



Australian Government
Australian Industrial Registry

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

By e-mail: ufu@ufug.asn.au

Dear Mr Walker

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2007 – FR2008/299**

I acknowledge receipt of the financial report for the Queensland Branch of the United Firefighters' Union of Australia (UFUA) for the year ended 30 June 2008. The report was lodged in the Industrial Registry on 30 October 2008.

The documents have been filed.

However, given that the Branch was unable to form a quorum for the annual general meeting to present the audited accounts, the Branch may benefit from inserting a provision to allow the financial report to be presented to a meeting of the Branch's committee of management.

Section 266(3) of the RAO Schedule allows financial reports to be presented to a meeting of the committee of management only where the rules 'provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report'.

In order to meet the requirements of section 266(3), the UFUA could consider inserting a new rule which provides the following:

- The auditor's report, general purpose financial report and the operating report can be presented to a meeting of the Branch committee of management; and
- A general meeting of the Branch can be called if requested in writing by a specified percentage (not exceeding 5%) of members of the Branch for the purpose of considering the auditor's report, general purpose financial report and operating report.

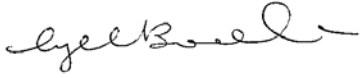
You should be aware, however, that it is **not** possible to restrict the power to call a general meeting to 5% of **financial** members. This is the reason why subrule 55(2) of the UFUA rules does not comply with s266(3) of the RAO Schedule.

In future, the Registry will refuse to file financial reports where the full report has been presented to a meeting of the Branch's committee of management unless rule amendments have been inserted in the UFUA rules to specifically provide for this.

The UFUA may wish to consider submitting draft rules to the Registry for advice regarding its compliance with s266(3) before commencing the rule alteration process.

If you wish to discuss the contents of this letter I may be contacted on (03) 8661 7989 (Wednesdays to Fridays) or by email at cynthia.lobooth@airc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth', with a stylized flourish at the end.

Cynthia Lo-Booth
Statutory Services Branch

5 November 2008

FR 2008/299



United Firefighters Union of Australia

QUEENSLAND BRANCH

28 October, 2008

Statutory Services Branch
Australian Industrial Registry
Fax No 03 96550410

Dear Sir/Madam

Re: 2008 Financial Returns.

Please find enclosed this Unions Financial documents for year ending 2008. 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 12 September, 2008 and a resolution was passed. Copies of the financial statements were then made available on the Internet and Members were advised by Fax on the 16 September. 2008.

The Annual General meeting was called for on the 21 October, 2008, however, due to a lack of a quorum, these documents were presented to the Committee of Management meeting on the 21 October, 2008 and were accepted.

Yours faithfully,

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

Mark Walker
Branch Secretary

United Firefighters' Union - helping firefighters help you

A.B.N. 97 709 271 604

ufu@ufuq.asn.au

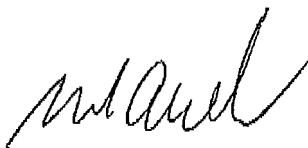
Level 1, 286 Montague Rd. West End Q. 4101 Telephone (07) 3844 0366 Facsimile (07) 3844 0367

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 16 September, 2008 and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 21 October, 2008 in accordance with section 266 of the RAO Schedule.

Signature



Date

22/10/08

**Operating Report for United Firefighters Union of Australia Queensland Branch
For year ending 30 June 2008.**

Number of Members

2391

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 Branch Secretary.

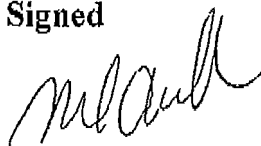
Superannuation Trustees

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.....15/9/08

DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.08

Name of Officer	Title of Office	Last date of election declaration or appointment	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	
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	
Bill Mantgaris	Far Northern Firefighter Delegate	10/10/2007	
Jamie Ryder	Northern Officer Delegate	08/05/2006	
Ian Loudon	Northern Firefighter Delegate	08/05/2006	
Charlie Fenton	Central Officer Delegate	08/05/2007	
Trevor Mann	Central Firefighter Delegate	20/03/2008	
Nathan Cookson	Central Firefighter Delegate	08/05/2007	18/09/2007
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	16/09/2007
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	
Mick Whitaker	South East Firefighter Delegate	08/05/2006	
Nick Hardy	South East Firefighter Delegate	08/05/2006	
Alison Howearth	Auxiliary Delegate North	24/08/2006	
Peter Mason	Auxiliary Delegate South	12/11/2007	
Adrian Stafford	Senior Officer Delegate	24/08/2006	
Thomas Mahoney	Communications Centre Delegate	24/08/2006	

