



FAIR WORK
AUSTRALIA

11 November 2010

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

Dear Mr Oliver

**Fair Work (Registered Organisations) Act 2009 – (RO Act)
Financial report for year ended 30 June 2010 – FR2010/2601**

I acknowledge receipt of the financial report for the Queensland Branch of the United Firefighters' Union of Australia for the year ended 30 June 2010. The document was lodged with Fair Work Australia (FWA) on 4 November 2010. In addition to the full report, there was a concise report lodged with FWA. However, from my telephone conversation with you earlier today you confirmed that, as stated in the designated officer's certificate, the members were provided a copy of the full report (not a concise report) and the full report was presented to the s266 meeting of the committee of management.

Based on the lodged documents and the above confirmation provided by you, the financial report has been filed.

Although the report has been filed, there are a few matters to note when preparing financial reports in the future.

1. Committee of Management Statement

Item 26 of the Reporting Guidelines of the General Manager requires the committee of management statement to specify the date of passage of the resolutions. This is a separate requirement to the statement being signed and dated as at the date the designated officer signs the statement.

2. Operating Report – review of reporting unit's principal activities and significant changes in the reporting unit's financial affairs

Section 254(2)(a) of the RO Act requires the operating report to provide a review of the principal activities during the financial year, this requires a brief paragraph on the results of those activities and any significant changes in the nature of those activities. However, s254(2)(b) requires the operating report to provide details of any significant changes in the financial affairs during the year.

I note the lodged operating report contained the sub-heading "Significant Changes" however, it is not clear whether the information under this sub-heading is addressing the significant changes to the principal activities (s254(2)(a)) or significant changes in the financial affairs (s254(2)(b)). Please ensure both requirements are clearly provided for in future operating reports.

3. Profit & Loss Statement and Balance Sheet - Employees

The operating report disclosed that there were 4 full time and 3 part time employees for the year ended 30 June 2010. However, the statement of income and expenditure did not correspondingly disclose any wages/salaries of these employees nor did the balance sheet disclose any liabilities in the form of "employee benefits" to provide for the employee's long service leave, etc. I also note that the statement of cash flows provided an aggregate figure of \$61,825 as payments to suppliers and employees.

The Reporting Guidelines of the General Manager requires information regarding employee benefits to office holders and employee benefits to employees be provided as separate figures in the profit and loss statement and as a liability in the balance sheet. Please ensure that employee salaries, office holder's salaries (if any), employee benefits in terms of long service leave, etc. are all provided in future financial reports.

4. Concise Report

In future, if the reporting unit wants to provide a copy of the concise report to the members this can only be done if the committee of management passes a resolution that a concise report is to be provided. This is a requirement under s265(2) of the RO Act. The committee of management statement or the concise report must provide details of this resolution.

Additionally, if in the future a concise report is provided to members, regulation 161(1)(c) of the *Fair Work (Registered Organisations) Regulations 2009* requires the concise report to include a "discussion and analysis of the principal factors affecting the financial performance, financial position and financial and investing activities of the reporting unit to assist the understanding of members".

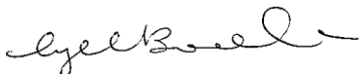
However, if the reporting unit has no intention of providing a copy of the concise report to its members, it is not necessary to lodge the concise report with FWA.

5. Residential Address of Committee Members

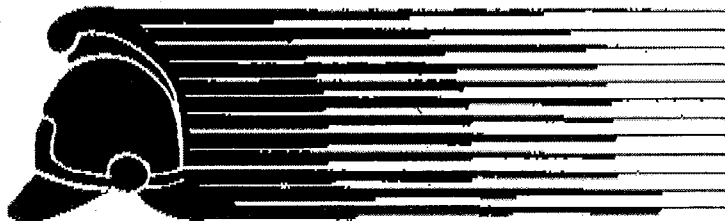
Once the financial report has been filed the document is uploaded to the Fair Work Australia Registered Organisations website. This is accessible at <http://www.e-airc.gov.au/259v/> It is advisable that residential addresses should not be provided and that the reporting unit's office address be substituted.

