



Australian Government

Australian Industrial Registry

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Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
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Mr Jack Morel
State Secretary
Textile Clothing and Footwear Union of Australian
Queensland Branch
Ground Floor, 11 Alexandra Place
MURARRIE QLD 4172

Dear Mr Morel

**RE: Schedule 1B of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 31 December 2005 - FR2006/638**

I acknowledge receipt of the financial reports of the Textile, Clothing and Footwear Union of Australia, Queensland Branch. The documents were lodged in the Industrial Registry on 21 March 2006.

The documents have been filed.

I direct your attention though, to the following comments concerning the above reports and the financial reporting obligation under RAO Schedule. Please note that these matters are generally advised for existence in the future preparation of financial reports.

1. Operating Report

(a) Significant changes to financial affairs.

The report must give details of any significant changes in the reporting unit's financial affairs during the year.

(b) Right of members to resign

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 12(b) to (g) of the organisation's Rules is applicable and would satisfy the requirements.

2. Accounting officer's certificate

The report under the title "Accounting Officer's Certificate" appears to replicate the accounting officer's certificate previously required under former provisions of the Act. Please note that there is no requirement under the RAO Schedule to lodge an accounting officer's certificate.

3. Auditor's Report

The opinion of the auditor made under the auditor's report is expressed in terms previously required under the Act. Subsection 257(5) of the RAO Schedule now sets out the matters upon which an auditor is required to make an opinion. The following wording 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 imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996."

4. General Purpose Financial Report

Notes to the Financial Statements

Your 'Notes to the Financial Statements' prepared under the General Purpose Financial Report (GPFR) sets out under provisions relating to subsections 272(1), (3) and (4) of the RAO Schedule. Subsection 272(5) requires the GPFR to set out subsections 272(1), (2) and (3). Would you please ensure those subsections are included in the GPFR next year.

Should you wish to discuss the above letter, I can be contacted on (03) 8661 7764 or by email at dimitra.doukas@air.gov.au.

Yours sincerely,



Dimitra Doukas
Statutory Services Branch

18 April 2006



TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA (Queensland Branch)

State Secretary: **Jacques (Jack) Morel**

14 March 2006



Dimitra Doukas
Australian Industrial Registry
GPO Box 19945
MELBOURNE VIC 3001

Dear Dimitra

Please find the enclosed Operating Report as required by the 31 March 2006.

A copy of the audit report will be sent after our General meeting which is to be held shortly.

Please let me know if there is any further information that you require.

Kind Regards

A handwritten signature in black ink, appearing to read 'Jack Morel', with a long, sweeping horizontal line extending from the end of the signature.

Jack Morel
State Secretary

TEXTILE CLOTHING AND FOOTWEAR UNION OF AUSTRALIA
QUEENSLAND BRANCH

ABN 27 195 210 427

OPERATING REPORT

The Committee of Management submits the financial statements of Textile Clothing and Footwear Union of Australia – Queensland Branch for the financial year ended 31 December 2005.

PRINCIPAL ACTIVITY

The principal activity of the union during the financial year was to service the needs of its members to protect, promote and provide advice in the interests of members on issues affecting the Textile, Clothing, Footwear and Dry Cleaning Industries.

There has been a change in the nature of these activities occurred during the year. The Textile Clothing and Footwear Union of Australia – Queensland Branch has started to prosecute respondents to the *Federal Clothing Trades Award 1999* for non-compliance of the Outworker/Contractor clauses of this award.

RESULTS AND REVIEW OF OPERATIONS

The loss of the union for the financial year amounted to \$30,318.

A review of the operations of the union during the financial year found the union has reduced its operating profit due to loss of membership and an initial outlay towards prosecutions filing fees.

SIGNIFICANT CHANGES

There has been a change in the nature of these activities occurred during the year. The Textile Clothing and Footwear Union of Australia – Queensland Branch has started to prosecute respondents to the *Federal Clothing Trades Award 1999* for non-compliance of the Outworker/Contractor clauses of this award. This will affect the income in 2006 financial year.

FUTURE DEVELOPMENTS

Likely developments in the operations of the union and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the union.

EVENTS SUBSEQUENT TO BALANCE DATE

There were no events subsequent to balance date that require inclusion in this report.

MEMBERSHIP

The number of members of the union was 717 (2004: 1148 members).

The register of members has, during the immediately preceding calendar year, been kept and maintained as required by ss230(1)(a) and (2).

