



**Australian Government**  
**Australian Industrial Registry**

Level 35, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7785  
Fax: (03) 9654 6672

Ms C M Coate  
Executive Director  
National Fire Industry Association  
PO Box 6825  
St Kilda Road Central, Vic 8008.

Dear Ms Coate,

**Re: Financial Documents for year ended 30 June 2004 - FR2004/619**  
**Schedule 1B of the *Workplace Relations Act 1996* (the RAO Schedule)**  
**Your Ref: MN20004021**

Receipt is acknowledged of the financial documents of the National Fire Industry Association for financial year ended 30 June 2004. The documents were lodged in the Industrial Registry on 19 November 2004.

While the documents have been filed, there appears to be an omission of a statement of cash flows and an operating report.

You would be aware that the financial reporting requirements of all registered organisations was substantially amended by legislation taking effect on May 2003. Specifically, the Registration and Accountability of Organisations Schedule (ROA Schedule) applies to financial reports for the year ending 30 June 2004 and in the future. Since May 2003 the Registry has been advising (with regular monotony) all registered organisations and their auditors of the new financial reporting requirements. For your assistance I enclose copies of previous advice in relation to the new requirements.

For the purpose of providing information and advice regarding this matter, a copy of this letter has been forwarded to the organisation's auditor.

I apologise for not responding to this matter earlier. Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03-8661 7788.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A O'Brien', with a small dot to the right.

Andrew O'Brien  
Manager  
Statutory Services Branch  
26 April 2005

cc Mr J C Cheadle, Auditor

Ref: MN2004021  
11 November 2004



The Industrial Registrar  
Australian Industrial Registry  
Principal Registry  
GPO Box 1994S  
MELBOURNE VIC 3001

Dear Sir

**RE: NATIONAL FIRE INDUSTRY ASSOCIATION – FINANCIAL STATEMENTS**

I enclose herewith a copy of the Financial Statements and Auditor's Report of the National Fire Industry Association for the period ended 30<sup>th</sup> June 2004, as presented to the Annual General Meeting of the Association (the second meeting) held on 29<sup>th</sup> October 2004.

Also enclosed is the certificate by the Secretary/Treasurer confirming the documents were presented to the second meeting.

Yours sincerely



**C M Coate**  
**Executive Director**

Encl./

**FINANCIAL ACCOUNTS**

**OF**

**NATIONAL FIRE INDUSTRY ASSOCIATION**

**FOR PERIOD ENDED**

**30TH JUNE 2004**

**J. CHEADLE**  
**CHARTERED ACCOUNTANT**  
**2F RYEDALE ROAD,**  
**WEST RYDE, N.S.W., 2114**

**NATIONAL FIRE INDUSTRY ASSOCIATION**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2004**

	Note	2004 \$	2003 \$
<b>ACCUMULATED FUNDS</b>			
Balance Brought Forward 1st July		23,010	50,756
Surplus/(Loss) Transferred from the Income & Expenditure Statement		<u>(2,986)</u>	<u>(27,746)</u>
<b>TOTAL FUNDS</b>		<u><u>20,024</u></u>	<u><u>23,010</u></u>
 <b>REPRESENTED BY:</b>			
 <b>CURRENT ASSETS</b>			
Cash at Bank	3	20,087	23,330
GST Paid		2,022	0
Receivables		0	180
<b>TOTAL ASSETS</b>		<u><u>22,109</u></u>	<u><u>23,510</u></u>
 <b>CURRENT LIABILITIES</b>			
GST Collected		1,585	0
Sundry Creditors & Accruals	4	<u>500</u>	<u>500</u>
<b>TOTAL LIABILITIES</b>		<u><u>2,085</u></u>	<u><u>500</u></u>
 <b>NET ASSETS</b>		 <u><u>20,024</u></u>	 <u><u>23,010</u></u>

The above Statement of Financial Position is to be read in conjunction  
with the Notes to and forming part of the Accounts

**NATIONAL FIRE INDUSTRY ASSOCIATION**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE PERIOD ENDED 30TH JUNE 2004**

