



Mr Mark Walker
Branch 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: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial Reports for year ended 30 June 2007 – FR2007/504**

I acknowledge receipt of the amended financial reports of the United Firefighters Union of Australia – Queensland Branch for the year ended 30 June 2007. The documents were lodged in the Industrial Registry on 21 February 2008.

I apologise for the delay in responding.

The documents have been filed. However, there are several matters which the Branch should address in the lodgement of their financial reports in future years.

1. Auditor's report

I note the auditor has amended and dated his opinion as requested in my letter dated 4 January 2008. However, in amending his opinion the auditor has reverted back to the former legislative requirement of adopting the words "true and fair view". In the current legislation s257(5) of the RAO Schedule specifically requires the auditor to state, among other things, whether in the auditor's opinion the general purpose financial report *is presented fairly* in accordance with the *Australian Accounting Standards* and the requirements imposed by Part3 of Chapter 8 of Schedule 1 (RAO Schedule) of the *Workplace Relations Act 1996*.

Furthermore, s256(2) of the RAO Schedule requires the position of auditor of a reporting unit to be held by a person who is an 'approved auditor'. Regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003 (RAO Regulations) defines an 'approved auditor' as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants *and* holds a current Public Practice Certificate. I note that the individual auditor is a member of CPA and in all likelihood he would hold a current Public Practice Certificate but it is the preferred practice of the Registry that the individual auditor makes it explicit that he or she holds a current Public Practice Certificate.

Please bring this to your auditor's attention.

2. Presentation of full report a meeting in accordance to s266

In normal circumstances a Branch is required to present its full financial report to a general meeting of members within 6 ½ months of the end of the financial year.

Subsection 266(3) provides that 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 present the report.

It is the view of the Registry that subrule 55(2) of the United Firefighters Union of Australia Rules does not comply with s266(3) because the rule limits the right to request the meeting to 5% of *financial* members rather than just 5% of members.

Additionally, subrule 55(2) may possibly limit the purpose of calling the meeting. Subrule 55(2) states "A Branch Committee of Management may decide to call a special meeting of the Branch to consider a specified question or questions...." Whether the presentation of the full financial report under s266(3) falls within the ambit of subrule 55(2) – "*to consider a specified question or questions*" is unclear. Section 266(3) only requires the full report to be *presented*, it does not specify a resolution to be passed.

In future financial years the full report must be presented to a general meeting of members of the reporting unit. It is noted in previous years a general meeting of members was called but there lacked a quorum. Perhaps to overcome such circumstances your organisation should consider amending the organisation rules in accordance to s266(3) of the RAO Schedule to allow the full report to be presented to the committee of management instead of a general meeting of members. Draft rule amendments may be submitted to the Registry for advice.

3. Recovery of Wages Activity

I note the accounts do not provide any information in relation to recovery of wages activity.

Items 16 – 23, 25(f) and 27(b) of the Industrial Registrar's Reporting Guidelines govern the financial reporting of recovery of wages activity.

In circumstances where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement by the auditor *or* a declaration in the committee of management statement stating there was no recovery of wages activity for the financial year would be sufficient.

Should you wish to discuss any matters regarding your reporting unit's financial reporting obligations I may be contacted on (03) 8661 7988 or by e-mail at lynette.markovski@air.gov.au

Yours sincerely,



Lynette Markovski
Statutory Services Branch

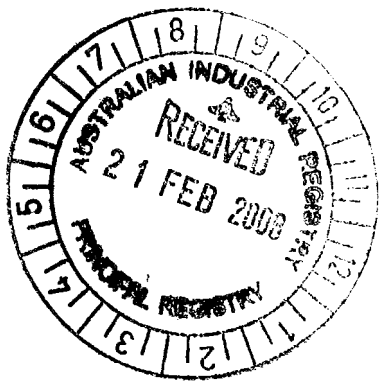
19 June 2008



United Firefighters Union of Australia

QUEENSLAND BRANCH

19 February, 2008



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

Dear Ms Markovski,

Re: 2007 Financial Returns.

