



17 March 2014

Mr John Oliver  
Secretary, Queensland Branch  
United Firefighters' Union of Australia  
Level 1, 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 2013 - (FR2013/204)**

I acknowledge receipt of the financial report of the Queensland Branch of the United Firefighters' Union of Australia (the reporting unit). The documents were lodged with the Fair Work Commission on 4 November 2013.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comment to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged (i.e. for the year ending 30 June 2013) but the Fair Work Commission will confirm this concern has been addressed prior to filing next year's report.

Auditor's report: declaration regarding going concern

Paragraph 45 of the reporting guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate. This declaration was not included in the auditor's statement.

Should you wish to discuss the matter raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6723 7237 or by email at [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au).

Yours sincerely

Stephen Kellett

Senior Adviser, Regulatory Compliance Branch



1 November 2013

Fair Work Commission  
GPO Box 5713  
Brisbane, 4001  
Email: [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au)

Dear Sir/Madam

Re: 2013 Financial Returns

Please find attached the unions' financial documents for year ending 30 June 2013. Also enclosed is the Secretary's certificate, operating report and contact details for our Committee of Management.

These documents were presented to the Committee of Management meeting held on the 16<sup>th</sup> September 2013 and a resolution was passed. Copies of the financial statements were then made available on the internet and members were advised via fax on the on the 19<sup>th</sup> September 2013.

The Annual General Meeting was called for on the 23 October 2013 however, due to a lack of quorum, these documents were presented to the Committee of Management meeting on the 23 October 2013 and were accepted.

Yours faithfully

John Oliver  
Branch Secretary

**Certificate of Secretary or other Authorised Officer**  
Fair Work (Registered Organisation) 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 23 October, 2013 in accordance with Fair Work (Registered Organisations) Act 2009



John Oliver  
Branch Secretary

Date 15<sup>th</sup> Nov 2013

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH  
YEAR ENDED 30 JUNE 2013**

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>REVENUE</b>			
Contributions – United Firefighters			
Union of Aust Union of Employees Qld		120,160	108,402
Grant - United Firefighter Union of Australia			
Union of Employees Queensland	3	250,000	-
Interest Received - Bank		<u>1</u>	<u>1</u>
		370,161	108,403
<b>EXPENSES</b>			
Affiliation Fees – UFU of Australia		114,961	92,816
Other Fees - UFU of Australia		-	4,540
Affiliation Fees – ACTU		8,821	8,092
Audit Fees		1,500	1,000
General Expenses		<u>-</u>	<u>837</u>
		125,282	107,285
<b>Net Operating Surplus/(Deficit) for year</b>		<u>244,879</u>	<u>1,118</u>
Other Comprehensive Income		<u>-</u>	<u>-</u>
<b>Total Comprehensive Income for the Year</b>		<u>244,879</u>	<u>1,118</u>

The above should be read in conjunction with the accompanying notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>CURRENT ASSETS</b>			
Cash at Bank		256,269	10,976
Receivables – Other		<u>3,725</u>	<u>2,326</u>
		<u>259,994</u>	<u>13,302</u>
<b>TOTAL ASSETS</b>		<u>259,994</u>	<u>13,302</u>
<b>CURRENT LIABILITIES</b>			
Other Creditors & Accruals		<u>4,674</u>	<u>2,861</u>
<b>TOTAL LIABILITIES</b>		<u>4,674</u>	<u>2,861</u>
<b>NET ASSETS</b>		<u>255,320</u>	<u>10,441</u>
<b>ACCUMULATED FUNDS</b>			
Balance as at 1 July 2012		10,441	9,323
Surplus/(Deficit) for Year		<u>244,879</u>	<u>1,118</u>
<b>Balance as at 30 June 2013</b>		<u>255,320</u>	<u>10,441</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 2011	9,323
Surplus (Deficit) for Year	<u>1,118</u>
Balance 30 June 2012	10,441
Surplus (Deficit) for Year	<u>244,879</u>
Balance 30 June 2013	<u>255,320</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 2013**

	Note	2013 \$	2012 \$
<b>Cash Flows from Operating Activities</b>			
Receipts – Contributions and Grants:			
United Firefighters Union of Aust Union of Employees Qld		370,160	108,402
Receipts – Interest Received		1	1
Payments to Suppliers & Employees:			
- UFU of Australia		(114,961)	(97,356)
- Other		(9,907)	(9,544)
Net Cash Outflow from Operating Activities	5	<u>245,293</u>	<u>1,503</u>
Net Increase/(Decrease) in Cash held		245,293	1,503
Cash at beginning of the Financial Year		<u>10,976</u>	<u>9,473</u>
<b>Cash at the end of the Financial Year</b>		<u>256,269</u>	<u>10,976</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 2013**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS**

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the United Firefighters Union of Australian Qld Branch is a not for profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

**(a) Comparative Amounts**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**(b) New Australian Accounting Standards**

*Adoption of New Australian Accounting Standard Requirements*

No accounting standard has been adopted earlier than the application date stated in the standards.

