

**RURAL FIRE BRIGADES ASSOCIATION  
QUEENSLAND INC  
ABN: 37 417 474 709  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**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 2022.

**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  
David Morton

**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 profit after providing for income tax amounted to \$354,414.

**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**

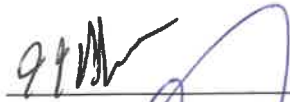
1 x Toyota Landcruiser (Fusion Cruiser) is on hand at 30th June 2022. This motor vehicle will be donated to a brigade in the subsequent financial year.

The lease for the premises at 28 Fraser Road, Araluen is up for renewal on 31/01/2023. Actioning of the option on this lease will be discussed post the AGM this year with the State Executive in October 2022.

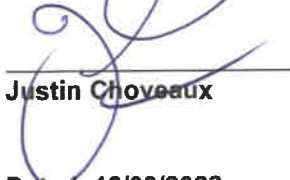
**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**  
**ABN: 37 417 474 709**

**COMMITTEE'S REPORT**

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



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



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

**Dated: 12/09/2022**

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

**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Note	2022 \$	2021 \$
Revenue		<u>3,116,371</u>	<u>2,904,300</u>
<b>Gross profit</b>		3,116,371	2,904,300
Other revenue		-	811,788
Distribution expenses		(46,476)	(51,027)
Marketing expenses		(44,887)	(52,594)
Occupancy expenses		(37,842)	(19,526)
Administration expenses		(3,807)	(3,743)
Finance costs		(68)	-
Other expenses		<u>(2,628,877)</u>	<u>(3,849,979)</u>
<b>Profit (loss) before income tax</b>	<b>2</b>	354,414	(260,781)
Income tax expense		<u>-</u>	<u>-</u>
<b>Profit (loss) for the year</b>		<u><u>354,414</u></u>	<u><u>(260,781)</u></u>
Profit (loss) attributable to members of the entity		<u><u>354,414</u></u>	<u><u>(260,781)</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 2022**

	Note	2022 \$	2021 \$
<b>Profit (loss) for the year</b>		354,414	(260,781)
<b>Other comprehensive income:</b>		_____	_____
<b>Total other comprehensive income for the year</b>		_____ -	_____ -
<b>Total comprehensive income (expense) for the year</b>		<u><u>354,414</u></u>	<u><u>(260,781)</u></u>
Total comprehensive income (expense) attributable to members of the entity		<u><u>354,414</u></u>	<u><u>(260,781)</u></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 2022**

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash on hand	3	5,162,549	4,936,158
Accounts receivable and other debtors	4	26,862	19,406
Other current assets	5	161,319	15,650
<b>TOTAL CURRENT ASSETS</b>		<b>5,350,730</b>	<b>4,971,214</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	188,344	220,055
Intangible assets	7	66,217	39,643
<b>TOTAL NON-CURRENT ASSETS</b>		<b>254,561</b>	<b>259,698</b>
<b>TOTAL ASSETS</b>		<b>5,605,291</b>	<b>5,230,912</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and other payables	8	129,214	50,614
Provisions	9	129,241	150,258
Other	10	6,894	44,512
<b>TOTAL CURRENT LIABILITIES</b>		<b>265,349</b>	<b>245,384</b>
<b>TOTAL LIABILITIES</b>		<b>265,349</b>	<b>245,384</b>
<b>NET ASSETS</b>		<b>5,339,942</b>	<b>4,985,528</b>
<b>MEMBERS' FUNDS</b>			
Retained earnings		<b>5,339,942</b>	<b>4,985,528</b>
<b>TOTAL MEMBERS' FUNDS</b>		<b>5,339,942</b>	<b>4,985,528</b>

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 2022**

	<b>Retained Earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2020</b>	5,246,309	5,246,309
<b>Comprehensive income</b>		
Profit (loss) for the year	<u>(260,781)</u>	<u>(260,781)</u>
<b>Total comprehensive income for the year attributable to members of the association</b>	<u>(260,781)</u>	<u>(260,781)</u>
<b>Balance at 30 June 2021</b>	<u>4,985,528</u>	<u>4,985,528</u>
<b>Balance at 1 July 2021</b>	4,985,528	4,985,528
<b>Comprehensive income</b>		
Profit for the year	<u>354,414</u>	<u>354,414</u>
<b>Total comprehensive income for the year attributable to members of the association</b>	<u>354,414</u>	<u>354,414</u>
<b>Balance at 30 June 2022</b>	<u>5,339,942</u>	<u>5,339,942</u>

The accompanying notes form part of these financial statements.



