



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition St, Melbourne Vic 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7990
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Mr Mark Walker
State Secretary
United Firefighters' Union of Australia
Queensland Branch
Level 1, 286 Montague Road
WEST END QLD 4101

By email: ufu@ufuq.asn.au

Dear Mr Walker,

Re: Financial Documents – FR2004/407, FR005/455, FR2006/382

Workplace Relations Act 1996 – s253 Schedule 1 (RAO Schedule)

I have received the financial reports for the Queensland Branch of the UFUA for the years ended 30 June 2004, 2005 and 2006. The documents were lodged on 26 November 2004, 18 November 2005 and 16 November 2006 respectively. Further information for year ending 30 June 2004 was received on 3 November 2005 following correspondence from the Registry dated 11 February and 9 September 2005.

The documents have been filed.

However the branch should make the following improvements in future financial years.

Complete documents to be provided to members and presented to meeting

All financial documents must be signed and dated *before* they are provided to members and presented to a meeting.

This issue continues to be a problem – as follows:

- *Financial year ending 30 June 2006* - the Operating Report and the Committee of Management Statement were dated 23 October 2006 (four weeks after they were purportedly presented to members on 26 September 2006) -- in addition, the Auditor's Report was undated therefore it is unclear whether it was signed before it was provided to members and presented to the meeting.
- *Financial year ending 30 June 2004* – the Committee of Management Statement was signed two weeks after the date of the meeting.

The purpose of providing documents to members and presenting documents to a meeting is so that the members and the meeting can consider the complete and final version of the documents – see s265 and 266 of the RAO Schedule and the enclosed *Timeline*.

Therefore I reiterate, for the purpose of future financial years:

All financial documents (Auditor's Report, Operating Report and Committee of Management Statement) must be signed and dated before they are provided to members and presented to a meeting

In future years the branch will be required to provide the documents to the members again and to present them to a further meeting if this requirement is not complied with.

Presentation of documents to a meeting

In normal circumstances a branch is required to present its full financial report to a *general meeting* of members within 6½ months of the end of the financial year.

The documents may only be presented directly to a Committee of Management if the rules of the organisation contain a provision that allows up to 5% of members to call a general meeting to be held to consider the report - see s266(3).

Rule 55(2) of the UFUA Rules provides that

55 - BRANCH MEETINGS

- (2) *.....If a request in writing signed by at least one twentieth of the financial members of the Branch ... to call a special meeting of the Branch...is given to a Branch Secretary, the Committee of Management of the Branch shall cause a special meeting to be held as soon as practicable. (underlining added)*

It is the view of the Registry that this rule does not comply with s266(3) because the rule (unlike s266) limits the right to request the meeting to *financial* members. The Registry remains of this view notwithstanding the opinion advanced in your letter of 19 October 2005 that rule 55(2) does comply with s266.

If the organisation amended rule 55(2) to remove the word 'financial' then in future years the Queensland branch (and other branches) of the UFUA would be able to present their financial documents just to Committee meetings.

Accordingly, I will forward a copy of this letter to the National Secretary of the UFUA to draw this matter to his attention.

Auditor's Report must be dated

The Auditor's Report for year ending 30 June 2006 was undated.

The Australian Auditing Standards and the RAO Schedule expressly require the Auditor's Report to be dated as follows:

- Australian Auditing Standard (AUS) 702 - The Audit Report on a General Purpose Financial Report - AUS 702.13 - Basic Elements of the Audit Report: *'The audit report includes the following basic elements... (i) the date of the audit report...'*
- s257(8) RAO Schedule: *'The form and content of the auditor's report must be in accordance with the Australian Auditing Standards.'*
- s257(9) RAO Schedule: *'The auditor's report must be dated as at the date that the auditor signs the report and must be given to the reporting unit within a reasonable time of the auditor having received the general purpose financial report.'*

Please draw this to the attention of your auditor.

Auditor's Report must refer to RAO Schedule

The Auditor's Report for year ending 30 June 2006 referred to *'Subdivision B of the Workplace Relations Act'* rather than to the *'RAO Schedule'*.

In future years your auditor should ensure that the wording of his/her report complies with the requirements of s257 of the RAO Schedule.

