



22 October 2024

John Marsh  
Branch Secretary  
United Firefighters' Union of Australia-West Australian Branch  
Sent via email: [admin@ufuofwa.net.au](mailto:admin@ufuofwa.net.au)  
CC: [bill@amwaudit.com.au](mailto:bill@amwaudit.com.au)

Dear John Marsh

**United Firefighters' Union of Australia-West Australian Branch  
Financial Report for the year ended 30 June 2024 – (FR2024/66)**

I acknowledge receipt of the financial report for the year ended 30 June 2024 for the United Firefighters' Union of Australia-West Australian Branch. The documents were lodged with the Fair Work Commission (the Commission) on 27 September 2024.

The financial report has now been filed.

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

Please note that the financial report for the year ending 30 June 2025 may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged. I make the following comments to assist you when you next prepare a financial report. The Commission will confirm these concerns have been addressed prior to filing next year's report.

**Reference to Registered Organisations Commission and Commissioner**

The Commission has been the regulator for registered organisations since 6 March 2023. All references to the Registered Organisations Commission and Commissioner must be changed to the Fair Work Commission and General Manager of the Fair Work Commission.

I note that item (e)(v) of the committee of management statement and note 11 of the financial statement refer to the Registered Organisations Commission's Commissioner instead of the General Manager of the Fair Work Commission.

**Reporting Requirements**

The Commission's website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the section 253 reporting guidelines and a model set of financial statements.

The Commission recommends that reporting units use these model financial statements to assist in complying with the RO Act, the section 253 reporting guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

If you have any queries regarding this letter, please call 1300 341 665 or email [regorgs@fwc.gov.au](mailto:regorgs@fwc.gov.au).

Yours sincerely

**Fair Work Commission**

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER  
FOR THE YEAR ENDED 30 JUNE 2024**

I, John Marsh, being the Secretary of the United Firefighters Union of Australia West Australian Branch, certify:

- that the documents lodged herewith are copies of the full report for the United Firefighters Union of Australia West Australian Branch (the "Branch") for the year ended 30 June 2024 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the Branch on 21 August 2024; and
- that the full report was presented to a general meeting of members of the Branch on 18 September 2024 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.



**John Marsh**  
Branch Secretary

Dated: 25<sup>th</sup> day of September 2024

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**REPORT REQUIRED UNDER SUBSECTION 255(2A)  
FOR THE YEAR ENDED 30 JUNE 2024**

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Branch for the year ended 30 June 2024.

<b>Categories of Expenditures</b>	<b>2024 \$</b>	<b>2023 \$</b>
Remuneration and other employment-related costs and expenses- employees	-	-
Advertising	-	-
Operating Costs	-	-
Donations to political parties	-	-
Legal costs	-	-



**John Marsh**  
Branch Secretary

Dated: 16<sup>th</sup> day of August 2024

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

The Branch Committee of Management ("the Committee") present their operating report on the United Firefighters Union of Australia West Australian Branch (the "Branch") for the financial year ended 30 June 2024.

**Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year**

The principal activity of the Branch is a trade union which represents the industrial interests of the career public sector and private industry firefighters, communications officers and fire safety officers employed within the state of Western Australia covered by the operation of the *Fair Work Act 2009* ("FWA").

There have been no significant changes in the nature of the Branch's activity during the financial year. The results of these activities were continued affiliation with the national body, United Firefighters Union of Australia.

**Significant changes in financial affairs**

No matters or circumstances arose during the reporting period which significantly affected the financial affairs of the Branch.

**Operating results**

The Branch's profit for the year amounted to \$NIL (2023: NIL).

**Rights of members to resign**

Members may resign from the Branch by giving written notice to the Branch in accordance with the rules of the Branch.

**Officers or members who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position**

Not applicable.

**Number of members**

Number of members of the register of members as at 30 June 2024: 1,190 (30 June 2023: 1,215).