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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

**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.

1 x Toyota Landcruiser (Fusion Cruiser) is on hand at 30th June 2022. This motor vehicle will be donated to a brigade in the subsequent 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 2022**

**(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 2022 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 87 & Art Union 88 are presented in the accounts. This Art Union was still open at the 30th June 2022.

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 2022**

**(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.

**(m) Going Concern**

Notwithstanding the deficiency of net assets in the association, the financial statements of the association have been prepared on a going concern basis. This basis has been applied as the committee members have received a guarantee of continuing financial support and it is the committee members' belief that such financial support will continue to be made available.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>2. PROFIT (LOSS) FOR THE YEAR</b>		
<b>(a) Expenses:</b>		
Depreciation and amortisation expense	82,494	67,192
Net loss on disposal of non-current assets:		
Property, plant and equipment	<u>893</u>	<u>-</u>
<b>(b) Revenue and net gains:</b>		
Net gain on disposal of non-current assets:		
Property, plant and equipment	-	6,300
Investments	<u>-</u>	<u>754,650</u>
<b>3. CASH ON HAND</b>		
ANZ Online Saver Account 422699667	1,519,383	1,637,549
ANZ Truck Account 318400784	1,423	4,737
Petty Cash Imprest	345	324
	(878)	(851)
ANZ Cheque Account - 394452228	569,499	365,665
ANZ Art Union Odd Account - 109377987	103,786	243,074
ANZ General Account - 108670188	55,541	55,328
ANZ Business Premium Saver Account - 187481157	916,120	915,915
ANZ Art Union Even Account - 497232797	161,014	366,517
ANZ Public Fund Donations - 187793871	1,553,909	1,192,551
ANZ Transaction Account - 438713013	<u>282,407</u>	<u>155,349</u>
	<u><u>5,162,549</u></u>	<u><u>4,936,158</u></u>
<b>4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS</b>		
<b>CURRENT</b>		
Outstanding GST Refunds	<u>26,862</u>	<u>14,201</u>
Goods & Services Tax	<u>-</u>	<u>5,205</u>
	<u><u>26,862</u></u>	<u><u>19,406</u></u>
<b>5. OTHER CURRENT ASSETS</b>		
<b>CURRENT</b>		
Assets on Hand - 03RFB Fusion Cruiser	133,259	-
Prepaid Expenses	<u>28,060</u>	<u>15,650</u>
	<u><u>161,319</u></u>	<u><u>15,650</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Leasehold Improvements	118,498	118,498
Less Accumulated Depreciation	<u>(12,009)</u>	<u>(9,047)</u>
Total land and buildings	<u>106,489</u>	<u>109,451</u>
Plant & Equipment - at cost	160,058	154,781
Less Accumulated Depreciation	<u>(116,629)</u>	<u>(97,238)</u>
	<u>43,429</u>	<u>57,543</u>
Motor Vehicles	79,813	79,813
Less Accumulated Depreciation	<u>(41,387)</u>	<u>(26,752)</u>
	<u>38,426</u>	<u>53,061</u>
Total plant and equipment	<u>81,855</u>	<u>110,604</u>
Total property, plant and equipment	<u>188,344</u>	<u>220,055</u>
<b>7. INTANGIBLE ASSETS</b>		
Goodwill - at cost	103,620	61,441
Less Written Off	<u>(37,403)</u>	<u>(21,798)</u>
	<u>66,217</u>	<u>39,643</u>
<b>8. ACCOUNTS PAYABLE AND OTHER PAYABLES</b>		
<b>CURRENT</b>		
Goods & Services Tax	127	-
Sundry Creditors	78,201	8,996
Outstanding PAYG Withholding Liability	17,307	15,340
Superannuation Payable	<u>33,579</u>	<u>26,278</u>
	<u>129,214</u>	<u>50,614</u>
<b>9. PROVISIONS</b>		
<b>CURRENT</b>		
Provision for Annual Leave	44,606	41,357
Provision for Long Service Leave	72,886	95,864
Provision for Superannuation on Leave	<u>11,749</u>	<u>13,037</u>
	<u>129,241</u>	<u>150,258</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

