



**Australian Government**  
**Registered Organisations Commission**

8 November 2017

Mr John Oliver  
Branch Secretary  
United Firefighters' Union of Australia, Queensland Branch

By e-mail: [ufu@ufuq.com.au](mailto:ufu@ufuq.com.au)

Dear Mr Oliver

**United Firefighters' Union of Australia, Queensland Branch**  
**Financial Report for the year ended 30 June 2017 - FR2017/193**

I acknowledge receipt of the financial report for the year ended 30 June 2017 for the United Firefighters' Union of Australia, Queensland Branch (UFUA-QLD). The financial report was lodged with the Registered Organisations Commission (ROC) on 18 October 2017.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

Whilst the 2017 report has been filed the following should be addressed in the preparation of the next financial report.

**1. References to General Manager, Fair Work Australia and Fair Work Commission**

Following the enactment of the *Fair Work (Registered Organisations) Amendment Act 2016*, the Registered Organisations Commission is the new regulator for registered organisations, with effect from 1 May 2017. Please ensure that references to 'General Manager' are changed to 'Commissioner' and references to 'Fair Work Australia' or 'Fair Work Commission' are changed to 'Registered Organisations Commission'.

**2. Operating Report**

Membership of Committee of Management

The UFUA-QLD Operating Report states that the Names of Committee of Management members and period positions held during the financial year were attached.

Regulation 159(c) of the RO Regulations requires the Operating Report to disclose 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.

This information is required to be included as part of the signed Operating Report and not as an attachment.

### **3. Committee of Management statement**

#### Date of resolution

Paragraph 36(a) of the Reporting Guidelines requires that the Committee of Management statement be made in accordance with such resolution as is passed by the Committee of Management. Paragraph 36(b) requires the statement to specify the date of passage of the resolution. Whilst the statement included the date of signature as required by paragraph 36(d), the date of the resolution was omitted.

### **4. General Purpose Financial Report (GPFR)**

#### Future Australian Accounting Standards

Australian Accounting Standard *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* paragraph 30 requires that the entity disclose Australian Accounting Standards issued but not yet effective with an assessment of the future impact on the entity.

This information has not been provided.

#### Policy in Relation to Employee Benefits

Australian Accounting Standard *AASB 101 Presentation of Financial Statements* paragraphs 117 and 122 require an entity to disclose significant accounting policies including, where applicable, the policy in relation to employee benefits.

The accounting policy for employee benefits for the UFUA-QLD has not been disclosed.

#### Disclosure of employee provisions to office holders and other employees

The Reporting Guidelines also require either the Statement of Financial Position or the notes to disclose any liability for employee benefits in respect of office holders and other employees (items 20(c) and 20 (d)). Item 20(c) and 20(d) of the reporting guidelines also requires these provisions to be separately disclosed as follows:

- Annual leave;
- Long service leave;
- Separation and redundancies; and
- Other employee provisions.

The employee provisions note to the financial statements has disclosed annual leave and long service leave separately for office holders and employees, but does not separately disclose separation and redundancies and other employee provisions provided for officers and employees.

The Reporting Guidelines require that all employee and office holder provisions be detailed separately (refer to items 20(c) and 20(d)).

Please note that Reporting Guideline 21 states that if the activities identified in item 20 have not occurred in the reporting period, a statement of this effect must be included in the GPFR.

### Activities under Reporting Guidelines (RG) not disclosed

Item 13 of the RG states that if the activities identified in items 10 and 11 have not occurred in the reporting period, a statement to this effect must be included in the notes to the GPFR. I note that no such disclosure has been made.

If no undertaking to provide financial support has been received/provided the following statements should be included:

The UFUA-QLD's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit.

The UFUA-QLD's has not agreed to provide financial support to ensure another reporting unit has the ability to continue as a going concern.

