

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

**MANAGEMENT ACCOUNTS  
FOR THE YEAR ENDED  
30TH JUNE 2002**



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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 2002 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.

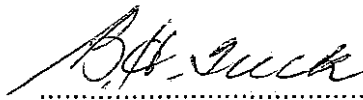
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The audit opinion expressed in this report has been formed on the above basis.

**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 2002, and;
  - (b) the income and expenditure, and surplus (or deficit) of the Union for the year ended on that date.



Name of Auditor: Brian Tucker CPA

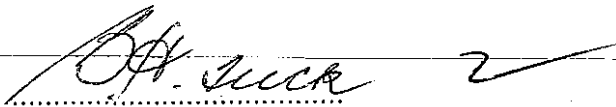
Address: 1/991 Stanley Street, East Brisbane, QLD, 4169

Dated this <sup>23</sup> 21st day of October 2002

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 2002. The Auditor's Report dated 23 October, 2002 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

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**BRIAN TUCKER CPA**

REGISTERED COMPANY AUDITOR

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, *JEFFREY 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 *21st* day of *October*, 2002, 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 2002;
- (ii) during the financial year ending 30 June, 2002, 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 2002, 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)

*JEFF FECHNER*

NAME: 

NAME: 

DATE: *28 October 2002*

ACCOUNTING OFFICER'S CERTIFICATE

I, MARK A. 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 2002 the number of members of the Union was 2030.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2002.
- (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.

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- (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: 28/6/02

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

STATEMENT OF RECEIPTS, EXPENDITURE & MEMBERSHIP

FOR THE YEAR ENDED 30TH JUNE 2002

1 July 2001

30 June 2002

Cash at Bank 15251.60  
Cash on Hand 0.00

**RECEIPTS**

1. From Members -  
Contributions etc. 0.00  
Other Receipts 0.00

2. From Investments 5.91

3. From Other Unions 69977.63

4. From Other Sources 4545.45

5. Loan, Bank 0.00

**TOTAL RECEIPTS** 74528.99

**TOTAL** 89780.59

**EXPENDITURE**

1. For Benefit -  
Sickness & Accident 0.00  
Funeral 0.00  
Strike 0.00  
Other Benefits 0.00

2. For Management -  
Salaries 0.00  
Audit & Committee 0.00  
Honoraria 0.00  
Rents, Rates & Insurance 0.00  
Other Management 7585.10

3. To Other Unions 63578.50

4. Interest in Property 0.00

**TOTAL EXPENDITURE** 71163.60

5. Balance -  
Cash on Hand 0.00  
Cash at Bank 18616.99

**89780.59**

Number of Members, 1 July 2001 2030

Number of Members, 30 June 2002 2050

Total Liabilities	<u>0.00</u>	Total Assets	<u>48999.73</u>
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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 28th day of October 2002.

M. Bull

Secretary

B. J. ...

Auditor



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

**PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2002**

	Note	This Year \$	Last Year \$
<b>INCOME</b>			
Contributions, UFU of Aust, Union of Employees, Queensland		69,977.63	51,972.33
Advertising		4,545.45	7,863.65
		<u>74,523.08</u>	<u>59,835.98</u>
<b>EXPENDITURE</b>			
Affiliations and Levies	2	63,578.50	43,968.91
Expenses, National Executive		626.45	5,324.68
Federal Debts Tax		19.50	22.50
Magazine Distribution		1,621.02	3,222.19
		<u>65,845.47</u>	<u>52,538.28</u>
		8,677.61	7,297.70
<b>OTHER INCOME</b>			
Interest Received	3	5.91	78.06
		<u>5.91</u>	<u>78.06</u>
<b>NET OPERATING PROFIT</b>		8,683.52	7,375.76
Retained Profits - Beginning of Year		40,316.21	32,940.45
<b>UNAPPROPRIATED PROFITS AT 30TH JUNE 2002</b>		<u>48,999.73</u>	<u>40,316.21</u>

The accompanying notes form part of these financial statements.

