



FAIR WORK
AUSTRALIA

13 May 2010

Mr Terry Burke
Secretary
Independent Education Union of Australia Queensland and Northern Territory Branch
PO Box 418 Fortitude Valley QLD 4006
By email: tburke@qieu.asn.au

cc: Ms C Qin
Independent Education Union of Australia Queensland and Northern Territory Branch
PO Box 418 Fortitude Valley QLD 4006
By email: cqin@qieu.asn.au

cc: Norman J Hoare
Partner, Morris & Batzloff, Chartered Accountants
96 Lytton Road, East Brisbane QLD 4169
By email: info@morrisbatzloff.com.au

Dear Mr Burke

Re: Financial report of the Independent Education Union of Australia Queensland and Northern Territory Branch for the year ended 31 December 2009 (FR2009/10287)

I acknowledge receipt of the financial report of the Queensland and Northern Territory Branch of the Independent Education Union of Australia for the year ended 31 December 2009. The documents were lodged with Fair Work Australia on 1 April 2010. I also acknowledge receipt of your correspondence of 20 April 2010 and 7 May 2010 with detailed responses to my enquiries.

The financial report has now been filed.

I have attached an addendum for your consideration in which I make comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Should you wish to discuss this matter further I can be contacted on 03 8661 7929 or by email at eve.anderson@fwa.gov.au. I have provided a copy of this correspondence to you auditor.

Yours sincerely

Eve Anderson
Tribunal Services and Organisations
Fair Work Australia
Tel: 03 86617929
Email: eve.anderson@fwa.gov.au

Addendum to correspondence regarding the Financial Reports for the Independent Education Union of Australia, Queensland and Northern Territory Branch, for the year ended 31 December 2009 (FR2009/10287)

The following comments are made to assist you when you next prepare a financial report.

1. Related Party Transactions

Note 3 to the financial statements discloses that the Queensland Independent Education Union (QIEU) is a related party. In order to ensure compliance with AASB 124 (17) the amount of any transactions with related parties and any outstanding balances should be disclosed. As suggested in my correspondence of 27 April 2010, the notes should explain that affiliation levies and campaign contributions are payments from the QIEU. Also they should explain that salary/wages and other relevant items of expense are reimbursements to the QIEU for the provision of staff and services. Further, in order to demonstrate that the branch is a going concern, I also recommend that the notes explain that an agreement exists for the QIEU to pay an approved amount in accordance with rule 7 of the IEUA rules.

2. Loans, grants and donations

As advised in my correspondence dated 14 April 2010, under [subsection 237\(1\)](#) of the *Fair Work (Registered Organisations) Act 2009* (the RO Act), if an individual loan, grant or donation made by the branch exceeds \$1,000 a statement showing the relevant particulars of each must be lodged with Fair Work Australia (FWA) within 90 days of the end of the financial year. I have attached a [sample statement](#) for future use.

3. Cash flow between reporting units

[Reporting Guideline](#) 15 states that 'where another reporting unit of the organisation is the source of a cash inflow or the application of a cash flow, such cash flow should be separately disclosed in the notes to the financial statements and show the name of the other reporting unit concerned'. In future years please ensure that the amount of cash flows to the IEUA national office (or any other parts of the union, if relevant) are disclosed either in the cash flow statement or the notes to the cash flow statement.

4. Statement of changes in equity

[Section 253\(2\)\(a\)](#) of the RO Act requires that a general purpose financial report consist of a profit and loss statement, balance sheet, statement of cash flows and any other statements required by the Australian Accounting Standards. AASB 101(10) requires that a financial report include a statement of changes in equity. Please ensure that future financial reports contain a statement of changes in equity.

5. Revenue policy

In order to ensure compliance with AASB 118(35) the accounting policies in the notes to the financial statements should include the policy adopted for the recognition of revenue. Please ensure this is included in future financial reports.

6. Australian Accounting Standards

Note 1 to the financial statements discloses that the general purpose financial report has been prepared in accordance with (amongst other things) Accounting Standards. In future years please ensure the notes specify whether or not the report has been prepared in accordance with *Australian Accounting Standards* (as well as other applicable standards and legislative requirements).