### **5. Auditor's Statement**

#### Should be addressed to members

Item 22 of ASA700 states "The auditor's report shall be addressed, as appropriate, based on the circumstances of the engagement." Item A21 of ASA700 states "Law, regulation or the terms of the engagement may specify to whom the auditor's report is to be addressed in that particular jurisdiction. The auditor's report is normally addressed to those for whom the report is prepared...".

In this instance the report is prepared for the members of the reporting unit. Accordingly, the Auditor's statement is required to be addressed to the Members of the United Firefighters Union of Australia, Queensland Branch.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 9603 0707 or by email at [ken.morgan@roc.gov.au](mailto:ken.morgan@roc.gov.au)

Yours faithfully



**KEN MORGAN**  
Financial Reporting Advisor  
Registered Organisations Commission

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**

**QLD BRANCH**

s.268 *Fair Work (Registered Organisations) Act 2009*

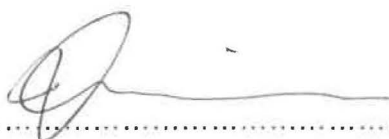
**Certificate By Prescribed Designated Officer<sup>1</sup>**

Certificate for the year ended 30 June 2017

I John Oliver being the Branch Secretary of the United Firefighters Union of Australia QLD Branch certify:

- that the documents lodged herewith are copies of the full report for the *[name of the reporting unit]* for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 8<sup>th</sup> September 2017 and
- that the full report was presented to a *meeting of the committee of management* of the reporting unit on 9 October 2017 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated Officer.....



Name of prescribed designated officer: ..... John Oliver

Title of prescribed designated officer: ..... Branch Secretary

Dated: 7 November 2017

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<sup>1</sup> Regulation 162 of the *Fair Work (Registered Organisations) Regulations 2009* defines a 'prescribed designated officer' of a reporting unit for the purposes of s.268(c) as:  
(a) the secretary; or  
(b) an officer of the organisation other than the secretary who is authorised by the organisation or by the rules of the organisation to sign the certificate mentioned in that paragraph.



# United Firefighters Union of Australia Queensland Branch

## Operating Report

for the year ended 30 June 2017

The Committee of Management presents its operating report on the Reporting Unit for the year ended 30 June 2017.

### Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

United Firefighters Union is a Trade Union whose members are firefighters in Queensland. The Union acts on their behalf in all industrial matters and there have been no significant changes in those activities during the year.

### Significant changes in financial affairs

*Nil*

### Right of members to resign

A member has the right to resign from the Union under Rule 8 – Resignation – written notice addressed the Branch Secretary.

### Officers or members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

No Trustees on Superannuation Board – Firefighters are all under Q-Super – Government Super Fund.

### Number of members

2472

### Number of employees

1

### Names of Committee of Management members and period positions held during the financial year

*See attached*

Signature of designated officer:  .....

Name and title of designated officer: *BRANCH SECRETARY JOHN OLIVER* .....

Dated: *8.9.17* .....

- Offices and Office Holders in the Organisation 1 July 2016 to 30 June 2017

<b>Name of Office (include any offices that are vacant)</b>	<b>Name of Office Holder</b>	<b>Postal Address of Office Holder</b>	<b>Occupation of Office Holder</b>	<b>Date in office</b>
<i>Secretary</i>	<i>John Oliver</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Paid official</i>	<i>1/7/16 to 30/06/17</i>
<i>President</i>	<i>Larry Cullen</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
<i>Assistant Secretary</i>	<i>Shane Malley</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
<i>Branch President (Snr)</i>	<i>Peter Draper</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
<i>Branch President (Jnr)</i>	<i>Peter Chalmers</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
<i>Executive member</i>	<i>Ron Raverty</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
<i>Executive member</i>	<i>Mark Gale</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
<i>Executive member</i>	<i>Sean Wulff</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
<i>Northern Region Officer Delegate</i>	<i>Jamie Ryder</i>	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>

