



FR 2001/100

UNITED FIREFIGHTERS UNION OF AUSTRALIA
UNION OF EMPLOYEES QUEENSLAND

25th February, 2001

The Australian Industrial Registry
GPO Box 1994S
MELBOURNE VIC 3001

Dear Sir,

Please find attached copies of the Financial returns for the year ended 30th June, 2000
and Secretary's Certificate.

Please note the change of address for the Union as listed below.

Yours faithfully

MARK WALKER
State Secretary



UNITED FIREFIGHTERS UNION OF AUSTRALIA
UNION OF EMPLOYEES QUEENSLAND

S 280 (1)(B) CERTIFICATE

**I, MARK WALKER, BRANCH SECRETARY OF THE UNITED
FIREFIGHTERS UNION OF AUSTRALIA, QUEENSLAND BRANCH, certify
that the attached documents as listed are the documents that were presented to a
meeting of the State Executive Meeting on 19th December, 2000**

- **accounts and statements year ending 30th June 2000**
- **accounting officers certificate**
- **committee of management certificate**
- **auditors report**

Signed

Dated 17th January, 2001

**Mark Walker
State Secretary**

United Firefighters' Union - helping firefighters help you

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UNITED FIREFIGHTERS UNION OF AUSTRALIA, QUEENSLAND BRANCH

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

I have audited the financial statements of the United Firefighters Union of Australia (Queensland Branch) in respect of the year ended 30 June 2000 and have received all information and explanation I required for the purposes of my audit.

The organisation's committee of management is responsible for the preparation and presentation of the financial statements and the information they contain, I have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the organisation.

My audit has been conducted in accordance with Australian Accounting Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus View) and statutory requirements so as to present a view which is consistent with my understanding of the organisation's financial position and the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In my opinion:

- (i) There were kept by the Union in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and of the nature and purposes of expenditure; and
- (ii) The attached accounts and statements, prepared under the historical cost convention, and in accordance with the Workplace Relations Act - 1996, are properly drawn up so as to give a true and fair view of:-
 - (a) the financial affairs of the industrial organisation as at 30th June 2000, and:
 - (b) the income and expenditure, and surplus (or deficit) of the Union for the year ended on that date.

B. Tucker

.....
BRIAN TUCKER CPA


REGISTERED COMPANY AUDITOR

Dated this *18th* day of *December*, 2000

Brisbane

AUDITOR'S CERTIFICATE

I certify that the above summary is a fair and accurate summary of the Reports, Accounts and Statements of the United Firefighters Union of Australia, Queensland Branch, for the year ended 30th June 2000. The Auditor's Report dated 18th December , 2000 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.



.....

BRIAN TUCKER CPA

REGISTERED COMPANY AUDITOR

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, *Jeff Fechner* and *Alan Beauchamp*

being two members of the Committee of Management of United Firefighters Union of Australia, Queensland Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee at its meeting on the ...18th.....day of..December.....,2000, that:

- (i) in the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2000;
- (ii) during the financial year ending 30 June, 2000, meetings of the Committee were, in the opinion of the Committee of Management held in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been, during the financial year ending 30 June 2000, no instances where records of the Union or other documents (not being documents containing information made available to a member of the organisation under subsection 274(2) of the Workplace Relations Act 1996), or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Workplace Relations Act, the Regulations or the rules of the organisation, as the case may be;
- (iv) in relation to the report prepared in accordance with Section 276 of the Act by the Auditor of the organisation in respect of the immediately preceding financial year, and in relation to any accounts and statements prepared in accordance with subsection 273(1)*/285(5)* (* delete one) of the Act to which that report relates, the organisation has complied with subsection 279(1) of the Act and whichever of subsections 279(6) and (7) of the Act is applicable*/subsections 285(7) and (8) of the Act* (*delete one)

.....
NAME: *Jeff Fechner*

.....
NAME: *Alan Beauchamp*


DATE: *18/12/00*

ACCOUNTING OFFICER'S CERTIFICATE

I, Mark WALKER, being the officer responsible for keeping the accounting records of The United Firefighters Union of Australia, Queensland Branch, certify that as at 30 June 2000 the number of members of the Union was 1987.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2000.
- (ii) A record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Union.
- (iii) Before any expenditure was incurred, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- (iv) With regards to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made out of any such fund or purposes other than those for which the fund was operated.
- (v) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the Union, were made to persons holding office in the Union.
- (vi) The register of members of the Union was maintained in accordance with the Act.


