

**RURAL FIRE BRIGADES ASSOCIATION
QUEENSLAND INC
ABN: 37 417 474 709
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

CONTENTS

	Page No.
Committee's Report	2
Statement of Profit or Loss	4
Statement of Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes in Equity	7
Notes to the Financial Statements	8
Statement by Members of the Committee	16
Independent Auditor's Report	17
Certificate by Member of the Committee	19

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 2023.

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 loss after providing for income tax amounted to \$697,336.

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 2023. This motor vehicle was donated to Booie Rise RFB in August 2023.

1 x 2016 Ford Ranger (Pebble) is on hand at 30 June 2023. This vehicle will be donated to a Brigade in the future.

Management liability claim in progress at 30 June 2023. At the date of release of the financial statements, there was no resolution.

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:



Justin Choveaux



Ian Pike

Dated: 18/09/2023

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

STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue		<u>2,899,456</u>	<u>3,116,371</u>
Gross profit		2,899,456	3,116,371
Distribution expenses		(38,632)	(46,476)
Marketing expenses		(58,077)	(44,887)
Occupancy expenses		(41,511)	(37,842)
Administration expenses		(3,902)	(3,807)
Finance costs		-	(68)
Other expenses		<u>(3,454,670)</u>	<u>(2,628,877)</u>
Profit (loss) before income tax	2	(697,336)	354,414
Income tax expense		<u>-</u>	<u>-</u>
Profit (loss) for the year		<u><u>(697,336)</u></u>	<u><u>354,414</u></u>
Profit (loss) attributable to members of the entity		<u><u>(697,336)</u></u>	<u><u>354,414</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 2023

	Note	2023 \$	2022 \$
Profit (loss) for the year		(697,336)	354,414
Other comprehensive income:		<u> </u>	<u> </u>
Total other comprehensive income for the year		<u> -</u>	<u> -</u>
Total comprehensive income (expense) for the year		<u><u>(697,336)</u></u>	<u><u>354,414</u></u>
Total comprehensive income (expense) attributable to members of the entity		<u><u>(697,336)</u></u>	<u><u>354,414</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 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash on hand	3	4,522,007	5,162,549
Accounts receivable and other debtors	4	69,165	26,862
Other current assets	5	171,321	161,319
TOTAL CURRENT ASSETS		4,762,493	5,350,730
NON-CURRENT ASSETS			
Property, plant and equipment	6	173,807	188,344
Intangible assets	7	62,062	66,217
TOTAL NON-CURRENT ASSETS		235,869	254,561
TOTAL ASSETS		4,998,362	5,605,291
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and other payables	8	132,994	129,214
Provisions	9	144,870	129,241
Other	10	77,892	6,894
TOTAL CURRENT LIABILITIES		355,756	265,349
TOTAL LIABILITIES		355,756	265,349
NET ASSETS		4,642,606	5,339,942
MEMBERS' FUNDS			
Retained earnings		4,642,606	5,339,942
TOTAL MEMBERS' FUNDS		4,642,606	5,339,942

The accompanying notes form part of these financial statements.

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

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	4,985,528	4,985,528
Comprehensive income		
Profit for the year	354,414	354,414
Total comprehensive income for the year attributable to members of the association	354,414	354,414
Balance at 30 June 2022	5,339,942	5,339,942
Balance at 1 July 2022	5,339,942	5,339,942
Comprehensive income		
Profit (loss) for the year	(697,336)	(697,336)
Total comprehensive income for the year attributable to members of the association	(697,336)	(697,336)
Balance at 30 June 2023	4,642,606	4,642,606

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 2023

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 2023. This motor vehicle was donated to a brigade in August 2023.

1 x Ford Ranger (Pebble) is on hand at 30 June 2023. 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
ABN: 37 417 474 709

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

(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 2023 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.

The estimates of outcome and financial effect are determined by the judgement of the management of the association, supplemented by experience of similar transactions and, in some cases, reports from independent experts. The evidence considered includes any additional evidence provided by events after the reporting period. The future cash flows have been estimated by reference to the association's history of warranty claims.

(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.

Interest income is recognised using the effective interest method.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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

(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 2023

	2023	2022
	\$	\$
2. PROFIT (LOSS) FOR THE YEAR		
Expenses:		
Depreciation and amortisation expense	72,584	82,494
Net loss on disposal of non-current assets: Property, plant and equipment	2,395	893
3. CASH ON HAND		
ANZ Online Saver Account 422699667	951,129	1,519,383
ANZ Truck Account 318400784	1,421	1,423
Petty Cash Imprest	228	345
	(1,783)	(878)
ANZ Cheque Account - 394452228	463,145	569,499
ANZ Art Union Odd Account - 109377987	69,800	103,786
ANZ General Account - 108670188	28,034	55,541
ANZ Business Premium Saver Account - 187481157	923,785	916,120
ANZ Art Union Even Account - 497232797	41,466	161,014
ANZ Public Fund Donations - 187793871	1,745,997	1,553,909
ANZ Transaction Account - 438713013	298,785	282,407
	4,522,007	5,162,549
4. ACCOUNTS RECEIVABLE AND OTHER DEBTORS		
CURRENT		
Outstanding GST Refunds	69,165	26,862
5. OTHER CURRENT ASSETS		
CURRENT		
Assets on Hand - 03RFB Fusion Cruiser	153,459	133,259
Prepaid Expenses	17,862	28,060
	171,321	161,319
6. PROPERTY, PLANT AND EQUIPMENT		
Leasehold Improvements	118,498	118,498
Less Accumulated Depreciation	(14,971)	(12,009)
Total land and buildings	103,527	106,489
Plant & Equipment - at cost	165,269	160,058
Less Accumulated Depreciation	(123,809)	(116,629)
	41,460	43,429