UNITED FIREFIGHTERS UNION OF AUSTRALIA QLD BRANCH

**FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2008**

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 2008**

	Note	2008 \$	2007 \$
CLASSIFICATION OF EXPENSES BY NATURE			
Revenues from ordinary activities	2	67,975.17	73,076.56
Depreciation and amortisation expenses	3	-	-
Borrowing costs expense	3	-	-
Other expenses from ordinary activities		(61,781.94)	(68,552.63)
<hr/>			
Profit from ordinary activities before income tax expense	3	6,193.23	4,523.93
Total changes in equity other than those resulting from transactions with owners as owners		6,193.23	4,523.93
		<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 2008**

	Note	2008 \$	2007 \$
CURRENT ASSETS			
Cash assets	6	17,960.09	18,945.75
Receivables	7	46,500.49	40,727.09
TOTAL CURRENT ASSETS		64,460.58	59,672.84
TOTAL ASSETS		64,460.58	59,672.84
TOTAL LIABILITIES		-	-
NET ASSETS		64,460.58	59,672.84
EQUITY			
Contributed equity	-	-	-
Retained profits	5	64,460.58	59,672.84
TOTAL EQUITY		64,460.58	59,672.84

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 2008**

	2008 \$	2007 \$
Cash Flows From Operating Activities		
Contributions, UFU of Employees, Queensland	67,960.13	73,055.91
Interest Received	15.04	20.65
Payments for Affiliation Fees & Levies	(61,781.94)	(61,309.65)
Payment to Suppliers	-	(7,242.98)
GST Paid	(6,178.19)	(6,855.26)
Net cash provided by (used in) operating activities	15.04	(2,331.33)
Net increase (decrease) in cash held	15.04	(2,331.33)
Cash at Beginning of Financial Year	5,726.61	8,057.94
Cash at end of year	5,741.65	5,726.61
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	5,741.65	5,726.61
Reconciliation of Net Cash provided by Operating Activities to profit from ordinary activities after Income Tax		
Operating profit (loss) after income tax	6,193.23	4,523.93
Non-cash flows in Profit(Loss) from Ordinary Activities:		
Increase (Decrease) in GST Payable	(6,178.19)	(6,855.26)
Changes in Assets and Liabilities:		
Cash flows from operations	15.04	(2,331.33)

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 2008**

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 2008**

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 2008

	2008 \$	2007 \$
2 Revenue		
Operating activities		
Interest	15.04	20.65
Rendering of services	67,960.13	73,055.91
	<u>67,975.17</u>	<u>73,076.56</u>
Interest from:		
Commonwealth Bank	15.04	20.65
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	64,113.76	59,589.83
Net profit attributable to members of the company	6,193.23	4,523.93
Retrospective adjustment(s) upon introduction of accounting standard(s):		
Retained profits(accumulated losses) at the end of the financial year	<u>70,306.99</u>	<u>64,113.76</u>
6 Cash Assets		
Cash at Bank, Commonwealth Bank	<u>5,741.65</u>	<u>5,726.61</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 2008**

	2008 \$	2007 \$
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 QLD BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On ~~12/10~~ 12/9/08, 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 2008:

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 Winder*

Title of Office held: *Secretary*

Signature: *[Handwritten Signature]*

Date: *12/9/08*

* 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.").

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 2008.

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

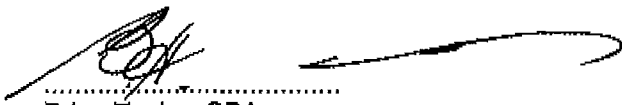
In accordance with ASIC class order 05/83, we declare to the best of our knowledge and belief that the auditors independence declaration has not changed as at the date of providing our audit opinion.

Audit Opinion

In our opinion, the general purpose financial report of the United Firefighters Union of Australia Queensland Branch presents fairly, in accordance with Australian 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 2008, and the results of its operations and cash flows for the year then ended.

I further confirm that there was no recovery of wages activity for the financial year.

Name of Firm: Brian Tucker CPA and holder of a Public Practice Certificate

Name of Partner: 
.....
Brian Tucker CPA

Dated this 15th day of September 2008

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