.....

ACCOUNTING OFFICER

DATE: 18/12/00

UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH

STATEMENT OF RECEIPTS, EXPENDITURE & MEMBERSHIP

FOR THE YEAR ENDED 30TH JUNE 2000

<u>1 July 1999</u>		<u>30 June 2000</u>	
Cash at Bank	\$21853	EXPENDITURE	
Cash on Hand	0		
RECEIPTS		1. For Benefit -	
1. From Members -		Sickness & Accident	\$ 0
Contributions etc.	0	Funeral	0
Other Receipts	0	Strike	0
2. From Investments	45	Other Benefits	0
3. From Other Unions	32071	2. For Management -	
4. From Other Sources	22150	Salaries	0
5. Loan, Bank	0	Audit & Committee	0
		Honoraria	0
		Rents, Rates & Insurance	0
		Other Management	33808
		3. To Other Unions	32071
		4. Interest in Property	0
TOTAL RECEIPTS	54266	TOTAL EXPENDITURE	65879
		5. Balance -	
		Cash on Hand	0
		Cash at Bank	10240
TOTAL	\$ 76119		\$ 76119

Number of Members, 1 July 1999 1915

Number of Members, 30 June 2000 1987

Total Liabilities	_____	Total Assets	_____
	0		32940
	_____		_____

We hereby certify the above to be a full and correct statement of the financial position of the United Firefighters Union of Australia, Queensland Branch.

Dated this *Eighteenth* day of *December* 2000.

McAull Secretary

Beaver Auditor

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH**

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2000**

	Note	This Year \$	Last Year \$
INCOME			
Contributions, UFU of Aust, Union of Employees, Queensland		32,071.10	32,538.00
Share of Publication Sales		8,650.00	12,130.00
		40,721.10	44,668.00
EXPENDITURE			
Affiliations and Levies	2	32,071.10	38,118.00
Depreciation - Motor Vehicles		3,803.00	2,087.00
Functions		-	504.00
Federal Debits Tax		21.00	31.70
Magazine Distribution		6,085.96	4,826.25
Motor Vehicle Expenses		-	455.00
Rules Handbook		5,000.00	-
Seminars, Workshops & Conferences		-	2,600.00
		46,981.06	48,621.95
		(6,259.96)	(3,953.95)
OTHER INCOME			
Interest Received	3	44.58	41.01
Loss on Sale of Non-current Assets		(2,610.00)	-
		(2,565.42)	41.01
NET OPERATING LOSS			
Retained Profits - Beginning of Year		8,825.38	3,912.94
		41,765.83	45,678.77
UNAPPROPRIATED PROFITS AT 30TH JUNE 2000		32,940.45	41,765.83

The accompanying notes form part of these financial statements.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH

BALANCE SHEET
AS AT 30TH JUNE 2000

	Note	This Year \$	Last Year \$
CURRENT ASSETS			
Cash at Bank, Commonwealth Bank		10,240.45	21,852.83
Advance, United Firefighters Union		22,700.00	-
		32,940.45	21,852.83
FIXED ASSETS			
Plant and Equipment	4	-	19,913.00
		-	19,913.00
TOTAL ASSETS		32,940.45	41,765.83
NET ASSETS		32,940.45	41,765.83
EQUITY			
Unappropriated Profit		32,940.45	41,765.83

The accompanying notes form part of these financial statements.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2000**