Northern Region Firefighter Delegate	Michael Wilson	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Far Northern Region Officer Delegate	Guy Bulmer	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Far Northern Region Firefighter Delegate	Vasilios (Bill) Mantgaris	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Central Region Officer Delegate	Charlie Fenton	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Central Region Firefighter Delegate	Greg Harris	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
South West Region Officer Delegate	John Burrows	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
South West Region Firefighter Delegate	Nathan Price	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
North Coast Region Officer Delegate	Shane Pasterfield	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
North Coast Region Firefighter Delegate	Ron Kettlwell	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Brisbane Region Officer Delegate	Ryan Wood	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Brisbane Region Officer Delegate	Paul Omanski	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>

Brisbane Region Firefighter Delegate	Dean McNulty	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 1/5/17</i>
Brisbane Region Firefighter Delegate	Richard McCluskey	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Brisbane Region Firefighter Delegate	Wayne McLean	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
South East Region Officer Delegate	Kerry Cumner	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
South East Region Firefighter Delegate	Vacant	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
South East Region Firefighter Delegate	Paul Gray	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Senior Officer Delegate	Ashley Rowe	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter</i>	<i>1/7/16 to 30/06/17</i>
Auxiliary South Delegate	Vacant	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter (Aux)</i>	<i>1/7/16 to 30/06/17</i>
Auxiliary North Delegate	Alison Howearth	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Firefighter (Aux)</i>	<i>1/7/16 to 30/06/17</i>
Communication Officer Delegate	Vacant	<i>c/- united Firefighters Union QLD, Ground Floor, 286 Montague Road, West End QLD 4101</i>	<i>Communications Officer</i>	<i>1/7/16 to 30/06/17</i>

18 Oct, 2017



18 October 2016

Registered Organisations Commission  
GPO Box 2983  
MELBOURNE VIC 3001  
Email: [regorgs@roc.gov.au](mailto:regorgs@roc.gov.au)

Dear Sir/Madam

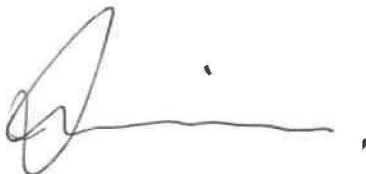
**Re: 2017 Financial Returns**

Please find attached the unions' financial documents for year ending 30 June 2017. Also enclosed is the Secretary's certificate, operating report and contact details for our Committee of Management.

These documents were presented to the Committee of Management meeting held on the 8<sup>th</sup> September 2017 and a resolution was passed. Copies of the financial statements were then made available on the internet and members were advised via fax and email on the 11<sup>th</sup> September 2017.

The Annual General Meeting was called for on the 9<sup>th</sup> October 2017 however, due to a lack of quorum, these documents were presented to the Committee of Management meeting on the 9<sup>th</sup> October 2017 and were accepted.

Yours faithfully



John Oliver  
Branch Secretary

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH  
YEAR ENDED 30 JUNE 2017**

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
<b>REVENUE</b>			
Contributions – United Firefighters Union of Aust Union of Employees Qld		213,636	307,623
Interest Received - Bank		1,310	1,754
Other Income		1,794	4,112
		<u>216,740</u>	<u>313,489</u>
<b>EXPENSES</b>			
Affiliation Fees – UFU of Australia		159,076	152,932
Affiliation Fees - ALP		11,000	13,000
Affiliation Fees – ACTU		13,584	10,036
Audit Fees		1,250	3,500
Employee Expenses	9	25,136	24,172
Grants and Donations		363	1,182
Industrial Campaign Costs		1,114	1,495
Conference and Meeting Expenses	9	14,059	35,945
General & Administrative Expenses		3,772	11,128
Depreciation - Office Equipment		438	399
Amortisation		60	60
		<u>229,852</u>	<u>253,849</u>
<b>Net Operating Surplus/(Deficit) for year</b>		<u>(13,112)</u>	<u>59,640</u>
Other Comprehensive Income		<u>-</u>	<u>-</u>
<b>Total Comprehensive Income for the Year</b>		<u>(13,112)</u>	<u>59,640</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2017**

