



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2003/575-[259V-QLD]

Mr M 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 Reporting Obligations under *Workplace Relations Act 1996*

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

I note that to this date the financial documents for the years ended 30 June 2001 and 30 June 2002 have not been lodged in the Registry. Accordingly, you are requested to give immediate attention to the lodgement of the outstanding documents.

Please do not hesitate to contact me on (03) 8661 7775 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Ruth Hansen
E-mail: ruth.hansen@air.gov.au
21 August, 2003



Australian Government
Australian Industrial Registry

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Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
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Ref: FR2003/575 -[259V-QLD]

Mr M 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
Outstanding Financial Documents - *Workplace Relations Act 1996***

There is no record of lodgment in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended 30 June, 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June, 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain a report from the auditor, provide copies of the auditor's report, accounts and statements to its members, present the auditor's report, accounts and statements to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgment of the required documents would, in the normal course, be expected before now.

Therefore, I request your written advice **by 7 July, 2004** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements in compliance with section 273
2. making of the audit report in compliance with section 276(4)
3. provision of copies of the auditor's report, accounts and statements to the members in compliance with sections 279(1) and (3)
4. presentation of the financial documents to a meeting of the members or the committee of management in compliance with sections 279(6) and (7) (*following provision of copies to the members as per step 3 above*)

5. lodgment of copies of the financial documents in the Industrial Registry under cover of a certificate by you in compliance with section 280(1) - such certificate should confirm that the documents so lodged are copies of the documents presented to the meeting referred to in step 4 above - the type of meeting and the date when it was held should be specified

If you wish to discuss this letter you may contact me on (03) 8661 7988. In reply please quote: **FR2003/575**.

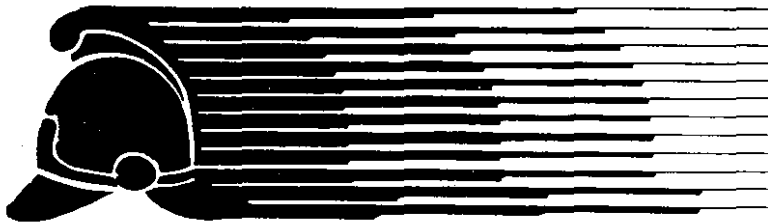
Yours sincerely

A handwritten signature in cursive script that reads "L. Markovski".

Lyn Markovski

E-mail: lynette.markovski@air.gov.au

16 June, 2004



United Firefighters Union of Australia

QUEENSLAND BRANCH

Level 1, 286 Montague Road
West End Q 4101
Phone (07) 3844-0366
Fax (07) 3844-0367
e-mail ufu@ufuq.asn.au

22 June 2004

Ms Lyn Markovshi
Australian Industrial Registry
Level 35 Nauru House
80 Collins Street
Melbourne Vic 3000

Your Reference: FR2003/575 – [259V-QLD]

Dear Ms Markovski

Attached please find the Audited financial documents for the United Firefighters Union of Australia – Queensland Branch for the financial year ended 30 June 2003.

I confirm that the attached documents are copies of the documents presented to a meeting of the Branch Committee of Management held in Brisbane on 15 October 2003.

Copies of the Audited financial documents have been made available to all members of the United Firefighters Union of Australia – Queensland Branch.

Should you require any additional information, please do not hesitate to contact me.

Yours faithfully

MARK WALKER
Branch Secretary



MINUTES OF A MEETING OF THE COMMITTEE OF MANAGEMENT OF THE
UNITED
FIREFIGHTERS UNION OF AUSTRALIA, QUEENSLAND BRANCH
HELD AT 286 MONTAGUE ROAD, WEST END, QLD
ON THE 15th DAY OF October 2003

PRESENT:

AS ATTACHED

MINUTES:

Minutes of the previous Meeting were tabled and it was RESOLVED that these be confirmed and adopted.