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Motor Vehicles	79,813	79,813
Less Accumulated Depreciation	<u>(50,993)</u>	<u>(41,387)</u>
	<u>28,820</u>	<u>38,426</u>
Total plant and equipment	<u><u>70,280</u></u>	<u><u>81,855</u></u>
Total property, plant and equipment	<u><u>173,807</u></u>	<u><u>188,344</u></u>
7. INTANGIBLE ASSETS		
Goodwill - at cost	132,619	103,620
Less Written Off	<u>(70,557)</u>	<u>(37,403)</u>
	<u>62,062</u>	<u>66,217</u>
8. ACCOUNTS PAYABLE AND OTHER PAYABLES		
CURRENT		
Goods & Services Tax	139	127
Sundry Creditors	114,745	78,201
Outstanding PAYG Withholding Liability	18,110	17,307
Superannuation Payable	<u>-</u>	<u>33,579</u>
	<u>132,994</u>	<u>129,214</u>
9. PROVISIONS		
CURRENT		
Provision for Annual Leave	45,510	44,606
Provision for Long Service Leave	85,594	72,886
Provision for Superannuation on Leave	<u>13,766</u>	<u>11,749</u>
	<u>144,870</u>	<u>129,241</u>
	2023	
	\$	
Provision for Annual Leave:		
Opening balance at 1 July 2022	38,732	
Provision for Annual Leave Loading (17.5%)	<u>6,778</u>	
Balance at 30 June 2023	<u><u>45,510</u></u>	

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
Provision for Superannuation on Leave:		
Opening balance at 1 July 2022	-	
Provision for Superannuation on Annual Leave (10.50%)	4,779	
Provision for Superannuation on Long Service Leave (10.50%)	8,987	
Balance at 30 June 2023	<u>13,766</u>	
	2023	
	\$	
Total Provisions		
Opening balance at 1 July 2022	38,732	
Provision for Annual Leave Loading (17.5%)	11,557	
Provision for Superannuation on Long Service Leave (10.50%)	8,987	
Provision for Long Service Leave	85,594	
Balance at 30 June 2023	<u>144,870</u>	
10. OTHER LIABILITIES		
CURRENT		
Accrued Expenses	<u>77,892</u>	<u>6,894</u>
11. LEASING COMMITMENTS		
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not recognised in the financial statements		
Payable:		
not later than 12 months	41,161	26,412
between 12 months and five years	147,494	-
	<u>188,655</u>	<u>26,412</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. No option to renew the lease at the end of the expiry date of 31 January 2028.

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.

We have been advised of an unfair dismissal process currently "on foot".
 Inquiries of the Association's Solicitor confirms there are no future costs to be incurred by the Association in the finalisation of the claim.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$

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 2023 for the purpose of Art Union prizes drawn after 30 June 2023 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 Fortuna & Toyota Kluger. Along with consolation prizes for Art Union 92 and 93.

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 2022	1,553,909
Deposits of gifts and charitable contributions	1,229,164
	2,783,073
Payments of various expenses including prizes	1,050,575
	1,732,498
Bank Statement Balance 30 June 2023	1,760,890
Add Outstanding Deposits	13,499
	1,774,389
Less Outstanding Cheques	28,392
Public Fund Balance Held at 30 June 2023	1,745,997

RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC

ABN: 37 417 474 709

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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 2021	109,451	57,543	53,061	220,055
Additions	-	20,623	-	20,623
Disposals	-	(893)	-	(893)
Depreciation expense	(2,962)	(33,843)	(14,635)	(51,440)
Carrying amount at 30 June 2022	106,489	43,430	38,426	188,345
Additions	-	27,287	-	27,287
Disposals	-	(2,395)	-	(2,395)
Depreciation expense	(2,962)	(26,861)	(9,606)	(39,429)
Carrying amount at 30 June 2023	103,527	41,460	28,821	173,808

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 2023 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: 18/09/2023

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 2023 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 2023 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

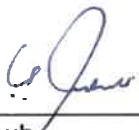
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBER OF
RURAL FIRE BRIGADES ASSOCIATION QUEENSLAND INC

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



CI Schuh

Gympie

Dated: 18 / 09 / 21

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 14 October 2023.
- b. The financial statements for the year ended 2023 were submitted to the members of the association at its annual general meeting.

Dated: 14/10/2023

Committee Member



Ian Pike

Committee Member



Justin Choveaux