**(c) Revenue**

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Interest revenue is recognised on an accrual basis using the effective interest method.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013**

- (d) **Capitation Fees and Levies**  
Capitation fees and levies are to be recognised on an accrual basis and record as a revenue and/or expense in the year to which it relates.
- (e) **Cash**  
Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank.
- (f) **Taxation**  
United Firefighters Union of Australia Qld Branch is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

- (g) **Going Concern**  
The Branch is reliant on the agreed financial support of the United Firefighters Union of Australia, Union of Employees Queensland to continue on a going concern basis.

**2 EVENTS AFTER THE REPORTING PERIOD**

There were no events that occurred after 30 June 2013, or prior to the signing of the financial statements, that would have a material effect on these financial statements.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013**

**3 RELATED PARTY DISCLOSURES**

The statement of comprehensive income details the related party transactions with the United Firefighters Union of Australia and the United Firefighters Union of Australia, Union of Employees Queensland.

During the financial year, in accordance with a resolution of the Branch Committee of Management, a grant of \$250,000 was received from the United Firefighters Union of Australia, Union of Employees Queensland to ensure that the Branch is presently able to effectively function and provide ongoing support to the dual members of the UFUA/UFUQ.

<b>4 FINANCIAL RISK MANAGEMENT</b>	<b>2013</b>	<b>2012</b>
	\$	\$
<b>Financial Assets</b>		
Cash and Cash at Bank (unrestricted)	256,269	10,976
Other Receivables	<u>3,725</u>	<u>2,326</u>
<b>Carrying Amount of Financial Assets</b>	<u>259,994</u>	<u>13,302</u>
<b>Financial Liabilities</b>		
Other Payables	<u>4,674</u>	<u>4,674</u>
<b>Carrying Amount of Financial Liabilities</b>	<u>4,674</u>	<u>4,674</u>

Cash, cash at bank, other receivables and other payables are short term instruments in nature whose carrying amount is equivalent to fair value.

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

	<b>2013</b>	<b>2012</b>
	\$	\$
Operating Surplus/(Deficit) for Year	244,879	1,118
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	(1,399)	(476)
Increase/(Decrease) in Payables	<u>1,813</u>	<u>861</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>245,293</u>	<u>1,503</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013**

**6 LIQUIDITY RISK**

Liquidity risk arises from the possibility that the Branch might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Branch manages this risk through the following mechanisms:-

- preparing forward cash flow analysis in relation to its operational activities.
- maintaining a reputable credit profile.
- investing surplus cash with reputable financial institutions.

The Branch also receives support from the United Firefighters Union of Australia, Union of Employees Queensland as outlined in Note 3.

**7 SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009**

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).

**8 REVENUE**

No transactions occurred during the financial year in relation to the following sources of revenue.

- capitation fees
- levies
- donations

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013**

**9 EXPENSES**

No transactions occurred during the financial year in relation to the following items of expenditure.

- expenses incurred as consideration for employees making payroll deduction of membership subscriptions.
- compulsory levies
- grants or donations
- employee expenses
- legal expenses
- penalties

**10 STATEMENT OF FINANCIAL POSITION**

**Assets**

As at 30 June 2013 there were no receivables from other reporting units.

**Liabilities**

As at 30 June 2013 there were no liabilities in relation to:-

- payments to employers in relation to the collection of membership subscriptions
- employee provisions
- other reporting units

**11 STATEMENT OF CHANGES IN ACCUMULATED FUNDS**

No transaction occurred during the financial year in relation to:-

- funds or accounts in respect of compulsory levies
- transfers or withdrawals to a fund, account or controlled entity where these were kept for a specific purpose.
- a general fund

**12 RECOVERY OF WAGES ACTIVITIES**

No recovery of wage activity was undertaken by the Branch during the financial year.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013**

**13 ADDITIONAL BRANCH INFORMATION**

The Branch operates within Queensland. The address of the Branch is 286 Montague Road, West End, Qld.

**14 CONTINGENT LIABILITIES**

There were no contingent liabilities at the 30 June 2013.