CERTIFICATE:

RESOLVED that two members of the Committee sign the Certificate required under the provisions of Regulation 109(1)(b) of the Industrial Relations Regulations 1990. The Certificate shall include the following:-

- (i) in the opinion of the Committee of Management, the accounts show a true and fair view of the financial affairs of the industrial organisation as at the end of the financial year to which the accounts relate;
- (ii) during the financial year to which the accounts relate, meetings of the Committee of Management were, in the opinion of the Committee, held in accordance with the rules of the industrial organisations;
- (iii) to the knowledge of any member of the Committee, there have been, during the financial year to which the accounts relate, no instances where records of the industrial organisation or other documents (not being documents containing information made available to a member of the industrial organisation under Section 274(2) of the Act), or copies of those records or other documents, or copies of the rules of the industrial organisation, have not been furnished, or made available, to members of the industrial organisation in accordance with the Act, these Regulations or the rules of the industrial organisation, as the case may be;

- (iv) whether, in relation to the report prepared in accordance with Section 276 of the Act by the Auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate and in relation to any accounts and statements prepared in accordance with Subsection 273(1) or 285(5) of the Act (as the case may be) to which that report relates, the organisation has:
- (A) if those accounts and statements were prepared in accordance with Subsection 279(1) of the Act and whichever of Subsections 279(6) and (7) of the Act is applicable; or
 - (B) if those accounts and statements were prepared in accordance with Subsection 285(5) of the Act - complied with Subsections 285(7) and (8) of the Act.


.....
CHAIRMAN

Queensland Branch Committee of Management Meeting
15 October 2003

Attendees:

M Walker; H Lawrence; P Chalmers; G Stoner; M Tully; C Robinson; P Whitbread; N Smith;
P Guley; W Howearth; A Stafford; S Kilburn; N Staite; R Raverty; M Dearlove; R Hawxwell;
P Lange; I Loudon; G Hammond; B Taylor.

UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

**MANAGEMENT ACCOUNTS
FOR THE YEAR ENDED
30TH JUNE 2003**

CONTENTS

1. Auditor's Report
2. Auditor's Certificate
3. Certificate of Management Committee
4. Certificate of Accounting Officer
5. Statement of Receipts, Expenditure and Membership
6. Profit and Loss Statement
7. Balance Sheet
8. Notes to and forming part of the Accounts

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 2003 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 2003, 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 10th day of October 2003

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 2003. The Auditor's Report dated 10th October, 2003 on the Accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act, 1996.

A handwritten signature in black ink, appearing to read 'B. Tucker', is written over a horizontal dotted line. To the right of the signature is a large, stylized checkmark.

BRIAN TUCKER CPA

REGISTERED COMPANY AUDITOR

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, X ROB HAWKWELL and X STEVE KILBURN

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 15th day of October, 2003, that: X

- (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 2003;
- (ii) during the financial year ending 30 June, 2003, 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 2003, 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)

X R Hawkwell
NAME: R. HAWKWELL

X S Kilburn
NAME: S. KILBURN

X DATE: 16.10.03

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 2003 the number of members of the Union was 2050.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2003.
- (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.

Mark Walker

ACCOUNTING OFFICER

DATE: 16/10/03

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

STATEMENT OF RECEIPTS, EXPENDITURE & MEMBERSHIP

FOR THE YEAR ENDED 30TH JUNE 2003

<u>1 July 2002</u>		<u>30 June 2003</u>	
Cash at Bank	18616.99	EXPENDITURE	
Cash on Hand	0.00		
RECEIPTS		1. For Benefit -	
1. From Members -		Sickness & Accident	0.00
Contributions etc.	0.00	Funeral	0.00
Other Receipts	0.00	Strike	0.00
2. From Investments	47.48	Other Benefits	0.00
3. From Other Unions	66121.50	2. For Management -	
4. From Other Sources	13136.37	Salaries	0.00
5. Loan, Bank	0.00	Audit & Committee	0.00
		Honoraria	0.00
		Rents, Rates & Insurance	0.00
		Other Management	72420.02
		3. To Other Unions	0.0
		4. Interest in Property	0.00
	<hr/>		<hr/>
TOTAL RECEIPTS	79305.35	TOTAL EXPENDITURE	72420.02
	<hr/>		<hr/>
		5. Balance -	
		Cash on Hand	0.00
		Cash at Bank	25502.32
	<hr/>		<hr/>
TOTAL	97922.34		97922.34
	<hr/>		<hr/>

2.

