



FAIR WORK
AUSTRALIA

15 July 2011

Mr Jack Morel
Secretary
Textile, Clothing and Footwear Union of Australia, Queensland Branch

email: tcfuagld@bigpond.com

Dear Mr Morel

Re: Financial Report for the Textile, Clothing and Footwear Union of Australia, Queensland Branch for year ended 31 December 2010 – FR2010/2825

I acknowledge receipt of the financial report for the Textile, Clothing and Footwear Union of Australia, Queensland Branch for the year ended 31 December 2010. The report was lodged with Fair Work Australia on 16 June 2011.

The financial report has now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Required disclosures: contributions to another reporting unit of the organisation

Item 11(b) of the General Manager's Reporting Guidelines (the Guidelines) requires the disclosure of the amounts and the names of other reporting units to which payments are made. In future years please ensure that the name of the reporting unit to which capitation fees have paid is disclosed.

Also, item 15 of the Guidelines requires that where another reporting unit of the organisation is the source of a cash inflow or the application of cash outflow, such cash flow should be separately disclosed in the notes and show the name of the other reporting unit. In future years please ensure that any cash flows to the national office are disclosed in the notes to the cash flow statement.

Provisions for office holders and other employees

The Guidelines require either the balance sheet or the notes to disclose any liability for employee benefits in respect of office holders and other employees (items 14(c) and 14 (d)). Note 6 discloses these liabilities but does not distinguish between provisions for office holders and other employees. Provisions for office holders and other employees should be separately disclosed.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to be 'K Donnellan', with a long horizontal stroke extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au



TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA (Queensland Branch)

State Secretary: Jack Morel

FACSIMILE COVER SHEET

To: Tribunal Services & Organisations, Fair Work Australia
Attention: Mr Kevin Donnellan
Fax No: (03) 9655 0410
Date: 16 June 2011
From: TCFUA - Qld Branch
No. of Pages: 20 (INCLUDES THIS PAGE)
IF YOU DO NOT RECEIVE ALL PAGES, PLEASE TELEPHONE (07) 3390 7422

Subject: Financial Return – year ending 31 December 2010

FAXED
16 6 11

Dear Mr Donnellan

Lodgement of Financial Documents year ended 31/12/10 (FR2010/2825)

Please find attached relevant documents for the Textile Clothing and Footwear Union of Australia – Queensland Branch to meet its financial reporting obligations under the Fair Work (Registered Organisations) Act 2009 for the financial year ended 31 December 2010.

Kind regards


for **Jack Morel**
State Secretary

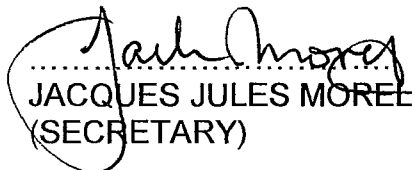
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**TEXTILE CLOTHING & FOOTWEAR UNION OF AUSTRALIA
QUEENSLAND BRANCH**

SECRETARY'S CERTIFICATE

I, Jacques Jules Morel, being the Secretary of the Queensland Branch of the Textile Clothing & Footwear Union of Australia, certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on 9 May 2011; and
- that the full report was presented to a general meeting of members of the reporting unit on 14 June 2011; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.


JACQUES JULES MOREL
(SECRETARY)

Date: 16-6-11

**TEXTILE CLOTHING AND FOOTWEAR UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

OPERATING REPORT

The Committee of Management of the Textile Clothing and Footwear Union of Australia – Queensland Branch hereby reports on the financial year ended 31 December 2010, in accordance with the Fair Work (Registered Organisations) Act 2009, s254.

REVIEW OF PRINCIPAL ACTIVITY

The principal activity of the reporting unit during the financial year was to service the needs of its members by promoting and protecting the interests of members; providing advice on issues affecting the Textile, Clothing, Footwear and Dry Cleaning Industries in Queensland; and representing its members in award matters. It is confirmed that the objectives of these activities were achieved through dispute notices, conferences and unfair dismissal applications.