The following wording in an Auditor's Report would satisfy the requirements of s257:

In our (my) opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.

Please draw this to the attention of your auditor.

Accounts need to include Notice which sets out s272(1), (2) & (3)

The accounts must include a notice drawing attention to the fact that prescribed information is available to members on request. This requirement is set out in s272(5) of the RAO Schedule, and it requires the accounts to quote verbatim ss272(1), (2) & (3) as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.*
- (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.*
- (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.*

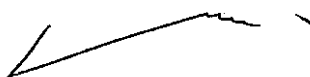
This information was not included in the financial report for year ending 30 June 2006.

In future years please ensure that this information is included in the financial report – it is normally set out in the Notes to the Accounts.

I apologise for the delay in finalising these matters.

If you have any queries regarding financial reporting under the RAO Schedule please contact me on (03) 8661 7990 or at andrew.schultz@air.gov.au.

Yours faithfully,

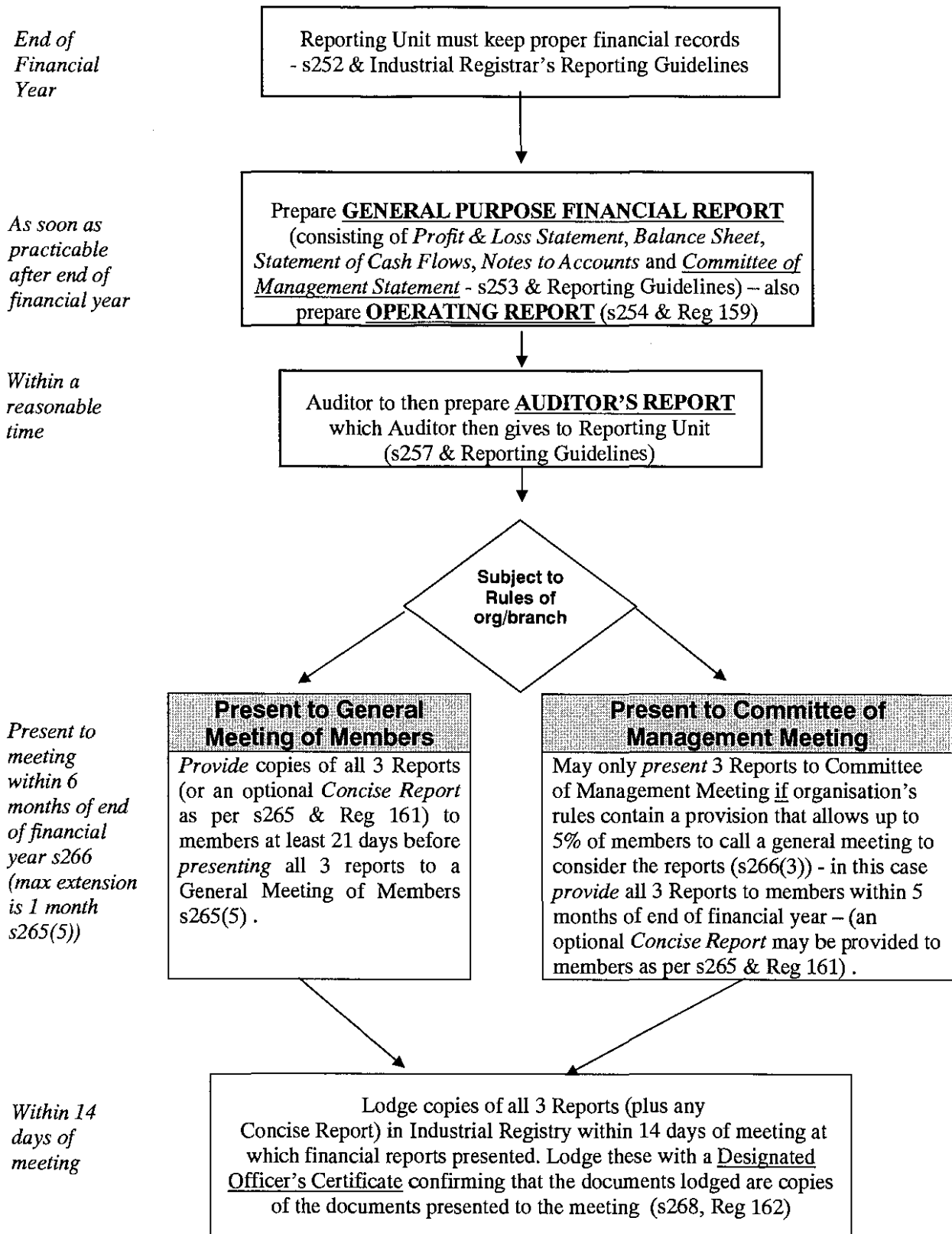


Andrew Schultz
Statutory Services Branch

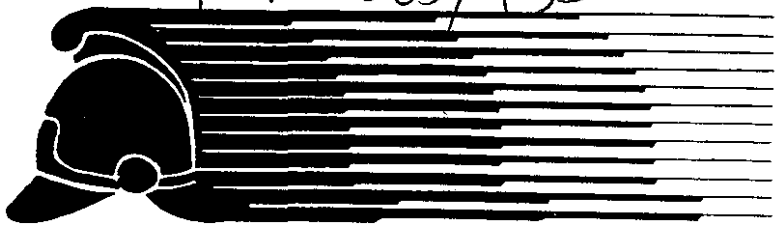
13 December 2006

Financial Reporting Timeline (RAO Schedule)

Lodge financial reports within 6½ months of end of financial year by completing the following steps:



FK2005/455 Reid 19/11/05



14 November, 2005.

United Firefighters Union of Australia

QUEENSLAND BRANCH

Lynette Markovski
Statutory Services Branch Australian Industrial Registry
G.P.O. Box 1994S,
MELBOURNE. VIC. 3001.

Dear Ms Markovski,

Re: 2005 Financial Returns.

Please find enclosed this Unions Financial documents for year ending 2005. Also enclosed is Secretary's certificate, Operating Report and a list of details for Committee of Management.

As stated in previous correspondence to you dated the 19 October, 2005 that 2004/05 documents would be tabled at the next General meeting to be held on the 11 November, 2005. Unfortunately this meeting has not taken place due to not having a quorum.

However, these documents were actually dealt with at the Annual General meeting on the 13 October, 2005, copies of the financial documents were forwarded to members on the 17 October, 2005 and a General meeting was called for 11 November, 2005 (which did not take place). Please note that there will be no more meetings until next year.

