



FAIR WORK
AUSTRALIA

18 November 2011

Mr John Oliver
Branch Secretary
United Firefighters' Union of Australia
Queensland Branch
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 2011 - FR2011/2615.**

I acknowledge receipt of your letter dated 17 November 2011 with amendments made to the Certificate of Secretary, the Operating Report and the Committee of Management Statement all dated 10 November 2011.

From the documents lodged on 17 November, I note the following regarding the reporting unit:

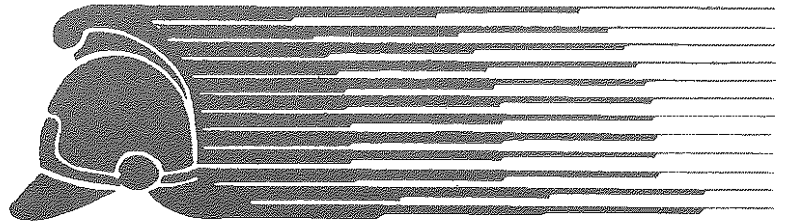
- A resolution was passed on 26 September 2011 by the committee of management pursuant to s265(2) of the RO Act that a concise report be provided to members;
- That the resolution regarding the matters contained in the Committee of Management Statement was in fact passed on 26 September 2011;
- The number of employees is nil;
- There have been no significant changes in the principal activities; and
- There have been no significant changes in the financial affairs.

The financial report has now been filed. Thank you for your prompt response to my request dated 9 November.

If you have any queries regarding the above I may be contacted on (03) 8661 7989 (Tuesdays to Fridays) or via email at cynthia.lobooth@fwa.gov.au

Yours sincerely,

Cynthia Lo-Booth
Organisations, Research and Advice



United Firefighters Union of Australia

QUEENSLAND BRANCH

17 November, 2011.

Cynthia Lo-Booth
Tribunal Services and Organisations
Email: cynthia.lobooth@fwa.gov.au

Dear Cynthia,

Re: Financial report for year ended 30 June 2011.

I acknowledge receipt of your letter dated the 9 November, 2011 regarding our financial statements for year ending 30/6/2011.

In response the following issues have been addressed.

- A resolution was passed by the Committee of Management on the 26 September, 2011 to allow a concise report to be provided to members.
- On the 30 September, 2011 the concise financial statements, Operating Report, List of Committee of Management, Auditors Report, and Committee of Management statement were made available on the Internet.
- Corrections have been made to the Certificate of Secretary or other Authorised Officer document, Operating Report, The Committee of Management statement. I have attached same.

I believe the problem was in the Certificate of Secretary stating that a full report was provided to members, but in fact it should have read as a concise report.

Hoping the Financial Statements will now be filed.

Yours faithfully,

JOHN OLIVER
BRANCH SECRETARY.

United Firefighters' Union - helping firefighters help you

A.B.N. 97 709 271 604

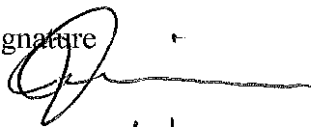
ufu@ufuq.asn.au

Certificate of Secretary or other Authorised Officer
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 Fair Work (Registered Organisations) Act 2009: and
- that the concise report was provided to members on 30 September, 2011 and a resolution was passed on the 26 September, 2011 to provide a concise report to members.
- that the full report was presented to a meeting of the committee of management of the reporting unit on 26 October, 2011 in accordance with Fair Work (Registered Organisations) Act 2009

Signature



Date

10/11/11

**Operating Report for United Firefighters Union of Australia Queensland Branch
For year ending 30 June 2011**

Number of Members

2558

Number of Employees

0 employees

Review of Principal Activities

United Firefighters Union is a Trade Union whose members are Firefighters in Queensland. The Union acts on their behalf in all industrial matters and there have been no significant changes in those activities during the year.

Significant Changes in Financial affairs

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.

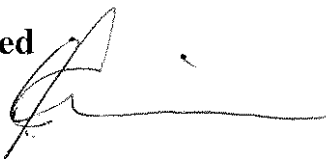
Superannuation Trustees

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



**John Oliver
Branch Secretary**

DATED.....10.11.2011.....

**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 on 26th September 2011 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 2011 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 2011 the branch did not participate in any recovered of wages activity.

.....
Stephen Bunney

Branch President

Date:10-11.....2011

.....
John Oliver

Branch Secretary

Date:10-11.....2011



FAIR WORK
AUSTRALIA

9 November 2011

Mr John Oliver
Branch Secretary
United Firefighters' Union of Australia
Queensland Branch
286 Montague Road
West End QLD

Dear Mr Oliver

**Fair Work (Registered Organisations) Act 2009 – (RO Act)
Financial report for year ended 30 June 2011 – FR2011/2615**

I acknowledge receipt of the full financial report and a concise report for the Queensland Branch of the United Firefighters' Union of Australia (UFUA) for year ended 30 June 2011. The reports were lodged with Fair Work Australia on 4 November 2011.