SIGNIFICANT CHANGES

There were no significant changes in the nature of activities or financial affairs of the Reporting Unit during the financial year.

RIGHTS OF MEMBERS

Subject to the Rules of the TCFUA (12 – Termination of Membership), and s174 of the Fair Work (Registered Organisations) Act 2009, members have the right to resign from membership of the Reporting Unit.

TRUSTEE OR DIRECTOR OF SUPERANNUATION ENTITY

No officer or member of the Reporting Unit is 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.

OTHER RELEVANT INFORMATION


The number of members of the Reporting Unit as at 31 December 2010 was 387.
The number of persons who were employees of the Reporting Unit as at 31 December 2010 was 2.

OTHER PRESCRIBED INFORMATION

The names of members of the TCFUA – Queensland Branch Committee of Management during the reporting period were:

Name	Office Held
Aliette Corbutt	President
Scott Martin	Vice-President
Jack Morel	Secretary
Ken Sparks	Trustee
Jeff Litchfield	Trustee
John Johnstone	Committee Member
Robert Piantoni	Committee Member
Debra MacKinnon	Committee Member
Ann Allen	Committee Member

Signed on behalf of the Committee of Management.


Jack Morel
Secretary

9-5-11
Date

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2010**

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

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

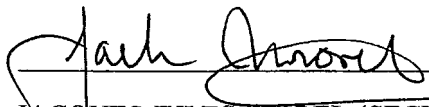
COMMITTEE OF MANAGEMENT STATEMENT

On the 28th day of April 2011, 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 2010:

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 General Manager of Fair Work Australia for purposes of section 253 of the Fair Work (Registered Organisations) Act 2009; (the Act)
- (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 Act and the Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) 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 General Manager of Fair Work Australia made under Section 272 of the Act; and
 - (vi) no order has been made by the Commissioner for inspection of financial records under Section 273 of the Act.
- (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 General Manager of Fair Work Australia; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the Act 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.


JACQUES JULES MOREL (SECRETARY)

Dated at Brisbane this 28th day of April 2011

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

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

	2010 \$	2009 \$
INCOME		
Membership Fees	131,657	140,335
OTHER INCOME		
Interest Received	4,902	13,279
Income Protection Insurance	9,870	9,392
Other Income	15,489	1,507
Profit on Sale of Non-current Assets	4,391	-
	34,652	24,178
	166,309	164,513

The accompanying notes form part of these financial statements.

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

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

	2010 \$	2009 \$
EXPENDITURE		
Affiliation Fees	1,191	1,128
Bank Charges	2,716	2,191
Capitation Fees	22,520	20,344
Computer Costs	1,323	942
Depreciation	4,450	4,634
Donations	-	829
Entertainment Expenses	1,071	1,439
Executive Allowances - Office Holders	630	900
Fringe Benefits Tax	2,314	2,320
Insurance	13,745	12,554
Interest Paid	50	50
Legal Fees	3,677	-
Mortality Fund Contributions	989	-
Motor Vehicle Expenses	8,780	12,057
Petty Cash Expenditure	-	173
Postage, Printing & Stationery	2,752	2,305
Professional Fees	6,250	6,250
Provision - Long Service Leave	638	3,270
Provision - Annual Leave	(1,429)	1,098
Provision - Sick Leave	(375)	1,681
Rent	6,760	6,760
Salaries and Allowances - Office Holders	94,693	82,918
Salaries and Allowances - Other Employees	33,951	31,029
Staff Amenities	180	198
Subscriptions	561	459
Sundry Expenses	1,188	547
Superannuation Contributions	23,845	21,407
Telephone	4,888	5,145
Travelling Expenses	6,289	2,583
Workers Compensation	329	-
	243,976	225,211
Loss for the Year	(77,667)	(60,698)
Retained earnings at beginning of financial year	127,364	188,062
Retained earnings at end of financial year	49,697	127,364

The accompanying notes form part of these financial statements.