Please find enclosed this Unions Amended Financial documents for year ending 2007. Also enclosed is Secretary's certificate, Operating Report and a list of details for Committee of Management.

These documents were presented to the Committee of Management Meeting held on the 25 January, 2008 and were endorsed. Copies of the financial statements were then made available on the Internet and Members were advised by Fax on the 25 January. 2008.

These documents were presented to the Committee of Management meeting on the 18 February, 2008 and were accepted.

We apologise for inconvenience we may have caused with previous documents.

Yours faithfully,

Mark Walker
Branch Secretary

UNITED FIREFIGHTERS UNION OF AUSTRALIA QLD BRANCH

FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2007

UNITED FIREFIGHTERS UNION OF AUSTRALIA QLD BRANCH

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UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2007

	Note	2007 \$	2006 \$
CLASSIFICATION OF EXPENSES BY NATURE			
Revenues from ordinary activities	2	73,076.56	45,450.22
Depreciation and amortisation expenses	3	-	-
Borrowing costs expense	3	-	-
Other expenses from ordinary activities		(68,552.63)	(50,320.97)
		<hr/>	<hr/>
Profit from ordinary activities before income tax expense	3	4,523.93	(4,870.75)
Total changes in equity other than those resulting from transactions with owners as owners		4,523.93	(4,870.75)
		<hr/> <hr/>	<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 2007

	Note	2007 \$	2006 \$
CURRENT ASSETS			
Cash assets	6	17,960.09	18,945.75
Receivables	7	46,500.49	40,727.09
TOTAL CURRENT ASSETS		<u>64,460.58</u>	<u>59,672.84</u>
TOTAL ASSETS		<u>64,460.58</u>	<u>59,672.84</u>
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>64,460.58</u>	<u>59,672.84</u>
EQUITY			
Contributed equity	-	-	-
Retained profits	5	64,460.58	59,672.84
TOTAL EQUITY		<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 2007

	2007	2006
	\$	\$
Cash Flows From Operating Activities		
Contributions, UFU of Employees, Queensland	73,055.91	45,402.93
Interest Received	20.65	47.29
Payments for Affiliation Fees & Levies	(61,309.65)	(41,275.39)
Payment to Suppliers	(7,242.98)	(9,045.58)
GST Payments, Net of Credits	(6,855.26)	(5,031.40)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(2,331.33)	(9,902.15)
	<hr/>	<hr/>
Net increase (decrease) in cash held	(2,331.33)	(9,902.15)
Cash at Beginning of Financial Year	8,057.94	17,960.09
	<hr/>	<hr/>
Cash at end of year	5,726.61	8,057.94
	<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	5,726.61	8,057.94
	<hr/>	<hr/>
Reconciliation of Net Cash provided by Operating Activities to profit from ordinary activities after Income Tax		
Operating profit (loss) after income tax	4,523.93	(4,870.75)
Non-cash flows in Profit(Loss) from Ordinary Activities:		
Increase (Decrease) in GST Payable	(6,855.26)	(5,031.40)
Changes in Assets and Liabilities:		
	<hr/>	<hr/>
Cash flows from operations	(2,331.33)	(9,902.15)
	<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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2007

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 the 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.

Information to be provided to members or Registrar

In accordance with the requirements of the *Workplace Relations Act 1996* as amended, the attention of members is drawn to the provisions of subsections 272(1), (2) and (3) which read as follows:

(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.

(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 not be less than 14 days after the application is given to the reporting unit.

(3) A reporting unit must comply with an application made under subsection (1).

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.