	Note	2017 \$	2016 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	10	244,972	264,651
Trade Receivables – UFU of Australia	10	-	-
Other Receivables	10	5,500	5,500
		<u>250,472</u>	<u>270,151</u>
<b>NON CURRENT ASSETS</b>			
<b>Property, Plant &amp; Equipment</b>			
Office Equipment - at cost	11	2,191	2,191
Less Accumulated Depreciation		<u>(1,013)</u>	<u>(575)</u>
		<u>1,178</u>	<u>1,616</u>
<b>Intangible Assets</b>			
Trademark - at cost	11	1,200	1,200
Less Accumulated Amortisation		<u>(120)</u>	<u>(60)</u>
		<u>1,080</u>	<u>1,140</u>
<b>TOTAL ASSETS</b>		<u>252,730</u>	<u>272,907</u>
<b>CURRENT LIABILITIES</b>			
Trade Payables	10	1,346	1,199
Other Payables	10	8,452	18,800
Employee Provisions - Annual Leave	12	4,249	2,015
		<u>14,047</u>	<u>22,014</u>
<b>NON CURRENT LIABILITIES</b>			
Employee Provisions - Long Service Leave	12	<u>902</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>14,949</u>	<u>22,014</u>
<b>NET ASSETS</b>		<u>237,781</u>	<u>250,893</u>
<b>ACCUMULATED FUNDS</b>			
Balance as at 1 July 2016		250,893	191,253
Surplus/(Deficit) for Year		<u>(13,112)</u>	<u>59,640</u>
<b>BALANCE AS AT 30 JUNE 2017</b>		<u>237,781</u>	<u>250,893</u>

The above should be read in conjunction with the accompanying notes



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS**

	\$
Balance 30 June 2015	191,253
Surplus (Deficit) for Year	<u>59,640</u>
Balance 30 June 2016	250,893
Surplus (Deficit) for Year	<u>(13,112)</u>
Balance 30 June 2017	<u>237,781</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2017 \$	2016 \$
<b>Cash Flows from Operating Activities</b>			
Receipts – Contributions:			
United Firefighters Union of Aust Union of Employees Qld		213,636	307,623
UFU of Australia		390	1,110
Receipts – Interest Received		1,310	1,754
Receipts - Other		1,404	3,723
Payments to Suppliers & Employees:			
- UFU of Australia		(172,658)	(153,304)
- Other		(63,761)	(82,936)
Net Cash Outflow from Operating Activities	5	<u>(19,679)</u>	<u>77,970</u>
<b>Investing Activities</b>			
Purchase of Plant & Equipment		-	(915)
Purchase of Intangible Assets		-	(1,200)
		<u>-</u>	<u>(2,115)</u>
Net Increase/(Decrease) in Cash held		(19,679)	75,855
Cash at beginning of the Financial Year		<u>264,651</u>	<u>188,796</u>
<b>Cash at the end of the Financial Year</b>		<u>244,972</u>	<u>264,651</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**RECOVERY OF WAGES ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2017**

	2017 \$	2016 \$
<b>Cash Assets in respect of recovered money at beginning of year</b>	-	-
<b>Receipts</b>	-	-
<b>Payments</b>	<u>-</u>	<u>-</u>
<b>Cash Assets in respect of recovered money at end of year</b>	<u>-</u>	<u>-</u>

The above statement should be read in conjunction with the notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS**

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the United Firefighters Union of Australian Qld Branch is a not for profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

**(a) Comparative Amounts**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**(b) Accounting Judgements and Estimates**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**(i) Critical Accounting Estimates and Assumptions**

The Branch makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

**(ii) Critical Judgements in applying the Branch's Accounting Principles**

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (cont'd)**

**(c) New Australian Accounting Standards**

***Adoption of New Australian Accounting Standard Requirements***

No accounting standard has been adopted earlier than the application date stated in the standards.

**(d) Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions & contributions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Interest revenue is recognised as received.

All revenue is stated net of the amount of goods & services tax.

