



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](mailto: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.*

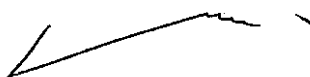
This information was not included in the financial report for year ending 30 June 2006.

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](mailto:andrew.schultz@air.gov.au).

Yours faithfully,

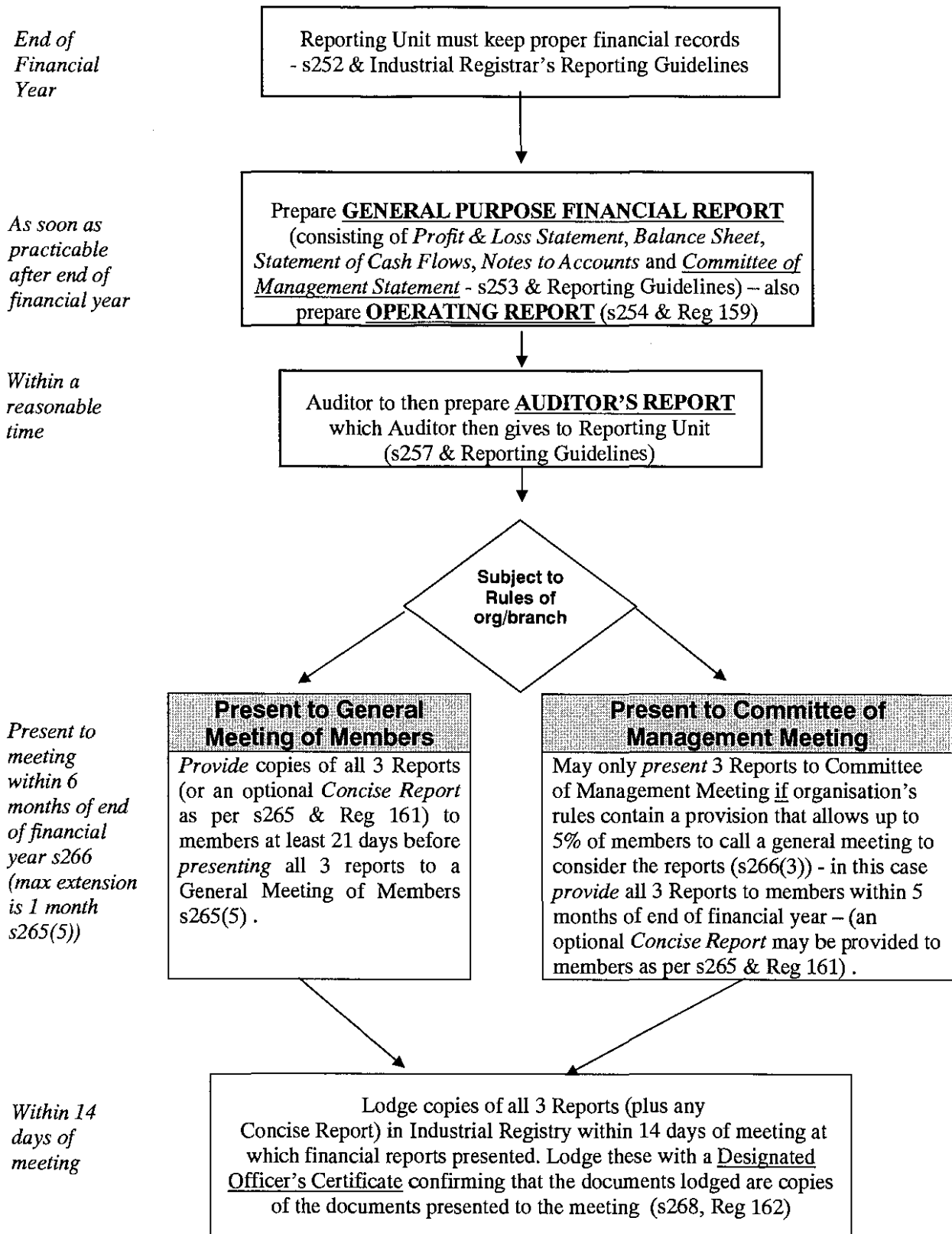


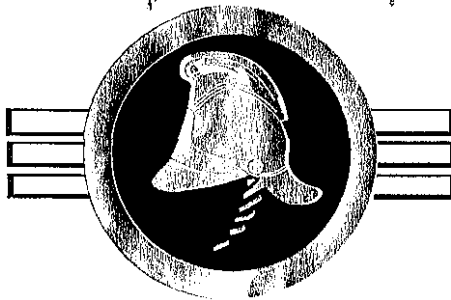
Andrew Schultz  
Statutory Services Branch

