

**RURAL FIRE BRIGADES ASSOCIATION  
QUEENSLAND INC  
ABN: 37 417 474 709  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC  
ABN: 37 417 474 709

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**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
**ABN: 37 417 474 709**

**COMMITTEE'S REPORT**

Your committee members submit the financial report of Rural Fire Brigades Association Queensland Inc for the financial year ended 30 June 2021.

**Committee Members**

The names of the committee members in office at anytime during or since the end of the year are:

- Nellie Baron
- Justin Choveaux
- Ian Pike
- Ian Swadling
- Gary Patzwald (appointed 11 September 2020)
- David Morton
- Jon Bundy ( 11 September 2020)

**Principal Activities**

The principal activities of the association during the financial year were:

to receive gifts from the public for the purpose of supporting Rural Fire Brigades in Queensland and to raise funds by the conduct of Art Unions.

**Significant Changes**

No significant change in the nature of these activities occurred during the financial year.

**Operating Result**

The loss after providing for income tax amounted to \$260,781.

**Indemnification of Officers**

Indemnities have been given and insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company. Directors insurance is held and is current. The auditor holds professional indemnity insurance and has been given assurances from the directors. There is fidelity insurance held.

**Events Subsequent to the End of the Reporting Period**


No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations, of the state of affairs of the company in future financial years.

6 x Light Attack Toyota Landcruisers which were on hand at 30th June 2020 have all been donated during the 2020-2021 financial year.

RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC  
ABN: 37 417 474 709


COMMITTEE'S REPORT

Signed in accordance with a resolution of the members of the committee:



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Ian Pike



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Justin Choveaux

Dated: 22/09/2021

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
**ABN: 37 417 474 709**

**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
Revenue		<u>2,904,300</u>	<u>8,038,662</u>
<b>Gross profit</b>		2,904,300	8,038,662
Other revenue		811,788	140,000
Distribution expenses		(51,027)	(48,476)
Marketing expenses		(52,594)	(74,894)
Occupancy expenses		(19,526)	(28,607)
Administration expenses		(3,743)	(3,343)
Finance costs		-	(12,130)
Other expenses		<u>(3,849,979)</u>	<u>(4,289,278)</u>
<b>Profit (loss) before income tax</b>	<b>2</b>	(260,781)	3,721,934
Income tax expense		<u>-</u>	<u>-</u>
<b>Profit (loss) for the year</b>		<u><u>(260,781)</u></u>	<u><u>3,721,934</u></u>
Profit (loss) attributable to members of the entity		<u><u>(260,781)</u></u>	<u><u>3,721,934</u></u>

The accompanying notes form part of these financial statements.

RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC  
ABN: 37 417 474 709

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Profit (loss) for the year		(260,781)	3,721,934
Other comprehensive income:			
Total other comprehensive income for the year		-	-
Total comprehensive income (expense) for the year		<u>(260,781)</u>	<u>3,721,934</u>
Total comprehensive income (expense) attributable to members of the entity		<u>(260,781)</u>	<u>3,721,934</u>

The accompanying notes form part of these financial statements.

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
**ABN: 37 417 474 709**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash on hand	3	4,936,158	4,429,915
Accounts receivable and other debtors	4	19,406	85,236
Other current assets	5	15,650	708,075
<b>TOTAL CURRENT ASSETS</b>		<u>4,971,214</u>	<u>5,223,226</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	220,055	181,577
Intangible assets	7	39,643	26,600
<b>TOTAL NON-CURRENT ASSETS</b>		<u>259,698</u>	<u>208,177</u>
<b>TOTAL ASSETS</b>		<u><u>5,230,912</u></u>	<u><u>5,431,403</u></u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	8	50,614	56,974
Provisions	9	150,258	125,665
Other	10	44,512	2,455
<b>TOTAL CURRENT LIABILITIES</b>		<u>245,384</u>	<u>185,094</u>
<b>TOTAL LIABILITIES</b>		<u>245,384</u>	<u>185,094</u>
<b>NET ASSETS</b>		<u><u>4,985,528</u></u>	<u><u>5,246,309</u></u>
<b>MEMBERS' FUNDS</b>			
Retained earnings		<u>4,985,528</u>	<u>5,246,309</u>
<b>TOTAL MEMBERS' FUNDS</b>		<u><u>4,985,528</u></u>	<u><u>5,246,309</u></u>

The accompanying notes form part of these financial statements.