We have put into place for next year the procedures that need to be followed, signing of Auditor, post to members and then go to the Annual General Meeting, and this will be done on time.

We apologise for putting procedures back to front for 2004/05, however, this will not happened again.

Yours faithfully,

Mark Walker
State Secretary

**Operating Report for United Firefighters Union of Australia Queensland Branch
For year ending 30 June 2005.**

Number of Members

2182

Number of Employees

5 full time
1 part time

Principal Activities

United Firefighters is a Trade Union whose members are Firefighters in Queensland. The Union acts on their behalf in all industrial matters.

Significant Changes

No Changes.

Right to members to resign

A member has the right to resign from the Union under Rule 7 – Resignation – written notice addressed the State Secretary.

Superannuation Trustees

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

Membership of the Committee of Management

Please find attached list of Committeemen and the date they were elected or the date their resignation took effect.

Signed



Mark Walker

State Secretary

DATED....14/11/05...

DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.6.05

Name of Officer	Title of Office	Last date of election declaration or appointment	Residential address	Date person ceased to be an officer Where applicable
Henry Lawrence	State President	11/11/2003	[REDACTED]	
Mark Walker	State Secretary	11/11/2003	[REDACTED]	
Bryan Taylor	Assistant State Secretary	11/11/2003	[REDACTED]	
Mark Gribble	Junior Vice President	11/11/2003	[REDACTED]	
Alan Beauchamp	Senior Vice President	11/11/2003	[REDACTED]	
Mark Tully	Executive Member	11/11/2003	[REDACTED]	
Mark Gale	Executive Member	11/11/2003	[REDACTED]	
Shan Raffel	Executive Member	11/11/2003	[REDACTED]	
Adrian Stafford	Far Northern Officer Delegate	11/11/2003	[REDACTED]	
Steve Kilburn	Far Northern Firefighter Delegate	11/11/2003	[REDACTED]	
Ashley Rowe	Northern Officer Delegate	11/11/2003	[REDACTED]	
Ian Loudon	Northern Firefighter Delegate	11/11/2003	[REDACTED]	
John Mathers	Central Officer Delegate	04/05/2004	[REDACTED]	
Peter Guley	Central Firefighter Delegate	11/11/2003	[REDACTED]	28/04/2005
John Wensley	South West Officer Delegate	11/11/2003	[REDACTED]	
John Oliver	South West Firefighter Delegate	11/11/2003	[REDACTED]	