The full report and the concise report have not been filed.

The issues arising from this year's financial report appear to be identical to the issues that were raised in my letter addressed to you dated 11 November 2011 (see attached) regarding the financial report for year ended 30 June 2010 [FR2010/2601]. The letter stated that the financial report for 2010 had been filed but required that the matters raised be rectified in future financial reports. It appears that no such steps have been taken for the 2011 financial report.

In order for this financial report to be filed, further information is required from the reporting unit (Queensland Branch of the UFUA).

Please provide a written response to the following questions by 21 November:

1. Was a resolution passed by the committee of management pursuant to s.265(2) of the RO Act to allow a concise report to be provided to members? This resolution must have been passed before the concise report was provided to members on 30 September 2011. If a resolution was passed, please provide this office with the details of when the committee of management passed such a resolution.
2. If there was no s.265(2) resolution passed or the resolution was passed after 30 September 2011, the reporting unit should immediately replace the concise report with the general purpose financial report on the UFUA, Queensland Branch website as the concise report should not be provided to members. The members should be notified that the reports were substituted. The auditor's report and the operating report must nevertheless appear on the website as these documents form part of the full report.

If such a resolution was not passed please advise this office whether the above steps have been taken to substitute the concise report for the general purpose financial report.

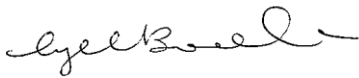
3. The operating report disclosed that there are 5 full-time and 2 part-time employees for the reporting unit, however the statement of income and expenditure do not show any entries

in regards to wages or salaries to employees who are office holders and employees other than office holders.

Please confirm whether the employees are actually employees of the Queensland Branch of the federally registered UFUA, or employees of the State Association - United Firefighters' Union of Australia, Union of Employees, Queensland. If the employees are from the latter association, the operating report should state that the reporting unit has 0 employees, and accordingly, no benefits to employees will have to appear in the statement of income and expenditure and no provisions will be required in the statement of financial position. However, if the employees are employed by the reporting unit the wages/salaries to those 7 employees and any provisions for their leave entitlements must be disclosed and details of these figures must be provided.

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

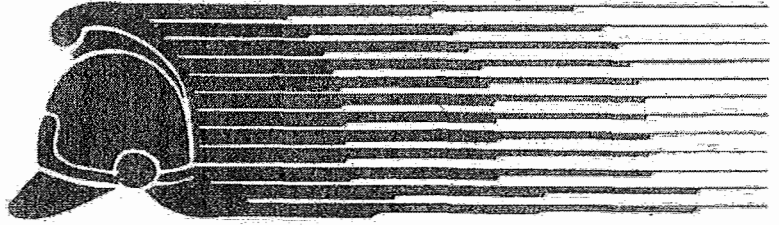
Yours sincerely



Cynthia Lo-Booth
Organisations, Research and Advice

Enc.

FR2011/2615



United Firefighters Union of Australia

QUEENSLAND BRANCH



2 November, 2011.

Fair Work Australia
Australian Industrial Registry
Fax No 03 96550410

Dear Sir/Madam

Re: 2011 Financial Returns.

Please find enclosed this Unions Financial documents for year ending 2011. 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 26 September, 2011 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 30 September, 2011.

The Annual General meeting was called for on the 26 October, 2011, however, due to a lack of a quorum, these documents were presented to the Committee of Management meeting on the 19 October, 2011 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

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

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 RAO Schedule; and
- that the full report was provided to members on 30 September, 2011 and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 26 October, 2011 in accordance with section 266 of the RAO Schedule.

Signature



Date

27/10/11

**Operating Report for United Firefighters Union of Australia Queensland Branch
For year ending 30 June 2011**

Number of Members

2558

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

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 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



**John Oliver
Branch Secretary**

DATED.....26/9/11.....

DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.2011

Name of Officer	Title of Office	Last date of election declaration or appointment.	Residential address
Steve Bunney	Branch President	12/11/2009	[REDACTED]
John Oliver	Branch Secretary	08/03/2010	[REDACTED]
Bryan Taylor	Assistant Branch Secretary	12/11/2009	[REDACTED]
Ron Raverty	Junior Vice President	28/09/2010	[REDACTED]
Joe Ryan	Senior Vice President	12/11/2009	[REDACTED]
Lawrence Cullen	Executive Member	12/11/2009	[REDACTED]
Mark Gale	Executive Member	12/11/2009	[REDACTED]
Peter Chalmers	Executive Member	12/11/2009	[REDACTED]
Guy Bulmer	Far Northern Officer Delegate	12/11/2009	[REDACTED]
Bill Mantgaris	Far Northern Firefighter Delegate	11/02/2011	[REDACTED]
Jamie Ryder	Northern Officer Delegate	20/04/2010	[REDACTED]
Wayne Newton	Northern Firefighter Delegate	12/11/2009	[REDACTED]
Charlie Fenton	Central Officer Delegate	12/11/2009	[REDACTED]
Trevor Mann	Central Firefighter Delegate	12/11/2009	[REDACTED]
John Burrows	South West Officer Delegate	12/11/2009	[REDACTED]
Darryl Williamson	South West Firefighter	17/06/2010	[REDACTED]
Bevan McPherson	North Coast Firefighter Delegate	12/11/2009	[REDACTED]
Russell Thompson	North Coast Officer Delegate	12/11/2009	[REDACTED]
Brian Flynn	Brisbane Firefighter Delegate	12/11/2009	[REDACTED]
Dean McNulty	Brisbane Firefighter Delegate	23/03/2011	[REDACTED]
Peter Draper	Brisbane Firefighter Delegate	18/07/2008	[REDACTED]

Chris Robinson	South East Officer Delegate	12/11/2009	[REDACTED]
Mark Dearlove	Brisbane Officer Delegate	20/04/2010	[REDACTED]
Nick Hardy	South East Firefighter Delegate	20/04/2010	[REDACTED]
Sean Wulff	South East Firefighter Delegate	11/02/2011	[REDACTED]
Alison Howearth	Auxiliary Delegate North	12/11/2009	[REDACTED]
Peter Mason	Auxiliary Delegate South	12/11/2009	[REDACTED]
Ashley Rowe	Senior Officer Delegate	17/06/2010	[REDACTED]
Beryl Amos	Communications Centre Delegate	11/03/2010	[REDACTED]
Dennis Taylor	Brisbane Officer Delegate	12/11/2009	[REDACTED]



Branch Secretary
John Oliver
Dated 26/9/11.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
OLD BRANCH
YEAR ENDED 30 JUNE 2011**

CONTENTS

Statement of Income & Expenditure

Balance Sheet

Statement of Cash Flows

Statement of Changes in Accumulated Funds

Notes to and forming part of the Financial Statements

Committee of Management Statement

Independent Audit Report

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2011**

	Note	2011	2010
		\$	\$
INCOME			
Contributions – United Firefighters			
Union of Aust Union of Employees		78,731	66,346
Interest Received		1	1
Donations Received		-	-
		<u>78,732</u>	<u>66,347</u>
EXPENDITURE			
Affiliation Fees – UFU of Australia		66,547	53,563
Affiliation Fees – Others		9,740	7,094
Audit Fees		1,000	1,000
		<u>77,287</u>	<u>61,657</u>
Net Operating Surplus/(Deficit) for year		<u>1,445</u>	<u>4,690</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 2011

	Note	2011	2010
		\$	\$
CURRENT ASSETS			
Cash at Bank		9,473	7,710
Receivables – Other		1,850	1,168
		<u>11,323</u>	<u>8,878</u>
TOTAL ASSETS		<u>11,323</u>	<u>8,878</u>
CURRENT LIABILITIES			
Other Creditors & Accruals		2,000	1,000
TOTAL LIABILITIES		<u>2,000</u>	<u>1,000</u>
NET ASSETS		<u>9,323</u>	<u>7,878</u>
ACCUMULATED FUNDS			
Balance as at 1 July 2010		7,878	3,188
Surplus/(Deficit) for Year		1,445	4,690
Balance as at 30 June 2011		<u>9,323</u>	<u>7,878</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 2009	3,188
Surplus (Deficit) for Year	<u>4,690</u>
Balance 30 June 2010	7,878
Surplus (Deficit) for Year	<u>1,445</u>
Balance 30 June 2011	<u>9,323</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 2011**

	Note	2011 \$	2010 \$
Cash Flows from Operating Activities			
Receipts – Contributions and Other		78,730	66,346
Receipts – Interest Received		1	1
Payments to Suppliers & Employees:			
- UFU of Australia		(66,547)	(53,563)
- Other		(10,421)	(8,262)
Net Cash Outflow from Operating Activities	5	<u>1,763</u>	<u>4,522</u>
Net Increase/(Decrease) in Cash held		1,763	4,522
Cash at beginning of the Financial Year		<u>7,710</u>	<u>3,188</u>
Cash at the end of the Financial Year		<u>9,473</u>	<u>7,710</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 2011**

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 2011**

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 2011**

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

	2011	2010
	\$	\$
Operating Surplus/(Deficit) for Year	1,445	4,690
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	(682)	(1,168)
Increase/(Decrease) in Payables	<u>1,000</u>	<u>1,000</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>1,763</u>	<u>4,522</u>

6. AUDIT FEES

Audit of the Financial Reports	1,000	1,000
Other Reviews	-	-
	<u>1,000</u>	<u>1,000</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 2011 which would have a material effect on these financial statements.