If you have any questions regarding this letter I may be contacted on (03) 8661 7989 (Wednesdays to Fridays) or via email at Cynthia.lobooth@fwa.gov.au

Yours sincerely



Cynthia Lo-Booth
Tribunal Services and Organisations



United Firefighters Union of Australia

QUEENSLAND BRANCH



3 November, 2010.

Fair Work Australia
Australian Industrial Registry
Fax No 03 96550401

Dear Sir/Madam

Re: 2010 Financial Returns.

Please find enclosed this Unions Financial documents for year ending 2010. 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 7 September, 2010 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 9 September, 2010.

The Annual General meeting was called for on the 27 October, 2010, however, due to a lack of a quorum, these documents were presented to the Committee of Management meeting on the 27 October, 2010 and were accepted.

Yours faithfully,

John Oliver
Branch Secretary

United Firefighters' Union - helping firefighters help you

A.B.N. 97 709 271 604

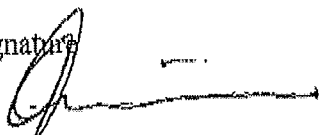
ufu@ufuq.asn.au

Designated Officer's Certificate of Secretary or other Authorised Officer
S268 Fair Work (Registered Organisations) Act 2009

I John Oliver 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 Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on 9 September, 2010 and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 27 October, 2010 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature



Date

27/10/2010

**Operating Report for United Firefighters Union of Australia Queensland Branch
For year ending 30 June 2010**

Number of Members

2424

Number of Employees

4 full time

3 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

Nil

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.

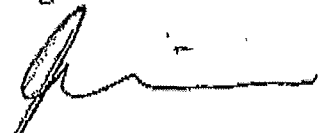
Superannuation Trustees

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



John Oliver

Branch Secretary

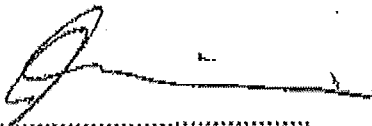
DATED.....9.9.2010

DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.2010

Name of Officer	Title of Office	Last date of election declaration or appointment	Residential address
Steve Bunney	Branch President	12/11/2009	
John Oliver	Branch Secretary	08/03/2010	
Bryan Taylor	Assistant Branch Secretary	12/11/2009	
Ross Watts	Junior Vice President	12/11/2009	
Joe Ryan	Senior Vice President	12/11/2009	
Lawrence Cullen	Executive Member	12/11/2009	
Mark Gale	Executive Member	12/11/2009	
Peter Chalmers	Executive Member	12/11/2009	
Guy Bulmer	Far Northern Officer Delegate	12/11/2009	
Paul Anderson	Far Northern Firefighter Delegate	12/11/2009	
Jamie Ryder	Northern Officer Delegate	20/04/2010	
Wayne Newton	Northern Firefighter Delegate	12/11/2009	
Charlie Fenton	Central Officer Delegate	12/11/2009	
Trevor Mann	Central Firefighter Delegate	12/11/2009	
John Burrows	South West Officer Delegate	12/11/2009	
Darryl Williamson	South West Firefighter	17/06/2010	
Bevan McPherson	North Coast Firefighter Delegate	12/11/2009	
Russell Thompson	North Coast Officer Delegate	12/11/2009	
Dennis Taylor	Brisbane Officer	12/11/2009	
Brian Flynn	Brisbane Firefighter Delegate	12/11/2009	
Ron Raverty	Brisbane Firefighter Delegate	08/05/2006	
Peter Draper	Brisbane Firefighter Delegate	18/07/2008	

Chris Robinson	South East Officer Delegate	12/11/2009
Mark Dearlove	Brisbane Officer Delegate	20/04/2010
Nick Hardy	South East Firefighter Delegate	20/04/2010
VACANT	South East Firefighter Delegate	
Alison Howearth	Auxiliary Delegate North	12/11/2009
Peter Mason	Auxiliary Delegate South	12/11/2009
Ashley Rowe	Senior Officer Delegate	17/06/2010
Beryl Amos	Communications Centre Delegate	11/03/2010

Please note that current elections are being held at present for the vacant position.