7. Names of signatories

In future years please ensure that names of the signatories are identified on the Committee of Management Statement and the Operating Report.



INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH

ABN 74 662 601 045

Registered Office

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FORTITUDE VALLEY QLD 4006
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Divisional Office

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DARWIN NT 0801

38 Wood Street
DARWIN NT 0801

Tel: (08) 8981 1924
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Adm7224tb:nm
3/3/8; 8/14/7; 3/3/4; 1/7/2

Monday, 29 March 2010

Mr Larry Powell
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

By Email: larry.powell@fwa.gov.au

Dear Mr Powell

Re: Audited Accounts - 2009

In accordance with the *Fair Work (Registered Organisations) Act 2009*, 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 2009.

I would advise that these accounts were presented to a meeting of the Branch Executive on Sunday, 7 February 2010. The relevant motions of that meeting were as follows:

MOVED: P Giles

SECONDED: T Burke

The Committee of Management declares in relation to the General Purpose Financial Report that in its opinion:

- (a) The financial report and notes comply with the Australian Accounting Standards;
- (b) The financial report and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (c) The financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year ended 31 December 2009;
- (d) There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (e) During the period ended 31 December 2009 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 Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
 - (iii) The financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and



- (iv) The financial records of the Branch have been kept, as far as practicable, in a consistent manner with each of the other Branches and Federal Council of the organisation;
 - (v) No information has been sought in any request of a member of the Branch or the General Manager of Fair Work Australia under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) No orders for inspection of the financial records have been made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009; and
- (f) During the financial year ended 31 December 2009 the Independent Education Union of Australia Queensland and Northern Territory Branch did not participate in any recovery of wages activity.

CARRIED

MOVED: P Giles

SECONDED: T Burke

That the tabled Audited Accounts for 2009 be noted and published in accordance with the Fair Work (Registered Organisations) Act 2009 and the Branch Rules.

CARRIED

The accounts were then published to the membership.

A further Branch Executive meeting of the Independent Education Union of Australia Queensland and Northern Territory Branch was held on 28 March 2010. 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: M Campanini

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 2009 be endorsed.

CARRIED

MOVED: P Giles

SECONDED: A Stein

That the audited accounts for the Independent Education Union of Australia Queensland and Northern Territory Branch for the financial year ended 31 December 2009, having been published to the membership within the required timelines and tabled to this Branch Executive meeting held on 28 March 2010 which constitutes the second meeting in accordance with the Fair Work (Registered Organisations) Act 2009, should now be lodged with Fair Work Australia.

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 AND NORTHERN TERRITORY BRANCH**

FINANCIAL STATEMENTS – 31 DECEMBER 2009

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**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Note	2009	2008
INCOME		\$	\$
Affiliation Levies		260850	250250
Other Income		-	1818
Membership Contributions		231615	175741
Campaign Contribution		69545	-
Interest Received		11432	17427
		<hr/>	<hr/>
		573442	445236
EXPENDITURE			
Advertising		-	98
Affiliation Fees – IEUA		195682	182636
Affiliation Fees – Others		2312	1769
Audit Fees		3650	2200
Bank Charges		317	445
Branch Expenditure		2564	2874
Conference Seminar Training Costs		851	444
Depreciation		1287	1452
General Expenses		959	173
Industrial Campaign Expenses		2822	72924
Insurance		3392	1544
Legal Fees		4140	2010
Meeting Expenses		2264	207
Payroll Tax		1621	1200
Postage & Freight		707	664
Printing, Stationery & Photocopying		5074	7729
Provision for Employee Entitlements		(4488)	4488
Publications		5654	2824
Rent		6000	6000
Salaries – Officers		39132	47181
Staff Training		2526	-
Superannuation		2660	4189
Telephone & Facsimile		4491	2973
Travel & Allowances – Officers		31761	16502
– Executive & Council		31704	20321
Vehicle Expenses		15085	11559
Web Site Costs		-	2800
Work Cover		1964	2125
Building Union Strength		18567	12635
Funding of Cope		4000	4000
Shanghai Relationship		6335	191
Overseas Projects		3000	-
		<hr/>	<hr/>
		396033	416157
Operating Surplus/(Deficit) for Year		<hr/>	<hr/>
		177409	29079