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
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**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Retained Earnings \$	Total \$
Balance at 1 July 2019	1,524,375	1,524,375
<b>Comprehensive income</b>		
Profit for the year	3,721,934	3,721,934
<b>Total comprehensive income for the year attributable to members of the association</b>	<u>3,721,934</u>	<u>3,721,934</u>
Balance at 30 June 2020	<u>5,246,309</u>	<u>5,246,309</u>
<b>Balance at 1 July 2020</b>	5,246,309	5,246,309
<b>Comprehensive income</b>		
Profit (loss) for the year	(260,781)	(260,781)
<b>Total comprehensive income for the year attributable to members of the association</b>	<u>(260,781)</u>	<u>(260,781)</u>
Balance at 30 June 2021	<u><u>4,985,528</u></u>	<u><u>4,985,528</u></u>

The accompanying notes form part of these financial statements.



**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Framework**

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act Queensland. The committee has determined that the association is not a reporting entity.

**Basis of Preparation**

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

**(a) Goodwill**

Goodwill is initially measured at the amount by which the purchase price for a business combination exceeds the fair value attributed to the interest in the net fair value of identifiable assets, liabilities and contingent liabilities acquired at date of acquisition.

Goodwill is subsequently measured at cost less any impairment losses.

Call Centre Lists held for more than 4 years have been fully written off this year. Current lists will be amortised over a 4 year period.

**(b) Income Tax**

The Association is a Charitable Institution from 4 December 2012. Fringe Benefits Tax (FBT) is payable from 1 April 2013 on any personal usage of cars rather than being FBT exempt up to the \$30,000 capping threshold per employee.

**(c) Property, Plant and Equipment**

Leasehold improvements, plant and office equipment are carried at cost less any accumulated depreciation.

Freehold land and buildings are carried at their recoverable amounts, based on periodic, but at least triennial, valuations by the directors.

6 x Light Attack Toyota Landcruisers which were on hand at 30th June 2020 have all been donated during the 2020-2021 financial year.

**Depreciation**

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**(d) Impairment of assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

**(e) Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Outstanding GST Refund represents the June 2021 Business Activity Statement.

**(f) Employee Benefits**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the nominal amounts expected to be paid when the liability is settled, plus any related on-costs. Both annual leave and long service leave are recognised within the provisions liability.

**(g) Provisions**

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

The provision now includes a provision for annual leave loading and for compulsory superannuation on leave entitlements.

**(h) Cash on Hand**

Cash on hand includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

**(i) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Grant and donation income is recognised as revenue when the entity obtains control over the funds, which is generally at the time of receipt.

Donations and ticket sales for Art Union 83 are presented in the accounts. This Art Union was still open at the 30th June 2021.

Interest income is recognised using the effective interest method.

All revenue is stated net of the amount of goods and services tax.

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**(j) Accounts Payable and Other Payables**

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Accounts payable and other payables are initially measured at their fair value and subsequently measured at amortised cost using the effective interest method.

**(k) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

**(l) Comparative Figures**

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

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
**ABN 37 417 474 709**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>2. PROFIT (LOSS) FOR THE YEAR</b>		
<b>(a) Expenses:</b>		
Depreciation and amortisation expense	67,192	154,609
Net loss on disposal of non-current assets:		
Property, plant and equipment	<u>-</u>	<u>8,508</u>
<b>(b) Revenue and net gains:</b>		
Net gain on disposal of non-current assets:		
Property, plant and equipment	6,300	-
Investments	<u>754,650</u>	<u>90,000</u>
<b>3. CASH ON HAND</b>		
ANZ Online Saver Account 422699667	1,637,549	1,636,732
ANZ Truck Account 318400784	4,737	61,267
Petty Cash Imprest	324	502
Fuel Card	(851)	2,479
ANZ Cheque Account - 394452228	365,665	280,523
ANZ Art Union Odd Account - 109377987	243,074	132,818
ANZ General Account - 108670188	55,328	64,418
ANZ Business Premium Saver Account - 187481157	915,915	915,457
ANZ Art Union Even Account - 497232797	366,517	10,992
ANZ Public Fund Donations - 187793871	1,192,551	1,291,386
ANZ Transaction Account - 438713013	<u>155,349</u>	<u>33,341</u>
	<u><u>4,936,158</u></u>	<u><u>4,429,915</u></u>
<b>4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS</b>		
<b>CURRENT</b>		
Sundry Debtors	-	5,951
Outstanding GST Refunds	<u>14,201</u>	<u>78,752</u>
	<u>14,201</u>	<u>84,703</u>
Goods & Services Tax	<u>5,205</u>	<u>533</u>
	<u><u>19,406</u></u>	<u><u>85,236</u></u>
<b>5. OTHER CURRENT ASSETS</b>		
<b>CURRENT</b>		
Light Attack Toyota Landcruiser Fire Trucks on Hand	-	678,948
Prepaid Expenses	<u>15,650</u>	<u>29,127</u>
	<u><u>15,650</u></u>	<u><u>708,075</u></u>