Number of Members, 1 July 2002 2050

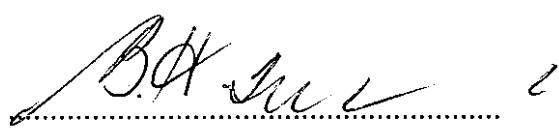
Number of Members, 30 June 2003 2050

Total Liabilities	<u>0.00</u>	Total Assets	<u>61510.58</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 16th day of October 2003.


..... Secretary


..... Auditor

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

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2003**

	Note	This Year \$	Last Year \$
INCOME			
Contributions, UFU of Aust, Union of Employees, Queensland		66,121.50	69,977.63
Advertising		13,136.37	4,545.45
		79,257.87	74,523.08
EXPENDITURE			
Affiliations and Levies	2	60,110.46	63,578.50
Expenses, National Executive		-	626.45
Federal Debts Tax		25.00	19.50
Magazine Distribution		6,659.04	1,621.02
		66,794.50	65,845.47
		12,463.37	8,677.61
OTHER INCOME			
Interest Received	3	47.48	5.91
		47.48	5.91
NET OPERATING PROFIT			
Retained Profits - Beginning of Year		12,510.85	8,683.52
		48,999.73	40,316.21
UNAPPROPRIATED PROFITS AT 30TH JUNE 2003			
		61,510.58	48,999.73

The accompanying notes form part of these financial statements.

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

**BALANCE SHEET
AS AT 30TH JUNE 2003**

	Note	This Year \$	Last Year \$
CURRENT ASSETS			
Cash at Bank, Commonwealth Bank		25,502.32	18,616.99
Advance, United Firefighters Union		22,700.00	22,700.00
		<u>48,202.32</u>	<u>41,316.99</u>
TOTAL ASSETS		<u>48,202.32</u>	<u>41,316.99</u>
CURRENT LIABILITIES			
Input Tax Credits		(16,573.69)	(9,634.54)
GST Payable		3,265.43	1,951.80
		<u>(13,308.26)</u>	<u>(7,682.74)</u>
TOTAL LIABILITIES		<u>(13,308.26)</u>	<u>(7,682.74)</u>
NET ASSETS		<u>61,510.58</u>	<u>48,999.73</u>
EQUITY			
Unappropriated Profit		<u>61,510.58</u>	<u>48,999.73</u>

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 2003**

	This Year	Last Year
	\$	\$
<hr/>		
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	55,600.46	59,056.21
Aust Council of Trade Unions	4,510.00	4,522.29
	60,110.46	63,578.50
3 Interest Received		
Commonwealth Bank	47.48	5.91



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 Australian - Queensland Branch
Financial documents for year ended 30 June 2003 - FR2003/575**

I have received your letter dated 22 June 2004 together with the full financial documents of the above named branch for the year ended 30 June 2003. The documents were lodged in the Industrial Registry on 25 June 2004.

The documents have been filed.

I direct your attention to the following matters concerning the financial reporting requirements of the Workplace Relations Act 1996 (the Act) applicable to the above-mentioned documents for year ended 30 June 2003.

Certificate's 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.

Late lodgement

Unless an extension of time is granted, financial documents are required to be lodged in the Registry within 14 days of the relevant meeting at which the documents were presented.

Outstanding financial documents

There is no record of lodgement in the Industrial Registry of financial documents of the above named branch for the years ended **30 June 2001 and 30 June 2002**. You are required to lodge outstanding financial documents as soon as possible.

New Legislation

You maybe aware, the Workplace Relations Registration and Accountability of Organisations Schedule (the RAO Schedule) legislation 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 the RAO schedule, with some amendments. Other matters are substantially changed by the RAO Schedule particularly the financial reporting requirements.

The above named organisation has correctly completed and lodged its financial documents for the financial year ended 30 June 2003 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
27 July 2004