



9 October 2015

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

Dear Sir/Madam

**Re: 2015 Financial Returns**

Please find attached the unions' financial documents for year ending 30 June 2015. 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 4<sup>th</sup> September 2015 and a resolution was passed. Copies of the financial statements were then made available on the internet and members were advised via fax and email on the 7<sup>th</sup> September 2015.

The Annual General Meeting was called for on the 8<sup>th</sup> October 2015 however, due to a lack of quorum, these documents were presented to the Committee of Management meeting on the 8<sup>th</sup> October 2015 and were accepted.

Yours faithfully

John Oliver  
Branch Secretary

**Operating Report for United Firefighters Union of Australia Queensland Branch  
For year ending 30 June 2015**

**Number of Members**

2344

**Number of Employees**

1 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 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. The union has transactions with two companies who are related to members of the committee of management and the transactions are on a commercial basis.

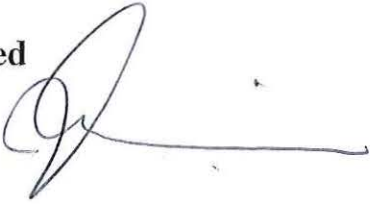
**Documents provided to members and Committee**

Documents were presented to the Committee of Management meeting held on the 4<sup>th</sup> September 2015 and a resolution was passed. Copies of the financial statements will be made available on the Internet on 7<sup>th</sup> September 2015 and Members were advised via fax on the 7<sup>th</sup> September 2015.

**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...9/10/15.....**

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH  
YEAR ENDED 30 JUNE 2015**

**CONTENTS**

Statement of Comprehensive Income

Statement of Financial Position

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 COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2015 \$	2014 \$
<b>REVENUE</b>			
Contributions – United Firefighters			
Union of Aust Union of Employees Qld		164,642	161,151
Interest Received - Bank		<u>2,064</u>	<u>20</u>
		166,706	161,171
<b>EXPENSES</b>			
Affiliation Fees – UFU of Australia		149,709	137,577
Affiliation Fees - ALP		7,500	11,000
Affiliation Fees – ACTU		8,621	9,145
Audit Fees		1,308	1,500
Employee Expenses	9	15,780	-
Industrial Campaign Costs		5,846	17,494
Meeting Expenses	9	14,083	-
General & Administrative Expenses		9,549	2,656
Depreciation - Office Equipment		<u>176</u>	<u>-</u>
		212,572	179,372
<b>Net Operating Surplus/(Deficit) for year</b>		<u>(45,866)</u>	<u>(18,201)</u>
Other Comprehensive Income		<u>-</u>	<u>-</u>
<b>Total Comprehensive Income for the Year</b>		<u>(45,866)</u>	<u>(18,201)</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 2015**

	Note	2015 \$	2014 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	10	188,796	236,914
Trade Receivables – UFU of Australia	10	794	-
Other Receivables	10	11,468	7,674
		<u>201,058</u>	<u>244,588</u>
<b>NON CURRENT ASSETS</b>			
Office Equipment - at cost	11	1,276	-
Less Accumulated Depreciation		(176)	-
		<u>1,100</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>202,158</u>	<u>244,588</u>
<b>CURRENT LIABILITIES</b>			
Trade Payables		-	1,295
Other Payables		10,815	6,174
Employee Provisions - Annual Leave	12	90	-
		<u>10,905</u>	<u>7,469</u>
<b>TOTAL LIABILITIES</b>		<u>10,905</u>	<u>7,469</u>
<b>NET ASSETS</b>		<u>191,253</u>	<u>237,119</u>
<b>ACCUMULATED FUNDS</b>			
Balance as at 1 July 2014		237,119	255,320
Surplus/(Deficit) for Year		(45,866)	(18,201)
<b>BALANCE AS AT 30 JUNE 2015</b>		<u>191,253</u>	<u>237,119</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 2013	255,320
Surplus (Deficit) for Year	<u>(18,201)</u>
Balance 30 June 2014	237,119
Surplus (Deficit) for Year	<u>(45,866)</u>
Balance 30 June 2015	<u>191,253</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 2015**

	Note	2015 \$	2014 \$
<b>Cash Flows from Operating Activities</b>			
Receipts – Contributions and Grants:			
United Firefighters Union of Aust Union of Employees Qld		164,642	161,151
Receipts – Interest Received		2,064	20
Payments to Suppliers & Employees:			
- UFU of Australia		(149,709)	(137,577)
- Other		<u>(63,839)</u>	<u>(42,949)</u>
Net Cash Outflow from Operating Activities	5	<u>(46,842)</u>	<u>(19,355)</u>
<b>Investing Activities</b>			
Purchase of Plant & Equipment		<u>(1,276)</u>	<u>-</u>
Net Increase/(Decrease) in Cash held		(48,118)	(19,355)
Cash at beginning of the Financial Year		<u>236,914</u>	<u>256,269</u>
<b>Cash at the end of the Financial Year</b>		<u>188,796</u>	<u>236,914</u>

The above should be read in conjunction with the accompanying notes



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**RECOVERY OF WAGES ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
	\$	\$
Cash Assets in respect of recovered money at beginning of year	-	-
Receipts	-	-
Payments	<u>-</u>	<u>-</u>
Cash Assets in respect of recovered money at end of year	<u>-</u>	<u>-</u>

The above statement should be read in conjunction with the notes

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**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) Accounting Judgements and Estimates**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**(i) Critical Accounting Estimates and Assumptions**

The Branch makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

**(ii) Critical Judgements in applying the Branch's Accounting Principles**

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (cont'd)**

**(c) 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.

**(d) Revenue**

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

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

Interest revenue is recognised as received.

