



FAIR WORK  
AUSTRALIA

7 June 2011

Mr. Terry Burke  
Branch Secretary  
Independent Education Union of Australia  
Queensland and Northern Territory Branch

Email: [enquiries@qieu.asn.au](mailto:enquiries@qieu.asn.au)

Dear Mr Burke

**Financial report for the Independent Education Union of Australia - Queensland and Northern Territory Branch for the financial year ended 31 December 2010 (FR2010/2884)**

I acknowledge receipt of the financial report of the Independent Education Union of Australia - Queensland and Northern Territory Branch for the financial year ended 31 December 2010. The documents were lodged in this office on 20 May 2011.

The financial report is filed.

I direct your attention to the following comment concerning the above reports and the financial reporting obligations under the Fair Work (Registered Organisations) Act 2009 (the RO Act). Please note that these matters are generally advised for assistance in the future preparation of financial reports. No further action is required in respect of the subject documents.

**Operating report**

Results of principal activities

I refer to the Operating Report, in particular to the principal activities results. I note that section 254(2)(a) of the RO Act requires the operating report to include a review of the principal activities of the reporting entity, the results of those activities and any significant changes in the nature of those activities.

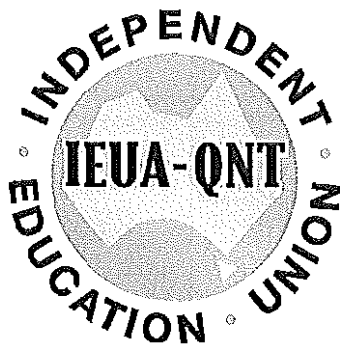
The 'results of operation' requirement contemplates reference in the operating report to results directly related to the principal activities as opposed to the reporting entity's financial result, particularly as measured in dollar 'surplus' or 'loss' terms. Although this may not be stated explicitly in the text of the subsection, I think it is reasonable to infer this is what the legislators had in mind given that the subsection is referring primarily to the principal activities and secondly, the actual financial outcome is elaborated elsewhere in the financial documents, such as the Balance Sheet and/or the Profit and Loss statement.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7993 or by email at [larry.powell@fwa.gov.au](mailto:larry.powell@fwa.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L. Powell'.

Larry Powell  
Tribunal Services and Organisations



INDEPENDENT EDUCATION UNION OF AUSTRALIA  
QUEENSLAND AND NORTHERN TERRITORY BRANCH

ABN 74 662 601 045

Registered Office

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Divisional Office

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DARWIN NT 0801  
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Adm7365tb:nm  
3/3/8; 8/14/7; 3/3/4; 1/7/2

Friday, 20 May 2011

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

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

Dear Ms Anderson

**Re: Audited Accounts - 2010**

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 2010.

I would advise that these accounts were presented to a meeting of the Branch Executive on Sunday, 27 March 2011. The relevant motions of that meeting were as follows:

MOVED: P Giles

SECONDED: T Denham

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 2010;
- (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 2010 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 2010 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 Denham

That the tabled Audited Accounts for 2010 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 Sunday, 15 May 2011. 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: T Denham

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 2010 be endorsed.

CARRIED

MOVED: P Giles

SECONDED: B Goldberg

That the audited accounts for the Independent Education Union of Australia Queensland and Northern Territory Branch for the financial year ended 31 December 2010, having been published to the membership within the required timelines and tabled to this Branch Executive meeting held on 15 May 2011 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 2010**