13 December 2006

# Financial Reporting Timeline (RAO Schedule)

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



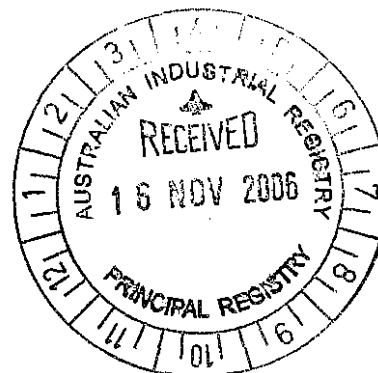


UNITED FIREFIGHTERS UNION OF AUSTRALIA  
UNION OF EMPLOYEES QUEENSLAND

25 October, 2006.

FR 2006/382

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



Dear Ms Markovski,

Re: 2006 Financial Returns.

Please find enclosed this Unions Financial documents for year ending 2006. Also enclosed is Secretary's certificate, Operating Report and a list of details for Committee of Management.

Copies of the financial statements were forwarded to members on the 26 September, 2006.

The Annual General meeting was called for on the 23 October, 2006, however, due to a lack of a quorum, these documents were presented to the Committee of Management meeting on the 23 October, 2006 and were accepted.

Yours faithfully,

Mark Walker  
State Secretary

**Operating Report for United Firefighters Union of Australia Queensland Branch  
For year ending 30 June 2006.**

**Number of Members**

2337

**Number of Employees**

4 full time  
2 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.

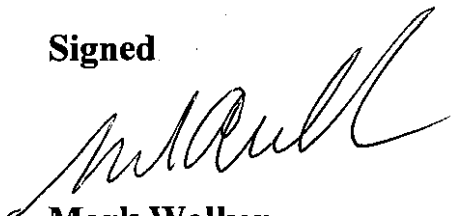
**Superannuation Trustees**

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

**Membership of the Committee of Management**

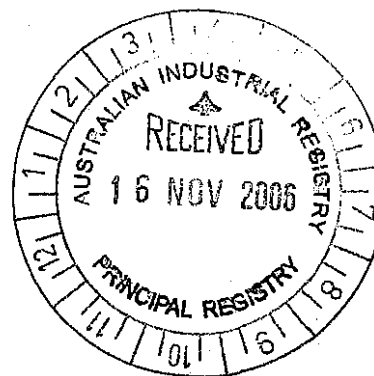
Please find attached list of Committeemen and the date they were elected or the date their resignation took effect.

Signed



Mark Walker  
State Secretary

DATED 23.10.06



**DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.06**

Name of Officer	Title of Office	Last date of election declaration or appointment	Residential address	Date person ceased to be an officer
Henry Lawrence	State President	12/05/2006	[REDACTED]	
Mark Walker	State Secretary	12/05/2006	[REDACTED]	
Bryan Taylor	Assistant State Secretary	12/05/2006	[REDACTED]	
Robert Walker	Junior Vice President	12/05/2006	[REDACTED]	
Joe Ryan	Senior Vice President	12/05/2006	[REDACTED]	
Chris Robinson	Executive Member	12/05/2006	[REDACTED]	
Mark Gale	Executive Member	12/05/2006	[REDACTED]	
Peter Chalmers	Executive Member	12/05/2006	[REDACTED]	
Gavin Holden	Far Northern Officer Delegate	12/05/2006	[REDACTED]	
Steve Kilburn	Far Northern Firefighter Delegate	12/05/2006	[REDACTED]	
Jamie Ryder	Northern Officer Delegate	12/05/2006	[REDACTED]	
Ian Loudon	Northern Firefighter Delegate	12/05/2006	[REDACTED]	
John Mathers	Central Officer Delegate	04/05/2004	[REDACTED]	
Nathan Cookson	Central Firefighter Delegate	02/02/2006	[REDACTED]	
Ross Findlay	South West Officer Delegate	12/05/2006	[REDACTED]	
John Oliver	South West Firefighter Delegate	12/05/2006	[REDACTED]	
Russell Thompson	North Coast Officer Delegate	12/05/2006	[REDACTED]	