Neil Smith	North Coast Officer Delegate	11/11/2003	[REDACTED]	
Neal Staite	North Coast Firefighter Delegate	11/11/2003	[REDACTED]	28/04/2005
Ian Ogborne	Brisbane Officer Delegate	11/11/2003	[REDACTED]	28/04/2005
Mark Dearlove	Brisbane Firefighter Delegate	11/11/2003	[REDACTED]	
Ron Raverty	Brisbane Firefighter Delegate	11/11/2003	[REDACTED]	
Rob Hawxwell	Brisbane Firefighter Delegate	11/11/2003	[REDACTED]	
Chris Robinson	South East Officer Delegate	11/11/2003	[REDACTED]	28/04/2005
Peter Chalmers	South East Firefighter Delegate	11/11/2003	[REDACTED]	
Graeme Stoner	South East Firefighter Delegate	11/11/2003	[REDACTED]	
Peter Whitbread	Communications Centre Delegate	11/11/2003	[REDACTED]	
Wayne Howearth	Auxiliary Delegate	11/11/2003	[REDACTED]	
Bruce McCoist	Senior Officers Delegate	11/11/2003	[REDACTED]	
Stephen Bunney	South East Officer Delegate	28/04/2005	[REDACTED]	
Grahame Ray	Brisbane Officer Delegate	28/04/2005	[REDACTED]	

CERTIFICATE OF SECRETARY OR OTHER AUTHORISED OFFICER
s268 of Schedule 1B Workplace Relations Act 1996

I, Mark Wankar, being the STATE SECRETARY of the United Firefighters Union of Australia - Queensland Branch certify:

- * that the documents lodged herewith are copies of the full report, ~~[and the concise report]~~², referred to in s268 of the RAO Schedule; and
- * that the ~~[full report OR concise report]~~³, was provided to members on 18.10.05; and
- * that the full report was presented to ~~[a general meeting of members OR the last of a series of general meetings of members OR a meeting of the committee of management]~~³ of the reporting unit on 13 October 05; in accordance with section 266 of the RAO Schedule.

Signature: 

Date: 14/11/05

¹ RAO regulation 162 prescribes the designated officer for the purpose of RAO Schedule s268 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.

² Only applicable where a concise report is provided to members.

³ Insert whichever is applicable.

UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2005

UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

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

**PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2005**

	Note	This Year \$	Last Year \$
INCOME			
Contributions, UFU of Aust, Union of Employees, Queensland		52,298.33	45,318.17
Advertising		-	1,863.64
		52,298.33	47,181.81
EXPENDITURE			
Affiliations and Levies	2	47,543.93	39,470.56
Expenses, National Executive		-	1,727.78
Federal Debts Tax		17.50	22.50
Magazine Distribution		-	7,853.59
		47,561.43	49,074.43
		4,736.90	(1,892.62)
OTHER INCOME			
Interest Received	3	50.84	54.88
		50.84	54.88
NET OPERATING PROFIT			
Retained Profits - Beginning of Year		4,787.74	(1,837.74)
		59,672.84	61,510.58
UNAPPROPRIATED PROFITS AT 30TH JUNE 2005		64,460.58	59,672.84

The accompanying notes form part of these financial statements.