**Number of employees**

At the end of the financial year the Branch employed 0 FTE's.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**Name of Committee of Management members and period positions held during the financial year**

The names of the Committee Members in office at any time during or since the end of the financial year are:

1. Clem Chan President (1 July 2023 – 16 February 2024)
2. Tom Nolan President (21 February 2024 – 12 June 2024)
3. Alan Crossman President (13 June 2024 – continuing)
4. Katherine O'Hara Secretary (1 July 2023 – 16 February 2024)
5. John Marsh Secretary (17 February 2024 – continuing)
6. Leigh Bishop Vice President – Officer (1 July 2023 – 29 August 2023)
7. John Marsh Vice President – Officer (7 October 2023 – 16 February 2024)
8. Gareth Deeg Vice President – Officer (17 February 2024 – 11 June 2024)
9. Darryl Browning Vice President – Officer (12 June 2024 – continuing)
10. Scott Gamble Vice President – Firefighter (1 July 2023 – 12 June 2024)
11. Brendon McCormack Vice President – Firefighter (13 June 2024 – continuing)
12. Tom Nolan Assistant Secretary (1 July 2023 – 20 February 2024; 13 June 2024 - continuing)
13. John Marsh Trustee – Officer (1 July 2023 – 6 October 2023)
14. Paul Rogers Trustee – Officer (21 February 2024 – continuing)
15. Todd Hawes Trustee – Firefighter (1 July 2023 – 12 June 2024)
16. Cian Evans Trustee – Firefighter (13 June 2024 – continuing)
17. Pippa Williams Trustee - Ordinary (1 July 2023 - 12 June 2024)
18. Simon Nelson Trustee - Ordinary (13 June 2024 – continuing)
19. Gareth Deeg Committee Member (1 July 2023 – 20 February 2024)
20. Darryl Browning Committee Member (13 March 2024 – 11 June 2024)
21. Shane Klunder Committee Member (1 July 2023 – continuing)
22. Steven Longo Committee Member (1 July 2023 – 11 June 2024)
23. Paul Rogers Committee Member (1 July 2023 – 20 February 2024)
24. Darrel Krammer Committee Member (13 March 2024 – continuing)
25. Mark Friend Committee Member (1 July 2023 – 11 June 2024)
26. Cian Evans Committee Member (1 July 2023– 12 June 2024)
27. Kerry Bailey Committee Member (1 July 2023 – 11 June 2024)
28. Scott Gibson Committee Member (1 July 2023 – 12 June 2024)
29. Grant Clemesha Committee Member (1 July 2023 – 12 June 2024)
30. Adam Steenson Committee Member (1 July 2023 – 12 June 2024)
31. Chris J Jones Committee Member (1 July 2023 – 12 June 2024)
32. Doug Spear Committee Member (12 June 2024 – continuing)
33. Nathan Wilcock Committee Member (12 June 2024 – continuing)
34. Jeremy Willis Committee Member (12 June 2024 – continuing)
35. Sam Collins Committee Member (13 June 2024 – continuing)
36. Mark Hatty Committee Member (13 June 2024 – continuing)
37. James Hislop Committee Member (13 June 2024 – continuing)
38. Richard Robertson Committee Member (13 June 2024 – continuing)
39. Tim Wray Committee Member (13 June 2024 – continuing)

Members have been in office since the start of the financial year to the date of this report unless otherwise stated.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**Officers & employees who are directors of a company or a member of a board**

Name of Officer	Name of Company/Board	Principal Activity	Position Due to Nomination
Gareth Deeg	WA Fire (Pty Ltd)	Emergency Response Training	No
Mark Friend	Fenix Partners PTY LTD T/A Suresight Tech	Mine Survey & Geotechnical equipment manufacture and wholesale	No
John Marsh	The Gorgeous Garden Co	Garden Maintenance	No
Tom Nolan	Fire & Emergency Services Superannuation Board	Superannuation	No
Nathan Wilcock	Safety Enterprises Pty Ltd	Emergency Response and Safety Consultancy and training	No

**Indemnification of officer or auditor**

No indemnities have been given or 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 Branch.

**Proceedings on behalf of the Branch**

No person has applied for leave of Court to bring proceedings on behalf of the Branch or intervene in any proceedings to which the Branch is a party for the purpose of taking responsibility on behalf of the Branch for all or any part of those proceedings. The Branch was not a party to any such proceedings during the year.

**Other Information**

There is no other information that the Branch considers relevant.

**Auditor's Independent Declaration**

A copy of the auditor's independence declaration is set out on page 7.

Signed in accordance with a resolution of the Committee of Management passed on the 15<sup>th</sup> day of August 2024.



John Marsh  
Branch Secretary

Dated: 16<sup>th</sup> day of August 2024

UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

COMMITTEE OF MANAGEMENT STATEMENT

On the 15<sup>th</sup> day of August 2024, the Committee of Management of United Firefighters Union of Australia West Australian Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2024:

The Branch Committee of Management of the Branch 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 any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- (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 GPFR relates and since the end of that year:
  - (i) meetings of the Committee of Management were held in accordance with the rules of the Branch; and
  - (ii) the financial affairs of the Branch have been managed in accordance with the rules of the Branch; and
  - (iii) the financial records of the Branch have been kept and maintained in accordance with the RO Act; and
  - (iv) the Branch is a sole reporting unit, therefore the financial records of the Branch have been kept in a consistent manner specifically relating to the Branch; and
  - (v) no information has been sought in any request by a member of the Branch or Commissioner duly made under section 272 of the RO Act; and
  - (vi) no orders for inspection of financial records have been made by the Fair Work Commission under section 273 of the RO Act during the year.

