUNDS			
Balance as at 1 January 2008		189116	**
Net Operating Profit/(Loss) for Year		29079	189116
Balance as at 31 December 2008		218195	189116

The above should be read in conjunction with the accompanying notes

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2008

	Note	2008	2007
Cash Flows from Operating Activities			
Receipts – Grant Received		-	108851
Receipts – Subscriptions & Affiliation		482559	123447
Receipts – Interest Received		17427	2165
Payments to Suppliers & Employees		(386396)	(42006)
Net Cash Outflow from Operating Activities	5	113590	192457
Loan Qld Independent Education Union		11090	19574
Purchase of Non Current Assets	-	(1754)	(6593)
Net Increase/(Decrease) in Cash held		122926	205438
Cash at beginning of the Financial Year	-	205438	•
Cash at the end of the Financial Year	-	328364	205438

The above should be read in conjunction with the accompanying notes

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

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 on an accrual basis and in accordance with the historical cost convention.

(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 recognized net of the amount of GST except where the amount of GST accrued is not recoverable from the Australian Taxation Office.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

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. RELATED PARTIES

The Queensland Independent Education Union provided staff and administrative services to the Independent Education Union – Queensland & Northern Territory Branch during the period.

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

4. 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 within Queensland and the Northern Territory.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

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

	2008 \$	2007 \$
Net Operating Profit/(Loss) for Year Change in Operating Assets & Liabilities	29079	189116
Increase/(Decrease) in Sundry Creditors/GST	135316	9279
(Increase)/Decrease in Receivables	(56745)	(6397)
Increase/(Decrease) in Provisions	4488	-
Depreciation	1452	459
Net Cash Inflow/(Outflow) from Operating Activities	113590	<u>192457</u>

6. COMPARATIVE FIGURES

These audited accounts represent the accounts of the IEUA – QNT Branch and cover the period 1.1.2008 to 31.12.2008. Comparative figures represent the first accounts of the IEUA – QNT Branch and cover the period 27.8.2007 to 31.12.2007.

7. **RECOVERY OF WAGES**

There was no recovery of wages activity during the period.

8. SUBSEQUENT EVENTS

No matters have arisen since the 31.12.2008 which would have a material effect on these financial statements.

Committee of Management Certificate

We, being two members of the Executive of the Queensland and Northern Territory 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 period ended 31 December 2008 and since the end of that period:
 - 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 1 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 1 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 1 of the Workplace Relations Act 1996; and
- (F) In relation to the recovery of wages activity:
 - i. There has been no such activity undertaken by the reporting unit.

BURKE

GILES

Title of Office Held: 1951/577 Date:

INDEPENDENT AUDIT REPORT

To the members of The Independent Education Union of Australia, Queensland and Northern Territory Branch.

Scope

We have audited the financial accounts of The Independent Education Union of Australia, Queensland and Northern Territory Branch for the period ended 31 December 2008 as set out on pages 1 to 8. 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 and Northern Territory 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 Australia 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 and Northern Territory Branch is in accordance with;

- (a) The Workplace Relations Act 1996, including:
 - (i) Presenting fairly the Branch's financial position as at 31 December 2008 and of its performance for the period 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 1 of the Act; and

INDEPENDENT AUDIT REPORT (Continued)

(b) Other mandatory professional reporting requirements in Australia.

r & R. MORRIS & BATZLOFF

Chartered Accountants

Norman J Hoare

Norman Hoare Registered Company Auditor Member – Institute of Chartered Accountants and current holder of Public Practice Certificate

9 Falmany, 2009

OPERATING REPORT - 2008

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 in Queensland and the Northern Territory, demonstrating member satisfaction of the 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) TRUSTEE OF A SUPER ENTITY

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

Terry Burke	Branch Secretary	Director of QIEC Pty Ltd, the Corporate Trustee of QIEC Super
John Spriggs	Industrial Officer	Director of QIEC Pty Ltd, the Corporate Trustee of QIEC Super
Greg McGhie	Organiser	Director of QIEC Pty Ltd, the Corporate Trustee of QIEC Super
Chris Seymour	Organiser	Alternate Director of QIEC Pty Ltd, the Corporate Trustee of QIEC Super

THE NUMBER OF PERSONS THAT WERE RECORDED IN THE REGISTER OF MEMBERS ON 31 DECEMBER 2008

14,531 members were recorded in the register of members on 31 December 2008.

THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 31 DECEMBER 2008, INCLUDING FULL-TIME OR PART-TIME

Nil.

THE 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

Queensland Division:

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 John Kennedy Suzanne Burdon Tom Denham Christopher Chapman Ros McLennan Des McGovern Jocelyne Benoit Denis Kettle Bryce Goldburg Lyn Byrnes Bernadette Murray Beverley Day Andrew Elphinstone Michael Moy Andrew Stein Peter Lovegrove

The following persons held positions on the Committee of Management for part of the reporting period:

Christine Cooper Miriam Dunn Lynn McGovern Ray Cloonan Denyse Liddy John Vanden Berg Kerrod Bendall Terrence Frawley Philip O'Brien Pat Atkinson Paul Giles Maria Campanini Peter Butler-Wood Aleisha Connellan Lorraine Hellmrich Joanne Lawes Jane Maliszewski Susan O'Learv Jennifer Winn Susanne Stevenson Kerry Laws Matthew Dash

1 January 2008 - 20 July 2008 1 January 2008 - 20 June 2008 1 January 2008 - 31 October 2008 20 July 2008 - 31 December 2008 31 October 2008 - 31 December 2008 31 October 2008 – 31 December 2008 31 October 2008 - 31 December 2008

Northern Territory Division:

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

Nuala Cullen Cheryl Salter Erica Schultz Sam Typuszak Lon Wallis

NAME: ... (-----PERRY BURKE TITLE OF OFFICE HELD: SELPETARY

DATE: 8 FERRIARY

NAME PATUL GILES TITLE OF OFFICE HELD: ASSISTAN ASURER DATE: 8 FEBRUARY

<u>Certificate of Secretary or Other Authorised Officer</u> s268 of Schedule 1 Workplace Relations Act 1996

I, Terence Patrick Burke, being the Secretary of the Independent Education Union of Australia Queensland and Northern Territory Branch 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 presented to a meeting of the Committee of Management of the reporting unit on 8 February 2009 and at that meeting, called under the rules, the Committee of Management passed a resolution relating to the Committee of Management Certificate;
- That the full report was provided to members on 16 February 2009; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 27 March 2009; in accordance with section 266 of the RAO Schedule.

Signature:

Terence Patrick Burke

Title of Office Held:

Secretary

Date:

Name:

30 March 2009