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Branch Secretary
John Oliver

9.9.2010

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2010**

	Note	2010	2009
		\$	\$
INCOME			
Contributions – United Firefighters			
Union of Aust Union of Employees		66,346	10,492
Interest Received		1	11
Donations Received		-	720
		<u>66,347</u>	<u>11,223</u>
EXPENDITURE			
Affiliation Fees – UFU of Australia		53,563	51,354
Affiliation Fees – Others		7,094	18,937
Audit Fees		1,000	-
Consultation Fees		-	2,331
Donations		-	5,720
		<u>61,657</u>	<u>78,342</u>
Net Operating Surplus/(Deficit) for year		<u>4,690</u>	<u>(67,119)</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

BALANCE SHEET AS AT 30 JUNE 2010

	Note	2010	2009
		\$	\$
CURRENT ASSETS			
Cash at Bank		7,710	3,188
Receivables – United Firefighter Union Of Aust Union of Employees		-	-
Receivables – Other		1,168	-
		<u>8,878</u>	<u>3,188</u>
TOTAL ASSETS		<u>8,878</u>	<u>3,188</u>
CURRENT LIABILITIES			
Other Creditors & Accruals		1,000	-
TOTAL LIABILITIES		<u>1,000</u>	<u>-</u>
NET ASSETS		<u>7,878</u>	<u>3,188</u>
ACCUMULATED FUNDS			
Balance as at 1 July 2009		3,188	70,307
Surplus/(Deficit) for Year		4,690	(67,119)
Balance as at 30 June 2010		<u>7,878</u>	<u>3,188</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

STATEMENT OF CHANGES IN ACCUMULATED FUNDS

	\$
Balance 30 June 2008	70,307
Surplus (Deficit) for Year	<u>(67,119)</u>
Balance 30 June 2009	3,188
Surplus (Deficit) for Year	<u>4,690</u>
Balance 30 June 2010	<u>7,878</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2010**

	Note	2010	2009
		\$	\$
Cash Flows from Operating Activities			
Receipts – Contributions and Other		66,346	75,777
Receipts – Interest Received		1	11
Payments to Suppliers & Employees		<u>(61,825)</u>	<u>(78,342)</u>
Net Cash Outflow from Operating Activities 5		<u>4,522</u>	<u>(2,554)</u>
Net Increase/(Decrease) in Cash held		4,522	(2,554)
Cash at beginning of the Financial Year		<u>3,188</u>	<u>5,742</u>
Cash at the end of the Financial Year		<u>7,710</u>	<u>3,188</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This general purpose financial report has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations and The Fair Work (Registered Organisations) Act 2009.

The accounts are prepared on an accrual basis and are based on historical costs. Accounting policies have been consistently applied unless otherwise stated.

(a) Income Tax

The association is exempt from income tax under section 50 – 15 of the Income Tax Assessment Act 1997. The ongoing applicability of this ruling is at the discretion of the Australian Taxation Office.

(b) Cash

For the purpose of the statement of cash flows, cash includes deposits at call which are readily convertible to cash on hand and are used in the cash management function on a day to day basis, net of outstanding bank overdrafts.

(c) Goods and Services Tax

Business expenses and assets are recognized net of the amount of GST except where the amount of GST accrued is not recoverable from the Australian Taxation Office.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of the Fair Work (Registered Organisations) Act 2009, which read as follows:

- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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 be not 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).

3. RELATED PARTIES

The members of the Branch Committee of Management & Executive are also members of the Committee of Management & Executive of the United Firefighters Union of Australia Union of Employees.

4. ADDITIONAL BRANCH INFORMATION

The Union derives its income from affiliation fees levied to members. The branch operates within Queensland. The address of the Branch is 286 Montague Road, West End, Qld.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

5. RECONCILIATION OF NET OPERATING SURPLUS/(DEFICIT) FOR YEAR TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES

	2010	2009
	\$	\$
Operating Surplus/(Deficit) for Year	4,690	(67,119)
Change in Operating Assets & Liabilities		
Increase/(Decrease) in Receivables	(1,168)	64,565
Increase/(Decrease) in Payables	<u>1,000</u>	<u>-</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>4,522</u>	<u>(2,554)</u>

6. AUDIT FEES

Audit of the Financial Reports	1,000	-
Other Reviews	<u>-</u>	<u>-</u>
	<u>1,000</u>	<u>-</u>

7. COMPARATIVE FIGURES

Where necessary comparative figures have been adjusted to conform with changes in presentation.