RESIGNATION FROM MEMBERSHIP

Members have the right to resign from the union in accordance with rule of membership 12(b), which reads as follows:

“A member may resign from membership of the Union by notice in writing addressed and delivered to the Secretary of the member’s branch.”

EMPLOYEES

The Union employed two full-time employees and two casual employee for the financial year ended 31 December 2005.

TRUSTEE OR DIRECTOR OF SUPERANNUATION ENTITY

No State Executives are a trustee of a superannuation entity or an exempt public sector superannuation scheme; or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and where a criterion for the officer or member being the trustee or director is that the office or member is an officer or member of a registered organisation.

TEXTILE CLOTHING AND FOOTWEAR UNION OF AUSTRALIA
QUEENSLAND BRANCH

ABN 27 195 210 427

OPERATING REPORT

MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT

The names of the state executives who have held office at any time during or since the end of the year are:

Name	Change of Office	Address	Occupation
Kay Goulding		PO Box 89, CANNON HILL Q 4170	Machinist
Jack Morel		PO Box 89, CANNON HILL Q 4170	State Secretary
John Dalton		PO Box 89, CANNON HILL Q 4170	Shoe Repairer
John Johnstone		PO Box 89, CANNON HILL Q 4170	Machine Operator
Leone McDermott	(Voted out of office 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Machinist
Michael Brinkman	(Voted out of office 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Machine Operator
Scott Martin		PO Box 89, CANNON HILL Q 4170	Cutter
Kenneth Sparks	(Voted out of office 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Dispatch & Value Adding
Noel Thorne	(Voted out of office 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Dispatch & Machine Operator
Robert Piantoni		PO Box 89, CANNON HILL Q 4170	Cutter
Quoc Phu Nguyen		PO Box 89, CANNON HILL Q 4170	Machinist
Scott Wilmot	(Elected 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Machine Operator
Aliette Corbutt	(Elected 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Machinist
Jennifer Evans	(Elected 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Machinist
Debra MacKinnon	(Elected 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Machinist
Marlene Pamenter	(Elected 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Machinist
Faye Tamamasui	(Elected 12 May 2005)	PO Box 89, CANNON HILL Q 4170	Machinist

State Executives have been in office since the start of the financial year to the date of this report unless otherwise stated.


INDEMNITIES

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the union.

No person has applied for leave of Court to bring proceedings on behalf of the union or intervene in any proceedings to which the union is a party for the purpose of taking responsibility on behalf of the union for all or any part of those proceedings.

The union was not a party to any such proceedings during the year.

Signed on behalf of the Committee of Management.


JACQUES MOREL
Secretary

Dated, this 14th day of March 2005



TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA (Queensland Branch)

State Secretary: **Jacques (Jack) Morel**

4 April 2006

Dimitra Doukas
Australian Industrial Registry
GPO Box 19945
MELBOURNE VIC 3001

Dear Dimitra

Further to the letter and Operational report sent to you on 14 March 2006 please find the additional financial audit reports enclosed.

Please let me know if there is any further information that you require.

Kind Regards

A handwritten signature in black ink, appearing to read 'Jack Morel', with a long horizontal flourish extending to the right.

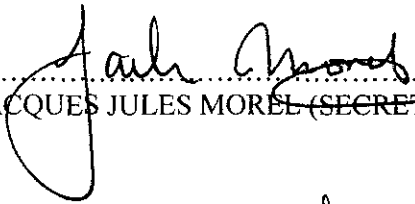
Jack Morel
State Secretary

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 2005 that were:

- I. supplied to the members free of charge on the... 4th day of... March 2006; and
- II. presented to a meeting of the Queensland Branch of the Textile Clothing & Footwear Union of Australia on the... 3rd day of... April 2006


.....
JACQUES JULES MOREL (SECRETARY)

Signed at Brisbane this 3rd day of April 2006.

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

QUEENSLAND BRANCH

**FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2005**

CONTENTS:

Committee of Management Statement

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**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 2005 the number of members of the organisation was 723.

In my opinion,

- I. the attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2005;
- 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 2nd day of March 2006.