**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 16th September 2013 by the Executive, that:

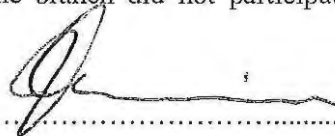
- (a) The Financial Statements and Notes comply with Australian Accounting Standards;
- (b) The Financial Statements and Notes comply with the reporting guidelines of the General Manager of the Fair Work Commission.
- (c) The Financial Statements and Notes give a true and fair view of the financial performance, 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 2013 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 duly made under section 272 of Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General
  - v. There has been compliance with any order for inspection of financial records made by the General Manager of The Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) During the financial year ended 30 June 2013 the branch did not participate in any recovered of wages activity.



.....  
Mark Dearlove

Branch President

Date: 16-09.....2013



.....  
John Oliver

Branch Secretary

Date: 16.9.....2013

**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 statement of financial position as at 30 June 2013, and the statement of comprehensive income, 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.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**INDEPENDENT AUDIT REPORT**

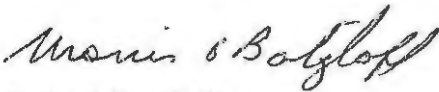
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Independence*

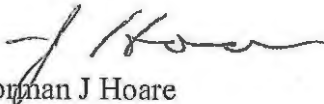
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

*Auditor's Opinion*

In our opinion the 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

*16th September 2013*

## **Operating Report for United Firefighters Union of Australia Queensland Branch For year ending 30 June 2013**

### **Number of Members**

2563

### **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**

Grant received from state union in accordance with resolution of the Branch committee of Management.

### **Right of 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 Super Fund.

### **Transactions with related parties**

The related parties are our State Union – United Firefighters Union of Australia, Union of Employees, Queensland and our National Office United Firefighters Union of Australia.

### **Documents provided to members and Committee**

Documents were presented to the Committee of Management meeting held on the 16<sup>th</sup> September 2013 and a resolution was passed. Copies of the financial statements will be made available on the Internet by 20<sup>th</sup> September 2013 and Members will be advised via fax by the 20<sup>th</sup> September 2013.

### **Membership of the Committee of Management**

Please find attached list of Committee of management and the date they were elected or the date their resignation took effect.

Signed

A handwritten signature in black ink, appearing to be 'John Oliver', with a long horizontal line extending to the right.

**John Oliver**  
**Branch Secretary**

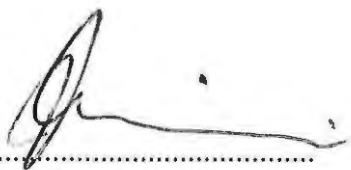
**DATED.....**

16.09.2013

**DETAILS OF MEMBERSHIP OF THE COMMITTEE OF MANAGEMENT AS AT 30.06.2013**

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]	
John Oliver	Branch Secretary	08/07/2010	[REDACTED]	
Bryan Taylor	Assistant Branch Secretary	08/05/2006	[REDACTED]	
Ron Raverty	Brisbane Firefighter Delegate	10/05/2012	[REDACTED]	
Ron Raverty	Acting Junior Vice President	10/09/2012	[REDACTED]	03/04/2013
Mark Gale	Junior Vice President	03/04/2013	[REDACTED]	
Chris Robinson	Junior Vice President	10/05/2012	[REDACTED]	03/09/2012
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	20/03/2012	[REDACTED]	
Brad Kernot	North Coast Officer Delegate	10/05/2012	[REDACTED]	14/03/2013
Jonathon Blackley	North Coast Firefighter Delegate	05/12/2012	[REDACTED]	
Ross Findlay	North Coast Officer Delegate	05/06/2013	[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	11/02/2011	[REDACTED]	

	Firefighter Delegate		[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 / / .

16.9.2013



12 July 2013

John Oliver  
Branch Secretary  
United Firefighters' Union of Australia-Queensland Branch  
Sent by fax: (07) 3844 0367

Dear Mr Oliver,

**Re: Lodgement of Financial Report - [FR2013/204]**  
**Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the United Firefighters' Union of Australia-Queensland Branch (the reporting unit) ended on 30 June 2013.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2014 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au). If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

**It should be noted that s.268 is a civil penalty provision.** Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at [robert.pfeiffer@fwc.gov.au](mailto:robert.pfeiffer@fwc.gov.au).

Yours sincerely,

Robert Pfeiffer  
Senior Adviser  
Regulatory Compliance Branch

## TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /	As soon as practicable after end of financial year
(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).		
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	Within a reasonable time of having received the GPFR (NB: Auditor's report must be dated on or after date of Committee of Management Statement)
Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> <li>the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>the Auditor's Report; and</li> <li>the Operating Report.</li> </ul>	/ /	(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,  or  (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

\* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.