



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7785  
Fax: (03) 9654 6672

Mr Jacques Morel  
Branch Secretary  
Textile Clothing & Footwear Union of Australia  
Queensland Branch  
PO Box 89  
CANNON HILL QLD 4170

Dear Mr Morel,

**Re: Financial Documents for year ended 31 December 2004 - FR2005/230**  
**Schedule 1B of the *Workplace Relations Act 1996* (the RAO Schedule)**

Receipt is acknowledged of the financial documents of the Queensland Branch of the Textile Clothing and Footwear Union of Australia for financial year ended 31 December 2004. The documents were lodged in the Industrial Registry on 2 June 2005.

The documents have been filed.

I direct your attention to the following comments concerning the reports and the financial reporting obligations under the RAO Schedule of the *Workplace Relations Act 1996*. Please note that these matters are generally advised for assistance in the future preparation of financial reports.

**Auditor's Report**

- **RAO Requirements**

The opinion of the auditor made under the auditor's report is expressed in terms previously required under the *Workplace Relations Act 1996*. The RAO Schedule, under subsection 257(5), now sets out the matters upon which an auditor is required to make an opinion. The following words would satisfy the requirements of the Schedule:

*"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements of the RAO Schedule."*

- **Dual union registration**

I note the comments that these financial statements present the assets, liabilities, income and expenditure of the organisation as an aggregation of the Queensland Branch's operations under both federal and State registrations. In this regard I draw your attention to the financial reporting provisions of RAO section 269 for reporting units with substantial common membership with State registered bodies. Alternatively, if the Branch does not report under the provisions of s269, the financial statements must present only the assets, liabilities, income and expenditure of the federal branch.

I recommend you draw these comments to the attention of your auditor.

**General Purpose Financial Report (GPFR)**

- **Notes to Accounts**

The accounts must contain a notice drawing the attention of the members to provisions of the RAO Schedule that prescribed information is available to them on request. Subsection 272(5) of the RAO Schedule requires the GPFR to set out subsections 272(1), (2), and (3). Would you please ensure that those subsections rather than the former, and now repealed, provisions of the *Workplace Relations Act 1996* are copied into the GPFR in future financial reports of the organisation.

**Operating Report**

- **Membership of Committee of Management**

While I note the Operating Report cites names of persons who have been members of the committee of management during the reporting period, RAO Regulation 159(c) also requires information regarding the period during the reporting period each committee member held office to be stated.

**Committee of Management Statement**

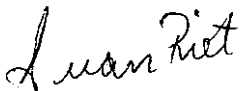
Please note that under the Registrar's Reporting Guideline 18(d) for the purposes of s253 this statement need only be signed by a designated officer.

**Accounting Officer's Certificate**

This document is not required under the RAO financial reporting provisions.

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 7785 (Monday - Thursday inclusive).

Yours sincerely



Sylvia van Riet  
Statutory Services Branch

6 June 2005



## TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA (Queensland Branch)

State Secretary: Jacques (Jack) Morel

### TEXTILE CLOTHING AND FOOTWEAR UNION - QUEENSLAND BRANCH

**Operating Report for year ended 31<sup>st</sup> December 2004**

#### Principal Activities

The principal activity of the TCFUA Qld Branch is to provide industrial and organising services to union members who are employed in the textile clothing and footwear industry. This is done by representing the members in negotiations of collective enterprise agreements with their employers and representing them at industrial tribunals. Provision of this service resulted in higher wages and better conditions generally for members.

The significant changes to the principal activities were the introduction of accident income protection insurance for union members through enterprise agreements. The union also introduced new awards to protect the safety net wages and provisions in the state through Award Review Mark 1 and 2. The two new awards are the Dry Cleaning Industry Award 2004 and the Footwear Manufacturing Award 2005.

#### Number of Employees

The number of persons who were employed during the reporting period was 2.

#### Number of Members

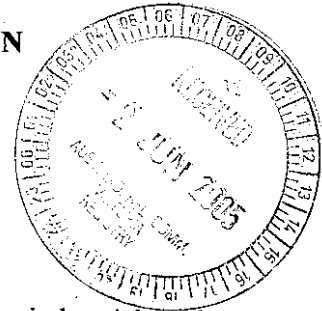
The number of members recorded on the registry of members at the end of the reporting period was 1148.