8. RECOVERY OF WAGES

There was no recovery of wages activity during the period.

9. SUBSEQUENT EVENTS

No matters have arisen since the 30 June 2010 which would have a material effect on these financial statements.

10. CONTINGENT LIABILITIES

There were no contingent liabilities at the 30 June 2010.

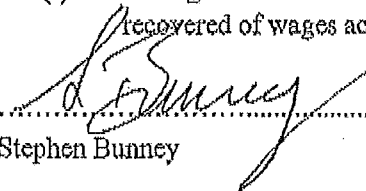
UNITED FIREFIGHTERS UNION OF AUSTRALIA

QLD BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

We, being two members of the Executive of the United Firefighters Union of Australia Qld Branch, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

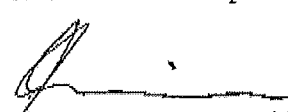
- (a) The Financial Statements and Notes comply with Australian Accounting Standards;
- (b) The Financial Statements and Notes comply with the reporting guidelines of the General Manager Fair Work Australia.
- (c) The Financial Statements and Notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
- (e) During the year ended 30 June 2010 and since the end of that year.
 - i. Meetings of the committee of management were held in accordance with the rules of the Branch; and
 - ii. The financial affairs of the branch have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
 - iii. The financial records of the branch have been kept and maintained in accordance with Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - iv. The information sought in any request of a member of the branch or a General Manager of Fair Work Australia duly made under section 272 of Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager; and
 - v. There has been compliance with any order for inspection of financial records made by the General Manager of Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) During the financial year ended 30 June 2010 the branch did not participate in any recovered of wages activity.



 Stephen Bunney

State President

Date: 7-9-2010



 John Oliver

State Secretary

Date: 7. 9 2010

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

INDEPENDENT AUDIT REPORT

To the members of the United Firefighters Union of Australia, Qld Branch,

We have audited the general purpose financial report of United Firefighters Union of Australia, Qld Branch, which comprises the balance sheet as at 30 June 2010, and the income statement, statement of changes in accumulated funds and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and branch committee of management's statement for the year then ended.

Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the branch committee of management and branch secretary, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH

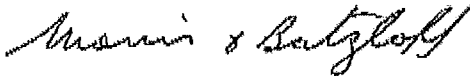
INDEPENDENT AUDIT REPORT

Independence

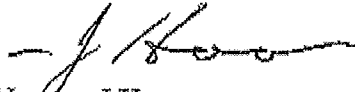
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

Auditor's Opinion

In our opinion the general purpose financial report of United Firefighters Union of Australia, Qld Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



Morris & Batzloff
Chartered Accountants



Norman J Hoare
Partner
Member of Institute of Chartered Accountants
And Holder of Current Public Practice Certificate
Registered Company Auditor
96 Lytton Road
EAST BRISBANE QLD 4169

9th September 2010

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

CONCISE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2010

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2010**

	Note	2010	2009
		\$	\$
INCOME			
Contributions – United Firefighters			
Union of Aust Union of Employees		66,346	10,492
Interest Received		1	11
Donations Received		-	720
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Affiliation Fees – UFU of Australia		53,563	51,354
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Net Operating Surplus/(Deficit) for year		<u>4,690</u>	<u>(67,119)</u>

The above should be read in conjunction with the accompanying notes

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QLD BRANCH**

BALANCE SHEET AS AT 30 JUNE 2010

	Note	2010	2009
		\$	\$
CURRENT ASSETS			
Cash at Bank		7,710	3,188
Receivables – United Firefighter Union Of Aust Union of Employees		-	-
Receivables – Other		1,168	-
		<u>8,878</u>	<u>3,188</u>
TOTAL ASSETS		<u>8,878</u>	<u>3,188</u>
CURRENT LIABILITIES			
Other Creditors & Accruals		1,000	-
TOTAL LIABILITIES		<u>1,000</u>	<u>-</u>
NET ASSETS		<u>7,878</u>	<u>3,188</u>
ACCUMULATED FUNDS			
Balance as at 1 July 2009		3,188	70,307
Surplus/(Deficit) for Year		4,690	(67,119)
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**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