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**BALANCE SHEET
AS AT 31 DECEMBER 2010**

	Note	2010 \$	2009 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		95,431	163,420
Trade and other receivables	4	12,445	17,716
Prepayments		500	500
TOTAL CURRENT ASSETS		108,376	181,636
NON-CURRENT ASSETS			
Property, plant and equipment	5	35,803	14,699
TOTAL NON-CURRENT ASSETS		35,803	14,699
TOTAL ASSETS		144,179	196,335
LIABILITIES			
CURRENT LIABILITIES			
PAYG Tax Payable		6,429	7,661
Sundry Creditors & Accruals		50,625	24,157
Superannuation		4,252	3,351
GST Adjustment		2,075	1,433
Provision for Fringe Benefits Tax		1,744	1,847
Employee benefits	6	29,357	30,522
TOTAL CURRENT LIABILITIES		94,482	68,971
TOTAL LIABILITIES		94,482	68,971
NET ASSETS		49,697	127,364
MEMBERS' FUNDS			
Retained earnings	7	49,697	127,364
TOTAL MEMBERS' FUNDS		49,697	127,364

The accompanying notes form part of these financial statements.

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**STATEMENT OF CHANGES IN EQUITY
AS AT 31 DECEMBER 2010**

	Note	2010 \$	2009 \$
Total Equity at Beginning of the Year		127,364	188,062
Profit/(Loss) Attributable to Members		(77,667)	(60,698)
Total Recognised Income and Expense for the Year		(77,667)	(60,698)
Total Equity at the End of the Year		49,697	127,364

The accompanying notes form part of these financial statements

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2010**

	2010 \$	2009 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Members	146,798	145,149
Payments to suppliers and employees	(214,016)	(204,431)
Interest received	4,902	13,279
Sundry Income Received	15,489	1,507
Net cash used in operating activities	<u>(46,827)</u>	<u>(44,496)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment	15,000	-
Payments for property, plant and equipment	(36,163)	-
Net cash provided by (used in) investing activities	<u>(21,163)</u>	<u>-</u>
Net decrease in cash held	(67,990)	(44,496)
Cash at beginning of financial year	163,420	207,916
Cash at end of financial year	<u>95,430</u>	<u>163,420</u>

The accompanying notes form part of these financial statements.

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

1 Statement of Significant Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Fair Work (Registered Organisations) Act 2009 ("the Act").

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

Income Tax

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.

Fixed Assets

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all fixed assets, excluding freehold land, is depreciated over the asset's useful life to the association commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

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.

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 valued at market value, but there was no impairment in their value during the current financial period.

Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Accrued Employee Benefits have been calculated in accordance with the appropriate awards. The number of officers and employees covered by the provision is 2.

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Dual Union Registration

The Textile Clothing & Footwear Union of Australia (Queensland Branch) is registered with both the Queensland Industrial Registry and Fair Work Australia (FWA). The purpose of the two registrations is so that the union is able to assist members operating in more than one state. The financial report represents the assets, liabilities, income and expenditure of the Queensland branch of a federally registered organisation.

Information to be Provided to Members or General Manager

In accordance with the requirements of the Act, as amended, the attention of members is drawn to the provisions of subsections 272 (1), (2) and (3) of the Act, which read as follows:

- (1) A member of a reporting unit, or the General Manager of FWA, 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 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 subsection (1).

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

	2010 \$	2009 \$
2 Recovery of Wages Activity		
The recovery of wages activity for the year is disclosed as follows:		
Receipts		
Amounts recovered from employers in respect of wages etc	-	-
Interest received on recovered money	-	-
Total Receipts	-	-
Payments		
Deductions of amounts due in respect of membership:		
12 months or less (GST incl.)	-	-
Greater than 12 months	-	-
Deduction of donations or other contribution to accounts:		
The reporting unit	-	-
Other entity	-	-
Deduction of fees or reimbursements of expense (GST incl.)	-	-
Payment to workers in respect of recovered money	-	-
Total Payments	-	-
Number of workers to which the monies were recovered for is:	0	0
Aggregate payables to workers attributable to recovered monies but not distributed is:	0	0
Number of workers to which the payables above refer:	0	0
Name of account operated for recovery of wages:		
Commonwealth Bank		
Textile Clothing and Footwear Union of Australia (Queensland Branch) Union of employees		
Balance attributable to recovery of wages as at 31 December	0	0

