

21 December 2010

Mr Greg Smith
State Secretary
Australian Federated Union of Locomotive
Employees, Queensland Union of Employees
PO Box 161
Fortitude Valley QLD 4006



By email: statesecretary@afule.org.au

Dear Mr Smith,

Re: Financial Reports for year ending 30 June 2010 - FR2010/2758

s.268 Fair Work (Registered Organisations) Act 2009

I refer to the financial report for the *Australian Federated Union of Locomotive Employees, Queensland Union of Employees* for year ended 30 June 2010 that was lodged on 8 December 2010.

The documents have been filed. No further action is required for year ending 30 June 2010.

The following information is provided to assist in future years.

1. Statement of Cash Flows

The financial report must also include a Statement of Cash Flows.

2. Notes to the Financial Statements

The Notes to the Accounts should disclose in more detail the accounting policies that the organisation has adopted and used when preparing its financial statements. For example, an entity must disclose in the summary of significant accounting policies the measurement basis (or bases) used in preparing the financial statements and the other accounting policies used that are relevant to an understanding of the financial statements - see AASB 101(117).

3. Balance Sheet

Liabilities pertaining to employee entitlements for *office holders* and *non office holders* must be separately disclosed in accordance with Items 14(c) and (d) of the Reporting Guidelines.

4. Statement of Changes in Equity (Profit and Loss Appropriation Statement)

The Statement of Changes in Equity should stand alongside the other financial statements rather than being included in the Notes to the Accounts.

If you have any queries please contact me on (03) 8661 7990 or at andrew.schultz@fwa.gov.au

Yours faithfully,



Andrew Schultz

Tribunal Services and Organisations



8 December 2010

General Manager
Fair Work Australia
PO Box 5713 Central Plaza
BRISBANE QLD 4001

Dear General Manager

In accordance with section 268 of *Fair Work (Registered Organisations) Act 2009*, please find attached by way of lodgement the following documents:

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

The AFULE has moved to a financial year ending 30 June by way of rule alteration certified 14 December 2009. I trust that it meets the requirements of the Act and Regulations. If it is deficient in any way, please do not hesitate to contact myself or Ms Charmaine Ryan 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

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

ABN: 60 694 355 298

TRAINCREW REPRESENTING TRAINCREW



8 December 2010

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 30 June 2010 of the Australian Federated Union of Locomotive Employees, Queensland Union of Employees are copies of the documents provided to members on 8 December 2010 via our website and presented to the Management of Committee (referred to in our rules as the "Divisional Council") at our Divisional Council meeting held on 25 November 2010.



Gregory William Smith
State Secretary

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TRAINCREW REPRESENTING TRAINCREW

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

General Purpose Operating Report for the year ended 30 June 2010

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

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 the *Fair Work (Registered Organisations) Act 2009*.

Pursuant to section 174 of the *Fair Work (Registered Organisations) Act 2009* 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 *Fair Work (Registered Organisations) Regulations 2009*

- (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 Fair Work (Registered Organisations) Act 2009 and who are taken to be members of the reporting unit under section 244 of the Fair Work (Registered Organisations) Act 2009*


At the end of the financial year, there were 1,613 members of the Union.

- (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 three (3) 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 2010 – 30 June 2010
Shayne Anthony Ware	01 January 2010 – 30 June 2010
Glen Roland McGaw	01 January 2010 – 30 June 2010
Gregory John Hooper	01 January 2010 – 30 June 2010
Casey James Douce	01 January 2010 – 30 June 2010
Warren Neville Hinds	01 January 2010 – 30 June 2010
Keryn Geoffery Staib	01 January 2010 – 30 June 2010
Darryl Irving Torrens	01 January 2010 – 30 June 2010
Wayne Kerry Robeck	01 January 2010 – 30 June 2010
Kevin Richard Voll	01 January 2010 – 30 June 2010



Gregory William Smith
State Secretary
Date: 19 August 2010

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

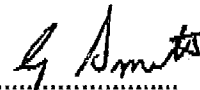
Committee of Management Statement for the year ended 30 June 2010

COMMITTEE OF MANAGEMENT STATEMENT

On 19 August 2010, 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 30 June 2010:

- (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 *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009*; 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 *Fair Work (Registered Organisations) Act 2009* 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 *Fair Work (Registered Organisations) Act 2009*.
- (f) There was no recovery of wages activity for the financial year ended 30 June 2010.