**(e) Affiliations, Capitation Fees and Levies**

Affiliations, capitation fees and levies are recognised on an accrual basis and recorded as a revenue and/or expense in the year to which they relate.

**(f) Cash**

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank and other short term highly liquid investments with original maturity of 3 months or less.

**(g) Taxation**

United Firefighters Union of Australia Qld Branch is exempt from income tax under division 50 of the Income Tax Assessment Act 1997. The Union still has obligation for the Goods and Services Tax (GST) and Fringe Benefits Tax.

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (cont'd)**

**(g) Taxation(cont'd)**

The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

**(h) Contingent Liabilities and Contingent Assets**

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

**(i) Office Furniture and Equipment**

**Asset Recognition Threshold**

Purchases of office furniture and equipment are recognised initially at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Office Furniture and Equipment is measured on the cost basis less depreciation and impairment losses.

**Depreciation**

Depreciable office furniture and equipment are written off to their estimated residual values over their estimated useful life. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	<b>2017</b>	<b>2016</b>
Office Furniture and Equipment	5 to 10 years	5 to 10 years

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (cont'd)**

**(i) Office Furniture and Equipment (cont'd)**

**Derecognition**

An item of equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

**(j) Intangibles**

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful life. The estimated useful lives and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses. The useful life of intangible assets are as follows:

	<b>2017</b>	<b>2016</b>
Trademark Cost	10 to 20 years	10 to 20 years

**Derecognition**

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognised in profit and loss when the asset is derecognised.

**(k) Impairment for Non Financial Assets**

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Branch were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (cont'd)**

**(I) Going Concern**

The Branch is reliant on the agreed financial support of the United Firefighters Union of Australia, Union of Employees Queensland to continue on a going concern basis.

**2 EVENTS AFTER THE REPORTING PERIOD**

There were no events that occurred after 30 June 2017, or prior to the signing of the financial statements, that would have a material effect on these financial statements.

**3 RELATED PARTY DISCLOSURES**

The statement of comprehensive income details the related party transactions with the United Firefighters Union of Australia and the United Firefighters Union of Australia, Union of Employees Queensland.

The members of the Branch Committee of Management are also members of the Committee of Management of the United Firefighters Union of Australia, Union of Employees Queensland.

Transactions with related parties are on terms equivalent to those that prevail in arm's length transactions. Outstanding balances for sales and purchases at the year end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables.

<b>4 FINANCIAL RISK MANAGEMENT</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>		
Cash and Cash at Bank (unrestricted)	244,972	264,651
Other Receivables	5,500	5,500
<b>Carrying Amount of Financial Assets</b>	<u>250,472</u>	<u>270,151</u>
<b>Financial Liabilities</b>		
Trade and Other Payables	9,798	19,999
<b>Carrying Amount of Financial Liabilities</b>	<u>9,798</u>	<u>19,999</u>

Cash, cash at bank, other receivables and other payables are short term instruments in nature whose carrying amount is equivalent to fair value. The cash and cash equivalents are held in high quality financial institutions.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**5 RECONCILIATION OF NET OPERATING SURPLUS/(DEFICIT) FOR  
YEAR TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING  
ACTIVITIES**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Operating Surplus/(Deficit) for Year	(13,112)	59,640
Adjustment for Non Cash Item - Depreciation and Amortisation	498	459
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	-	6,762
Increase/(Decrease) in Payables	(10,201)	9,184
Increase/(Decrease) in Provisions	<u>3,136</u>	<u>1,925</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>(19,679)</u>	<u>77,970</u>

**6 LIQUIDITY RISK**

Liquidity risk arises from the possibility that the Branch might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Branch manages this risk through the following mechanisms:-

- preparing forward cash flow analysis in relation to its operational activities.
- maintaining a reputable credit profile.
- investing surplus cash with reputable financial institutions.

The Branch also receives support from the United Firefighters Union of Australia, Union of Employees Queensland as outlined in Note 3.