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

	2010 \$	2009 \$
3 Cash Flow Information		
Reconciliation of Cash Flow from Operations with Profit after Income Tax		
Loss after income tax	(77,667)	(60,698)
Non-cash flows in profit:		
Profit on sale of non-current assets	(4,391)	-
Change in net market value	(21,164)	-
Depreciation	4,450	4,634
Charges to provisions	(1,268)	6,265
Changes in assets and liabilities, net of the effects of purchase and disposals of subsidiaries		
(Increase) Decrease in current receivables	5,271	(4,577)
Increase (Decrease) in sundry creditors	26,468	10,107
Increase (Decrease) in other creditors	311	(227)
	<u>(67,990)</u>	<u>(44,496)</u>
4 Trade and Other Receivables		
Current		
Sundry Debtors	<u>12,445</u>	<u>17,716</u>
5 Property, Plant and Equipment		
Plant & Equipment	31,987	31,987
Less: Accumulated Depreciation	<u>(29,400)</u>	<u>(28,802)</u>
	<u>2,587</u>	<u>3,185</u>
Motor Vehicles	34,665	20,470
Less: Accumulated Depreciation & Impairment	<u>(1,449)</u>	<u>(8,956)</u>
	<u>33,216</u>	<u>11,514</u>
	<u>35,803</u>	<u>14,699</u>

**TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

	2010 \$	2009 \$
6 Employee Benefits		
Current		
Provision for Annual Leave	3,295	4,724
Provision for Long Service Leave	17,300	16,661
Provision for Sick Leave	8,762	9,137
	<u>29,357</u>	<u>30,522</u>
7 Retained Earnings		
Retained earnings at the beginning of the financial year	127,364	188,062
Net loss attributable to the association	(77,667)	(60,698)
Retained earnings at the end of the financial year	<u>49,697</u>	<u>127,364</u>
8 Key Management Personnel		
Short-term employee benefits		
Salary	94,693	82,918
Non-monetary benefits	2,314	2,320
	<u>97,007</u>	<u>85,238</u>
Total compensation	<u>97,007</u>	<u>85,238</u>
9 Contingent Assets and Liabilities		

The Union has no contingent assets or liabilities to disclose for the current year.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

Report on the Financial Report

I have audited the accompanying financial report of the Textile Clothing and Footwear Union of Australia Queensland Branch (the reporting unit) which comprises the balance sheet as at 31 December 2010, and the income statement and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the committee of management's declaration of the reporting unit during the financial year.

Committee of Management's Responsibility for the Financial Report

The reporting unit's committee of management is 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 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

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I 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 judgment, 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 accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting my audit, I have complied with the independence requirements of Australian professional ethical pronouncements.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF TEXTILE CLOTHING AND FOOTWEAR
UNION OF AUSTRALIA
QUEENSLAND BRANCH
ABN 27 195 210 427**

Auditor's Opinion

In my opinion:

The general purpose financial report of Textile Clothing and Footwear Union of Australia Queensland Branch is in accordance with the provisions of the Fair Work (Registered Organisations) Act 2009 (the Act), other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the Act, including:

- (i) presenting fairly the reporting unit's financial position as at 31 December 2010 and of its performance for the year ended on that date; and
- (ii) complying with the Australian Accounting Standards (including the Australian Accounting Interpretations) and other mandatory professional reporting requirements in Australia.

The financial report properly and fairly reports all information in relation to recovery of wages activity required by the reporting guidelines of the General Manager of Fair Work Australia, including:

- (i) any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and
- (ii) any donations or other contributions deducted from recovered money.

DAVID AUGUST HARTMANN

Chartered Accountant



Holder of Public Practice Certificate - Institute of Chartered Accountants (Membership No. 23348)

1454 Logan Road, Mount Gravatt QLD

Dated this 29th day of April, 2011