



Fair Work Australia

28 October 2009

Mr Greg Smith
State Secretary
Australian Federated Union of Locomotive Employees,
Queensland Union of Employees

Attention: Ms Tammy Aitken

By email: [statesecretary @afule.org.au](mailto:statesecretary@afule.org.au)

Dear Mr Smith

Re: Fair Work (Registered Organisations) Act 2009 (RO Act)

Financial Reports for the year ended 31 December 2008 – FR2008/641

I acknowledge receipt of the financial return of the Australian Federated Union of Locomotive Employees, Queensland Union of Workers for the year ended 31 December 2008. The documents were lodged on 14 July 2009.

AFULE is not technically required to lodge a financial return for the last financial year under section 239 of the *Fair Work (Registered Organisations) Act 2009* which states as follows:

239 Part only applies to financial years starting after registration

This Part does not apply, in relation to an association that becomes registered as an organisation under this Act, in relation to any financial year before the first financial year of the organisation that begins after the date of registration.

AFULE was registered on 6 November 2008, so therefore, under s239 of the RO Act you are not required to lodge a financial return until the end of the financial year - 31 Dec 2009. That return would then be required to be lodged in 2010, within 6 months of the 31 Dec 2009 (under s266(1) of the RO Act).

The Fair Work (Registered Organisations) Act 2009 (RO Act) commenced on 1 July 2009. Financial reporting obligations that were previously set out in Schedule 1 to the Workplace Relations Act 1996 (RAO Schedule) now appear in the RO Act, although section numbering remains the same. This letter will refer to section numbers from the RO Act but, unless otherwise stated, the requirements of that section remain the same as under the RAO Schedule.

Although you are not technically required to lodge a return this year, we have looked at the return. Please note the following matters when you next prepare a financial return.

Matters to note in the future:

General Purpose Financial Report

Under section 253(2)(a)(iii) of the *Fair Work (Registered Organisations) Act 2009* the general purpose financial report must consist of a number of financial statements including a statement of cash flows.

The organisation has not supplied a statement of cash flows as required under s253(2)(a)(iii) of the *Fair Work (Registered Organisations) Act 2009*. Ordinarily we would not file the documents you have submitted as a financial return because the statement of cash flows was not provided.

Donations, Grants or Loans

I have noted that donations/loans/grants totalling \$3,100 were made in 2008. Under subsection 237(1) of the RAO Schedule there are certain steps that need to be taken if an individual donation/loan/grant exceeds \$1000.

As no subsection 237(1) statement has been lodged we assume that no single donation/loan/grant exceeded \$1000. In future years, should this not be the case, please remember to advise our office of the details and ensure that there is compliance with the reporting requirements of section 237.

If you require further information please contact me on 8661 7921 or by email at samantha.korman@fwa.gov.au.

Yours faithfully,



Samantha Korman

Tribunal Services and Organisations



13 July 2009

Mr Damian Staunton
Deputy Industrial Registrar
Australian Industrial Registry
PO Box 5713 Central Plaza
BRISBANE QLD 4001

Dear Deputy Registrar

In accordance with section 268 of Schedule 1 to the *Workplace Relations Act 1996* (Cth), please find attached by way of lodgement the following documents:

1. A designated officer's certificate
2. The Full Report

This is the first occasion since the registration of the A.F.U.L.E. as an organisation that we have been required to file this information. I trust that it meets the requirements of the Act and the RAO Regulations. If it is deficient in any way, please do not hesitate to contact Ms Tammy Aitken of this office.

Yours sincerely

GREG SMITH
STATE SECRETARY



Suite 45 Level 8 'K' Tower
269 Wickham Street
(PO Box 161)
FORTITUDE VALLEY Q 4006

P: (07) 3257 1151
81 2461
F: (07) 3252 3682

www.afule.org.au
statesecretary@afule.org.au

ABN: 60 694 355 298

TRAINCREW REPRESENTING TRAINCREW

13 July 2009



A.F.U.L.E.

DESIGNATED OFFICER'S CERTIFICATE

I, Gregory William Smith, State Secretary of the Australian Federated Union of Locomotive Employees, Queensland Union of Employees declare that the documents lodged as the Full Report for the year ended 31 December 2008 of the Australian Federated Union of Locomotive Employees, Queensland Union of Employees are copies of the documents provided to members on 15 June 2009 and presented to the General Meeting of Members on 9 July 2009.