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

  
John Marsh  
Branch Secretary

Dated: 16<sup>th</sup> day of August 2024



**AUDITORS' INDEPENDENCE DECLARATION  
TO THE MEMBERS OF  
UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

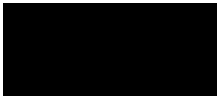
As auditor for the audit of United Firefighters Union of Australia West Australian Branch for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there has been:

- i. No contraventions of any applicable code of professional conduct in relation to the audit.

*AMW Audit*

**AMW AUDIT**

Chartered Accountants



**BILLY-JOE THOMAS**

Director & Registered Company Auditor

RO Registration number AA2017/62

Dated at Perth, Western Australia this 16<sup>th</sup> day of August 2024

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
<b>Revenue</b>			
Membership subscription		-	-
Transfers from State Union	3	107,686	106,340
Capitation fees		-	-
Levies		-	-
Grants or donations		-	-
Income recognised from volunteer services		-	-
Wages recovery		-	-
<b>Total income</b>		<b>107,686</b>	<b>106,340</b>
<b>Expenses</b>			
Employee expenses		-	-
Capitation fees	4A	99,727	98,496
Affiliation fees	4B	7,959	7,844
Grants or donations		-	-
Legal costs		-	-
<b>Total expenses</b>		<b>107,686</b>	<b>106,340</b>
<b>Surplus for the year</b>		<b>-</b>	<b>-</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>-</b>	<b>-</b>

The accompanying notes form part of these financial statements.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2024**

	Note	30 June 2024	30 June 2023
		\$	\$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		-	-
Trade and other receivables		-	-
<b>TOTAL CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>NON-CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u><u>-</u></u>	<u><u>-</u></u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		-	-
Other payables		-	-
<b>TOTAL CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NON-CURRENT LIABILITIES</b>			
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u><u>-</u></u>	<u><u>-</u></u>
<b>EQUITY</b>			
Revaluation surplus		-	-
Other reserves		-	-
Retained earnings		-	-
<b>TOTAL EQUITY</b>		<u><u>-</u></u>	<u><u>-</u></u>

The accompanying notes form part of these financial statements.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**STATEMENT OF CHANGES OF EQUITY  
FOR THE YEAR ENDED 30 JUNE 2024**

	<b>Retained Earnings \$</b>	<b>Revaluation Surplus \$</b>	<b>Other Reserve \$</b>	<b>Total \$</b>
<b>Balance at 30 June 2022</b>	-	-	-	-
Total comprehensive income for the year	-	-	-	-
<b>Balance at 30 June 2023</b>	-	-	-	-
Total comprehensive income for the year	-	-	-	-
<b>Balance at 30 June 2024</b>	-	-	-	-

The accompanying notes form part of these financial statements.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2024**

	2024	2023
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Receipts from other reporting units/controlled entity(s)	-	-
<b>Cash used</b>		
Payment to other reporting units/controlled entity(s)	-	-
Net cash generated from operating activities	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Cash used in investing activities	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>Cash used</b>		
Cash used in financing activities	-	-
Net increase in cash held	-	-
Cash and cash equivalents at the beginning of the year	-	-
Cash and cash equivalents at the end of the year	-	-

The accompanying notes form part of these financial statements

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### Note 1: Summary of Material Accounting Policies

#### 1.1 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 (RO Act). For the purpose of preparing the general purpose financial statements, the Branch is a not-for-profit entity.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. The financial statements have been prepared on a historical cost basis, except for certain assets and liabilities 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.

#### 1.2 Comparative amounts

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

#### 1.3 Significant accounting judgements and estimates

The committee of management evaluates estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Branch.

##### Key estimates

*Impairment*

Nil

##### Key judgments

*Available-for-sale investments*

Nil

#### 1.4 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 standard.

The accounting policies adopted are consistent with those of the previous financial year.

##### ***Future Australian Accounting Standards Requirements***

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods. The Branch has decided not to early adopt any of the new and amended pronouncements.