	This Year	Last Year
	\$	\$
1 Statement of Accounting Policy		
<p>These financial statements are a special purpose financial report prepared for use by directors and members of the company. The directors have determined that the company is not a reporting entity.</p> <p>The statements are prepared on a cash basis from the records of the company. They are based on historical cost and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.</p> <p><u>Information to be provided to members or Registrar</u></p> <p>In accordance with the requirements of the <i>Workplace Relations Act 1996</i>, as amended, the attention of members is drawn to the provisions of subsections 274 (1), (2) and (3), which read as follows:</p> <p>(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation;</p> <p>(2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed;</p> <p>(3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.</p>		
2 Affiliations and Levies		
United Firefighters Union of Australia	29,368.45	34,583.70
Aust Council of Trade Unions	2,702.65	3,534.30
	32,071.10	38,118.00
3 Interest Received		
Commonwealth Bank	44.58	41.01
4 Plant and Equipment		
Motor Vehicles	-	22,000.00
Less: Accumulated Depreciation	-	2,087.00
	-	19,913.00
Total plant and equipment	-	19,913.00



AUSTRALIAN INDUSTRIAL REGISTRY

Level 36, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0401

Mr. Mark Walker
State Secretary
Queensland Branch
United Firefighters' Union of Australia
Level 1
286 Montague Road
WEST END QUEENSLAND 4101

Dear Mr. Walker,

Financial documents for United Firefighters' Union of Australia - Queensland Branch for year ended 31 December 2000 (259V-QLD:FR2001/100)

Receipt is acknowledged of financial documents lodged under section 280(1) of the *Workplace Relations Act 1996* ("the Act") for the United Firefighters' Union of Australia - Queensland Branch ("the Branch") for the year ended 30 June 2000. The documents were lodged in the Industrial Registry on 5 March 2001.

The documents have been filed.

The following matters are advised for your assistance in relation to the preparation of future financial reporting documents; no further action is requested in respect of the material filed:

Presentation of documents to meeting of State Executive

Subsection 279(6) of the Act requires the Branch to present the relevant documents to either a general meeting of its members or to a meeting of its Committee of Management. The Secretary's certificate which accompanies the filed documents states that the material was presented to a meeting of the Branch's State Executive.

Under Rule 54(7) of the registered rules of the Union ("the Rules"), the powers and duties associated with adopting or otherwise dealing, as required by the Act, with the annual report, accounts and balance sheet of the Branch and the Branch auditor's report are vested in the Branch and shall be exercised at Branch meetings.

It is noted that whereas between Branch meetings, the Branch Committee of Management may exercise specified powers and perform specified duties given to the Branch under Rule 54, no reference is made to the duties and powers conferred by Rule 54(7) (Rule 57(1) refers).

Thus, in order to comply with its duties under the Rules, the Branch may have no power to place the accounts, statements and report before any meeting other than a Branch meeting. However, the financial reporting requirements of the Act may nonetheless be met, in so far as are relevantly prescribed by subsection 279(6), by placing the material before a Branch Committee of Management meeting.

Pursuant to Rule 2 of Schedule 3 to the Rules, the Branch shall have a Branch Executive, which shall attend to the affairs of the Union between meetings of the Branch Committee of Management. The powers vested in the Branch Executive do not appear capable of widening the powers of the Branch Committee of Management

otherwise provided under Rules, nor do they appear to confer powers beyond, or additional to, those otherwise conferred on the Branch Committee of Management. Hence, it does not appear that Branch is able to discharge its obligations either under the Act or the Rules by placing the financial accounts, statements and report before a meeting of the Branch Executive.

Having regard to the above, please ensure that in future years that the financial reports, statements and accounts are presented to either a general meeting of the membership of the Branch, or to a meeting of the Committee of Management.

Timing of steps at variance with legislation

Financial documents should be prepared, audited, supplied to members, presented to a meeting and lodged with the Registrar within certain timescale requirements - these requirements are summarised for your assistance in the attachment.

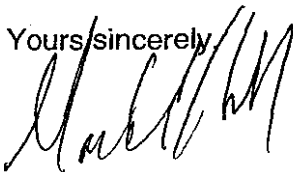
From the information available, the timing of these various steps would seem to be at variance with the requirements of the legislation.

In particular, it is noted that while the accounts, statements and report were presented to the abovementioned meeting on 19 December 2000, they were lodged in the Industrial Registry on 5 March 2001.

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1) of the Act.

Should you wish to discuss this letter, or if you require any further information on the financial reporting requirements of the Act, I may be contacted on 03 8661 7785.

Yours sincerely,



Mark Elliott
Statutory Services Branch

23 May 2001