Gregory William Smith
State Secretary

Suite 45 Level 8 'K' Tower
269 Wickham Street
(PO Box 161)
FORTITUDE VALLEY Q 4006

P: (07) 3257 1151
81 2461
F: (07) 3252 3682

www.afule.org.au
statesecretary@afule.org.au

ABN: 69 664 355 298

TRAINCREW REPRESENTING TRAINCREW

**AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES**

General Purpose Operating Report for the year ended 31 December 2008

Australian Federated Union of Locomotive Employees, Queensland Union of Employees

Operating Report

1 Principal activities, results and changes thereto of the Union

a. Principal activities

The principal activity of the Australian Federated Union of Locomotive Employees, Queensland Union of Employees is operating as a registered organisation of employees, comprising persons employed in the train running grade in Queensland.

The Union gives this effect to this principal activity by:

- a. Advising members regarding their conditions of employment and rights and entitlement pursuant to the governing industrial relations regulation
- b. Advising members regarding their entitlements and obligations pursuant to the applicable occupational health and safety legislation and applicable workers' compensation legislation
- c. Representing members during bargaining for union collective agreements
- d. Advocating for improvements to industrial legislation, and legislation pertaining specifically to train running
- e. Representing members during workplace investigations and disciplinary hearings
- f. Representing members and the Union before industrial tribunals
- g. Having carriage of, and protecting, the rules of the Union
- h. Having carriage of the records and accounts of the Union

b. Results of the Principal Activities

The result of our principal activity is the industrial representation of persons employed in the train running grade in Queensland in respect of their rights and entitlements as employees. Specifically, our activities:

- a. Increased the membership of the organisation
- b. Educated members about their conditions of work and industrial rights and obligations
- c. Assisted to ensure that employers complying with the governing legislation in respect of members' rights and entitlements
- d. Assisted members to give full effect to their rights and entitlements
- e. Preserved and improved the conditions of work applying to members of the Union
- f. Resulted in an operating surplus of {insert operating surplus}

c. Significant changes in the nature of the principal activities

There were no significant changes in the nature of these activities across the last financial year.

2. Significant Changes in the Financial Affairs of the Union

There were no significant changes in the financial affairs of the Union during the financial year.

3. Details of the right of members to resign from the Union pursuant to section 174 of Schedule 1 to the *Workplace Relations Act 1996* (Cth).

Pursuant to section 174 of Schedule 1 to the *Workplace Relations Act 1996* (Cth) the right of members of the union to resign their membership is set out in Rule 6. Rule 6 provides:

- (1) *A member of the Union may resign from membership by written notice addressed and delivered to the State Secretary of the Union, or another officer authorised by the Union to receive such correspondence.*
 - (2) *A notice of resignation from membership of the Union takes effect:*
 - (a) *where the member ceases to be eligible to become a member of the Union:*
 - (i) *on the day on which the notice is received by the Union; or*
 - (ii) *on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or*
 - (b) *in any other case:*
 - (i) *at the end of 2 weeks after the notice is received by the Union; or*
 - (ii) *on the day specified in the notice; whichever is later.*
 - (3) *Any dues payable but not paid by a former member of the Union, in relation to a period before the member's resignation from the Union took effect, may be sued for and recovered in the name of the Union, in a court of competent jurisdiction, as a debt due to the Union.*
 - (4) *A notice delivered to the person(s) mentioned in subsection (1) is taken to have been received by the Union when it was delivered.*
 - (5) *A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with subsection (1).*
 - (6) *A resignation from membership of the Union is valid even if it is not effected in accordance with this section if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.*
- 4. Details of any officer or member of the Union who 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, and where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.**

No officer or member of the Union falls within the category described above.

5. Any other information considered relevant by the Union

There is no other information that the Union considers are relevant.

6. Prescribed information pursuant to Regulation 159 of the Workplace Relations (Registration and Accountability of Organisations) Regulation 2003

- (a) *The number of persons that were, at the end of the financial year to which the report relates, recorded in the register of members for section 230 of the RAO Schedule and who are taken to be members of the reporting unit under section 244 of the RAO Schedule*

At the end of the financial year, there were 1, 632.

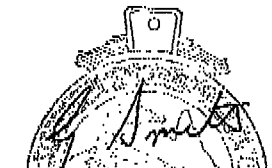
- (b) *The number of persons who were, at the end of the financial year to which the report relates, employees of the Union, where the number of employees includes*

both full-time employees and part-time employees measured on a full-time equivalent basis.

At the end of the financial year there were four (4) full time employees of the Union.