The above should be read in conjunction with the accompanying notes

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

**BALANCE SHEET
AS AT 31 DECEMBER 2009**

	Note	2009	2008
CURRENT ASSETS		\$	\$
Cash at Bank		546357	328364
Trade Debtors		16207	14123
Receivables – Affiliation		-	-
– Other		100	49020
		562664	391507
NON-CURRENT ASSETS			
Office Furniture & Equipment – at cost		8346	8346
Less: Accumulated Depreciation		3198	1911
		5148	6435
TOTAL ASSETS		567812	397942
CURRENT LIABILITIES			
Trade Creditors		1247	73
Sundry Creditors & Accruals		139670	141647
Subscriptions in Advance		1920	1582
GST Payable		13960	1293
Loan – Queensland Independent Education Union		15411	30664
Provision for Employee Entitlements		-	4488
TOTAL LIABILITIES		172208	179747
NET ASSETS		395604	218195
Represented By:			
ACCUMULATED FUNDS			
Balance as at 1 January 2009		218195	189116
Operating Surplus/(Deficit) for Year		177409	29079
Balance as at 31 December 2009		395604	218195

The above should be read in conjunction with the accompanying notes

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Note	2009	2008
Cash Flows from Operating Activities			
Receipts – Subscriptions & Affiliation		539639	482559
Receipts – Interest Received		11432	17427
Payments to Suppliers & Employees		(317825)	(386396)
Net Cash Outflow from Operating Activities	5	233246	113590
Loan – Qld Independent Education Union		(15253)	11090
Purchase of Non Current Assets		-	(1754)
Net Increase/(Decrease) in Cash held		217993	122926
Cash at beginning of the Financial Year		328364	205438
Cash at the end of the Financial Year		546357	328364

The above should be read in conjunction with the accompanying notes

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

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 Fair Work (Registered Organisations) Act 2009.

The accounts are prepared on an accrual basis and in accordance with the historical cost convention. The accounting policies have been consistently applied unless otherwise stated.

(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.

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

2. INFORMATION TO BE PROVIDED TO MEMBERS OR THE GENERAL MANAGER OF FAIR WORK AUSTRALIA

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of Fair Work (Registered Organisations) Act 2009, which read as follows:

- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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 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.

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

**5. RECONCILIATION OF OPERATING SURPLUS/(DEFICIT) TO NET CASH
INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	2009	2008
	\$	\$
Net Operating Profit/(Loss) for Year	177409	29079
Change in Operating Assets & Liabilities		
Increase/(Decrease) in Sundry Creditors/GST	12202	135316
(Increase)/Decrease in Receivables	46836	(56745)
Increase/(Decrease) in Provisions	(4488)	4488
Depreciation	<u>1287</u>	<u>1452</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>233246</u>	<u>113590</u>

6. RECOVERY OF WAGES

There was no recovery of wages activity during the period.

7. SUBSEQUENT EVENTS

No matters have arisen since the 31.12.2009 which would have a material effect on these financial statements.

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

INDEPENDENT AUDIT REPORT

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

We have audited the general purpose financial report of the Independent Education Union of Australia Queensland and Northern Territory Branch, which comprises the balance sheet as at 31 December 2009, and the income statement, statement of changes in accumulated funds and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and branch committee of management's statement for the year then ended.

Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the branch committee of management and branch secretary, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

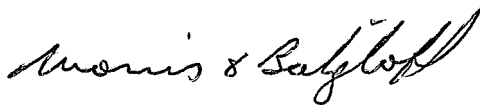
INDEPENDENT AUDIT REPORT (cont'd)

Independence

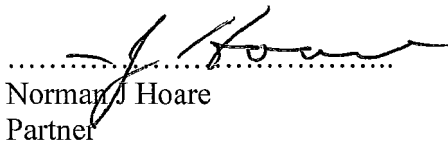
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

Audit Opinion

In our opinion the general purpose financial report of the Independent Education Union of Australia Queensland and Northern Territory Branch is presented fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements imposed by Part 3 Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



MORRIS & BATZLOFF
Chartered Accountants



Norman J Hoare
Partner
Registered Company Auditor
Member of Institute of Chartered Accountants
and Holder of Current Public Practice Certificate
96 Lytton Road
EAST BRISBANE QLD 4169

8th February 2010

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

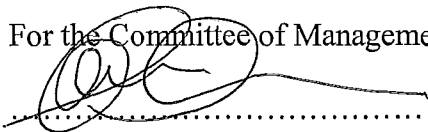
COMMITTEE OF MANAGEMENT STATEMENT

On 7 February 2010 the Committee of Management of the Independent Education Union of Australia Queensland and Northern Territory Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 31 December 2009.

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

- (A) The financial report and notes comply with the Australian Accounting Standards;
- (B) The financial report and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (C) The financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the Branch for the financial year ended 31 December 2009;
- (D) There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- (E) During the period ended 31 December 2009 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 Branch have been managed in accordance with the rules of the organisation and the rules of the Branch; and
 - iii. The financial records of the Branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - iv. The financial records of the Branch have been kept, as far as practicable, in a consistent manner with each of the other Branches and Federal Council of the organisation;
 - v. No information has been sought in any request of a member of the Branch or the General Manager of Fair Work Australia under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - vi. No orders for inspection of the financial records have been made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009; and
- (F) During the financial year ended 31 December 2009 the Independent Education Union of Australia Queensland and Northern Territory Branch did not participate in any recovery of wages activity.

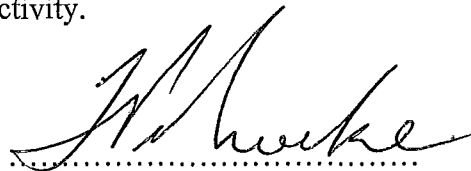
For the Committee of Management:



Title of Office Held:

ASSISTANT SECRETARY/TREASURER

Date: 7 FEBRUARY 2010



Title of Office Held:

SECRETARY

Date: 7 FEBRUARY 2010

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

OPERATING REPORT

The Committee of Management of the Independent Education Union of Australia Queensland and Northern Territory Branch, for the purposes of the Fair Work (Registered Organisations) Act 2009, presents its operating report of the Branch for the financial year ended 31 December 2009.

PRINCIPAL ACTIVITIES FOR THE YEAR

- (i) Provision of support and advice to 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.

The Branch's principal activities resulted in a surplus for the financial year ended 31 December 2009 of \$177,409.

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 2009

15,200 members were recorded in the register of members on 31 December 2009.

THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 31 DECEMBER 2009, 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 held positions on the Committee of Management for the full 12 months of this reporting period:

Terry Burke	Branch Secretary
Paul Giles	Assistant Branch Secretary/Treasurer
Ros McLennan	Assistant Branch Secretary
Andrew Elphinstone	President
Suzanne Burdon	Senior Vice-President
Des McGovern	Junior Vice-President
Bryce Goldberg	Committee Member
Maria Campanini	Committee Member
Jocelyne Benoit	Branch Executive Member
Denis Kettle	Branch Executive Member
Peter Lovegrove	Branch Executive Member
Andrew Stein	Branch Executive Member
Michael Moy	Branch Executive Member
Beverley Day	Branch Executive Member
Bernadette Murray	Branch Executive Member
Lyn Byrnes	Branch Executive Member
John Kennedy	Branch Executive Member
Tom Denham	Branch Executive Member
Christopher Chapman	Branch Executive Member
Peter Butler-Wood	Branch Executive Member
Aleisha Connellan	Branch Executive Member
Lorraine Hellmrich	Branch Executive Member
Joanne Lawes	Branch Executive Member
Jennifer Winn	Branch Executive Member
Susanne Stevenson	Branch Executive Member
Kerry Laws	Branch Executive Member
Matthew Dash	Branch Executive Member

