

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 2015, 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 (including Australian Accounting interpretations) 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 presents fairly, in all material respects, the financial position of Together Queensland, Industrial Union of Employees as at 30 June 2015, and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations).

Report on Other Legal and Regulatory Requirements

In our opinion:

- A. the organisation has kept satisfactory accounting records for the financial period ended June 30, 2015, including records of:
 - i. the sources and nature of the organisations' income including membership subscriptions and other income from members; and
 - ii. the nature of and reasons for the organisations' expenditure;
- B. the financial report for the period ended June 30, 2015 is properly drawn up to give a true and fair view of the organisations':
 - i. financial affairs as at the end of the year; and
 - ii. the income and expenditure and surplus or deficit for the year
- C. the financial report has been prepared in accordance with the Industrial Relations Act 1999, Australian Accounting Standards and other mandatory professional reporting requirements
- D. the financial disclosure statement and mid-year financial disclosure statement for the year were prepared under this Act; and
- E. the organisation has the policies it is required to have under section 553A(1).

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.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Industrial Relations Act 1999 financial reporting requirements. As a result, the financial report may not be suitable for another purpose.

BDO Audit Pty Ltd

P A Gallagher

Director

Brisbane, 28 October 2015