- (c) *The name of each person who has been a member of the Committee of Management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position.*

Members of the Committee of Management (Divisional Council) during the Financial Year	
Name	Period
Gregory William Smith	01 January 2008 – 31 December 2008
Shayne Anthony Ware	01 January 2008 – 31 December 2008
Glen Roland McGaw	01 January 2008 – 31 December 2008
Gregory John Hooper	01 January 2008 – 31 December 2008
Casey James Douce	01 January 2008 – 31 December 2008
Warren Neville Hinds	01 January 2008 – 31 December 2008
Keryn Geoffery Staib	01 January 2008 – 31 December 2008
Darryl Irving Torrens	01 January 2008 – 31 December 2008
James Folkert Melgert	01 January 2008 – 31 December 2008
Kevin Richard Voll	01 January 2008 – 31 December 2008


Gregory William Smith
State Secretary
Date: 22/07/09

**AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES**

Committee of Management Statement for the year ended 31 December 2008

Page 1 of 2

Committee of Management Statement
Australian Federated Union of Locomotive Employees, Queensland Union of Employees

COMMITTEE OF MANAGEMENT STATEMENT

On 28 May 2009, the Committee of Management of the Australian Federated Union of Locomotive Employees, Queensland Union of Employees passed the following resolution in relation to the general purpose operating report for the financial year ended 31 December 2008:

- (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; and
- (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) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.
- (f) There was no recovery of wages activity for the financial year ended 31 December 2008.


Moved:



.....
Gregory Smith
State Secretary

Date: 28-5-09

Seconded:



.....
Glen McGaw
State Vice-President

Date: 28/5/09

BRIAN P. KINGSTON

Registered Company Auditor
A B N 31 544 245 595

ALL CORRESPONDENCE TO:
P.O. Box 102
Sandgate, Qld. 4017,
Telephone: 3210 3237

4th Floor,
33 Queen Street,
Brisbane, Qld. 4000.
Facsimile: 3865 3251

**AUDIT REPORT TO THE MEMBERS OF
AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES.**

The financial report and the committee's responsibility:

The general purpose financial report comprises of financial statements containing the profit and loss statement, balance sheet, statement of cash flow and any other statements required by the Australian Accounting Standards (AAS) and notes required by the AAS and information required by the reporting guidelines, such as the Committee of Management Statement for the period ended the 31st December, 2008.


The committee is responsible for the preparation and true and fair presentation of the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

My responsibility is to express an opinion on the general purpose financial report and the Committee of Management Statement based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These 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 judgement. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, 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. In conducting my audit, I have complied with the independence requirements of the Corporations Act 2001 and the Australian professional ethical pronouncements.

In my opinion, the general purpose financial report is presented fairly in accordance with AAS and the requirements imposed by Part 3 of Chapter 8 of the RAO Schedule of the Workplace Relations Act, 1996.


Brian P. Kingston,
Reg. No. 6101.

Dated at Brisbane this 9th day of June, 2009.

AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES

Balance Sheet as at 31 December 2008

		31/12/2008	12 months 30/06/2008
	<u>Note</u>	<u>2008</u>	<u>2008</u>
Accumulated Funds		903,088	926,609
		<u>903,088</u>	<u>926,609</u>
Represented by Net Assets as follows:			
Current Assets			
Cash at Bank - General	2	259,947	237,886
- Other Funds	3	42,597	30,381
Investments	4	532,417	602,245
Petty Cash		210	400
		<u>835,171</u>	<u>870,912</u>
Fixed Assets			
Building and Equipment	5	<u>198,023</u>	<u>185,698</u>
Total Assets		<u>1,033,194</u>	<u>1,056,810</u>
Less Current Liabilities			
Creditors		25,523	25,418
Employee Entitlements		<u>104,583</u>	<u>104,583</u>
		<u>130,106</u>	<u>130,001</u>
Members Equity		<u>903,088</u>	<u>926,609</u>

To be read in conjunction with the Auditor's Report and the notes to the accounts.

AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES

Notes to and Forming Part of the Financial Account for year ended 31 December 2008

	<u>31/12/2008</u>	12 months 30/06/2008
Note 1		
The general Purpose Financial Report has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and the Reporting Basis and Conventions.		

Pursuant to sections 272(1), 272(2) and 272(3) of Schedule 1 of the *Workplace Relations Act 1996* (Cth):

(1) A member of a reporting unit, or a Registrar, may apply to the reporting unit for a specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) The application must be made 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).

Note 2

Cash at Bank - General

ANZ Bank Account	<u>259,947</u>	<u>237,886</u>
	<u>259,947</u>	<u>237,886</u>

Note 3

Cash at Bank - Other Funds

Legal Account Macquarie CMT	20,953	27,092
Mortality Account Macquarie CMT	<u>21,644</u>	<u>3,289</u>
	<u>42,597</u>	<u>30,381</u>

Note 4

Investments (at valuation)

General Fund - Aust Unity (W) Mtge Trust	142,205	137,343
Retirement Fund - Aust Unity (W) Mtge Trust	85,741	82,810
BT M Wrap Invest - General Fund M02126766	194,732	232,595
BT M Wrap Invest - Mortality Fund M02126862	<u>109,739</u>	<u>149,497</u>
	<u>532,417</u>	<u>602,245</u>

Market Value as at 30 June 2008	0	282,520
---------------------------------	---	---------

The following amounts are to be transferred from the ANZ General Account to:

Legal Account	3,200	5961
Mortality	4,801	8941

To be read in conjunction with the Auditor's Report and the notes to the accounts.

AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES

Notes to and Forming Part of the Financial Account for year ended 31 December 2008

	<u>31/12/2008</u>	12 months 30/6/2008 \$
Note 5		
Fixed Assets		
269 Wickham Street, Fortitude Valley	171,687	171,687
Office Equipment		
Opening Value	16,957	16,957
Additions at Cost	15,065	0
	<hr/>	<hr/>
	32,022	16,957
Less Depreciation	<hr/> -9,891	<hr/> -7,369
	<hr/>	<hr/>
	22,131	9,588
Office Furniture and Fittings		
Opening Value	22,213	22,213
Additions at Cost		
	<hr/>	<hr/>
	22,213	22,213
Less Depreciation	<hr/> -18,008	<hr/> -17,790
	<hr/>	<hr/>
	4,205	4,423
	<hr/>	<hr/>
	198,023	185,698
Note 6		
Affiliation		
ALP	6,574	8,713
QCU	8,285	
Union Shopper	<hr/> 2,221	<hr/> 5,840
	<hr/>	<hr/>
	17,080	14,553
Employees Remuneration		
Employees Remuneration	243,846	238,907
Officers Remuneration		
2 Office Staff	128,345	126,216
13 Officers	116,501	112,691

To be read in conjunction with the Auditor's Report and the notes to the accounts.

AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES

Profit and Loss Appropriation Statement for the year ended 31 December 2008

	<u>31/12/2008</u>	<u>12 months</u> <u>30/06/2008</u>
		\$
Operating Surplus	142,807	171,590
Change in Value of Investments	-49,829	0
Balance General Fund brought forward	810,110	755,019
	<hr/>	<hr/>
Accumulated Funds	<u>903,088</u>	<u>926,609</u>

To be read in conjunction with the Auditor's Report and the notes to the accounts.

AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES

Profit and Loss Statement for the year ended 31 December 2008

	<u>31/12/2008</u>	<u>12 months</u> <u>30/06/2008</u> \$
Income		
Membership Contribution	561,214	524,930
Levies - Mortality Fund	4,801	8,941
- Legal Contingency	3,200	5,961
- General Fund	3,200	5,961
Capital Gain	71,151	0
Interest Earned	17,212	17,990
Trust Income	0	71,238
AFULE Apparel	9	300
Total Income	660,787	635,321
 Total Expenditure	 517,980	 463,731
 Surplus for year	 142,807	 171,590

To be read in conjunction with the auditor's report and the notes to the accounts.

AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES

Profit and Loss Statement for the year ended 31 December 2008

	<u>31/12/2008</u>	<u>12 months</u> <u>30/06/2008</u>
		\$
Expenditure		
Accountancy Fees	2,182	2,182
Accommodation	120	0
Affiliation Fees - ALP and QCU	14,869	14,553
Affiliation Fees Associated	2,221	0
Audit Fees	1,600	3,872
Bank Charges	582	973
Body Corporate	7,450	7,878
Cleaning	331	0
Commissions	213	213
Computer/Net exp & upgrades	10,896	11,139
Depreciation	5,335	2,595
Diaries, Badges and Logo Shirts	17,653	14,945
Divisional Council Expenses and Meetings	23,718	23,893
Donations	3,100	1,950
Electricity	1,014	893
Employee Entitlements	30,000	30,000
Employment Expenses	828	0
Freight Paid	655	494
Functions	5,391	4,372
Funeral Benefit	2,374	0
General Expense (inc. Office Requisites)	3,636	3,988
Insurance	2,425	1,212
Legal Expenses	11,636	7,652
Mortality Payments	26,000	14,000
Overpaid Union Fees	28	0
Postage	2,825	2,350
Printing and Stationery	17,371	11,093
Rates	2,613	1,894
Repairs	1,396	1,440
Salaries	243,846	238,907
Storage	2,564	2,487
Subscription	2,368	2,428
Superannuation	24,185	18,970
Telephone	17,333	15,549
Travelling	28,764	21,396
Workers Compensation	468	413
	<u>517,980</u>	<u>463,731</u>

To be read in conjunction with the Auditor's Report and the notes to the accounts.