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


Susan O'Leary	Branch Executive Member	1 January – 30 October
Jane Maliszewski	Branch Executive Member	1 January – 8 February
Jane Elliott	Branch Executive Member	17 December – 31 December
Katie Lipka	Branch Executive Member	17 December – 31 December

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	Branch Executive Member
Cheryl Salter	Committee Member
Erica Schultz	Branch Executive Member
Sam Typuszak	Branch Executive Member
Lon Wallis	Senior Vice-President (Northern Territory)

For the Committee of Management:



Title of Office Held:

ASSISTANT SECRETARY/TREASURER

Date: 7 FEBRUARY.....2010



Title of Office Held:

SECRETARY

Date: 7 FEBRUARY... 2010

**THE INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

Certificate of Secretary or Other Authorised Officer
section 268 of the Fair Work (Registered Organisations) Act 2009

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 section 268 of the Fair Work (Registered Organisations) Act 2009;
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 7 February 2010 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 8 February 2010; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 28 March 2010; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009

Signature:

.....

Name:

Terence Patrick Burke

Title of Office Held:

Secretary

Date:

.....29 MARCH..... 2010



FAIR WORK
AUSTRALIA

14 April 2010

Ms C Qin
Independent Education Union of Australia Queensland and Northern Territory Branch
PO Box 418
Fortitude Valley QLD 4006
By email: cqin@qieu.asn.au

Dear Trin

Re: Financial report of the Independent Education Union of Australia Queensland and Northern Territory Branch for the year ended 31 December 2009 (FR2009/10287)

I acknowledge receipt of the financial report of the Queensland and Northern Territory Branch of the Independent Education Union of Australia for the year ended 31 December 2009. The documents were lodged with Fair Work Australia on 1 April 2010.

I note that the Branch has addressed all of the issues raised by the Australian Industrial Registry in response to the financial report for the previous year, thank-you. However, as discussed today, I write to request clarification of certain disclosures in the 2009 Financial Report.

1. Loans, grants and donations

Under [subsection 237\(1\)](#) of the *Fair Work (Registered Organisations) Act 2009* (the RO Act), if an individual loan, grant or donation made by a branch exceeds \$1,000 a statement showing the relevant particulars of each must be lodged with Fair Work Australia (FWA) within 90 days of the end of the financial year.

The income statement discloses the following items of expense:

- Funding of Cope
- Shanghai Relationship
- Overseas Project

I understand from our conversation today that these items are donations. Therefore a loans, grants and donations statement needs to be lodged with FWA as soon as possible. The statement must be signed by an officer of the branch and must show the amount of each donation, the purpose for which it was made and, unless it was made to relieve a member of the branch from severe financial hardship, the name and address of the person to whom the donation was made. A [sample statement](#) is attached.

2. Income disclosures: levies and membership contributions

Item 10(a) of the [Reporting Guidelines](#) requires that either the income statement or the notes to the financial statements disclose revenue from membership subscriptions. I understand from our conversation today that the item "Affiliation Levies" relates to membership contributions received on behalf of the national office of the IEUA. Please confirm in writing if this is the case. Also, in future years, please ensure that this is made clear either in the income statement or as a note to the income statement.

3. Income disclosures: levies and appeals

The income statement discloses income from "Campaign Contributions". Item 10(d) of the [Reporting Guidelines](#) requires that if revenue is received from compulsory levies raised from members or appeals for voluntary contributions for the furtherance of particular purposes, the amount and a brief description of the purpose of levy or appeal should be disclosed. Please provide a brief description of purpose of the item "Campaign Contributions". If in future years any levies or appeals are raised, please ensure that the amount and a brief description of the purpose of levy or appeal is disclosed.