Anthony Stead	North Coast Firefighter Delegate	12/05/2006	[REDACTED]	
Ian Ogborne	Brisbane Officer Delegate	28/04/2005	[REDACTED]	
Shan Raffel	Brisbane Officer Delegate	12/05/2006	[REDACTED]	
Bob Rutherford	Brisbane Firefighter Delegate	12/05/2006	[REDACTED]	
Ron Raverty	Brisbane Firefighter Delegate	12/05/2006	[REDACTED]	
George Phillips	Brisbane Firefighter Delegate	12/05/2006	[REDACTED]	
Stephen Bunney	South East Officer Delegate	12/05/2006	[REDACTED]	
Graham Stoner	South East Firefighter Delegate	11/11/2003	[REDACTED]	
Mick Whitaker	South East Firefighter Delegate	12/05/2006	[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]	





UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

FINANCIAL REPORT  
FOR THE YEAR ENDED  
30TH JUNE 2006

UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

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UNITED FIREFIGHTERS' UNION OF AUSTRALIA  
QUEENSLAND BRANCH

STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30TH JUNE 2006

	Note	2006 \$	2005 \$
<b>CLASSIFICATION OF EXPENSES BY NATURE</b>			
Revenues from ordinary activities	2	45,450.22	52,349.17
Depreciation and amortisation expenses	3	-	-
Borrowing costs expense	3	-	-
Other expenses from ordinary activities		(50,320.97)	(47,561.43)
		<hr/>	<hr/>
Profit from ordinary activities before income tax expense	3	(4,870.75)	4,787.74
Total changes in equity other than those resulting from transactions with owners as owners		(4,870.75)	4,787.74
		<hr/>	<hr/>

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached auditor's report.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA  
QUEENSLAND BRANCH

STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2006

	Note	2006 \$	2005 \$
<b>CURRENT ASSETS</b>			
Cash assets	6	17,960.09	18,945.75
Receivables	7	46,500.49	40,727.09
<b>TOTAL CURRENT ASSETS</b>		<u>64,460.58</u>	<u>59,672.84</u>
<b>TOTAL ASSETS</b>		<u>64,460.58</u>	<u>59,672.84</u>
<b>TOTAL LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>64,460.58</u>	<u>59,672.84</u>
<b>EQUITY</b>			
Contributed equity	-	-	-
Retained profits	5	64,460.58	59,672.84
<b>TOTAL EQUITY</b>		<u>64,460.58</u>	<u>59,672.84</u>

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached auditor's report.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA  
QUEENSLAND BRANCH

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2006

	2006	2005
	\$	\$
<b>Cash Flows From Operating Activities</b>		
Contributions, UFU of Employees, Queensland	45,402.93	52,298.33
Interest Received	47.29	50.84
Payments for Affiliation Fees & Levies	(41,275.39)	(47,543.93)
Payment to Suppliers	(9,045.58)	(17.50)
GST Payments, Net of Credits	(5,031.40)	(5,773.40)
	<hr/>	<hr/>
<b>Net cash provided by (used in) operating activities</b>	<b>(9,902.15)</b>	<b>(985.66)</b>
	<hr/>	<hr/>
Net increase (decrease) in cash held	(9,902.15)	(985.66)
Cash at Beginning of Financial Year	17,960.09	18,945.75
	<hr/>	<hr/>
<b>Cash at end of year</b>	<b>8,057.94</b>	<b>17,960.09</b>
	<hr/>	<hr/>
<b>Notes to the Statement of Cash Flows</b>		
<b>Reconciliation of Cash</b>		
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	8,057.94	17,960.09
	<hr/>	<hr/>
<b>Reconciliation of Net Cash provided by Operating Activities to profit from ordinary activities after Income Tax</b>		
Operating profit (loss) after income tax	(4,870.75)	4,787.74
<b>Non-cash flows in Profit(Loss) from Ordinary Activities:</b>		
Increase (Decrease) in GST Payable	(5,031.40)	(5,773.40)
<b>Changes in Assets and Liabilities:</b>		
	<hr/>	<hr/>
<b>Cash flows from operations</b>	<b>(9,902.15)</b>	<b>(985.66)</b>
	<hr/>	<hr/>

