



14 August 2013

John Oliver
Branch Secretary
United Firefighters' Union - Queensland Branch
Ground Floor, 286 Montague Road
West End QLD 4101

Dear Mr Oliver

United Firefighters' Union of Australia Queensland Branch Financial Report for the year ended 30 June 2012 - FR2012/300

I acknowledge receipt of the financial report of the United Firefighters' Union of Australia Queensland Branch for the year ended 30 June 2012. The documents were lodged with Fair Work Australia on 31 October 2012. I acknowledge receipt of supplementary information on 2 August 2013 regarding the Certificate of Secretary or other Authorised Officer, the Operating Report and additional disclosures relating to revenue recognition and related parties.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

Changes to the legislation and reporting guidelines

I note with the change of legislation, references to Fair Work Australia will need to be updated to the Fair Work Commission.

Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. Fair Work Commission has also developed a model set of financial statement for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to ensure compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 reporting guidelines and the Australian Accounting Standards.

The guidelines and model financial statements are available on the website here:

<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

If you have any queries regarding this letter, please contact me on (03) 8661 7886, or by email at joanne.fenwick@fwc.gov.au.

Yours sincerely

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch



**UNITED FIREFIGHTERS UNION OF AUSTRALIA
UNION OF EMPLOYEES QUEENSLAND**

30 July 2013

Fair Work Commission
Joanne Fenwick
Financial Reporting Specialist
GPO Box 1994
Melbourne VIC 3001
Fax No 03 9655 0410

Dear Ms Fenwick

Re: 2012 Financial Returns.

Please find below and attached responses to your letter dated 10 July 2013.

1] Certificate of Secretary or other Authorised Officer

I will ensure that the date that the financial reports were provided to members will be in the designated officer certificate for all future returns

2] Operating Report

Please see amended report attached.
Please note that this attachment was not placed on the internet and I will ensure that it is placed on the internet with the operational report this year.

3] Revenue Recognition

We are working on an accrual basis and there were no contributions owing as at 30 June 2012. We will add a note this year to the financial statements detailing the revenue recognition policy of the Union.

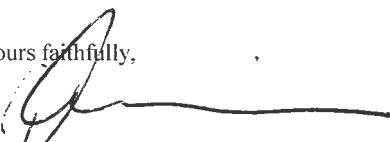
Related Parties

In the general purpose financial report includes note 3 in relation to related parties. The statement of income and expenditure also details income from related entities including the United Firefighters Union of Australia union of employees.

Also, we will expand the related party note to include our National office – United Firefighters Union of Australia Queensland Branch, although we do already include affiliation fees paid to our National office and disclose it separately in the statement of income and expenditure.

Other than as disclosed in note 3, there were no other related party transactions during the year.

Yours faithfully,



John Oliver
Branch Secretary

S T R E N G T H P R I D E C O U R A G E

ABN 97 709 271 604

Ground Floor, 286 Montague Road, West End, Q. 4101 Telephone (07) 3844 0366 Facsimile (07) 3844 0367
Email ufu@ufuq.com.au Web www.ufuq.com.au

Amended Version

DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.2012

Name of Officer	Title of Office	Last date of election declaration or appointment	Residential address	Date Person ceased to be an officer
Mark Dearlove	Branch President	10/05/2012	[REDACTED]	
Steve Bunney	Branch President	12/11/2009	[REDACTED]	10/05/2012
John Oliver	Branch Secretary	08/07/2010	[REDACTED]	
Bryan Taylor	Assistant Branch Secretary	08/05/2006	[REDACTED]	
Chris Robinson	Junior Vice President	10/05/2012	[REDACTED]	
Ron Raverty	Junior Vice President	28/09/2010	[REDACTED]	10/05/2012
Ron Raverty	Brisbane Firefighter Delegate	10/05/2012	[REDACTED]	
Joe Ryan	Senior Vice President	08/05/2006	[REDACTED]	
Lawrence Cullen	Executive Member	12/11/2009	[REDACTED]	
Shane Malley	Executive Member	10/05/2012	[REDACTED]	
Peter Chalmers	Executive Member	08/05/2006	[REDACTED]	
Mark Gale	Executive Member	12/11/2009	[REDACTED]	10/05/2012
Greg Stretles	Far Northern Officer Delegate	10/05/2012	[REDACTED]	
Jack Emeleus	Far Northern Firefighter Delegate	10/05/2012	[REDACTED]	
Bill (Vasilios)Mantgaris	Far Northern Firefighter Delegate	12/11/2009	[REDACTED]	10/05/2005
Guy Bulmer	Far Northern Officer Delegate	12/11/2009	[REDACTED]	10/05/2012
Jamie Ryder	Northern Officer Delegate	08/05/2006	[REDACTED]	
Bill Hitchcock	Northern Firefighter Delegate	10/05/2012	[REDACTED]	
Wayne Newton	Northern Firefighter Delegate	12/11/2009	[REDACTED]	10/05/2012
Sam Carrigg	Central Officer Delegate	10/05/2012	[REDACTED]	
Greg Harris	Central Firefighter Delegate	10/05/2012	[REDACTED]	
Charlie Fenton	Central Officer Delegate	12/11/2009	[REDACTED]	10/05/2012
Trevor Mann	Central Firefighter Delegate	12/11/2009	[REDACTED]	10/05/2012
John Burrows	South West Officer Delegate	12/11/2009	[REDACTED]	
Nathan Price	South West Firefighter	20/03/2012	[REDACTED]	
Darryl Williamson	South West Firefighter	17/06/2010	[REDACTED]	10/05/2012
Bevan McPherson	North Coast Firefighter Delegate	12/11/2009	[REDACTED]	10/05/2012
Russell Thompson	North Coast Officer Delegate	12/11/2009	[REDACTED]	10/05/2012
Brad Kernot	North Coast Officer Delegate	10/05/2012	[REDACTED]	
Brian Flynn	Brisbane Firefighter	12/11/2009	[REDACTED]	