4. Employee expenses

The operating report discloses that the branch has nil employees and note 3 to the financial statements explains that the Queensland Independent Education Union provides staff and administrative services to the branch. However the income statement discloses Salaries for Officers, Staff Training, Superannuation and Work Cover as items of expense, which appear to contradict the operating report. I understand from our conversation today that these expenses are reimbursements to the Queensland Independent Education Union for the provision of staff. Please confirm this explanation. In future years, please ensure that the apparent anomaly is explained as a note to the income statement.

Summary

Accordingly, in order to secure compliance with your obligations under the RO Act, please:

- lodge a loans, grants and donations statement with FWA as soon as possible
- provide an explanation of the nature of the income item "Affiliation Levies"
- provide a brief description of purpose of the item "Campaign Contribution"
- provide an explanation for the apparent anomaly that the branch has no employees and yet has employee-related expenses.

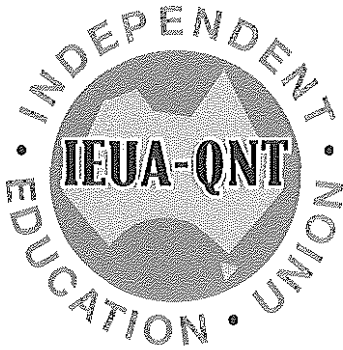
Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03 8661 7929 or by email at eve.anderson@fwa.gov.au.

Yours sincerely



Eve Anderson
Tribunal Services and Organisations
Fair Work Australia
Tel: 03 86617929

Email: eve.anderson@fwa.gov.au



**INDEPENDENT EDUCATION UNION OF AUSTRALIA
QUEENSLAND AND NORTHERN TERRITORY BRANCH**

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All correspondence to:

PO Box 418
FORTITUDE VALLEY QLD 4006

Our Ref:

Adm7234tb:nm
1/7/2; 8/14/7; 3/3/4; 3/3/8

Tuesday, 20 April 2010

Ms Eve Anderson
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

By Email: eve.anderson@fwa.gov.au

Re: IEUA-QNT Audited Accounts for Year Ended 31 December 2009

I write in response to your correspondence of 14 April 2010 addressed to Ms Chun Qin and provide the requested clarification.

1. Loans, grants and donations

Please find attached our statement providing details of donations made.

With regard to the line item 'Shanghai Relationship', I would advise that this expenditure is not a donation. The IEUA-QNT and the Queensland Teachers' Union have established a Friendship Agreement with the Shanghai Education Union and the identified expenditure relates to costs of sending a delegation visit to Shanghai and to host a complementary visit.

2. Income disclosures: levies and membership contributions

The 'Affiliation Levies' income reflects a payment made by the Queensland Independent Education Union (the associated state registered body of the IEUA-QNT) to the IEUA-QNT to support activities conducted by the IEUA-QNT. A levy of \$18.50 per Queensland based member was paid.

3. Income disclosures: levies and appeals

The 'Campaign Contribution' income reflects reimbursement by the Queensland Independent Education Union (the associated state registered body of the IEUA-QNT) to the IEUA-QNT for moneys paid by the IEUA-QNT on behalf of Queensland Independent Education Union members to the ACTU's campaign levy.

4. Employee Expenses

The IEUA-QNT does not employ any staff.

The Queensland Independent Education Union (the associated state registered body of the IEUA-QNT) provides staff and administrative services to the IEUA-QNT to enable its operation.

The expenses identified (Salaries for Officers, Staff Training, Superannuation and WorkCover) reflect a reimbursement to the Queensland Independent Education Union for staff and services provided to the IEUA-QNT.

All transactions and arrangements for transactions are on the explicit authority by resolution of the relevant organisations.

I trust that the information provides sufficient clarification.

Please do not hesitate to contact me should you require further information.