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 2007

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 2007

	2007	2006
	\$	\$
2 Revenue		
Operating activities		
Interest	20.65	47.29
Rendering of services	73,055.91	45,402.93
	73,076.56	45,450.22
Interest from:		
Commonwealth Bank	20.65	47.29
3 Profit from Ordinary Activities		
Profit from ordinary activities before income tax expense has been determined after:		
Expenses:		
5 Retained Profits		
Retained profits (accumulated losses) at the beginning of the financial year	59,589.83	64,460.58
Net profit attributable to members of the company	4,523.93	(4,870.75)
Retrospective adjustment(s) upon introduction of accounting standard(s):		
Retained profits(accumulated losses) at the end of the financial year	64,113.76	59,589.83
6 Cash Assets		
Cash at Bank, Commonwealth Bank	5,726.61	8,057.94
7 Receivables		
CURRENT		
Advance, United Firefighters Union	22,700.00	22,700.00
Other debtors	23,800.49	18,027.09
	46,500.49	40,727.09

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 2007

	2007	2006
	\$	\$
8 Remuneration and Retirement Benefits		
Remuneration of Directors		
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:		
Retirement benefits:		
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.

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

UNITED FIREFIGHTERS UNION OF AUSTRALIA QLD BRANCH

Scope

The general purpose financial report and committee's responsibility

The general purpose financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements and the statement by members of the committee for the United Firefighters Union of Australia Queensland Branch (the Union) for the year ended 30th June 2007.

The committee of the Union is responsible for the preparation and true and fair presentation of the financial report in accordance with the Workplace Relations Act 1996. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Audit approach

We conducted an independent audit in order to express an opinion to the members of the Union. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Workplace Relations Act 1996, including compliance with Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the association's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

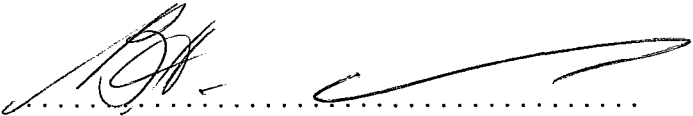
Independence

In accordance with ASIC class order 05/83, we declare to the best of our knowledge and belief that the auditors independence declaration has not changed as at the date of providing our audit opinion.

Audit Opinion

In our opinion, the general purpose financial report of the United Firefighters Union of Australia Queensland Branch presents a true and fair view in accordance with applicable Accounting Standards, the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996 and other mandatory professional reporting requirements in Australia the financial position of the United Firefighters Union of Australia Queensland Branch as at 30th June 2007, and the results of its operations and cash flows for the year then ended.

Name of Firm: Brian Tucker Accounting

Name of Partner: 

Brian Tucker CPA

Dated this 25th day of January 2008

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

UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH

ITEMISED PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2006
	\$	\$
INCOME		
Contributions, UFU of Aust, Union of Employees, Queensland	73,055.91	45,402.93
Interest Received	20.65	47.29
	<hr/>	<hr/>
	73,076.56	45,450.22
EXPENDITURE		
Affiliations & Levies	61,309.65	41,275.39
Federal Conference Expenses	6,456.30	6,904.41
Expenses, National Executive	491.52	443.16
Federal Debits Tax	-	7.00
Sundry Expenses	295.16	1,691.01
	<hr/>	<hr/>
	68,552.63	50,320.97
Profit (Loss) from ordinary activities before income tax	<hr/>	<hr/>
	4,523.93	(4,870.75)

The accompanying notes form part of these financial statements.

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

**Operating Report for United Firefighters Union of Australia Queensland Branch
For year ending 30 June 2007.**

Number of Members

2429

Number of Employees

5 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 8 – 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

Branch Secretary

DATED...2.5.1/08.....

DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.07

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	08/05/2006		
Mark Walker	State Secretary	08/05/2006		
Bryan Taylor	Assistant State Secretary	08/05/2006		
Robert Walker	Junior Vice President	08/05/2006		18/12/2006
Ross Watts	Junior Vice President	10/05/2007		
Joe Ryan	Senior Vice President	08/05/2006		
Chris Robinson	Executive Member	08/05/2006		
Mark Gale	Executive Member	08/05/2006		
Peter Chalmers	Executive Member	08/05/2006		
Gavin Holden	Far Northern Officer Delegate	08/05/2006		
Steve Kilburn	Far Northern Firefighter Delegate	08/05/2006		16/7/2007
Jamie Ryder	Northern Officer Delegate	08/05/2006		
Ian Loudon	Northern Firefighter Delegate	08/05/2006		
Charlie Fenton	Central Officer Delegate	08/05/2007		
Nathan Cookson	Central Firefighter Delegate	08/05/2007		
Ross Findlay	South West Officer Delegate	08/05/2006		
John Oliver	South West Firefighter Delegate	08/05/2006		

Russell Thompson	North Coast Officer Delegate	08/05/2006	
Anthony Stead	North Coast Firefighter Delegate	08/05/2006	
Allan Nunan	Brisbane Region Officer Delegate	08/05/2006	
Shan Raffel	Brisbane Officer Delegate	08/05/2006	
Bob Rutherford	Brisbane Firefighter Delegate	08/05/2006	
Ron Raverty	Brisbane Firefighter Delegate	08/05/2006	
George Phillips	Brisbane Firefighter Delegate	08/05/2006	
Stephen Bunney	South East Officer Delegate	08/05/2006	
Graham Stoner	South East Firefighter Delegate	11/11/2003	08/5/2006
Mick Whitaker	South East Firefighter Delegate	08/05/2006	
Nick Hardy	South East Firefighter Delegate	08/05/2006	
Wayne Howearth	Auxiliary Delegate	11/11/2003	08/05/2006
Alison Howearth	Auxiliary Delegate	24/08/2006	
Bruce McCoist	Senior Officers Delegate	11/11/2003	08/05/2006
Adrian Stafford	Senior Officer Delegate	24/08/2006	
Peter Whitbread	Communications Centre Delegate	11/11/2003	08/05/2006
Thomas Mahoney	Communications Centre Delegate	24/08/2006	

UNITED FIREFIGHTERS UNION OF AUSTRALIA QLD BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On 25/1/08, the Committee of Management of the 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 2007:

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: 25/1/08

* 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.").

Certificate of Secretary or other Authorised Officer
S268 of Schedule 1B Workplace Relations Act 1996

I Mark Walker being the Secretary of the United Firefighters Union of Australia Queensland Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in s 268 of the RAO Schedule: and
- that the full report was provided to members on 25 January, 2008 and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 18 February, 2008 in accordance with section 266 of the RAO Schedule.

Signature



Date

18/2/08



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition St,
Melbourne, Vic 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9655 0410
Email – riateam1@air.gov.au

Mr Mark Walker
State Secretary
United Firefighters Union of Australia
Queensland Branch
Level 1, 286 Montague Road
West End QLD 4101

Dear Mr Walker,

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial reports for year ended 30 June 2007 FR2007/504**

The financial report for the United Firefighters' Union of Australia for the year ended 30 June 2007 was received on 13 November 2007.

The documents do not meet the requirements of Schedule 1 of the Workplace Relations Act 1996 and will need to be redrafted, audited, provided to members, presented to a General Meeting of members and lodged in the Registry.

The following matters concerning the financial reporting requirements of the RAO Schedule should be taken into account when preparing new documents.

Auditor's Report undated

The Auditor's Report was undated.

The Australian Auditing Standards require the Auditor's Report to be dated - see AUS 702 (The Audit Report on a General Purpose Financial Report).

Similarly, sections 257(7) and (8) of the RAO Schedule require the Auditor's Report to be dated as follows:

- (8) *The form and content of the auditor's report must be in accordance with the Australian Auditing Standards.*
- (9) *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.*

Auditor's Opinion must comply with s257

Section s257 of the RAO Schedule requires the Auditor's Report to confirm whether the General Purpose Financial Report is presented fairly in accordance with:

- the Australian Accounting Standards, and
- any additional requirements of the RAO Schedule.