**(e) Affiliations, Capitation Fees and Levies**

Affiliations, capitation fees and levies are recognised on an accrual basis and recorded as a revenue and/or expense in the year to which they relate.

**(f) Cash**

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank and other short term highly liquid investments with original maturity of 3 months or less.

**(g) 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.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (cont'd)**

**(g) Taxation(cont'd)**

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.

**(h) Contingent Liabilities and Contingent Assets**

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

**(i) Office Furniture and Equipment**

**Asset Recognition Threshold**

Purchases of office furniture and equipment are recognised initially at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

**Depreciation**

Depreciable office furniture and equipment are written off to their estimated residual values over their estimated useful life. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	<b>2015</b>
Office Furniture and Equipment	5 to 10 years



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (cont'd)**

**(i) Office Furniture and Equipment (cont'd)**

**Derecognition**

An item of equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

**(i) Impairment for Non Financial Assets**

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Branch were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

**(k) 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 2015, or prior to the signing of the financial statements, that would have a material effect on these financial statements.

**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.

The members of the Branch Committee of Management are also members of the Committee of Management of the United Firefighters Union of Australia, Union of Employees Queensland.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

<b>4</b>	<b>FINANCIAL RISK MANAGEMENT</b>	<b>2015</b>	<b>2014</b>
		\$	\$
	<b>Financial Assets</b>		
	Cash and Cash at Bank (unrestricted)	188,796	236,914
	Other Receivables	<u>12,262</u>	<u>7,674</u>
	<b>Carrying Amount of Financial Assets</b>	<u>201,058</u>	<u>244,588</u>
	<b>Financial Liabilities</b>		
	Other Payables	<u>10,905</u>	<u>7,469</u>
	<b>Carrying Amount of Financial Liabilities</b>	<u>10,905</u>	<u>7,469</u>

Cash, cash at bank, other receivables and other payables are short term instruments in nature whose carrying amount is equivalent to fair value. The cash and cash equivalents are held in high quality financial institutions.

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

	<b>2015</b>	<b>2014</b>
	\$	\$
Operating Surplus/(Deficit) for Year	(45,866)	(18,201)
Adjustment for Non Cash Item - Depreciation	176	-
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	(4,588)	(3,949)
Increase/(Decrease) in Payables	<u>3,436</u>	<u>2,795</u>
Net Cash Inflow/(Outflow) from Operating Activities	<u>(46,842)</u>	<u>(19,355)</u>

**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.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**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:

Information to be provided to members or general manager.

- (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).

**8 REVENUE**

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

- capitation fees
- levies
- grants or donations

**9 EXPENSES**

	2015	2014
	\$	\$
<b>Employee Expenses:</b>		
<b>Employees other than Office Holders:</b>	<u>-</u>	<u>-</u>
<b>Holders of Office</b>		
Wages and Salaries	13,371	-
Superannuation	141	-
Leave and Other Entitlements	90	-
Separation and Redundancies	-	-
Other Employee Expenses	2,178	-
	<u>15,780</u>	<u>-</u>
<b>Total Employee Expenses</b>	<u>15,780</u>	<u>-</u>



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

<b>9</b>	<b>EXPENSES (cont'd)</b>	<b>2015</b>	<b>2014</b>
		\$	\$
	<b>Meeting Expenses:</b>		
	Fees & Allowances Meeting and Conferences	7,274	-
	Conference and Meeting Expenses	6,809	-
		<u>14,083</u>	<u>-</u>

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

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

**10 STATEMENT OF FINANCIAL POSITION**

	<b>2015</b>	<b>2014</b>
	\$	\$
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>		
Cash at Bank	136,746	186,914
Cash on Hand	-	-
Short Term Deposits	52,050	50,000
Other	-	-
<b>Total Cash and Cash Equivalents</b>	<u>188,796</u>	<u>236,914</u>
<b>Trade and Other Receivables</b>		
Receivables from other Reporting Units	794	-
Less Provision for Doubtful Debts	-	-
<b>Receivables from other Reporting Units (net)</b>	<u>794</u>	<u>-</u>
<b>Other Receivables</b>		
Prepayments	11,051	7,674
GST Receivable	417	-
<b>Total Other Receivables</b>	<u>11,468</u>	<u>7,674</u>
<b>Total Trade and Other Receivables (net)</b>	<u>12,262</u>	<u>7,674</u>