#### 1.5 Acquisition of assets and or liabilities that do not constitute a business combination

The Branch did not acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of the organisation, a determination by the General Manager of the Fair Work Commission under subsection 245(1) or 249(1) of the RO Act.



# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### Note 1: Summary of Material Accounting Policies (continued)

#### 1.6 Current versus non-current classification

The Branch presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Branch classifies all other liabilities as non-current.

#### 1.7 Revenue

The Branch enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, grants, and donations.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

##### Membership subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of the Branch.

If there is only one distinct membership service promised in the arrangement, the Branch recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect the Branch's promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, the Branch allocates the transaction price to each performance obligation based on the relative standalone selling prices of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that the Branch charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the good (for example, books or clothing) or as the service transfers to the customer (for example, member services or training course), the Branch recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

For member subscriptions paid annually in advance, the Branch has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the customer pays and the good or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from the Branch at their standalone selling price, the Branch accounts for those sales as a separate contract with a customer.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### Note 1: Summary of Material Accounting Policies (continued)

#### 1.7 Revenue (continued)

##### Capitation fees

Where the Branch's arrangement with a branch or another reporting unit meets the criteria to be a contract with a customer, the Branch recognises the capitation fees promised under that arrangement when or as it transfers the funds.

In circumstances where the criteria for a contract with a customer are not met, the Branch will recognise capitation fees as income upon receipt (as specified in the income recognition policy below).

##### Levies

Levies paid by a member (or other party) in an arrangement that meets the criteria to be a contract with a customer is recognised as revenue when or as the Branch transfers the funds.

In circumstances where the criteria for a contract with a customer are not met, the Branch will recognise levies as income upon receipt (as specified in the income recognition policy below).

##### Income of the Branch as a not-for-profit entity

Consideration is received by the Branch to enable the entity to further its objectives. The Branch recognises each of these amounts of consideration as income when the consideration is received (which is when the Branch obtains control of the cash) because, based on the rights and obligations in each arrangement:

- the arrangements do not meet the criteria to be contracts with customers because either the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- the Branch's recognition of the cash contribution does not give to any related liabilities.

During the year, the Branch did not receive cash consideration whereby that consideration will be recognised as income upon receipt.

##### Volunteer services

In circumstances where the fair value of the volunteer services can be measured reliably, the Branch recognises the fair value of volunteer services received as income together with a corresponding expense where the economic benefits of the volunteer services are consumed as the services are acquired. Where the volunteer services will contribute to the development of an asset, the fair value is included in the carrying amount of that asset.

During the year, the Branch did not recognise any volunteer services as revenue because it could not reliably measure the fair value of those services.

#### 1.8 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### Note 1: Summary of Material Accounting Policies (continued)

#### 1.9 Taxation

The Branch is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

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

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

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

Cash flows are included in the statement of cash flows 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.

#### 1.10 Going concern

The Branch is not reliant on financial support of another reporting unit to continue on a going concern basis. However, the Branch is reliant on the financial support of The United Professional Firefighters Union of Western Australia, see Note 8.

The Branch provides no financial support to ensure another reporting unit can continue on a going concern basis.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### Note 2: Events after the reporting period

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected or may significantly affect, the operations of the Branch, the results of the operations, or the state of affairs of in subsequent financial periods.

### Note 3: Income

The only income to be reported was in the form of capitation and affiliation fees paid for by the Branch's State registered counterpart, The United Professional Firefighters Union of Western Australia, on behalf of the Branch. The Branch did not receive any other revenue from another reporting unit.

### Note 4: Expenses

During the reporting period the Branch did not incur a fee as consideration for employers making payroll deductions of membership subscriptions, pay a compulsory levy, pay to a person fees or allowances to attend conferences or meetings as a representative of the Branch, incur expenses due to holding a meeting as required under the Rules of the organisation or penalties imposed on the Branch under the RO Act with respect to its conduct. The Branch did not make a payment to a former related party of the Branch.

	2024	2023
	\$	\$
<b>Note 4A: Capitation fees</b>		
United Firefighters Union of Australia	99,727	98,496
<b>Total capitation fees</b>	<u>99,727</u>	<u>98,496</u>
<b>Note 4B: Affiliation fees</b>		
Australian Council of Trade Union	7,959	7,844
<b>Total affiliation fees</b>	<u>7,959</u>	<u>7,844</u>

### Note 5: Assets and liabilities

The Branch does not have a receivable with another reporting unit.

The Branch does not have a payable with another reporting unit or to an employer as consideration for that employer making a payroll deductions of membership subscription. The Branch does not have a payable in respect of legal costs relating to litigation or legal costs relating to other legal matters.