The wording of the lodged Auditor's Report refers to "Subdivision B" of the Workplace Relations Act.

The following wording would meet the requirements of the RAO Schedule:

In my/our 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.

Committee of Management Statement

The wording of the Committee of Management Statement followed the former requirements of the Workplace Relations Act 1996 rather than the present requirements of the Reporting Guidelines. Items 24 – 26 of the Reporting Guidelines which is enclosed must be followed. I note that the Committee of Management Certificate in the 2004 financial report did follow the wording required. Note that the Certificate must affirm that it has been made in accordance with a resolution passed by the Committee and provide the date of the resolution.

Material not required to be lodged

The Accounting Officers Certificate and the Statement of Receipts, Expenditure & Membership are not required under the RAO Schedule and should not be lodged with the financial documents.

Accounts need to include Notice which sets out sections 272(1), (2) & (3)

There should be included in the accounts a notice drawing attention to the fact that prescribed information is available to members on request. This requirement is set out in subsection 272(5) of the RAO Schedule, and it specifically requires the accounts to include a copy of subsections 272(1), (2) & (3) as follows:

- (1) A member of an organisation/branch, or a Registrar, may apply to the organisation/branch for specified prescribed information in relation to the organisation/branch.
- (2) An organisation/branch shall, on application made under subsection (1) by a member of the organisation/branch 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/branch concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

This information is normally set out in the Notes to the Accounts.

Documents not lodged in Registry within 14 days of meeting

The documents were presented to a Committee of Management meeting on 10 October 2007 but were not lodged in the Registry until 14 November 2007.

In future financial years the documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented – see 269 of the RAO Schedule.

Timing of financial documents

The RAO Schedule sets out a particular chronological order in which financial documents must be prepared, made available to members and presented to a meeting – see the enclosed *Timeline*.

These matters were raised in correspondence from the Registry dated 13 December 2006 in relation to financial documents for the year ended 30 June 2004, 2005 and 2006. I have enclosed the letter dated 13 December 2006.

While it may not now be possible to meet the timeline requirements of RAO s266 nevertheless the general timeline requirements of RAO s265 and s268 should be followed in dealing with the revised documents. I note there is a discrepancy in the dates appearing in your covering letter and Secretary's Certificate regarding the date on which the documents were presented to a meeting after they have been provided to members.

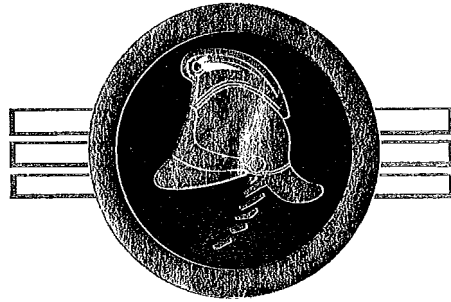
Should you wish to discuss these matters you may ring me on (03) 8661 7988 or email me at lynette.markovski@air.gov.au

Yours sincerely

Lynette Markovski
Statutory Services Branch

4 January 2008

TE2007/504



UNITED FIREFIGHTERS UNION OF AUSTRALIA
UNION OF EMPLOYEES QUEENSLAND

8 November, 2007.

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

Dear Ms Markovski,

Re: 2007 Financial Returns.

Please find enclosed this Unions Financial documents for year ending 2007. Also enclosed is Secretary's certificate, Operating Report and a list of details for Committee of Management.

These documents were presented to the Executive Meeting held on the 18 September, 2007 and were endorsed. Copies of the financial statements were then forwarded after meeting to members on the 19 September, 2007.

The Annual General meeting was called for on the 10 October, 2007, however, due to a lack of a quorum, these documents were presented to the Committee of Management meeting on the 10 October, 2007 and were accepted.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Mark Walker', written over a horizontal line.