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Leasehold Improvements	118,498	118,498
Less Accumulated Depreciation	(9,047)	(6,085)
Total land and buildings	<u>109,451</u>	<u>112,413</u>
Plant & Equipment - at cost	154,781	146,212
Less Accumulated Depreciation	(97,238)	(106,502)
	<u>57,543</u>	<u>39,710</u>
Motor Vehicles	79,813	73,014
Less Accumulated Depreciation	(26,752)	(43,560)
	<u>53,061</u>	<u>29,454</u>
Total plant and equipment	<u>110,604</u>	<u>69,164</u>
Total property, plant and equipment	<u>220,055</u>	<u>181,577</u>
<b>7. INTANGIBLE ASSETS</b>		
Goodwill - at cost	61,441	48,050
Less Written Off	(21,798)	(21,450)
	<u>39,643</u>	<u>26,600</u>
<b>8. ACCOUNTS PAYABLE AND OTHER PAYABLES</b>		
<b>CURRENT</b>		
Sundry Creditors	8,996	13,180
Outstanding PAYG Withholding Liability	15,340	20,710
Superannuation Payable	26,278	23,084
	<u>50,614</u>	<u>56,974</u>
<b>9. PROVISIONS</b>		
<b>CURRENT</b>		
Provision for Annual Leave	41,357	33,491
Provision for Long Service Leave	95,864	81,272
Provision for Superannuation on Leave	13,037	10,902
	<u>150,258</u>	<u>125,665</u>

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
**ABN: 37 417 474 709**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
	2021	
	\$	
<b>Provision for Annual Leave:</b>		
Opening balance at 1 July 2020	33,491	
Provision for Annual Leave Loading (17.5%)	<u>7,866</u>	
Balance at 30 June 2021	<u><u>41,357</u></u>	
	2021	
	\$	
<b>Provision for Superannuation on Leave:</b>		
Opening balance at 1 July 2020	10,902	
Provision for Superannuation on Annual Leave (9.5%)	747	
Provision for Superannuation on Long Service Leave (9.5%)	<u>1,386</u>	
Balance at 30 June 2021	<u><u>13,036</u></u>	
	2021	
	\$	
<b>Total Provisions</b>		
Opening balance at 1 July 2020	125,665	
Provision for Annual Leave Loading (17.5%)	7,866	
Provision for Superannuation on Long Service Leave (9.5%)	2,134	
Provision for Long Service Leave	<u>14,593</u>	
Balance at 30 June 2021	<u><u>150,258</u></u>	
<b>10. OTHER LIABILITIES</b>		
<b>CURRENT</b>		
Accrued Expenses	43,100	1,749
Accrued Rent	<u>1,412</u>	<u>706</u>
	<u><u>44,512</u></u>	<u><u>2,455</u></u>
<b>11. LEASING COMMITMENTS</b>		
<b>(a) Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not recognised in the financial statements		
Payable:		
not later than 12 months	41,019	41,019
between 12 months and five years	<u>20,510</u>	<u>63,696</u>
	<u><u>61,529</u></u>	<u><u>104,715</u></u>

The property lease for 28 Fraser Road, Araluen is a commercial property lease with a five-year term, with rent payable monthly in advance. Rent review date each anniversary of commencement date with 2.5% fixed percentage increase. 3 x 5 years option to renew the lease at the end of the expiry date of 31 January 2023.

Rent relief has been provided for the period 1 July 2020 to 30 December 2020 by the Queensland Government. Rent accrual has been accounted for the period 1st July 2020 to 30th December 2020.