	Delegate			
Dean McNulty	Brisbane Firefighter Delegate	23/03/2011	[REDACTED]	
Peter Draper	Brisbane Firefighter Delegate	18/07/2008	[REDACTED]	
Lawrence Johnston	South East Officer Delegate	10/05/2012	[REDACTED]	
Dennis Taylor	Brisbane Officer Delegate	18/07/2008	[REDACTED]	
Paul Gray	South East Firefighter Delegate	10/05/2012	[REDACTED]	
Sean Wulff	South East Firefighter Delegate	11/02/2011	[REDACTED]	
Chris Robinson	South East Firefighter Delegate	12/11/2009	[REDACTED]	10/05/2012
Nick Hardy	South East Firefighter Delegate	20/04/2010	[REDACTED]	10/05/2012
Alison Howearth	Auxiliary Delegate North	24/08/2006	[REDACTED]	
Jason Hall	Auxiliary Delegate South	02/09/2011	[REDACTED]	
Ashley Rowe	Senior Officer Delegate	17/06/2010	[REDACTED]	
Beryl Amos	Communications Centre Delegate	11/03/2010	[REDACTED]	
Brad Mills	Brisbane Officer Delegate	10/05/2012	[REDACTED]	



.....
Branch Secretary
John Oliver

Dated / / .

30-7-2013



31 October 2012

Fair Work Australia
Australian Industrial Registry
Fax No 03 96550410

Dear Sir/Madam

Re: 2012 Financial Returns.

Please find enclosed this Unions Financial documents for year ending 2012. 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 20 September, 2012 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 21 September, 2012.

The Annual General meeting was called for on the 24 October, 2012, however, due to a lack of a quorum, these documents were presented to the Committee of Management meeting on the 24 October, 2012 and were accepted.

Yours faithfully,

John Oliver
Branch Secretary

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 full report was presented to a meeting of the committee of management of the reporting unit on 24 October, 2012 in accordance with Fair Work (Registered Organisations) Act 2009

Signature 

Date 25/10/12

**Operating Report for United Firefighters Union of Australia Queensland Branch
For year ending 30 June 2012**

Number of Members

2567

Number of Employees

0 employees

Review of Principal Activites

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



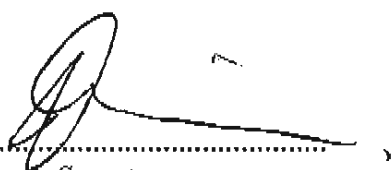
John Oliver
Branch Secretary

DATED.....2/Sept/2012.....

DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.2012

Name of Officer	Title of Office	Last date of election declaration or appointment	Residential address
Mark Dearlove	Branch President	10/05/2012	[REDACTED]
John Oliver	Branch Secretary	08/07/2010	[REDACTED]
Bryan Taylor	Assistant Branch Secretary	08/05/2006	[REDACTED]
Chris Robinson	Junior Vice President	10/05/2012	[REDACTED]
Joe Ryan	Senior Vice President	08/05/2006	[REDACTED]
Lawrence Cullen	Executive Member	12/11/2009	[REDACTED]
Shane Malley	Executive Member	10/05/2012	[REDACTED]
Peter Chalmers	Executive Member	08/05/2006	[REDACTED]
Greg Strettles	Far Northern Officer Delegate	10/05/2012	[REDACTED]
Jack Emeleus	Far Northern Firefighter Delegate	10/05/2012	[REDACTED]
Jamie Ryder	Northern Officer Delegate	08/05/2006	[REDACTED]
Bill Hitchcock	Northern Firefighter Delegate	10/05/2012	[REDACTED]
Sam Carrigg	Central Officer Delegate	10/05/2012	[REDACTED]
Greg Harris	Central Firefighter Delegate	10/05/2012	[REDACTED]
John Burrows	South West Officer Delegate	12/11/2009	[REDACTED]
Nathan Price	South West Firefighter		Vacant
Bevan McPherson	North Coast Firefighter Delegate	12/11/2009	[REDACTED]
Brad Kernot	North Coast Officer Delegate	10/05/2012	[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]