	2022	2021
	\$	\$
	2022	
	\$	
<b>Provision for Annual Leave:</b>		
Opening balance at 1 July 2021	37,963	
Provision for Annual Leave Loading (17.5%)	<u>6,644</u>	
Balance at 30 June 2022	<u><u>44,606</u></u>	
	2022	
	\$	
<b>Provision for Superannuation on Leave:</b>		
Opening balance at 1 July 2021	-	
Provision for Superannuation on Annual Leave (10%)	4,461	
Provision for Superannuation on Long Service Leave (10%)	<u>7,289</u>	
Balance at 30 June 2022	<u><u>11,749</u></u>	
	2022	
	\$	
<b>Total Provisions</b>		
Opening balance at 1 July 2021	37,963	
Provision for Annual Leave Loading (17.5%)	11,104	
Provision for Superannuation on Long Service Leave (10%)	7,288	
Provision for Long Service Leave	<u>72,886</u>	
Balance at 30 June 2022	<u><u>129,241</u></u>	
<b>10. OTHER LIABILITIES</b>		
<b>CURRENT</b>		
Accrued Expenses	6,894	43,100
Accrued Rent	<u>-</u>	<u>1,412</u>
	<u><u>6,894</u></u>	<u><u>44,512</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	26,412	41,019
between 12 months and five years	<u>-</u>	<u>20,510</u>
	<u><u>26,412</u></u>	<u><u>61,529</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>

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.

The renewal of this lease will be discussed with the State Executive in October 2022.

**12. CONTINGENT LIABILITIES**

**Contingent Liability**

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.

**13. RELATED PARTY TRANSACTIONS**

**Related Parties**

(a)

The President has been provided with a car and tablet. A car log book has been provided nominating 100% business usage.

**14. COMMITMENTS**

There were contractual commitments at 30 June 2022 for the purpose of Art Union prizes drawn after 30 June 2022 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 Rav 4 & Toyota Fortuna. Along with consolation prizes for Art Union 87 and 88.

**15. PUBLIC FUND**

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 2021	1,192,551	
Deposits of gifts and charitable contributions	1,114,944	
	2,307,495	
Payments of various expenses including prizes	753,586	
	1,553,909	
Bank Statement Balance 30 June 2022	1,577,563	
Add Outstanding Deposits	-	
	23,654	
Less Outstanding Cheques	23,654	
Public Fund Balance Held at 30 June 2022	1,553,909	

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**14. (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 2020	112,413	39,710	29,454	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)
<b>Carrying amount at 30 June 2021</b>	<b>109,451</b>	<b>57,543</b>	<b>53,061</b>	<b>220,055</b>
Additions	-	20,623	-	20,623
Disposals	-	(893)	-	(893)
Depreciation expense	(2,962)	(33,843)	(14,635)	(51,440)
<b>Carrying amount at 30 June 2022</b>	<b>106,489</b>	<b>43,430</b>	<b>38,426</b>	<b>188,345</b>



**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 2022 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 Choveaux**

**Dated: 12/09/2022**

**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 2022 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 2022 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 (including Independence Standards) (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**  
**ABN: 37 417 474 709**

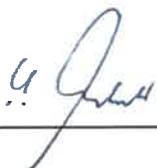
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBER OF**  
**RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC**

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: 12/09/2022**

**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 October 2022.
- b. The financial statements for the year ended 2022 were submitted to the members of the association at its annual general meeting.

**Dated:08/10/2022**

**Committee Member**

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

**Committee Member**

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