



FAIR WORK
AUSTRALIA

21 June 2012

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

Email: enquiries@qieu.asn.au

Dear Mr Burke

Financial report for the Independent Education Union of Australia - Queensland and Northern Territory Branch for the year ended 31 December 2011 (FR2011/2889)

I acknowledge receipt of the financial report of the Independent Education Union of Australia - Queensland and Northern Territory Branch for the year ended 31 December 2011. The documents were lodged with Fair Work Australia on 23 May 2012.

The financial report has been filed.

I direct your attention to the following comment concerning the above report 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 preparation of future financial reports. No further action is required in respect of the subject documents.

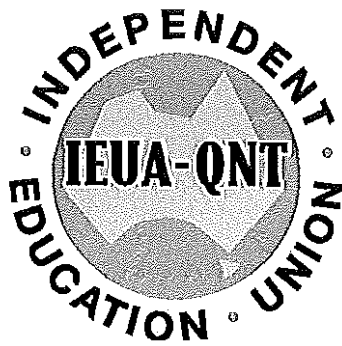
Committee of Management Statement

I note that paragraphs (A), (B) and (C) refer to the 'financial report and notes'. Such reference should be to the 'financial statements and notes'.

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.

Yours sincerely,

Larry Powell
Organisations, Research and Advice



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

ABN 74 662 601 045

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DARWIN NT 0801

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Adm7498tb:nm
3/3/8; 8/14/7; 3/3/4; 1/7/2

Wednesday, 23 May 2012

The Manager
Organisations, Research and Advice Branch
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

By Email: orgs@fwa.gov.au

Dear Branch Manager

Re: Audited Accounts - 2011

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 2011.

I would advise that these accounts were presented to a meeting of the Branch Executive on Sunday, 25 March 2012. The relevant motions of that meeting were as follows:

MOVED: P Giles

SECONDED: C Chapman

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 2011;
- (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;
- (e) During the period ended 31 December 2011 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; and
 - (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 2011 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: C Chapman

That the tabled Audited Accounts for 2011 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, 20 May 2012. 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: A Stein

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 2011 be endorsed.

CARRIED

MOVED: P Giles

SECONDED: J Blackburn

That the audited accounts for the Independent Education Union of Australia Queensland and Northern Territory Branch for the financial year ended 31 December 2011, having been published to the membership within the required timelines and tabled to this Branch Executive meeting held on 20 May 2012 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 2011

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2011**

	Note	2011	2010
INCOME		\$	\$
Affiliation Levies		365050	287652
Membership Contributions		280786	241356
Interest Received		22826	14548
		<u>668662</u>	<u>543556</u>
EXPENDITURE			
Affiliation Fees – IEUA		294000	234909
Affiliation Fees – Others		3123	1119
Audit Fees		2700	2600
Bank Charges		251	327
Branch Expenditure		1594	2753
Conference - Members		6687	-
Conference Seminar Training Costs		545	797
Depreciation		679	1750
Donations		2000	-
General Expenses		730	75
Industrial Campaign Expenses		1260	-
Insurance		3911	3420
Legal Fees		3500	300
Loss on Disposal - Non Current Assets		1688	-
Meeting Expenses - Committee		1274	1433
Payroll Tax		3537	1636
Postage & Freight		341	125
Printing, Stationery & Photocopying		3352	3955
Publications		3550	4084
Rent		3000	5955
Salaries – Officers		68779	58560
Staff Training		768	400
Superannuation		10183	8312
Telephone & Facsimile		5664	6992
Travel & Allowances – Officers		32617	24170
– Executive & Council		28985	41395
Vehicle Expenses		18620	14767
Work Cover		2843	1437
Building Union Strength		8457	1606
Funding of Cope		5000	4000
Shanghai Relationship		4720	5197
Overseas Projects		9709	-
		<u>534067</u>	<u>432074</u>
Operating Surplus/(Deficit) for Year		<u>134595</u>	<u>111482</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 FINANCIAL POSITION
AS AT 31 DECEMBER 2011**

	Note	2011	2010
CURRENT ASSETS		\$	\$
Cash at Bank		670015	497579
Receivables	6	39486	27753
		<u>709501</u>	<u>525332</u>
NON-CURRENT ASSETS			
Office Furniture & Equipment – at cost		2708	6837
Less: Accumulated Depreciation		1677	3439
		<u>1031</u>	<u>3398</u>
TOTAL ASSETS		<u>710532</u>	<u>528730</u>
CURRENT LIABILITIES			
Trade Creditors		8383	279
Sundry Creditors & Accruals - QIEU		40348	0
- Other		2700	6155
Subscriptions in Advance		10210	9989
GST Payable		7210	5221
TOTAL LIABILITIES		<u>68851</u>	<u>21644</u>
NET ASSETS		<u>641681</u>	<u>507086</u>
 Represented By:			
EQUITY - MEMBERS' FUNDS			
Balance as at 1 January 2011		507086	395604
Operating Surplus/(Deficit) for Year		134595	111482
Balance as at 31 December 2011		<u>641681</u>	<u>507086</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 2011

Balance 1 January 2010	395604
Surplus (Deficit) for Year	<u>111482</u>
Balance 31 December 2010	507086
Surplus (Deficit) for Year	<u>134595</u>
Balance 31 December 2011	<u>641681</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 2011**