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>12. CONTINGENT LIABILITIES</b>		
<b>Contingent Liability</b>		
All liabilities which have arisen or which will arise out of the activities of the association to the end of the financial year have been included in the financial report.		
There were no contingent liabilities, including guarantees, at balance date which are not disclosed in the financial report or the notes thereto.		
<b>13. RELATED PARTY TRANSACTIONS</b>		
<b>Related Parties</b>		
(a)		
The President has been provided with a car and tablet. A car log book has been provided nominating 100% business usage.		
<b>14. COMMITMENTS</b>		
There were contractual commitments at 30 June 2021 for the purpose of Art Union prizes drawn after 30 June 2021 as this has been partly disclosed in Sundry Creditors.		
There are contractual commitments where no funds have been paid for the purchase of major Art Union prizes of a Toyota Prado.		
<b>15. PUBLIC FUND</b>		
The Association operates a Public Fund known as The Rural Fire Brigade Association Queensland Inc Public Fund. The purpose of the fund is to solicit and receive gifts from the public solely for the purpose of supporting the volunteer based emergency service activities of the Rural Fire Brigades in Queensland. The Association is required to maintain the Fund as a gift fund to receive and record income tax deductible gifts and contributions.		
Opening Balance 1 July 2020	1,291,386	
Deposits of gifts and charitable contributions	1,235,532	
	<u>2,526,918</u>	
Payments of various expenses including prizes	1,334,366	
	<u>1,192,551</u>	
Bank Statement Balance 30 June 2021	1,223,146	
Add Outstanding Deposits	<u>-</u>	
Less Outstanding Cheques	30,596	
Public Fund Balance Held at 30 June 2021	<u><u>1,192,551</u></u>	

RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC  
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NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2021

13. (a) MOVEMENT IN CARRYING AMOUNTS

Movements in the carrying amounts for each class of property, plant and equipment.

	Leasehold Improvements \$	Plant & Equipment - at cost \$	Motor Vehicles \$	Total \$
Balance at 1 July 2019	115,384	50,840	41,045	207,269
Additions	-	16,935	-	16,935
Disposals	-	(8,508)	-	(8,508)
Depreciation expense	(2,972)	(19,557)	(11,590)	(34,119)
Carrying amount at 30 June 2020	112,412	39,710	29,455	181,577
Additions	-	36,562	43,361	79,923
Disposals	-	(838)	(6,363)	(7,201)
Depreciation expense	(2,962)	(17,891)	(13,391)	(34,244)
Carrying amount at 30 June 2021	109,451	57,543	53,061	220,055



RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC  
ABN: 37 417 474 709

STATEMENT BY MEMBERS OF THE COMMITTEE

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In accordance with a resolution of the committee of Rural Fire Brigades Association Queensland Inc, the members of the committee declare that the financial statements as set out on pages 4 to 15:


1. present a true and fair view of the financial position of Rural Fire Brigades Association Queensland Inc as at 30 June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act ; and
2. at the date of this statement there are reasonable grounds to believe that Rural Fire Brigades Association Queensland Inc will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the committee by:

President

  
\_\_\_\_\_  
Ian Pike

Treasurer

  
\_\_\_\_\_  
Justin Chéveaux

Dated: 22/09/2021

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
**ABN: 37 417 474 709**

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBER OF**  
**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the financial report of Rural Fire Brigades Association Queensland Inc (the association), which comprises the committee's report, statement of financial position as at 30 June 2021 and the statement of profit or loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report of Rural Fire Brigades Association Queensland Inc presents fairly, in all material respects, the financial position of Rural Fire Brigades Association Queensland Inc as at 30 June 2021 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act Queensland.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

**Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Rural Fire Brigades Association Queensland Inc to meet the requirements of the Associations Incorporation Act . As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of the Committee for the Financial Report**

The committee of Rural Fire Brigades Association Queensland Inc is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act Queensland and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free of material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

**Auditor's Responsibility for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
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**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBER OF**  
**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Cosmo Ian Schuh**  
**Chartered Accountant**  
58-62 Mary Street  
Gympie, QLD, 4570



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CI Schuh

Gympie

Dated: 22/09/2021

RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC  
ABN: 37 417 474 709


CERTIFICATE BY MEMBER OF THE COMMITTEE

I, Ian Pike of 11 Barina Court, POMONA QLD 4568 and I, Justin Choveaux of 115 Tamaree Road, TAMAREE QLD 4570, certify that:

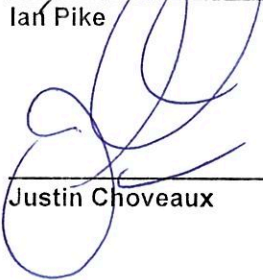
- a. I attended the annual general meeting of the association held on 08 - 10 October 2021.
- b. The financial statements for the year ended 2021 were submitted to the members of the association at its annual general meeting.

Dated:08/10/2021

Committee Member

  
\_\_\_\_\_  
Ian Pike

Committee Member

  
\_\_\_\_\_  
Justin Choveaux