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached auditor's report.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA  
QUEENSLAND BRANCH

ITEMISED PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2006

	2006	2005
	\$	\$
<b>INCOME</b>		
Contributions, UFU of Aust, Union of Employees, Queensland	45,402.93	52,298.33
Interest Received	47.29	50.84
	<hr/>	<hr/>
	45,450.22	52,349.17
<b>EXPENDITURE</b>		
Affiliations & Levies	41,275.39	47,543.93
Federal Conference Expenses	6,904.41	-
Expenses, National Executive	443.16	-
Federal Debts Tax	7.00	17.50
Sundry Expenses	1,691.01	-
	<hr/>	<hr/>
	50,320.97	47,561.43
<b>Profit (Loss) from ordinary activities before income tax</b>	<hr/>	<hr/>
	(4,870.75)	4,787.74

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached auditor's report.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2006

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**1 Statement of Significant Accounting Policies**

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report is for the entity United Firefighters Union of Australia - Queensland Branch as an individual entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the company in the preparation of the financial statements. The accounting policies have been consistently applied, unless otherwise stated.

**Income Tax**

The entity is a registered Trade Union and is exempt from income tax.

**Cash**

For purposes of the statement of cash flows, cash includes deposits at call with financial institutions and other highly liquid investments with maturity within less than 3 months which are readily convertible to cash on hand at the investor's opinion and are subject to an insignificant risk of changes in value, and borrowings which are integral to the cash management function and which are not subject to a term facility.

**Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

**Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the assets or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

These notes are to be read in conjunction with the attached auditor's report.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2006

	2006	2005
	\$	\$
<b>2 Revenue</b>		
Operating activities		
Interest	47.29	50.84
Rendering of services	45,402.93	52,298.33
	<u>45,450.22</u>	<u>52,349.17</u>
Interest from:		
Commonwealth Bank	47.29	50.84
<b>3 Profit from Ordinary Activities</b>		
Profit from ordinary activities before income tax expense has been determined after:		
Expenses:		
<b>5 Retained Profits</b>		
Retained profits (accumulated losses) at the beginning of the financial year	64,460.58	59,672.84
Net profit attributable to members of the company	(4,870.75)	4,787.74
Retrospective adjustment(s) upon introduction of accounting standard(s):		
Retained profits(accumulated losses) at the end of the financial year	<u>59,589.83</u>	<u>64,460.58</u>
<b>6 Cash Assets</b>		
Cash at Bank, Commonwealth Bank	<u>8,057.94</u>	<u>17,960.09</u>
<b>7 Receivables</b>		
CURRENT		
Advance, United Firefighters Union	22,700.00	22,700.00
Other debtors	23,800.49	18,027.09
	<u>46,500.49</u>	<u>40,727.09</u>

These notes are to be read in conjunction with the attached auditor's report.



UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2006

	2006	2005
	\$	\$
<b>8 Remuneration and Retirement Benefits</b>		
<b>Remuneration of Directors</b>		
Remuneration received or receivable by all directors of the company:		
From the company/related party in connection with the management of the company	-	-
The names of directors who have held office during the financial year are:		
<b>Retirement benefits:</b>		
Amounts paid to a superannuation plan for the provision of retirement benefits by:		
The company or any related party for directors of the company	-	-

These notes are to be read in conjunction with the attached auditor's report.

UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On *23 October 2006*, 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 2006:

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 A Walker*

Title of Office held:

*Secretary*

Signature:

*[Handwritten Signature]*

Date: *23.10.06*

\* 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 2006, 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 2006 and the results of its operations for the year then ended.

**Brian Tucker Accounting**



.....  
Partner: Brian Tucker CPA

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