**Credit Risk**

Credit risk refers to the risk of any default on any type of debt owing to the Union. The Union is exposed to credit risk on its memberships fees, trade debtors, and other debtors. The Union manages this credit rate risk by continually reconciling members amounts due against monies received and regular reporting to identify outstanding amounts owed.

**Interest Rate Risk**

Interest rate risk refers to the risk that the value of financial instruments or cash flows associated with instruments will fluctuate due to changes in market interest rates. The Union is exposed to interest rate fluctuations on its cash at bank. Interest rate risk is managed by continually reviewing the cash balances and transferring excess funds to term deposit accounts that earn a better rate of return.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**7 SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009**

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of the Fair Work (Registered Organisations) Act 2009, which read as follows:

Information to be provided to members or general manager.

- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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 be not less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub-section (1).

**8 REVENUE**

No transactions occurred during the financial year in relation to the following sources of revenue.

- capitation fees
- levies
- grants or donations

<b>9 EXPENSES</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Employee Expenses:</b>		
<b>Other Employees</b>	-	-
<b>Employees - Office Holders:</b>		
Wages and Salaries	19,130	16,754
Superannuation	2,870	2,965
Leave and Other Entitlements	3,136	1,925
Separation and Redundancies	-	-
Other Employee Expenses	-	2,528
	<u>25,136</u>	<u>24,172</u>
<b>Total Employee Expenses</b>	<u>25,136</u>	<u>24,172</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

**9 EXPENSES (Cont'd)**

**Meeting Expenses:**

Fees & Allowances Meeting and Conferences	6,535	11,914
Conference and Meeting Expenses	7,524	24,031
	<u>14,059</u>	<u>35,945</u>

**Grants and Donations**

Grants - greater than \$1,000	-	-
- less than \$1,000	-	-
Donations - less than \$1,000	363	1,182
- greater than \$1,000	-	-
	<u>363</u>	<u>1,182</u>

No transactions occurred during the financial year in relation to the following items of expenditure.

- capitation fees
- expenses incurred as consideration for employees making payroll deduction of membership subscriptions
- compulsory levies
- legal expenses
- penalties

**10 STATEMENT OF FINANCIAL POSITION**

	2017	2016
	\$	\$
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash at Bank	189,884	210,857
Cash on Hand	-	-
Short Term Deposits	55,088	53,794
Other	-	-
<b>Total Cash and Cash Equivalents</b>	<u>244,972</u>	<u>264,651</u>
<b>Trade and Other Receivables</b>		
Receivables from other Reporting Units	-	-
Less Provision for Doubtful Debts	-	-
<b>Receivables from other Reporting Units (net)</b>	<u>-</u>	<u>-</u>
<b>Other Receivables</b>		
Prepayments	5,500	5,500
<b>Total Other Receivables</b>	<u>5,500</u>	<u>5,500</u>
<b>Total Trade and Other Receivables (net)</b>	<u>5,500</u>	<u>5,500</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

<b>10</b>	<b>STATEMENT OF FINANCIAL POSITION (Cont'd)</b>	<b>2017</b>	<b>2016</b>
		\$	\$
	<b>Liabilities</b>		
	<b>Current Liabilities</b>		
	Trade Payables	1,346	1,199
	GST Payable	318	8,968
	Other Creditors & Accruals	8,134	9,832
		<u>9,798</u>	<u>19,999</u>

As at 30 June 2017 there were no liabilities in relation to:-

- payments to employers in relation to the collection of membership subscriptions
- other reporting units
- legal services

**11 NON CURRENT ASSETS**

**Office Furniture and Equipment**

At Cost	2,191	2,191
Accumulated Depreciation	<u>(1,013)</u>	<u>(575)</u>
<b>Total Office Furniture and Equipment</b>	<u>1,178</u>	<u>1,616</u>

**Reconciliation of the opening and closing Balances of Office Furniture & Equipment**

<b>As at 1 July</b>		
Gross Book Value	2,191	1,276
Accumulated Depreciation and Impairment	<u>(575)</u>	<u>(176)</u>
<b>Net Book Value 1 July</b>	<u>1,616</u>	<u>1,100</u>