### Note 6: Equity

The Branch has no fund or account operated in respect of compulsory levies or voluntary contributions, and therefore has no such monies invested in any assets.

The Branch has no fund or account the operation of which is required by its rules or by the rules of the organisation, and therefore no transfers and/or withdrawal(s) from such an account.

### Note 7: Segment information

The Branch operates in one business and one geographic segment. Hence no separate segment information has been provided.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### Note 8: Related party disclosures

#### Note 8A: Related party transactions for the reporting period

##### Related parties and nature of their relationship

The United Professional Firefighters Union of Western Australia

- This is West Australian independent Branch, which is associated with the Union and is its State registered counterpart, with the same officers as the Federal Branch.

The following table provides the total amount of transactions that have been entered into with related parties for the relevant year.

	2024	2023
	\$	\$
Revenue received from the following:		
- The United Professional Firefighters Union of Western Australia	107,686	106,340
	<u>107,686</u>	<u>106,340</u>

The Branch did not have any other related party transactions during the reporting period.

### Note 9: Remuneration of auditors

#### Value of the services provided

- Financial statement audit services	-	-
- Other services	-	-
<b>Total remuneration of auditors</b>	<u>-</u>	<u>-</u>

### Note 10: Administration of financial affairs by a third party

The financial affairs of the Branch were administered by The United Professional Firefighters Union of Western Australia, which the Branch is the Federal Counterpart of under section 9A of the RO Act, during the financial year ended 30 June 2024.

### Note 11: 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 subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or the Commissioner:

- (1) A member of a reporting unit, or the Commissioner, 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 not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS  
OF UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

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

**Opinion**

I have audited the financial report of United Firefighters Union of Australia West Australian Branch, which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2024, notes to the financial statements, including a summary of significant accounting policies, the committee of management statement, the subsection 255(2A) report and the officer declaration statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of United Firefighters Union of Australia West Australian Branch as at 30 June 2024, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statements of the Branch is appropriate.

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Branch 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Information Other than the Financial Report and Auditor's Report Thereon**

The committee of management is responsible for the other information. The other information obtained at the date of this auditor's report is in the operating report accompanying the financial report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

The Committee of Management of the Branch is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Branch's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Branch or to cease operations, or have no realistic alternative but to do so.

## **Auditor's Responsibilities for the Audit of the Financial Report**

My objective is 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Branch's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management'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 Branch's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Branch 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Branch to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Branch audit. I remain solely responsible for my audit opinion.

I communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

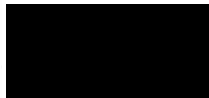
I declare that I am an auditor registered under the RO Act.

*AMW Audit*

**AMW AUDIT**

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia



**BILLY-JOE THOMAS**

Director & Registered Company Auditor

RO Registration number AA2017/62

Dated at Perth, Western Australia this 16<sup>th</sup> day of August 2024

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## OFFICER DECLARATION STATEMENT FOR THE YER ENDED 30 JUNE 2024

I, John Marsh, being the Secretary of the United Firefighters Union of Australia West Australian Branch, declare that the following activities did not occur during the reporting period ended 30 June 2024:

The Branch did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive periodic or membership subscriptions
- receive capitation fees or any other revenue amount from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that was \$1,000 or less
- pay a donation that exceeded \$1,000
- pay wages and salaries to holders of office
- pay superannuation to holders of office
- pay leave and other entitlements to holders of office
- pay separation and redundancy to holders of office
- pay other employee expenses to holders of office
- pay wages and salaries to employees (other than holders of office)
- pay superannuation to employees (other than holders of office)
- pay leave and other entitlements to employees (other than holders of office)
- pay separation and redundancy to employees (other than holders of office)
- pay other employee expenses to employees (other than holders of office)
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay legal costs relating to litigation
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the Fair Work Act 2009
- have a receivable with other reporting unit
- have a payable with other reporting unit
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have an annual leave provision in respect of holders of office
- have a long service leave provision in respect of holders of office



**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

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- have a separation and redundancy provision in respect of holders of office
- have other employee provisions in respect of holders of office
- have a annual leave provision in respect of employees (other than holders of office)
- have a long service leave provision in respect of employees (other than holders of office)
- have a separation and redundancy provision in respect of employees (other than holders of office)
- have other employee provisions in respect of employees (other than holders of office)
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have a balance within the general fund
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting unit and/or controlled entity
- make a payment to a former related party of the reporting unit



**John Marsh**  
Branch Secretary

Dated: 16<sup>th</sup> day of August 2024