Yours sincerely

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

**TERRY BURKE
SECRETARY**



FAIR WORK
AUSTRALIA

27 April 2010

Mr Terry Burke
Secretary
Independent Education Union of Australia Queensland and Northern Territory Branch
PO Box 418 Fortitude Valley QLD 4006
By email: tburke@qieu.asn.au

cc: Ms C Qin
Independent Education Union of Australia Queensland and Northern Territory Branch
PO Box 418 Fortitude Valley QLD 4006
By email: cqin@qieu.asn.au

Dear Mr Burke

Re: Financial report of the Independent Education Union of Australia Queensland and Northern Territory Branch for the year ended 31 December 2009 (FR2009/10287)

I acknowledge receipt of your correspondence dated 20 April 2010 in response to my enquiries regarding the financial report of the Queensland and Northern Territory Branch of the Independent Education Union of Australia for the year ended 31 December 2009.

I note that the Branch has addressed all of the questions raised, thank-you. However, I write to request further clarification regarding affiliation levies and campaign contributions received. Your correspondence advises that these items were received from an associated body, the Queensland Independent Education Union (QIEU). It seems, therefore, that the branch's ability to operate as a going concern appears to be dependent on the QIEU's capacity and willingness to collect and forward affiliation levies and campaign contributions to the branch.

Could you please advise, in writing, the basis for the assumption that the branch can reasonably expect that the QIEU is able and willing to pay affiliation levies and any campaign contributions to the branch. For example, is there an agreement between the QIEU and the IEUA, as enabled by rule 7 of the union's rules?

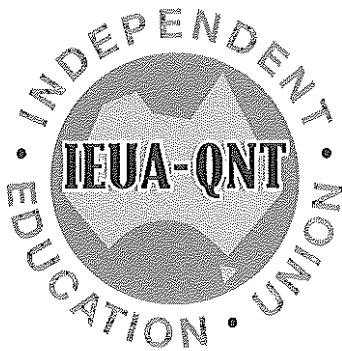
Also, in future years the notes to the financial statements should explain that these are payments from the QIEU. Further, in future years the notes should explain why the branch can reasonably expect that the QIEU can and will make these payments to the branch.

Should you wish to discuss this matter further I can be contacted on 03 8661 7929 or by email at eve.anderson@fwa.gov.au.

Yours sincerely

Eve Anderson
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Fair Work Australia
Tel: 03 86617929
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Friday, 7 May 2010

Ms Eve Anderson
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

By Email: eve.anderson@fwa.gov.au

Re: IEUA-QNT Audited Accounts for Year Ended 31 December 2009

I write in response to your further correspondence of 27 April 2010 requesting clarification regarding affiliation levies and campaign contributions received.

I note your comment that the Branch's ability to operate as a going concern appears to be dependent on the Queensland Independent Education Union's (QIEU's) capacity and willingness to collect and forward affiliation levies and campaign contributions to the Branch.

Rule 7 of the IEUA Federal Rules provides for payment of an approved amount by QIEU (an Associated Body as defined by Rule 7(f)(i)) to the IEUA-QNT Branch during the currency of any agreement between the two bodies.

The following resolution was endorsed by the IEUA-QNT Branch Executive at its meeting of 9 September 2007:

MOVED: T Burke SECONDED: T Devlin

That the Branch Executive requests the assistance of the Queensland Independent Education Union (QIEU) in providing personnel and other support for the operation of the IEUA Queensland and Northern Territory Branch and upon receipt of confirmation from QIEU to put in place those relevant support structures then to identify a relevant fee and cost schedule for the provision of that support.

CARRIED

I would also advise that the following resolution was endorsed by the QIEU Council at its meeting of 9 September 2007:

MOVED: T Burke SECONDED: D Kettle

That Council notes the formation of the IEUA Queensland and Northern Territory Branch and that QIEU agrees to enter into a series of relationships with the IEUA Queensland and Northern Territory Branch to provide staffing and support to both Queensland and Northern Territory members of the Branch at an appropriate and agreed cost.

CARRIED

This agreement has been in operation since the inception of the IEUA-QNT Branch and it will continue into the future.

I trust that this information provides sufficient clarification.

Please do not hesitate to contact me should you require further information.

Yours sincerely

A handwritten signature in black ink, appearing to read 'T. A. Burke', written in a cursive style.

TERRY BURKE
SECRETARY