**Liabilities**

As at 30 June 2015 there were no liabilities in relation to:-

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

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

<b>11</b>	<b>NON CURRENT ASSETS</b>	<b>2015</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
	<b>Office Furniture and Equipment</b>		
	At Cost	1,276	-
	Accumulated Depreciation	<u>(176)</u>	<u>-</u>
	<b>Total Office Furniture and Equipment</b>	<u>1,100</u>	<u>-</u>
	<b>Reconciliation of the opening and closing Balances of Office Furniture &amp; Equipment</b>		
	<b>As at 1 July</b>		
	Gross Book Value	-	-
	Accumulated Depreciation and Impairment	<u>-</u>	<u>-</u>
	<b>Net Book Value 1 July</b>	<u>-</u>	<u>-</u>
	<b>Additions:</b>		
	By Purchase	1,276	-
	Depreciation Expense	<u>(176)</u>	<u>-</u>
	<b>Net Book Value 30 June</b>	<u>1,100</u>	<u>-</u>
	<b>Net Book Value as at 30 June represented by:</b>		
	Gross Book Value	1,276	-
	Accumulated Depreciation and Impairment	<u>(176)</u>	<u>-</u>
	<b>Net Book Value 30 June</b>	<u>1,100</u>	<u>-</u>
<b>12</b>	<b>EMPLOYEE PROVISIONS</b>		
	Office Holders	90	-
	Other Employees	<u>-</u>	<u>-</u>
		<u>90</u>	<u>-</u>
<b>13</b>	<b>REMUNERATION OF AUDITORS</b>		
	<b>Value of the Services Provided</b>		
	Financial Statement Audit Services	1,308	1,500
	Other Services	<u>-</u>	<u>-</u>
	<b>Total Remuneration of Auditors</b>	<u>1,308</u>	<u>1,500</u>
<b>14</b>	<b>OTHER ACQUISITIONS OF ASSETS OR LIABILITIES</b>		

During the financial year the Branch has not acquired an asset or liability as a result of:-

- (a) An Amalgamation under Part 2 of Chapter 3 of the RO Act
- (b) A restructure of branches of the organisation.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**14 OTHER ACQUISITIONS OF ASSETS OR LIABILITIES (cont'd)**

- (c) A determination by the General Manager under subsection 245(1) of the RO Act of an alternative reporting structure for the organisation.
- (d) A revocation by the General Manager under subsection 249(1) of the RO Act of a certificate issued to an organisation under subsection 245(1).
- (e) A business combination.

**15 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

**16 RECOVERY OF WAGES ACTIVITIES**

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

**17 ADDITIONAL BRANCH INFORMATION**

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

**18 CONTINGENT LIABILITIES**

There were no contingent liabilities at the 30 June 2015.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH**

**COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2015**

On the *FOURTH* day of *September* 2015 the Committee of Management of the UNITED FIREFIGHTERS UNION OF AUSTRALIA QLD BRANCH passed the following resolution in relation to the general purpose financial report of the branch for the financial year ended 30 June 2015.

The Committee of Management declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (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 financial year to which the general purpose financial report relates and since the end of the year:
  - (i) meetings of the Committee were held in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (ii) the financial affairs of the branch have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - (iii) the financial records of the branch have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; and
  - (iv) the financial records of the branch have been kept as far as practicable, in a consistent manner to each of the other branches of the organisation; and
  - (v) no information was sought by any member of the branch or General Manager under section 272 of the Fair Work (Registered Organisations) Act 2009; and
  - (vi) no orders have been made by the Fair Work Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.

UNITED FIREFIGHTERS UNION OF AUSTRALIA  
QLD BRANCH

COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2015

- (f) In relation to the recovery of wages activity:
- (i) There was no recovery of wages activity by the Union during the year ended 30 June 2015.

This declaration is made in accordance with a resolution of the Committee of Management.



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John Oliver  
Branch Secretary



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Mark Dearlove  
Branch Executive Member

Dated this *FOURTH* day of *SEPTEMBER* 2015

**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 2015, 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 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*

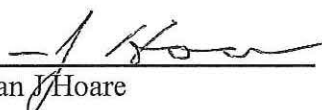
In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies and the Fair Work (Registered Organisations) Act 2009.

*Auditor's Opinion*

In our opinion, the financial report presents fairly, in all material respects, the financial position of the United Firefighters Union of Australia Qld Branch as at 30 June 2015, and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

As part of our audit of the financial statements we have concluded that Management's use of the going concern basis of accounting in the preparation of the financial statements for the year ended 30 June 2015 is appropriate.

Morris & Batzloff  
Chartered Accountants

  
\_\_\_\_\_  
Norman J Hoare  
Partner

Registered Company Auditor  
Member of Institute of Chartered Accountants  
And Holder of Current Public Practice Certificate

96 Lytton Road  
EAST BRISBANE QLD 4169

*22<sup>nd</sup> September* 2015