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

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2010**

	Note	2010	2009
<b>INCOME</b>		<b>\$</b>	<b>\$</b>
Affiliation Levies		287652	260850
Other Income		-	-
Membership Contributions		241356	231615
Campaign Contribution		-	69545
Interest Received		14548	11432
		<u>543556</u>	<u>573442</u>
<b>EXPENDITURE</b>			
Affiliation Fees – IEUA		234909	195682
Affiliation Fees – Others		1119	2312
Audit Fees		2600	3650
Bank Charges		327	317
Branch Expenditure		2753	2564
Conference Seminar Training Costs		797	851
Depreciation		1750	1287
General Expenses		75	959
Industrial Campaign Expenses		-	2822
Insurance		3420	3392
Legal Fees		300	4140
Meeting Expenses		1433	2264
Payroll Tax		1636	1621
Postage & Freight		125	707
Printing, Stationery & Photocopying		3955	5074
Provision for Employee Entitlements		-	(4488)
Publications		4084	5654
Rent		5955	6000
Salaries – Officers		58560	39132
Staff Training		400	2526
Superannuation		8312	2660
Telephone & Facsimile		6992	4491
Travel & Allowances – Officers		24170	31761
– Executive & Council		41395	31704
Vehicle Expenses		14767	15085
Work Cover		1437	1964
Building Union Strength		1606	18567
Funding of Cope		4000	4000
Shanghai Relationship		5197	6335
Overseas Projects		-	3000
		<u>432074</u>	<u>396033</u>
Operating Surplus/(Deficit) for Year		<u>111482</u>	<u>177409</u>

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 2010**

	Note	2010	2009
<b>CURRENT ASSETS</b>		\$	\$
Cash at Bank		497579	546357
Receivables	6	<u>27753</u>	<u>16307</u>
		525332	562664
<b>NON-CURRENT ASSETS</b>			
Office Furniture & Equipment – at cost		6837	8346
Less: Accumulated Depreciation		<u>3439</u>	<u>3198</u>
		3398	5148
<b>TOTAL ASSETS</b>		<u>528730</u>	<u>567812</u>
<b>CURRENT LIABILITIES</b>			
Trade Creditors		279	1247
Sundry Creditors & Accruals		6155	139670
Subscriptions in Advance		9989	1920
GST Payable		5221	13960
Loan – Queensland Independent Education Union		-	<u>15411</u>
<b>TOTAL LIABILITIES</b>		<u>21644</u>	<u>172208</u>
<b>NET ASSETS</b>		<u>507086</u>	<u>395604</u>
Represented By:			
<b>EQUITY - MEMBERS' FUNDS</b>			
Balance as at 1 January 2010		395604	218195
Operating Surplus/(Deficit) for Year		<u>111482</u>	<u>177409</u>
<b>Balance as at 31 December 2010</b>		<u>507086</u>	<u>395604</u>

The above should be read in conjunction with the accompanying notes

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

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2010**

Balance 1 January 2009	218195
Surplus (Deficit) for Year	<u>177409</u>
Balance 31 December 2009	395604
Surplus (Deficit) for Year	<u>111482</u>
<b>Balance 31 December 2010</b>	<u><b>507086</b></u>

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  
AS AT 31 DECEMBER 2010**

	Note	2010 \$	2009 \$
<b>Cash Flows from Operating Activities</b>			
Receipts – Subscriptions & Affiliation:			
QIEU		300026	259104
Others		235907	280535
Interest Received		14548	11432
Payments to Suppliers & Employees:			
IEUA		(234909)	(58705)
QIEU		(190139)	(144498)
Others		(158800)	(114622)
Net Cash Outflow from Operating Activities	5	(33367)	233246
Loan – Qld Independent Education Union		(15411)	(15253)
Purchase of Non Current Assets		-	-
Net Increase/(Decrease) in Cash held		(48778)	217993
Cash at beginning of the Financial Year		546357	328364
<b>Cash at the end of the Financial Year</b>		<b>497579</b>	<b>546357</b>

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 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This general purpose financial report has been prepared in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and The Fair Work (Registered Organisations) Act 2009.

The accounts are prepared on an accrual basis and are based on historical cost. The accounting policies have been consistently applied unless otherwise stated.

**(a) Revenue**

Revenue from affiliations and membership is recognised as the service is rendered in accordance with the membership year January to December. Interest Income is recognised as earned. All revenue is net of applicable goods and services tax (GST).

**(b) 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.

**(c) 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.

**(d) 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.

**(e) Goods and Services Tax**

Revenue 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 2010**

**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**

Under the Rules of the Independent Education Union of Australia, QIEU is an Associated Body. Rule 7(e) provides for the payment of an approved amount by an Associated Body to the union or branch of the union designated by the Federal Council or Federal Executive. This is calculated by reference to the total number of members of the Associated Body who have applied for membership of the union in the Branch designated by the Federal Council or Federal Executive.