STATEMENT OF CHANGES IN ACCUMULATED FUNDS

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2010**

	Note	2010 \$	2009 \$
Cash Flows from Operating Activities			
Receipts – Contributions and Other		66,346	75,777
Receipts -- Interest Received		1	11
Payments to Suppliers & Employees		<u>(61,825)</u>	<u>(78,342)</u>
Net Cash Outflow from Operating Activities		<u>4,522</u>	<u>(2,554)</u>
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Cash at beginning of the Financial Year		<u>3,188</u>	<u>5,742</u>
Cash at the end of the Financial Year		<u>7,710</u>	<u>3,188</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2010**

1 INFORMATION ON THE CONCISE FINANCIAL REPORT

The financial statements and disclosures in the concise financial report have been derived from the financial report of the United Firefighters Union of Australia Qld Branch for the year ended 30 June 2010.

A copy of the full financial report and auditors report will be sent to any member, free of charge, on request.

2 BASIS OF PREPARATION OF THE CONCISE FINANCIAL REPORT

The financial statements, specific disclosures and other information in the concise financial report is derived from and is consistent with the full financial report of the United Firefighters Union of Australia Qld Branch.

The concise financial report cannot be expected to provide as detailed an understanding of the financial performance and financial position of the United Firefighters Union of Australia Qld Branch as the full financial report. The accounting policies have been consistently applied by the union and are consistent with those of the previous financial year.

3 INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 of the Fair Work (Registered Organisations) Act 2009, which read as follows:

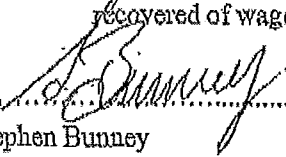
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- (2) The application must be in writing and must specify the period within which and the manner in which the information is to be made available. The period must be not less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

QLD BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

We, being two members of the Executive of the United Firefighters Union of Australia Qld Branch, do state on behalf of the Executive and in accordance with a resolution passed by the Executive, that:

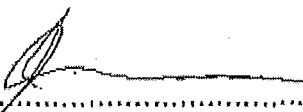
- (a) The Financial Statements and Notes comply with Australian Accounting Standards;
- (b) The Financial Statements and Notes comply with the reporting guidelines of the General Manager Fair Work Australia.
- (c) The Financial Statements and Notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
- (e) During the year ended 30 June 2010 and since the end of that year.
 - i. Meetings of the committee of management were held in accordance with the rules of the Branch; and
 - ii. The financial affairs of the branch have been managed in accordance with the rules of the Branch including the rules of a branch concerned; and
 - iii. The financial records of the branch have been kept and maintained in accordance with Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
 - iv. The information sought in any request of a member of the branch or a General Manager of Fair Work Australia duly made under section 272 of Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager; and
 - v. There has been compliance with any order for inspection of financial records made by the General Manager of Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) During the financial year ended 30 June 2010 the branch did not participate in any recovered of wages activity.



 Stephen Bunney

State President

Date: 7-9-2010



 John Oliver

State Secretary

Date: 7.9.2010

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

INDEPENDENT AUDIT REPORT

To the members of the United Firefighters Union of Australia, Qld Branch.

The concise Financial Report & the responsibility of the Committee of Management & Accounting Officer

We have audited the concise financial report of United Firefighters Union of Australia, Qld Branch, which comprises the balance sheet as at 30 June 2010, and the income statement, statement of changes in accumulated funds, cash flow statement and branch committee of management's statement for the year then ended.

Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the branch committee of management and branch secretary, as well as evaluating the overall presentation of the financial report.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH

INDEPENDENT AUDIT REPORT

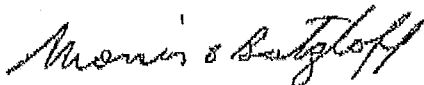
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

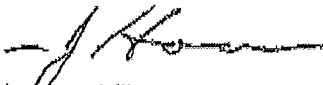
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

Auditor's Opinion

In our opinion the concise financial report of United Firefighters Union of Australia, Qld Branch is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.



Morris & Batzloff
Chartered Accountants



Norman J Hoare
Partner
Member of Institute of Chartered Accountants
And Holder of Current Public Practice Certificate
Registered Company Auditor
96 Lytton Road
EAST BRISBANE QLD 4169

9th September 2010