Mark Walker
State Secretary

United Firefighters' Union - helping firefighters help you

A.B.N. 97 709 271 604

ufu@ufuq.asn.au

Certificate of Secretary or other Authorised Officer
S268 of Schedule 1B Workplace Relations Act 1996

I Mark Walker being the Secretary of the United Firefighters Union of Australia Queensland Branch certify:

- that the documents lodged herewith are copies of the full report, referred to in s 268 of the RAO Schedule: and
- that the full report was provided to members on 19 September, 2007 and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 18 September, 2007 in accordance with section 266 of the RAO Schedule.

Signature



Date

18/9/07

**Operating Report for United Firefighters Union of Australia Queensland Branch
For year ending 30 June 2007.**

Number of Members

2429

Number of Employees

5 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.

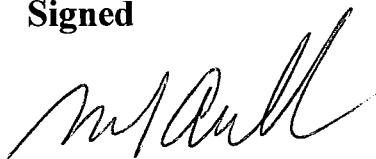
Superannuation Trustees

No Trustees on Superannuation Board – Firefighters are all under Q-Super – Government 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...18/9/07.....

DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.07

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	08/05/2006		
Mark Walker	State Secretary	08/05/2006		
Bryan Taylor	Assistant State Secretary	08/05/2006		
Robert Walker	Junior Vice President	08/05/2006		18 /12/2006
Ross Watts	Junior Vice President	10/05/2007		
Joe Ryan	Senior Vice President	08/05/2006		
Chris Robinson	Executive Member	08/05/2006		
Mark Gale	Executive Member	08/05/2006		
Peter Chalmers	Executive Member	08/05/2006		
Gavin Holden	Far Northern Officer Delegate	08/05/2006		
Steve Kilburn	Far Northern Firefighter Delegate	08/05/2006		16/7/2007
Jamie Ryder	Northern Officer Delegate	08/05/2006		
Ian Loudon	Northern Firefighter Delegate	08/05/2006		
Charlie Fenton	Central Officer Delegate	08/05/2007		
Nathan Cookson	Central Firefighter Delegate	08/05/2007		
Ross Findlay	South West Officer Delegate	08/05/2006		
John Oliver	South West Firefighter Delegate	08/05/2006		

Russell Thompson	North Coast Officer Delegate	08/05/2006	
Anthony Stead	North Coast Firefighter Delegate	08/05/2006	
Allan Nunan	Brisbane Region Officer Delegate	08/05/2006	
Shan Raffel	Brisbane Officer Delegate	08/05/2006	
Bob Rutherford	Brisbane Firefighter Delegate	08/05/2006	
Ron Raverty	Brisbane Firefighter Delegate	08/05/2006	
George Phillips	Brisbane Firefighter Delegate	08/05/2006	
Stephen Bunney	South East Officer Delegate	08/05/2006	
Graham Stoner	South East Firefighter Delegate	11/11/2003	08/5/2006
Mick Whitaker	South East Firefighter Delegate	08/05/2006	
Nick Hardy	South East Firefighter Delegate	08/05/2006	
Wayne Howearth	Auxiliary Delegate	11/11/2003	08/05/2006
Alison Howearth	Auxiliary Delegate	24/08/2006	
Bruce McCoist	Senior Officers Delegate	11/11/2003	08/05/2006
Adrian Stafford	Senior Officer Delegate	24/08/2006	
Peter Whitbread	Communications Centre Delegate	11/11/2003	08/05/2006
Thomas Mahoney	Communications Centre Delegate	24/08/2006	

UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2007

UNITED FIREFIGHTERS UNION OF AUSTRALIA - QUEENSLAND BRANCH

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Certificate of Management Committee

Certificate of Accounting Officer

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Itemised Profit & Loss Statement

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 2007, 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.