	Note	2004 \$	2003 \$
<b>INCOME</b>			
Membership Subscriptions		75,550	85,300
Sponsorship		58,400	30,400
Sundry Income		50	100
<b>TOTAL INCOME</b>		<u>134,000</u>	<u>115,800</u>
<b>LESS EXPENSES</b>			
Accountancy & Audit Fees	4	500	500
Apprentices Costs		335	335
Bank Charges		152	153
Council Costs		4,332	0
Postage		801	354
General Expenses		339	931
Insurance		5,365	4,538
Meeting Expenses		2,309	912
Office Contribution		1,500	1,560
Printing & Stationery		3,569	1,359
Seminar Fees		0	0
Service Charges		62,700	62,700
State Sponsorship Fee		29,700	44,550
State Membership Fee		7,000	10,500
State Support		6,182	1,609
Storage		240	60
Subscriptions		1,515	2,033
Telephone		1,526	1,485
Travelling & Accommodation		6,830	7,644
Web Site/ Email		2,091	2,323
<b>TOTAL EXPENSES</b>		<u>136,986</u>	<u>143,546</u>
<b>SURPLUS/(LOSS) FOR YEAR</b>		<u>(2,986)</u>	<u>(27,746)</u>
<b>SURPLUS/(LOSS) TRANSFERRED TO ACCUMULATED FUNDS</b>		<u>(2,986)</u>	<u>(27,746)</u>

**NATIONAL FIRE INDUSTRY ASSOCIATION**

**NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE PERIOD ENDED 30TH JUNE 2004**

NOTE 1. ACCOUNTING PRINCIPLES

- (a) In accordance with generally accepted accounting principles the accounts are prepared under the historical cost convention.
- (b) No provision for income tax is made as the National Fire Industry Association, being an organisation of employers registered under the Workplace Relations Act 1996 is exempt from income tax under Section 23 (f) of the Income Tax Assessment Act.

NOTE 2. INFORMATION TO BE PROVIDED TO MEMBERS OF REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of Subsections (1), (2) and (3) of Section 274, which reads as follows:

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Subsection (1) by a member of the organisation or a Registrar make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

	2004	2003
	\$	\$
NOTE 3. CASH		
Cash at Bank - Commonwealth Bank	<u>20,087</u>	<u>23,330</u>
	<u>20,087</u>	<u>23,330</u>

NOTE 4. AUDIT FEES

Accrued for this year	<u>500</u>	<u>500</u>
	<u>500</u>	<u>500</u>

**NATIONAL FIRE INDUSTRY ASSOCIATION**  
**COMMITTEE OF MANAGEMENT STATEMENT**

On 15<sup>th</sup> September 2004 the National Council of National Fire Industry Association (NFIA) passed the following resolution in relation to the general purpose financial report (GPFR) of the NFIA for the financial year ended 30<sup>th</sup> June 2004:

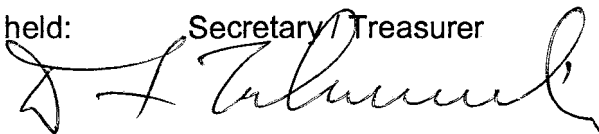
The Council declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the NFIA for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the National Council were held in accordance with the rules of the organisation; and
  - (ii) the financial affairs of the NFIA have been managed in accordance with the rules of the organisation; and
  - (iii) the financial records of the NFIA have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the NFIA does not consist of two or more reporting units; and
  - (v) there has been no request by a member or the Registrar under section 272 of the RAO Schedule; and
  - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule.

For the National Council: Daryl Zubrinich

Title of Office held: Secretary / Treasurer

Signature:



Date:

16 September 2004.

**National Fire Industry Association**

**Designated Officer's Certificate**

s268 of Schedule 1B Workplace Relations Act 1996

I, Daryl Zubrinich, being the Secretary / Treasurer of the National Fire Industry Association certify:

- that the documents lodged herewith are copies of the full report referred to in s268 of the RAO Schedule; and
- that the full report was provided to members on 1<sup>st</sup> October 2004; and
- that the full report was presented to a meeting of the National Council of the National Fire Industry Association on 29<sup>th</sup> October 2004; in accordance with section 266 of the RAO Schedule.

Signature: .....



Date: .....

29 October 2004