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

**BALANCE SHEET
AS AT 30TH JUNE 2005**

	Note	This Year \$	Last Year \$
CURRENT ASSETS			
Cash at Bank, Commonwealth Bank		17,960.09	18,945.75
Advance, United Firefighters Union		22,700.00	22,700.00
		40,660.09	41,645.75
TOTAL ASSETS		40,660.09	41,645.75
CURRENT LIABILITIES			
UFU of Aust, GST Account		(23,800.49)	(18,027.09)
		(23,800.49)	(18,027.09)
TOTAL LIABILITIES		(23,800.49)	(18,027.09)
NET ASSETS		64,460.58	59,672.84
EQUITY			
Unappropriated Profit		64,460.58	59,672.84

The accompanying notes form part of these financial statements.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2005**

	2005	2004
	\$	\$
Cash Flows From Operating Activities		
Contributions, UFU of Employees, Queensland	52,298.33	45,318.17
Other Operating Receipts	-	1,863.64
Interest Received	50.84	54.88
Payments for Affiliation Fees & Levies	(47,543.93)	(39,470.56)
Payment to Suppliers	(17.50)	(9,603.87)
GST Payments, Net of Credits	(5,773.40)	(4,718.83)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(985.66)	(6,556.57)
	<hr/>	<hr/>
Net increase (decrease) in cash held	(985.66)	(6,556.57)
Cash at Beginning of Financial Year	18,945.75	25,502.32
	<hr/>	<hr/>
Cash at end of year	17,960.09	18,945.75
	<hr/>	<hr/>
Notes to the Statement of Cash Flows		
Reconciliation of Cash		
Cash at the end of financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash at Bank	17,960.09	18,945.75
	<hr/>	<hr/>
Reconciliation of Net Cash provided by Operating Activities to profit from ordinary activities after Income Tax		
Operating profit (loss) after income tax	4,787.74	(1,837.74)
Non-cash flows in Profit(Loss) from Ordinary Activities:		
Increase (Decrease) in GST Payable	(5,773.40)	(4,718.83)
Changes in Assets and Liabilities:		
	<hr/>	<hr/>
Cash flows from operations	(985.66)	(6,556.57)
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached compilation report.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2005**

	This Year	Last Year
	\$	\$
<hr/>		
1 Statement of Accounting Policy		
<p>These financial statements are a general purpose financial report prepared for use by the member of the Union. The Committee of Management has determined that the Union is not a reporting entity.</p> <p>The statements are prepared on a cash basis from the records of the Union. 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 272 (1), (2) and (3), which read as follows:</p> <p>(1) A member of a reporting unit, or a Registrar, 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.</p> <p>(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.</p> <p>(3) A reporting unit must comply with an application made under subsection (1).</p>		
2 Affiliations and Levies		
United Firefighters Union of Australia	36,547.54	34,831.90
Aust Council of Trade Unions	10,996.39	4,638.66
	47,543.93	39,470.56
3 Interest Received		
Commonwealth Bank	50.84	54.88

UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On MARK WALKER, the Committee of Management of United Firefighters Union of Australia - Queensland Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2005:

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply* with the Australian Accounting Standards;
- (b) the financial statements and notes comply* with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view* of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds* to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held* in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been* managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been* kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - #(iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been* kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - #(v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been* furnished to the member or Registrar; and
 - #(vi) there has been* compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management: MARK WALKER

Title of Office held: SECRETARY

Signature: M Walker

Date: 13/10/05

* Where compliance or full compliance has not been attained - set out details of non compliance instead.

Where not relevant these may be modified accordingly (e.g. in (vi) "No orders have been made by the Commission under section 273 of the RAO Schedule during the period.").

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

Scope

We have audited the financial statements, being a general purpose financial report for the year ended 30th June 2005, as set out in the Profit and Loss Account, Balance Sheet, Statement of Cash Flows and Notes to and Forming Part of the Financial Statements. The Union's Committee of Management is responsible for the financial statements and have determined that the accounting policies used are consistent with the financial reporting requirements of the Union and are appropriate to meet the needs of the members. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Union. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial statements have been prepared for distribution to members. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

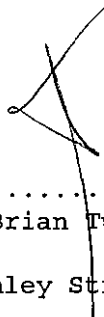
Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

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

Audit Opinion

In our opinion, the financial statements present fairly in accordance with Australian Accounting Standards and the provisions of Subdivision B of the Workplace Relations Act (where applicable), the financial position of the entity as at 30th June 2005 and the results of its operations for the year then ended.

Brian Tucker CPA



.....
Partner: Brian Tucker 13/10/05

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