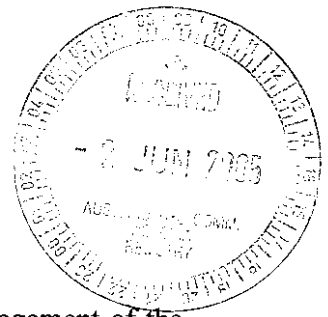
#### Manner of Resignation

Member may resign from the union by giving notice in writing to the Secretary in accordance with the Rules of the TCFUA, No.12 Termination of Membership.

#### Superannuation Trustee

There are no officers of the TCFUA Qld Branch who holds a position on any superannuation entity.

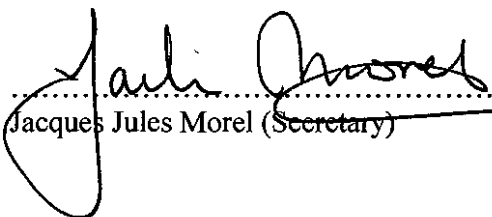




### **Members of Committee of Management**

The persons who held offices as members of the Committee of Management of the TCFUA Qld Branch during the reporting period were:

Kay Goulding (President)  
John Dalton (Vice-President)  
Noel Thorne (Trustee)  
Lorraine Paton (Trustee) resigned, replaced for balance of the term by Ken Sparks.  
Jack Morel (Secretary)  
Robert Piantoni (Committee Member)  
John Johnston (Committee Member)  
Nguyen Quoc Phu (Win) (Committee Member)  
Leone McDermott (Committee Member)  
Scott Martin (Committee Member)  
Neil Welch (Committee Member) resigned, replaced for balance of the term by Michael Brinkman.  
Tuan Minh Truong (Tom) (Committee Member) resigned and not replaced.  
Asotau Faalavaau (Committee Member) resigned and not replaced.

  
.....  
Jacques Jules Morel (Secretary)

29-5-05  
.....  
(date)

**THE TEXTILE CLOTHING  
& FOOTWEAR UNION  
OF AUSTRALIA**

**QUEENSLAND BRANCH**

**FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2004**

**CONTENTS:**

Committee of Management's Certificate

Accounting Officer's Certificate

Secretary's Certificate

Auditor's Report

Income and Expenditure Statement

Statement of Financial Position

Notes to the Financial Statements

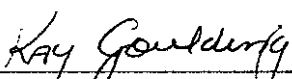
**THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH**

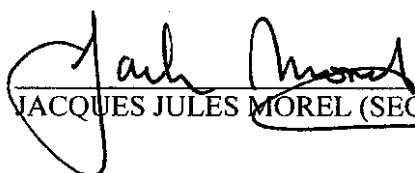
**COMMITTEE OF MANAGEMENT STATEMENT**

On the 1<sup>st</sup> day of April 2005, the Committee of Management of The Textile Clothing & Footwear Union of Australia passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2004:

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

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v) no request for information has been made by a member of the reporting unit or a Registrar duly made under Section 272 of the RAO Schedule; and
  - (vi) no order has been made by the Commissioner for inspection of financial records under Section 273 of the RAO Schedule.

  
KAY GOULDING (PRESIDENT)

  
JACQUES JULES MOREL (SECRETARY)

Dated at Brisbane this 1<sup>st</sup> day of April 2005

**THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH**

**ACCOUNTING OFFICER'S CERTIFICATE**

I, JACQUES JULES MOREL, being the Officer responsible for keeping the accounting records of the Queensland Branch of the Textile Clothing & Footwear Union of Australia, certify that as at 31 December 2004 the number of members of the organisation was 1148.

In my opinion,

- I. the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2004;
- II. a record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the organisation;
- III. before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- IV. any payment made out of funds of the organisation raised by compulsory levies or voluntary contribution from members, or funds other than the General Fund operated in accordance with the rules, for a purpose other than the purpose for which the fund was operated, was approved in accordance with the rules of the organisation;
- V. no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation; and
- VI. the register of members of the organisation was maintained in accordance with the Act.

  
.....  
JACQUES JULES MOREL (ACCOUNTING OFFICER)

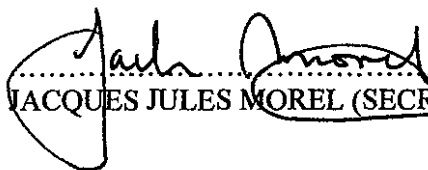
Signed at Brisbane this 1<sup>st</sup> day of April 2005.

THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH

**SECRETARY'S CERTIFICATE**

I, Jacques Jules Morel, being the Secretary of the Queensland Branch of the Textile Clothing & Footwear Union of Australia, do hereby state that the attached documents are copies of the reports and audited accounts and financial statements for the year ended 31 December 2004 that were:

- I. supplied to the members free of charge on the 4<sup>th</sup> day of April 2005; and
- II. presented to a meeting of the Queensland Branch of the Textile Clothing & Footwear Union of Australia on the 23<sup>rd</sup> day of May 2005

  
JACQUES JULES MOREL (SECRETARY)

Signed at Brisbane this 23<sup>rd</sup> day of May 2005.



**THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS**

***SCOPE***

We have audited the financial statements of the Textile Clothing & Footwear Union of Australia (Queensland Branch) for the financial year ended 31 December 2004 as set out on pages follows. The organisation's committee of management are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the organisation.

Our audit has been conducted in accordance with Australian Accounting Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus View) and statutory requirements so as to present a view which is consistent with our understanding of the organisation's financial position and the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

***AUDIT OPINION***

Attention is drawn to note 3 of the financial statements. Advice on questions concerning the ownership of assets and the segregation of members dues as between the Federally registered and State registered entities is currently being sought. Pending such advice, the financial statements are an aggregation of the assets, liabilities, income and expenditure of the Queensland Branch's operations under both Federal and State registrations.

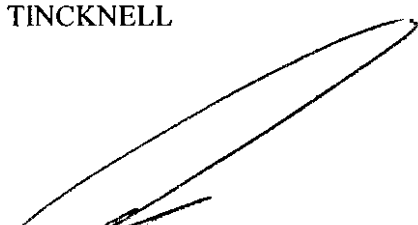
In the context of the above the financial statement aggregation, in our opinion:

- (1) There were kept by the organisation in relation to the year, satisfactory accounting records, including:
  - a) records of the sources and nature of the income of the organisation (including income from members); and
  - b) records of the nature and purposes of the expenditure of the organisation; and
- (2) The attached accounts and statements, prepared under the historical cost convention, and in accordance with section 273 and regulation 107 of the *Workplace Relations Act 1996* in relation to the year were properly drawn up so as to give a true and fair view of:
  - a) the financial affairs of the branch as at 31 December 2004; and

b) the income and expenditure, and the surplus of the organisation for the year ended on that date.

(3) All information and explanations required for the purposes of our audit were supplied.

MARSH TINCKNELL



.....  
TIM DAVIS CA (Membership No. 86089 – Holder of current practising certificate as issued by the Institute of  
Chartered Accountants of Australia)

DIRECTOR  
MARSH TINCKNELL PTY LTD  
A.C.N. 106 558 436

DATED: 1 April 2015

**THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2004**

	<b>This Year</b>	<b>Last Year</b>
<u><b>INCOME</b></u>		
Membership Fees	214,432	246,308
<u><b>EXPENDITURE</b></u>		
Affiliation Fees	1,108	-
Badges, Caps & T-shirts	1,708	-
Bank Charges	402	364
Capitation Fees	22,116	24,658
Computer Costs	534	5,219
Depreciation	7,822	4,585
Donations	200	-
Entertainment Expenses	881	902
Executive Allowances	690	1,800
Filing Fees	91	1,085
Fines	-	57
Fringe Benefits Tax	2,492	-
Insurance	1,690	599
Legal Costs	2,691	250
Motor Vehicle Expenses	8,243	10,162
Postage, Printing & Stationery	3,014	4,438
Professional Fees	3,530	3,950
Provision - Long Service Leave	6,917	2,605
Provision - Annual Leave	(3,405)	(143)
Rent	6,760	8,450
Repairs & Replacements	106	-
Salaries and Allowances	97,804	110,579
Staff Amenities	169	374
Staff Training & Welfare	1,144	31
Subscriptions	583	1,768
Sundry Expenses	342	2
Superannuation Contributions	31,939	34,557
Telephone	6,158	7,053
Travelling Expenses	5,113	10,539
Workers Compensation Insurance	394	377
	<u>(211,236)</u>	<u>(234,261)</u>
<b>Net Profit from Operations</b>	<u>3,196</u>	<u>12,047</u>

THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH

INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2004

	This Year	Last Year
Net Profit from Operations	3,196	12,047
<u>OTHER INCOME</u>		
Interest Received	9,754	4,209
Administration Fees	1,153	-
Sundry Income	3,792	10,227
Income Protection Insurance (Net)	-	(539)
Profit on Sale of Non-current Assets	684	-
	<hr/> 15,383	<hr/> 13,897
<u>NET SURPLUS/(DEFICIENCY) FOR THE YEAR</u>	18,579	25,944
Retained Profits - Beginning of Year	126,434	100,490
<u>ACCUMULATED FUNDS - END OF YEAR</u>	<hr/> \$145,013	<hr/> \$126,434

**THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH**

STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31ST DECEMBER 2004

	This Year	Last Year
<u>CURRENT ASSETS</u>		
Cash	185,303	170,603
Receivables	15,641	22,852
	<hr/> 200,944	<hr/> 193,455
<u>NON-CURRENT ASSETS</u>		
Fixed Assets	36,224	16,935
	<hr/> 36,224	<hr/> 16,935
<b>TOTAL ASSETS</b>	<b>237,168</b>	<b>210,390</b>
<u>CURRENT LIABILITIES</u>		
Creditors and Borrowings	90,055	81,856
Provisions	2,100	2,100
	<hr/> 92,155	<hr/> 83,956
<b>TOTAL LIABILITIES</b>	<b>92,155</b>	<b>83,956</b>
<u>NET ASSETS</u>	<hr/> <b>145,013</b>	<hr/> <b>126,434</b>
<u>ACCUMULATED FUNDS</u>		
Members' Funds	<hr/> 145,013	<hr/> 126,434

**THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH**

**SCHEDULE TO THE STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31ST DECEMBER 2004**

	<b>This Year</b>	<b>Last Year</b>
<u><b>CASH</b></u>		
Cash on Hand	-	14
Security Deposits	20	20
Term Deposit	162,560	154,636
Petty Cash Imprest	23	-
Cash at Bank - State Account	22,700	15,933
	<hr/> 185,303 <hr/>	<hr/> 170,603 <hr/>
<u><b>RECEIVABLES</b></u>		
Sundry Debtors	15,641	22,852
	<hr/>	<hr/>
<u><b>FIXED ASSETS</b></u>		
Plant & Equipment	30,558	28,013
Less: Accumulated Depreciation	25,447	24,345
	<hr/> 5,111 <hr/>	<hr/> 3,668 <hr/>
Motor Vehicles	42,787	46,213
Less: Accumulated Depreciation	11,674	32,946
	<hr/> 31,113 <hr/>	<hr/> 13,267 <hr/>
	<hr/> 36,224 <hr/>	<hr/> 16,935 <hr/>
<u><b>CREDITORS AND BORROWINGS</b></u>		
Sundry Creditors & Accruals	12,028	16,964
GST Adjustment	291	3,025
Provision for Fringe Benefits		
Tax	3,179	2,891
Provision for Annual Leave	7,388	10,793
Provision for Long Service Leave	48,589	41,672
Provision for Sick Leave	6,511	6,511
	<hr/> 77,986 <hr/>	<hr/> 81,856 <hr/>
<u><b>PROVISIONS</b></u>		
Fighting Fund Provision	2,100	2,100
	<hr/>	<hr/>

**THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA  
QUEENSLAND BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2004**

**1. ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with historical cost convention. The accounting policies adopted are consistent with those of the previous year.

In particular:

- a. The accounts have not been adjusted to record either changes in the currency purchasing power or in the value of specific assets.
- b. Non-current assets disclosed in the Balance Sheet have been depreciated using appropriate rates of depreciation, in order to expense each asset over its anticipated economic life.
- c. No liability exists for Income Tax as Trade Unions are exempt from Income Tax under Section 23(f) of the Income Tax Assessment Act 1936. Trade Unions however, are liable for Fringe Benefits Tax under the Fringe Benefits Tax Assessment Act 1986.
- d. Accrued Employee's Benefits have been calculated in accordance with the appropriate awards and in accordance with AASB 1028. The number of officers and employees covered by the provision is 3.
- e. Australian Accounting Standard AAS28 - Statement of Cashflows requires a statement of cashflows to be prepared as part of the financial statements. Due to the detailed disclosure in these financial statements of information, which predominantly comprise cash transactions, it is considered that presentation of a statement of cashflows would not provide additional useful information to the members.

**2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR**

In accordance with the requirements of the *Workplace Relations Act 1996*, as amended, the attention of members is drawn to the provisions of subsections 274 (1), (2) and (3), which read as follows:

- a. A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation;
- b. An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed;
- c. A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

**3. DUAL UNION REGISTRATION**

The Textile Clothing & Footwear Union of Australia Queensland Branch is registered with both the Queensland Industrial Relations Commission and the Australian Industrial Relations Commission. Recent legal advice and correspondence with the Registrars indicates the registrations constitute two separate legal entities.

In the interim, as in previous years, these financial statements present the assets, liabilities, income and expenditure of the organisation as an aggregation of the Queensland Branch's operations under both Federal and State Registrations.