**Additions:**

By Purchase	-	915
Depreciation Expense	<u>(438)</u>	<u>(399)</u>
<b>Net Book Value 30 June</b>	<u>(438)</u>	<u>516</u>

**Net Book Value as at 30 June represented by:**

Gross Book Value	2,191	2,191
Accumulated Depreciation and Impairment	<u>(1,013)</u>	<u>(575)</u>
<b>Net Book Value 30 June</b>	<u>1,178</u>	<u>1,616</u>

**Intangible Assets**

Trademark At Cost	1,200	1,200
Less Accumulated Amortisation	<u>(120)</u>	<u>(60)</u>
	<u>1,080</u>	<u>1,140</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

11	NON CURRENT ASSETS (Cont'd)	2017	2016
		\$	\$
	<b>Reconciliation of the opening and closing Balances of Trademark Costs</b>		
	<b>As at 1 July</b>		
	Gross Book Value	1,200	-
	Accumulated Amortisation and Impairment	<u>(60)</u>	<u>-</u>
	<b>Net Book Value 1 July</b>	<u>1,140</u>	<u>-</u>
	<b>Additions:</b>		
	By Purchase	-	1,200
	Depreciation Expense	<u>(60)</u>	<u>(60)</u>
	<b>Net Book Value 30 June</b>	<u>1,080</u>	<u>1,140</u>
<b>12</b>	<b>EMPLOYEE PROVISIONS</b>		
	<b>Annual Leave:</b>		
	Office Holders	4,249	2,015
	Other Employees	<u>-</u>	<u>-</u>
		<u>4,249</u>	<u>2,015</u>
	<b>Long Service Leave:</b>		
	Office Holders	902	-
	Other Employees	<u>-</u>	<u>-</u>
		<u>5,151</u>	<u>2,015</u>
<b>13</b>	<b>REMUNERATION OF AUDITORS</b>		
	<b>Value of the Services Provided</b>		
	Financial Statement Audit Services	1,250	3,500
	Other Services	<u>-</u>	<u>-</u>
	<b>Total Remuneration of Auditors</b>	<u>1,250</u>	<u>3,500</u>
<b>14</b>	<b>KEY MANAGEMENT PERSONNEL REMUNERATION</b>		
	<b>Short Term Employee Benefits:</b>		
	- Salary	19,130	16,754
	- Annual Leave Accrued	2,234	1,925
	- Other Employee Expense	<u>-</u>	<u>2,528</u>
	<b>Total Short Term Employee Benefits</b>	<u>21,364</u>	<u>21,207</u>
	<b>Post Employment Benefits:</b>		
	- Superannuation	<u>2,870</u>	<u>2,965</u>
	<b>Total Post Employment Benefits</b>	<u>2,870</u>	<u>2,965</u>
	<b>Other Long Term Benefits:</b>		
	- Long Service Leave	<u>902</u>	<u>-</u>
	<b>Total Other Long Term Benefits</b>	<u>902</u>	<u>-</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017**

<b>14</b>	<b>KEY MANAGEMENT PERSONNEL REMUNERATION (Cont'd)</b>	<b>2017 \$</b>	<b>2016 \$</b>
	<b>Separation Benefits</b>	-	-
	<b>Redundancies</b>	-	-
	<b>Total</b>	25,136	24,172

**15 OTHER ACQUISITIONS OF ASSETS OR LIABILITIES**

During the financial year the Branch has not acquired an asset or liability as a result of:-

- (a) An Amalgamation under Part 2 of Chapter 3 of the RO Act.
- (b) A restructure of branches of the organisation.
- (c) A determination by the General Manager under subsection 245(1) of the RO Act of an alternative reporting structure for the organisation.
- (d) A revocation by the General Manager under subsection 249(1) of the RO Act of a certificate issued to an organisation under subsection 245(1).
- (e) A business combination.