Lawrence Johnston	South East Officer Delegate	10/05/2012	[REDACTED]
Dennis Taylor	Brisbane Officer Delegate	18/07/2008	[REDACTED]
Paul Gray	South East Firefighter Delegate	10/05/2012	[REDACTED]
Sean Wulff	South East Firefighter Delegate	11/02/2011	[REDACTED]
Alison Howearth	Auxiliary Delegate North	24/08/2006	[REDACTED]
Jason Hall	Auxiliary Delegate South	02/09/2011	[REDACTED]
Ashley Rowe	Senior Officer Delegate	17/06/2010	[REDACTED]
Beryl Amos	Communications Centre Delegate	11/03/2010	[REDACTED]
Brad Mills	Brisbane Officer Delegate	10/05/2012	[REDACTED]



Branch Secretary
John Oliver
Dated 29/10/12

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH
YEAR ENDED 30 JUNE 2012**

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2012**

	Note	2012	2011
		\$	\$
INCOME			
Contributions – United Firefighters			
Union of Aust Union of Employees		108,402	78,731
Interest Received		<u>1</u>	<u>1</u>
		108,403	78,732
EXPENDITURE			
Affiliation Fees – UFU of Australia		92,816	66,547
Other Fees - UFU of Australia		4,540	-
Affiliation Fees – Others		8,092	9,740
Audit Fees		1,000	1,000
General Expenses		<u>837</u>	<u>-</u>
		107,285	77,287
Net Operating Surplus/(Deficit) for year		<u>1,118</u>	<u>1,445</u>

The above should be read in conjunction with the accompanying notes

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA
QLD BRANCH**

BALANCE SHEET AS AT 30 JUNE 2012

	Note	2012	2011
		\$	\$
CURRENT ASSETS			
Cash at Bank		10,976	9,473
Receivables – Other		<u>2,326</u>	<u>1,850</u>
		<u>13,302</u>	<u>11,323</u>
TOTAL ASSETS		<u>13,302</u>	<u>11,323</u>
CURRENT LIABILITIES			
Other Creditors & Accruals		<u>2,861</u>	<u>2,000</u>
TOTAL LIABILITIES		<u>2,861</u>	<u>2,000</u>
NET ASSETS		<u>10,441</u>	<u>9,323</u>
ACCUMULATED FUNDS			
Balance as at 1 July 2011		9,323	7,878
Surplus/(Deficit) for Year		<u>1,118</u>	<u>1,445</u>
Balance as at 30 June 2012		<u>10,441</u>	<u>9,323</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 2010	7,878
Surplus (Deficit) for Year	<u>1,445</u>
Balance 30 June 2011	9,323
Surplus (Deficit) for Year	<u>1,118</u>
Balance 30 June 2012	<u>10,441</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 2012**

	Note	2012	2011
		\$	\$
Cash Flows from Operating Activities			
Receipts – Contributions and Other		108,402	78,730
Receipts – Interest Received		1	1
Payments to Suppliers & Employees:			
- UFU of Australia		(97,356)	(66,547)
- Other		(9,544)	(10,421)
Net Cash Outflow from Operating Activities	5	<u>1,503</u>	<u>1,763</u>
Net Increase/(Decrease) in Cash held		1,503	1,763
Cash at beginning of the Financial Year		<u>9,473</u>	<u>7,710</u>
Cash at the end of the Financial Year		<u>10,976</u>	<u>9,473</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 2012**

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 2012**

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 2012**

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

	2012	2011
	\$	\$
Operating Surplus/(Deficit) for Year	1,118	1,445
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	(476)	(682)
Increase/(Decrease) in Payables	<u>861</u>	<u>1,000</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>1,503</u>	<u>1,763</u>

6. AUDIT FEES

Audit of the Financial Reports	1,000	1,000
Other Reviews	<u>-</u>	<u>-</u>
	<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 2012 which would have a material effect on these financial statements.

10. CONTINGENT LIABILITIES


There were no contingent liabilities at the 30 June 2012.

**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 20th September 2012 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 2012 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 2012 the branch did not participate in any recovered of wages activity.

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 Mark Dearlove

Branch President

Date: 20-09-2012

.....

 John Oliver

Branch Secretary

Date: 20/ Sept 2012

**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 2012, 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

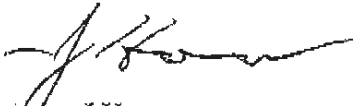
Independence

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

20 September 2012