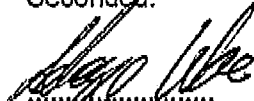
Moved:



Gregory Smith
State Secretary

Date: 19 August 2010

Seconded:



Shayne Ware
State President

Date: 19 August 2010

BRIAN P. KINGSTON

Registered Company Auditor
A B N 31 544 245 595

ALL CORRESPONDENCE TO:

P.O. Box 102,
Sandgate, Qld. 4017.
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, 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 30th June, 2010.

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 Fair Work (Registered Organisations) Act 2009.



Brian P. Kingston.
Reg. No. 6101.

Dated at Brisbane this 17th day of November, 2010.

AUSTRALIAN FEDERATED UNION OF LOCOMOTIVE EMPLOYEES
QUEENSLAND UNION OF EMPLOYEES

BALANCE SHEET
AS AT 30 JUNE 2010

	Note	6 months 30/06/2010 2010	12 months 31/12/2009 2009
EQUITY			
Accumulated Funds	7	972,980	929,947
TOTAL EQUITY		972,980	929,947
Represented by Net Assets as follows:			
CURRENT ASSETS			
Cash at Bank - General	2	294,823	266,843
- Other Funds	3	22,518	20,528
Investments	4	616,502	600,240
Petty Cash		377	400
TOTAL CURRENT ASSETS		934,220	888,011
NON CURRENT ASSETS			
Building and Equipment	5	194,437	195,607
TOTAL NON CURRENT ASSETS		194,437	195,607
TOTAL ASSETS		1,128,657	1,083,618
CURRENT LIABILITIES			
Creditors		28,692	16,028
Employee Entitlements		126,985	137,643
TOTAL CURRENT LIABILITIES		155,677	153,671
TOTAL LIABILITIES		155,677	153,671
NET ASSETS		972,980	929,947

The AFULE has moved to a financial year ending 30 June by way of rule alteration certified 14 December 2009

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 Statement for six months ended 30 June 2010

	6 months 30/06/2010	12 months 31/12/2009
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: AASB 101 (117) and recognition of revenue AASB 118(35) and employee benefits (AASB 119)		
Pursuant to sections 272(1), 272(2) and 272(3) of the <i>Fair Work (Registered Organisations) Act 2009</i> .		
<i>(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.</i>		
<i>(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.</i>		
<i>(3) A reporting unit must comply with an application made under subsection (1).</i>		
Note 2		
<u>Cash at Bank - General</u>		
ANZ Bank Account	294,823	266,843
	294,823	266,843
Note 3		
<u>Cash at Bank - Other Funds</u>		
Legal Account Macquarie CMT	5,576	5,556
Mortality Account Macquarie CMT	15,309	14,972
Trust - Franking Credits	1633	0
	22,518	20,528
Note 4		
<u>Investments (at valuation)</u>		
General - Aust Unity (W) Mtge Trust 101 304 295- at cost	152,828	149,098
BT M Wrap Invest - General Fund M02126766 - at cost	202,483	202,512
BT M Wrap Invest - Mortality Fund M02126862 - at cost	114,597	118,187
Retirement - Aust Unity (W) Mtge Trust 101 304 311 - at cost	92,147	89,898
Change in Value of Investments	54,447	40,545
	616,502	600,240
The following amounts are to be transferred from the ANZ General Account to:		
Legal Account	6339	6284
Mortality	9509	9426

The AFULE has moved to a financial year ending 30 June by way of rule alteration certified 14 December 2009