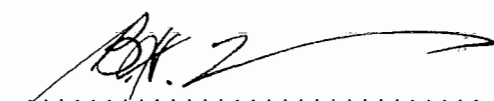
Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and significant accounting estimates. These procedures have been undertaken to form 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

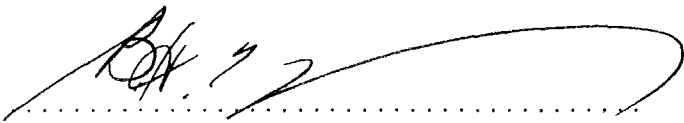
In our opinion, the financial statements present fairly in accordance with Australian Accounting Standards and the provisions of Subdivision B of the Workplace Relations Act (where applicable), the financial position of the entity as at 30th June 2007 and the results of its operations for the year then ended.

Brian Tucker Accounting


.....
Partner: Brian Tucker CPA

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 2007. The Auditor's Report dated 18th September 2007 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. The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

BRIAN TUCKER CPA

REGISTERED COMPANY AUDITOR

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Joe Ryan and Bryan Taylor

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 18 day of September, 2007, 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 2007;
- (ii) during the financial year ending 30 June, 2007, 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 2007, 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)

Joe Ryan
.....
NAME:

Bryan Taylor
.....
NAME:

18. Sept 07
DATE:

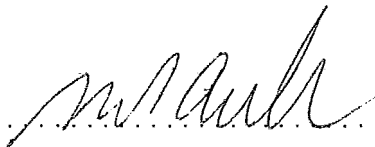
UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH

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 2007 the number of members of the Union was 2429

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2007.
- (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: 10/07/07

UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH

STATEMENT OF RECEIPTS, EXPENDITURE & MEMBERSHIP

FOR THE YEAR ENDED 30TH JUNE 2007

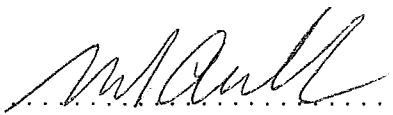
<u>1 July 2006</u>		<u>30 June 2007</u>	
Cash at Bank	8057.94	EXPENDITURE	
Cash on Hand	0.00		
RECEIPTS		1. For Benefit -	
1. From Members -		Sickness & Accident	0.00
Contributions etc.	0.00	Funeral	0.00
Other Receipts	0.00	Strike	0.00
2. From Investments	20.65	Other Benefits	0.00
3. From Other Unions	73055.91	2. For Management -	
4. From Other Sources	0.00	Salaries	0.00
5. Loan, Bank	0.00	Audit & Committee	0.00
		Honoraria	0.00
		Rents, Rates & Insurance ³	0.00
		Other Management	75407.89
		3. To Other Unions	0.0
		4. Interest in Property	0.00
TOTAL RECEIPTS	73076.56	TOTAL EXPENDITURE	75407.89
		5. Balance -	
		Cash on Hand	0.00
		Cash at Bank	5726.61
TOTAL	81134.50		81134.50

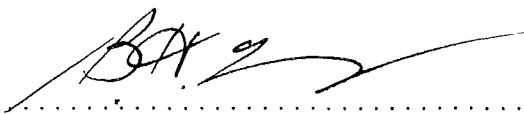
Number of Members, 1 July 2006	2337
Number of Members, 30 June 2007	2429

Total Liabilities	<u>0.00</u>	Total Assets	<u>64113.76</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 18 day of September 2007.