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

**BALANCE SHEET  
AS AT 30TH JUNE 2002**

	Note	This Year \$	Last Year \$
<b>CURRENT ASSETS</b>			
Cash at Bank, Commonwealth Bank		18,616.99	15,251.60
Advance, United Firefighters Union		22,700.00	22,700.00
		41,316.99	37,951.60
<b>TOTAL ASSETS</b>		41,316.99	37,951.60
<b>CURRENT LIABILITIES</b>			
Input Tax Credits		(9,634.54)	(3,861.86)
GST Payable		1,951.80	1,497.25
		(7,682.74)	(2,364.61)
<b>TOTAL LIABILITIES</b>		(7,682.74)	(2,364.61)
<b>NET ASSETS</b>		48,999.73	40,316.21
<b>EQUITY</b>			
Unappropriated Profit		48,999.73	40,316.21

The accompanying notes form part of these financial statements.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA  
A.B.N.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2002**

	<b>This Year</b>	<b>Last Year</b>
	<b>\$</b>	<b>\$</b>
<b>1 Statement of Accounting Policy</b>		
<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><b><u>Information to be provided to members or Registrar</u></b></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> <hr/> <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>		
<b>2 Affiliations and Levies</b>		
United Firefighters Union of Australia	59,056.21	39,977.47
Aust Council of Trade Unions	4,522.29	3,991.44
	63,578.50	43,968.91
<b>3 Interest Received</b>		
Commonwealth Bank	5.91	78.06



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
Fax: (03) 9654 6672

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

Dear Mr Walker,

**Re: United Firefighters' Union of Australia - Queensland Branch  
Financial documents for year ended 30 June 2002 - FR2002/368**

I have received your full financial documents of the above named organisation for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 6 August 2004.

The documents have been filed.

**Secretary's Certificate**

Financial documents lodged with the Registrar are required under subsection 280(1) of the *Workplace Relations Act 1996* (the Act) to be filed under cover of a certificate from the secretary - or other prescribed officer. Such certificate should state that the documents so lodged are copies of the auditor's report, accounts and statements, which were presented to a meeting held in accordance with section 279 of the Act.

As no secretary's certificate was lodged with the abovementioned financial documents, you are requested to arrange for the preparation and lodgement of the required certificate as soon as possible. In addition, it is requested that the certificate indicate the date upon which a meeting was held pursuant to section 279. Please note that this certificate is not required to be in the form of a statutory declaration.

I direct your attention to the following matter concerning the financial reporting requirements of the Act applicable to the above-mentioned documents. No further action is required in respect of the subject documents.

**Certificates signed after auditor's report**

The accounting officer's and committee of management certificates have been signed after the making of the auditor's report to the branch. These certificates should not post-date the auditor's report as: -

- the auditor must express an opinion on the accounts and statements prepared under section 273 of the Act.
- the accounts prepared under section 273 must include certificates by the accounting officer and the committee of management.

## New Legislation

You may be aware, the Workplace Relations Registration and Accountability of Organisations Schedule (the RAO Schedule) generally came into operation on 12 May 2003.

Many of the provisions relating to registered organisations previously in the Act are replicated in the new RAO Schedule, with some amendments. Other matters are substantially changed by the RAO Schedule particularly the financial reporting requirements.

The above named organisation has lodged its financial documents for the financial year ended 30 June 2002 under the Act. **However, the reporting obligations for the financial year ending 30 June 2004 will be governed by the requirements of the new RAO Schedule.**

Accordingly, it is recommended that, in preparation of the financial documents for the year commencing 1 July 2003, the new requirements be brought to the attention of the organisation's auditor.

Should you have any queries concerning these matters or require further information, I may be contacted on (03) 8661 7988.

Yours sincerely



Lynette Markovski  
Statutory Services Branch  
8 September 2004