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

COMMITTEE OF MANAGEMENT STATEMENT

On the 2nd day of March 2006, 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 2005:

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 for purposes of section 270 of the Registration and Accountability of Organisations regulation schedule to the Workplace Relations Act 1996, commonly referred to as the RAO Schedule;
- (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.
- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and

- (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

Kay Goulding
KAY GOULDING (PRESIDENT)

Jacques Jules Morel
JACQUES JULES MOREL (SECRETARY)

Dated at Brisbane this 2nd day of March 2006

**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 2005 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

In our opinion:

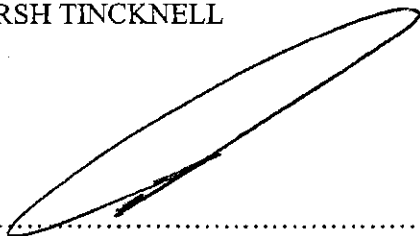
- (1) The records kept by the organisation in relation to the year were satisfactory accounting records, including:
 - a) records of the sources and nature of the income of the organisation (including income from members); and
 - b) records of the nature and purposes of the expenditure of the organisation; and
- (2) The attached accounts and statements, prepared under the historical cost convention, except for certain assets, which, as noted, are at fair value, give a true and fair view of:
 - a) the financial affairs of the branch as at 31 December 2005; and
 - b) the income and expenditure, and the surplus of the organisation for the year ended on that date.

In accordance with:

- (a) applicable sections of *Workplace Relations Act 1996*
- (b) applicable accounting standards and other mandatory financial reporting requirements in Australia.

(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: 2 March 2006

THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
QUEENSLAND BRANCH

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2005

	This Year	Last Year
<u>INCOME</u>		
Membership Fees	192,240	214,432
Recovery of Wages Activity	3,448	-
	<hr/> 195,688	<hr/> 214,432
<u>EXPENDITURE</u>		
Affiliation Fees	923	1,108
Badges, Caps & T-shirts	1,120	1,708
Bank Charges	192	402
Capitation Fees	14,768	22,116
Computer Costs	1,053	534
Depreciation	8,201	7,822
Donations	-	200
Entertainment Expenses	1,062	881
Executive Allowances	1,500	690
Filing Fees	15,748	91
Fringe Benefits Tax	3,436	2,492
Insurance	11,089	1,690
Interest Paid	30	-
Legal Costs	2,924	2,691
Mortality Fund Contributions	1,071	-
Motor Vehicle Expenses	9,343	8,243
Postage, Printing & Stationery	7,868	3,014
Professional Fees	5,464	3,530
Provision - Long Service Leave	4,308	6,917
Provision - Annual Leave	7,435	(3,405)
Provision - Sick Leave	438	-
Rent	6,760	6,760
Repairs & Replacements	1,120	106
Salaries and Allowances	91,568	97,804
Staff Amenities	131	169
Staff Training & Welfare	397	1,144
Subscriptions	30	583
Sundry Expenses	1,448	342
Superannuation Contributions	37,303	31,939
Telephone	5,692	6,158
Travelling Expenses	6,322	5,113
Workers Compensation Insurance	112	394
	<hr/> (248,856)	<hr/> (211,236)
Net Profit from Operations	<hr/> (53,168)	<hr/> 3,196

THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
QUEENSLAND BRANCH

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2005

	This Year	Last Year
Net Profit from Operations	(53,168)	3,196
<u>OTHER INCOME</u>		
Deductions relating to		
Recovery of Wages Activity	(2,922)	-
Interest Received	8,957	9,754
Revaluation	(10,451)	-
Administration Fees	727	1,153
Sundry Income	19,818	3,792
Income Protection Insurance	6,721	-
Profit on Sale of Non-current Assets	-	684
	<hr/> 22,850	<hr/> 15,383
<u>NET SURPLUS/(DEFICIENCY) FOR THE YEAR</u>	(30,318)	18,579
Retained Profits - Beginning of Year	145,013	126,434
<u>ACCUMULATED FUNDS - END OF YEAR</u>	<hr/> \$114,695	<hr/> \$145,013

THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
QUEENSLAND BRANCH

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER 2005

	This Year	Last Year
<u>CURRENT ASSETS</u>		
Cash	178,165	185,303
Receivables	11,892	15,641
Other	(1,192)	-
	<hr/> 188,865	<hr/> 200,944
<u>NON-CURRENT ASSETS</u>		
Fixed Assets	20,618	36,224
	<hr/> 20,618	<hr/> 36,224
TOTAL ASSETS	<hr/> 209,483	<hr/> 237,168
<u>CURRENT LIABILITIES</u>		
Creditors and Borrowings	92,688	90,055
Provisions	2,100	2,100
	<hr/> 94,788	<hr/> 92,155
TOTAL LIABILITIES	<hr/> 94,788	<hr/> 92,155
<u>NET ASSETS</u>	<hr/> 114,695	<hr/> 145,013
<u>ACCUMULATED FUNDS</u>		
Members' Funds	<hr/> 114,695	<hr/> 145,013