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 Statement for six months ended 30 June 2010

	6 months 30/06/2010	12 months 31/12/2009
Note 5		
Fixed Assets		
269 Wickham Street, Fortitude Valley	171,687	171,687
Office Equipment		
Opening Value	38,640	32,022
Additions at Cost	1,270	6,618
	<u>39,910</u>	<u>38,640</u>
Less Depreciation	<u>-22,210</u>	<u>-18,515</u>
	<u>17,700</u>	<u>20,125</u>
Office Furniture and Fittings		
Opening Value	22,213	22,213
Additions at Cost	1,435	0
	<u>23,648</u>	<u>22,213</u>
Less Depreciation	<u>-18,598</u>	<u>-18,418</u>
	<u>5,050</u>	<u>3,795</u>
	<u><u>194,437</u></u>	<u><u>195,607</u></u>
Note 6		
Affiliation		
ALP	8,932	10,432
QCU	0	8,602
Union Shopper	0	2,445
	<u>8,932</u>	<u>21,479</u>
Employees Remuneration		
Employees Remuneration	146,884	285,263
Officers Remuneration		
4 Staff	70,453	160,930
11 Officers	76,431	124,333
Employees Superannuation		
Employees Superannuation	18702	
Officers Superannuation		
4 Staff	9410	
8 Officers	9292	

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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 six months ended 30 June 2010

	6 months 30/06/2010	12 months 31/12/2009
Note 7		
EQUITY		
Operating Surplus	28,920	-8,530
Change in Value of Investments	14,113	35,389
Balance General Fund brought forward	929,947	929,947
	<hr/>	<hr/>
TOTAL EQUITY	972,980	929,947
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The AFULE has moved to a financial year ending 30 June by way of rule alteration certified 14 December 2009

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 six months ended 30 June 2010

	6 months 30/06/2010	12 months 31/12/2009
Income		
Membership Contribution	295,575	590,600
Levies - Mortality Fund	9,509	9,426
- Legal Contingency	6,339	6,284
- General Fund	6,339	6,284
Interest Earned	1,880	7,837
Trust Income	3,992	27,098
AFULE Apparel	9	27
Total Income	323,643	647,556
Total Expenditure	294,723	656,086
Surplus (Deficit) for year	28,920	-8,530

The AFULE has moved to a financial year ending 30 June by way of rule alteration certified 14 December 2009

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 six months ended 30 June 2010

	6 months 30/06/2010	12 months 31/12/2009
Expenditure		
Accountancy Fees	3,082	7,432
Affiliation Fees - QCU	0	8,602
Affiliation Fees - Union Shop	0	2,445
Affiliation Fees - ALP	8,932	10,432
Audit Fees	1,100	5,600
Bank Charges	483	877
Body Corporate	4,047	20,275
Campaign	57,567	64,500
Commissions	0	2,853
Computer/Net expense & upgrades	4,881	30,762
Depreciation	3,875	9,034
Diaries, Badges and Logo Shirts	3,504	14,431
Divisional Council Expenses and Meetings	8,601	17,422
Donations	802	2,300
Electricity	568	1,333
Employee Entitlements	-10,658	33,060
Freight Paid	641	1,045
Functions	1,243	2,696
Funeral Benefit	2,395	5,351
General Expenses	7,052	0
Insurance	0	1,331
Legal Expenses	-108	17,569
Mortality Payments	0	12,000
Postage	1,639	2,728
Printing and Stationery	4,333	16,632
Rates	1,353	2,694
Repairs	774	452
Salaries	146,884	285,263
Storage	1,399	2,722
Subscriptions	45	2,653
Superannuation	18,702	31,118
Telephone	9,439	16,981
Training	727	0
Travelling	11,421	23,015
Workers Compensation	0	578
	<u>294,723</u>	<u>656,086</u>

The AFULE has moved to a financial year ending 30 June by way of rule alteration certified 14 December 2009

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