**16 STATEMENT OF CHANGES IN ACCUMULATED FUNDS**

No transaction occurred during the financial year in relation to:-

- funds or accounts in respect of compulsory levies.
- transfers or withdrawals to a fund, account or controlled entity where these were kept for a specific purpose.
- a general fund.

**17 RECOVERY OF WAGES ACTIVITIES**

No recovery of wage activity was undertaken by the Branch during the financial year.

**18 ADDITIONAL BRANCH INFORMATION**

The Branch operates within Queensland. The address of the Branch is 286 Montague Road, West End, Qld.

**19 CONTINGENT LIABILITIES**

There were no contingent liabilities at the 30 June 2017.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017**

We, being two members of the Branch Committee of the United Firefighters Union of Australia Qld Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

The Committee of Management declares that in its opinion:

- (a) The Financial Statements and Notes comply with Australian Accounting Standards;
- (b) The Financial Statements and Notes comply with the reporting guidelines of the General Manager;
- (c) The Financial Statements and Notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
- (e) During the year ended 30 June 2017 and since the end of that year.
  - (i) Meetings of the committee of management were held in accordance with the rules of the Branch; and
  - (ii) The financial affairs of the branch have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
  - (iii) The financial records of the branch have been kept and maintained in accordance with Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
  - (iv) As the organisation consists of two or more reporting units, the financial records of the branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation;
  - (v) The information sought in any request of a member of the branch or a General Manager duly made under section 272 of Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager; and
  - (vi) There has been compliance with any order for inspection of financial records made by the General Manager of The Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017**

- (f) During the financial year ended 30 June 2017 the branch did not participate in any recovery of wages activity.

This declaration is made in accordance with a resolution of the Branch Committee of Management which was duly passed on the



Branch Secretary



Branch Executive Member

Dated: 8-9-17



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**INDEPENDENT AUDIT REPORT**

**Report on the Audit of the Financial Report**

***Opinion***

I have audited the general purpose financial report of United Firefighters Union of Australia Qld Branch, which comprises the statement of financial position as at 30 June 2017, and the statement of comprehensive income, statement of changes in accumulated funds and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and branch committee of management's statement for the year then ended.

In my opinion, the financial report presents fairly, in all material respects, the financial position of the United Firefighters Union of Australia Qld Branch as at 30 June 2017, and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009. This responsibility also 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.

As part of my audit of the financial statements I have concluded that management's use of the going concern basis of accounting in the preparation of the financial statements for the year ended 30 June 2017 is appropriate.

The branch did not undertake any recovery of wages activity during the reporting period as noted in the committee of management statement paragraph (f). No opinion can be provided in relation to recovery of wages activity.

***Basis for Opinion***

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the branch in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

***Information Other than the Financial Report and Auditor's Report Thereon***

The branch committee of management is responsible for the other information. The other information obtained at the date of this auditor's report is in the operating report accompanying the financial report.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**INDEPENDENT AUDIT REPORT**

***Information Other than the Financial Report and Auditor's Report Thereon (cont'd)***

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

***Responsibilities of Committee of Management for the Financial Report***

The branch committee of management and the branch secretary of the branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the committee of management 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.

In preparing the financial report, the branch committee of management and the branch secretary of the branch are responsible for assessing the branch's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the branch or to cease operations, or have no realistic alternative but to do so.

***Auditor's Responsibilities for the Audit of the Financial Report***

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**INDEPENDENT AUDIT REPORT**

***Auditor's Responsibilities for the Audit of the Financial Report (Cont'd)***

- Obtain an understanding of internal control relevant to the audit 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 association's internal control.
  
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
  
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
  
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an approved auditor, a member of Chartered Accountants Australia New Zealand and hold a current Public Practice Certificate.

  
Norman J Hoare  
Registered Company Auditor

Morris & Batzloff  
Chartered Accountants  
96 Lytton Road, East Brisbane

Dated: *8th September 2017*

Registered Number (as registered by the RO Commission under the RO Act): AA2017/84