THE TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
QUEENSLAND BRANCH

SCHEDULE TO THE STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER 2005

	This Year	Last Year
<u>CASH</u>		
Security Deposits	20	20
Term Deposit	161,441	162,560
Petty Cash Imprest	179	23
Cash at Bank - State Account	16,525	22,700
	<hr/> 178,165	<hr/> 185,303
<u>RECEIVABLES</u>		
Sundry Debtors	11,892	15,641
	<hr/>	<hr/>
<u>OTHER</u>		
Prepaid Union Fee	(1,192)	-
	<hr/>	<hr/>
<u>FIXED ASSETS</u>		
Plant & Equipment	29,175	30,558
Less: Accumulated Depreciation	23,278	25,447
	<hr/> 5,897	<hr/> 5,111
Motor Vehicles	14,721	31,113
	<hr/> 14,721	<hr/> 31,113
	<hr/> 20,618	<hr/> 36,224
<u>CREDITORS AND BORROWINGS</u>		
Sundry Creditors & Accruals	8,184	12,028
GST Adjustment	355	291
Provision for Fringe Benefits		
Tax	1,850	3,179
Provision for Annual Leave	14,824	7,388
Provision for Long Service Leave	52,898	48,589
Provision for Sick Leave	6,950	6,511
	<hr/> 85,061	<hr/> 77,986
<u>PROVISIONS</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 STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005**

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with historical cost convention, except for certain assets, which, as noted below, are at fair value. The accounting policies adopted are consistent with those of the previous year.

In particular:

- a. The accounts have not been adjusted to record either change in the currency purchasing power or in the value of specific assets, except for certain assets as noted.
- 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 119. 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.

Recoverable amount of non-current assets

The recoverable amount of a non-current asset is the net amount expected to be recovered through the cash inflows and outflows arising from its continued use and subsequent disposal. Where the carrying amount of a non-current asset exceeds its recoverable amount, the asset is written down to its recoverable amount. The decrement in the carrying amount is recognised as an expense in the income and expenditure statement in the reporting period in which the recoverable amount write-down occurs. In determining the recoverable amount, expected future cash flows have not been discounted to their present values.

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 272 (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. The purpose of the two registrations was so that the union is able to assist members operating in more than one state.

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.

4. PLANT AND EQUIPMENT

The recoverable values for Plant and Equipment have not been re-valued from the carrying amount unless the discrepancies are of significant nature. In the current accounting period, it was assessed that motor vehicles are the only assets at risk. Motor vehicles have been re-valued to the market value, with the decrements recognised in income and expenditure statement under revaluation of assets.

5. RECOVERY OF WAGES ACTIVITY

The recovery of wages activity for the year is disclosed as follows:

	2005	2004
<u>Receipts</u>		
Amount recovered from employers in respect of wages etc	3,500	0
Interest received on recovered money	0	0
Total Receipts	3,500	0

Payments

Deductions of amounts due in respect of membership for:		
• 12 months or less (GST Incl.)	78	0
• Greater than 12 months	0	0
Deduction of donations or other contribution to accounts:		
• The reporting unit	0	0
• Other entity	0	0
Deduction of fees or reimbursements of expense (GST Incl.)	500	0
Payment to workers in respect of recovered money	2,922	0
Total Payments	3,500	0

1. The number of workers to which the moneys were recovered for is: 1
2. Aggregate payables to works attributable to recovered moneys but not distributed is: NIL
3. The number of workers to which the payables mentioned to paragraph 2 above: NIL
4. Name and balance of account operated for recovery of wages:

Commonwealth Bank Account

Textile Clothing and Footwear Union of Australia Queensland Branch Union of employees
Balance as of 31 December 2005 attributable to Recovery of wages: NIL

6. CONTINGENT ASSETS AND LIABILITIES

Textile Clothing and Footwear Union of Australia (Queensland Branch) is expected to receive prosecution settlements from companies who have already been served in the upcoming financial year. It is estimated that the settlement will amount to approximately \$260,000.00. The expected legal fees to be deducted from these settlements will be \$91,000.00.