The Queensland Independent Education Union (QIEU) also provided staff and administrative services to the Independent Education Union – Queensland & Northern Territory Branch during the period. A collaborative relationship exists between QIEU and IEUA and it is noted and endorsed at Branch executive that QIEU provides staffing and other support to members of the Queensland and Northern Territory Division at an appropriate and agreed cost to the IEUA - QNT.

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.

**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 2010**

**3. RELATED PARTIES (cont'd)**

Transactions with Related Parties	2010	2009
Income:		
Affiliation Levies - QIEU	287652	260850
Campaign Contribution - QIEU	-	69545
Expenditure:		
Reimbursement to QIEU		
- Salaries - Officers	58650	39132
- Superannuation	8312	2660
- Vehicle Expenses	12947	13265

**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.

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

	2010	2009
	\$	\$
Net Operating Profit/(Loss) for Year	111482	177409
Change in Operating Assets & Liabilities		
Increase/(Decrease) in Sundry Creditors/GST	(135153)	12202
(Increase)/Decrease in Receivables	(11446)	46836
Increase/(Decrease) in Provisions	-	(4488)
Depreciation	1750	1287
Net Cash Inflow/(Outflow) from Operating Activities	<u>(33367)</u>	<u>233246</u>

**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 2010**

**6. RECEIVABLES**

	<b>2010</b>	<b>2009</b>
	<b>\$</b>	<b>\$</b>
Trade Debtors:		
- QIEU	24330	16207
- Other	2449	-
Prepayments:		
- Affiliation	874	-
- Other	100	100
	<u>27753</u>	<u>16307</u>

**7. RECOVERY OF WAGES**

There was no recovery of wages activity during the period.

**8. SUBSEQUENT EVENTS**

No matters have arisen since the 31.12.2010 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 2010, and the income statement, statement of changes in equity 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**

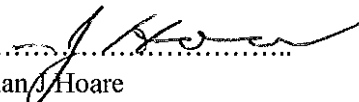
*Independence*

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

*28th March 2011*

**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 2010.

**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 2010 of \$111,482.

**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 2010**

15,400 members were recorded in the register of members on 31 December 2010.

**THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 31 DECEMBER 2010, 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
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
Kerry Laws	Branch Executive Member
Matthew Dash	Branch Executive Member
Jane Elliott	Branch Executive Member

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

Dave Frazer	Branch Executive Member	7 February – 31 December
Jocelyne Benoit	Branch Executive Member	1 January - 7 February
Joanne Lawes	Branch Executive Member	1 January – 16 July
Jennifer Winn	Branch Executive Member	1 January – 26 November
Susanne Stevenson	Branch Executive Member	1 January – 16 July
Ben Van Trier	Branch Executive Member	16 July – 16 December
Katie Lipka	Branch Executive Member	1 January – 3 September

**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:

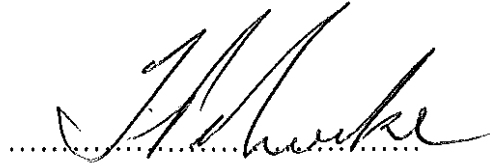
Nuala Cullen	Branch Executive Member
Cheryl Salter	Committee Member
Erica Schultz	Branch Executive Member
Sam Typuszak	Branch Executive Member
Lon Wallis	Senior Vice-President (Northern Territory)

For the Committee of Management:



Paul Giles  
Assistant Secretary/Treasurer

Date: 27 MARCH.....2011



Terence Burke  
Secretary

Date: 27 MARCH..... 2011

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


**COMMITTEE OF MANAGEMENT STATEMENT**

On 27 March 2011 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 2010.

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 2010;
- (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 2010 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 2010 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:



Paul Giles  
Assistant Secretary/Treasurer



Terence Burke  
Secretary

Date: ...27 MARCH.....2011

Date: ...27 MARCH..... 2011

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 27 March 2011 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 28 March 2011; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 15 May 2011; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature:

.....

Name: Terence Patrick Burke

Title of Office Held: Secretary

Date: 18 May 2011