.....  Secretary

.....  Auditor

UNITED FIREFIGHTERS' UNION OF AUSTRALIA
QUEENSLAND BRANCH

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2007

	Note	2007 \$	2006 \$
CLASSIFICATION OF EXPENSES BY NATURE			
Revenues from ordinary activities	2	73,076.56	45,450.22
Depreciation and amortisation expenses	3	-	-
Borrowing costs expense	3	-	-
Other expenses from ordinary activities		(68,552.63)	(50,320.97)
<hr/>			
Profit from ordinary activities before income tax expense	3	4,523.93	(4,870.75)
Total changes in equity other than those resulting from transactions with owners as owners		4,523.93	(4,870.75)
		<hr/>	<hr/>
		<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 2007

	Note	2007 \$	2006 \$
<hr/>			
CURRENT ASSETS			
Cash assets	6	17,960.09	18,945.75
Receivables	7	46,500.49	40,727.09
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		64,460.58	59,672.84
		<hr/>	<hr/>
TOTAL ASSETS		64,460.58	59,672.84
		<hr/>	<hr/>
TOTAL LIABILITIES		-	-
		<hr/>	<hr/>
NET ASSETS		64,460.58	59,672.84
		<hr/>	<hr/>
EQUITY			
Contributed equity	-	-	-
Retained profits	5	64,460.58	59,672.84
		<hr/>	<hr/>
TOTAL EQUITY		64,460.58	59,672.84
		<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 CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2006
	\$	\$
Cash Flows From Operating Activities		
Contributions, UFU of Employees, Queensland	73,055.91	45,402.93
Interest Received	20.65	47.29
Payments for Affiliation Fees & Levies	(61,309.65)	(41,275.39)
Payment to Suppliers	(7,242.98)	(9,045.58)
GST Payments, Net of Credits	(6,855.26)	(5,031.40)
Net cash provided by (used in) operating activities	(2,331.33)	(9,902.15)
Net increase (decrease) in cash held	(2,331.33)	(9,902.15)
Cash at Beginning of Financial Year	8,057.94	17,960.09
Cash at end of year	5,726.61	8,057.94
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	5,726.61	8,057.94
Reconciliation of Net Cash provided by Operating Activities to profit from ordinary activities after Income Tax		
Operating profit (loss) after income tax	4,523.93	(4,870.75)
Non-cash flows in Profit(Loss) from Ordinary Activities:		
Increase (Decrease) in GST Payable	(6,855.26)	(5,031.40)
Changes in Assets and Liabilities:		
Cash flows from operations	(2,331.33)	(9,902.15)

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2007

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 2007

	2007	2006
	\$	\$
2 Revenue		
Operating activities		
Interest	20.65	47.29
Rendering of services	73,055.91	45,402.93
	<u>73,076.56</u>	<u>45,450.22</u>
Interest from:		
Commonwealth Bank	20.65	47.29
3 Profit from Ordinary Activities		
Profit from ordinary activities before income tax expense has been determined after:		
Expenses:		
5 Retained Profits		
Retained profits (accumulated losses) at the beginning of the financial year	59,589.83	64,460.58
Net profit attributable to members of the company	4,523.93	(4,870.75)
Retrospective adjustment(s) upon introduction of accounting standard(s):		
Retained profits(accumulated losses) at the end of the financial year	<u>64,113.76</u>	<u>59,589.83</u>
6 Cash Assets		
Cash at Bank, Commonwealth Bank	<u>5,726.61</u>	<u>8,057.94</u>
7 Receivables		
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 2007

	2007	2006
	\$	\$
8 Remuneration and Retirement Benefits		
Remuneration of Directors		
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:		
Retirement benefits:		
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

ITEMISED PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2007

	2007	2006
	\$	\$
INCOME		
Contributions, UFU of Aust, Union of Employees, Queensland	73,055.91	45,402.93
Interest Received	20.65	47.29
	<u>73,076.56</u>	<u>45,450.22</u>
EXPENDITURE		
Affiliations & Levies	61,309.65	41,275.39
Federal Conference Expenses	6,456.30	6,904.41
Expenses, National Executive	491.52	443.16
Federal Debits Tax	-	7.00
Sundry Expenses	295.16	1,691.01
	<u>68,552.63</u>	<u>50,320.97</u>
Profit (Loss) from ordinary activities before income tax	<u>4,523.93</u>	<u>(4,870.75)</u>

The accompanying notes form part of these financial statements.

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