	Note	2011 \$	2010 \$
Cash Flows from Operating Activities			
Receipts – Subscriptions & Affiliation:			
QIEU		350961	300026
Others		281007	235907
Interest Received		22826	14548
Payments to Suppliers & Employees:			
IEUA		(294000)	(234909)
QIEU		(117611)	(190139)
Others		(70747)	(158800)
Net Cash Outflow from Operating Activities	5	172436	(33367)
Loan – Qld Independent Education Union		-	(15411)
Purchase of Non Current Assets		-	-
Net Increase/(Decrease) in Cash held		172436	(48778)
Cash at beginning of the Financial Year		497579	546357
Cash at the end of the Financial Year		670015	497579

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 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This general purpose financial report has been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements, 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 2011**

**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 2011**

3. RELATED PARTIES (cont'd)

Transactions with Related Parties	2011	2010
Income:		
Affiliation Levies - QIEU	365050	287652
Expenditure:		
Reimbursement to QIEU		
- Salaries - Officers	68779	58650
- Superannuation	10183	8312
- Other Expenses	78997	12947

4. ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(a) Critical accounting estimates and assumptions

The Branch makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

(b) Critical judgements in applying the Branch's accounting principles

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

**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 2011**

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

	2011	2010
	\$	\$
Net Operating Surplus/(Deficit) for Year	134595	111482
Change in Operating Assets & Liabilities		
Increase/(Decrease) in Sundry Creditors/GST	47207	(135153)
(Increase)/Decrease in Receivables	(11733)	(11446)
Depreciation & Loss on Disposal	<u>2367</u>	<u>1750</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>172436</u>	<u>(33367)</u>

6. RECEIVABLES

	2011	2010
	\$	\$
Trade Debtors:		
- QIEU	38419	16207
- Other	-	-
Prepayments:		
- Affiliation	967	-
- Other	<u>100</u>	<u>100</u>
	<u>39486</u>	<u>16307</u>

7. RECOVERY OF WAGES

There was no recovery of wages activity during the period.

8. SUBSEQUENT EVENTS

There are no subsequent events that have occurred or are likely to occur that require disclosure.

9. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2011.

**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 statement of financial position as at 31 December 2011, and the statement of comprehensive income, 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

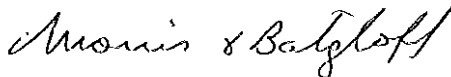
INDEPENDENT AUDIT REPORT

Independence

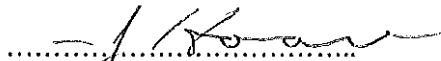
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

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

27th March 2012

**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 2011.

PRINCIPAL ACTIVITIES FOR THE YEAR

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

RESULT OF THOSE ACTIVITIES

The Branch's principal activities resulted in:

- (i) maintenance and improvement of wages and conditions of employment for our members, especially those covered by collective bargaining agreements negotiated by our union;
- (ii) growth of our solid membership base in Queensland and the Northern Territory, demonstrating member satisfaction of the support and advice currently provided to them; and
- (iii) enhancement of our developing relationship with overseas organisations.

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 2011

16,197 members were recorded in the register of members on 31 December 2011.

THE NUMBER OF PERSONS WHO WERE EMPLOYEES OF THE BRANCH ON 31 DECEMBER 2011, 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 (Queensland)
Des McGovern	Junior Vice-President
Bryce Goldberg	Committee Member
Aleisha Connellan	Branch Executive/Committee Member
Denis Kettle	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
Lorraine Hellmrich	Branch Executive Member
Kerry Laws	Branch Executive Member
Matthew Dash	Branch Executive Member
Jane Elliott	Branch Executive Member
Dave Frazer	Branch Executive Member

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

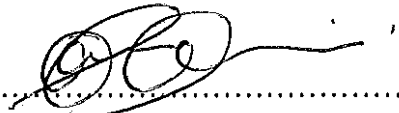
Maria Campanini	Committee Member	1 January 2011 – 28 January 2011
Jane Blackburn	Branch Executive Member	6 February 2011 – 31 December 2011
Jacqueline Boyle	Branch Executive Member	27 March 2011 – 31 December 2011
Peter Lovegrove	Branch Executive Member	1 January 2011 - 22 July 2011

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



.....

Terence Burke
Secretary

Date: ...17 FEBRUARY.....2012

Date: ...17 FEBRUARY... 2012

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

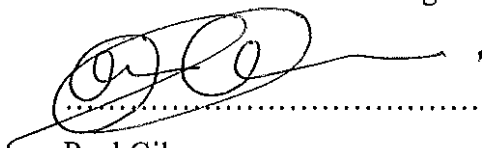
COMMITTEE OF MANAGEMENT STATEMENT

On 25 March 2012 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 2011.

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 2011;
- (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;
- (E) During the period ended 31 December 2011 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; and
 - 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 2011 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

Date: ...26 MARCH.....2012



Terence Burke
Secretary

Date: ...26 MARCH..... 2012

**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 25 March 2012 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 27 March 2012; and
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 20 May 2012; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature:

.....

Name:

Terence Patrick Burke

Title of Office Held:

Secretary

Date:

23 May 2012