10. CONTINGENT LIABILITIES

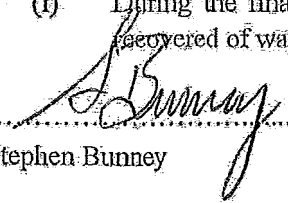
There were no contingent liabilities at the 30 June 2011.

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 Old 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 2011 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 2011 the branch did not participate in any recovered of wages activity.


.....
Stephen Bunney

Branch President

Date: 26/9.....2011


.....
John Oliver

Branch Secretary

Date: 26/9.....2011

**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 2011, 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

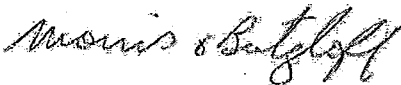
INDEPENDENT AUDIT REPORT

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

26th September 2011

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

CONCISE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2011

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
INCOME		
Contributions – United Firefighters		
Union of Aust Union of Employees	78,731	66,346
Interest Received	1	1
Donations Received	-	-
	<u>78,732</u>	<u>66,347</u>
EXPENDITURE		
Affiliation Fees – UFU of Australia	66,547	53,563
Affiliation Fees – Others	9,740	7,094
Audit Fees	1,000	1,000
	<u>77,287</u>	<u>61,657</u>
Net Operating Surplus/(Deficit) for year	<u>1,445</u>	<u>4,690</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 2011

	2011	2010
	\$	\$
CURRENT ASSETS		
Cash at Bank	9,473	7,710
Receivables – Other	1,850	1,168
	<u>11,323</u>	<u>8,878</u>
TOTAL ASSETS	<u>11,323</u>	<u>8,878</u>
CURRENT LIABILITIES		
Other Creditors & Accruals	2,000	1,000
	<u>2,000</u>	<u>1,000</u>
TOTAL LIABILITIES	<u>2,000</u>	<u>1,000</u>
NET ASSETS	<u>9,323</u>	<u>7,878</u>
ACCUMULATED FUNDS		
Balance as at 1 July 2010	7,878	3,188
Surplus/(Deficit) for Year	1,445	4,690
	<u>9,323</u>	<u>7,878</u>
Balance as at 30 June 2011	<u>9,323</u>	<u>7,878</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 2009	3,188
Surplus (Deficit) for Year	<u>4,690</u>
Balance 30 June 2010	7,878
Surplus (Deficit) for Year	<u>1,445</u>
Balance 30 June 2011	<u>9,323</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 2011**

	Note	2011 \$	2010 \$
Cash Flows from Operating Activities			
Receipts -- Contributions and Other		78,730	66,346
Receipts -- Interest Received		1	1
Payments to Suppliers & Employees:			
- UFU of Australia		(66,547)	(53,563)
- Other		(10,421)	(8,262)
Net Cash Outflow from Operating Activities		<u>1,763</u>	<u>4,522</u>
Net Increase/(Decrease) in Cash held		1,763	4,522
Cash at beginning of the Financial Year		<u>7,710</u>	<u>3,188</u>
Cash at the end of the Financial Year		<u>9,473</u>	<u>7,710</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 2011**

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 2011.

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:

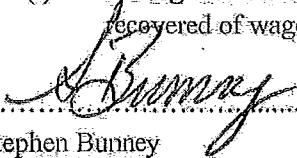
- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify 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 sub-section (1).

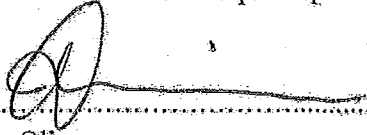
**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

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 2011 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 2011 the branch did not participate in any recovered of wages activity.


.....
Stephen Bunney


.....
John Oliver

Branch President

Branch Secretary

Date: 26/9.....2011

Date: 26/9.....2011

**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 2011, 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

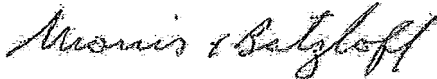
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

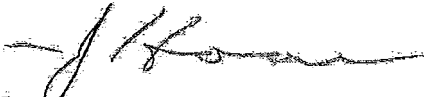
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

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

26th September 2011

