

INDEPENDENT AUDITOR'S REPORT

To the members of Together Queensland, Industrial Union of Employees

Report on the Financial Report

We have audited the accompanying financial report of Together Queensland, Industrial Union of Employees, which comprises the consolidated statement of financial position as at 30 June 2014, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Executive Committee's certificate of the consolidated entity comprising the entity and the entity it controlled at the year's end or from time to time during the financial year.

Executive Committee's Responsibility for the Financial Report

The Executive Committee are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Industrial Relations Act 1999, and for such internal control as the Executive Committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 accounting policies used and the reasonableness of accounting estimates made by the Executive Committee, 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.



Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Opinion

In our opinion the financial report of Together Queensland, Industrial Union of Employees is in accordance with the *Industrial Relations Act*, including:

- (a) giving a true and fair view of the consolidated entity's financial position as at 30 June 2014 and of its income and expenditure and surplus or deficit for the year ended on that date; and
- (b) the parent entity kept satisfactory accounting records for the financial year, including records of the sources and nature of the parent entity's income and the nature and reasons for the parent entity's expenditure; and
- (c) the parent's financial disclosure statement and mid-year disclosure statement for the year were prepared in accordance with the *Industrial Relations Act*; and
- (d) the parent entity has the policies it is required to have under section 553A(1); and
- (e) all information and explanations required from the parent entity's officers or employees was given.

Where necessary, we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

BDO Audit Pty Ltd

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

A handwritten signature in black ink, appearing to read 'P A Gallagher'.

P A Gallagher

Director

Brisbane, 29 October 2014