



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

Level 36, Nauru House  
80 Collins Street, Melbourne, VIC 3000  
GPO Box 1994S, Melbourne, VIC 3001  
Telephone: (03) 8661 7777  
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Our Ref:PH:259V

Mr Peter Marshall  
National Secretary  
United Firefighters' Union of Australia  
410 Brunswick Street  
FITZROY VIC 3065

Dear Mr Marshall,

**Re: United Firefighters' Union of Australia - Financial Reports– Workplace Relations Act  
1996 - FR2003/571 & FR2004/403**

I refer to your letters dated 8 and 22 October 2004 accompanied by the financial reports of the abovenamed organisation for the years ended 30 June 2003 & 2004. The reports were received in this office on 18 October and 4 November 2004.

The documents have been filed. However, the following matters are drawn to your attention about the statements for the year ended 30 June 2004.

Qualification

I note the auditor has included the following qualification in their report:

“The qualification of the financial report is based on the following limitation on the scope of the audit:-

We were unable to obtain written confirmation from a State Branch that the amount of \$238,213 included in Subscriptions and Levies in Arrears, will be paid to the National Office.”

A similar qualification was made in the previous year. It seems to me that the “qualification” goes to an internal matter of a particular branch, in arrears, concerning periodical payments of monies including subscriptions payable to the federal body and that the “qualification” does not involve the adequacy of the disclosures.

I have also received your letter dated 12 January 2005 indicating that an agreement is being drafted between the New South Wales Branch and the National Office in order for the matter to be remedied in the near future.

Documents to be presented to a general meeting of members

The Secretary's Certificate states that the full report was presented to a meeting of the *Committee of Management* as distinct from such report being presented to a general meeting or meetings of members.

The standard obligation under subsection 266(1) of Schedule 1B of the Act requires a full report to be presented to a general meeting of members of the reporting unit within 6 months of the end of the financial year. The option to present the report directly to a Committee of Management meeting is only available where the rules of an organisation make provision that a general meeting of the reporting unit may be called to consider a financial report, upon demand of no more than 5% of the members of the reporting unit (see s266(3)).

It is not apparent that the rules of UFUA contain a provision envisaged by Schedule 1B to permit any variation from the standard requirement for the presentation of the financial reports. In these circumstances the organisation remains obliged to present the full report to a general meeting of members. For your information I have enclosed a sample rule (attachment A) that meets the requirements of s266(3). Unless the UFUA rules contain such a provision there will be a continuing obligation to present the yearly financial reports, in this case, to a series of meetings that "constitute" a general meeting.

#### General Purpose Financial Report (GPFR) - Notes to Accounts

The accounts of UFUA must contain a notice indicating to members that prescribed information under Schedule 1B is available to them on request. Subsection 272(5) requires the GPFR to set out subsections 272(1), (2) and (3). Would you please ensure those subsections are copied into the GPFR in the next financial report. The following would be suitable:

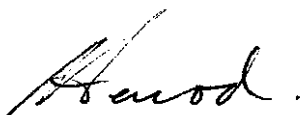
##### NOTE #: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

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 272 which reads as follows:

- (1) A member of a reporting unit, or a Registrar, 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).

If you wish to discuss the matters raised in this letter you may contact me on 86617990.

Yours sincerely,

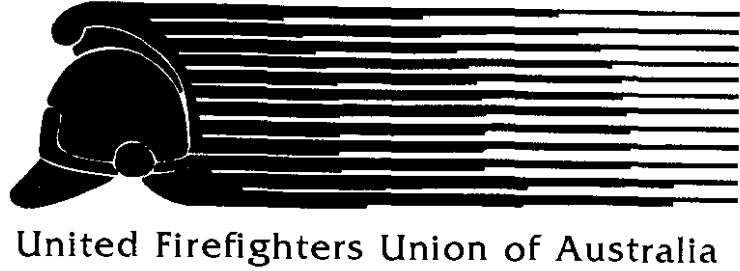


Paul Herrod  
Statutory Services Branch  
10 February 2005

**# - GENERAL MEETING - FINANCIAL REPORTS**

- (1) The National Secretary shall summon a meeting of the members of the Union upon receipt of a written request signed by no less than 5% of the membership of the Union calling for a General Meeting for the purpose of considering the auditors report, the general purpose financial report and the operating report.
- (2) A General meeting of the members of the Union called pursuant to this Rule may be conducted as a series of meetings held at different locations.
- (3) The National Secretary shall give 28 days notice to the members of the Union of any General Meeting called pursuant to this Rule.
- (4) The National Secretary shall give notice of any meeting to be conducted pursuant to this Rule by written notice sent or delivered to and posted on a conspicuous place at each members place of employment or by email communication to each member or by notice published on the Union website to all members who have immediate access to that website.
- (5) A meeting conducted pursuant to this rule is taken to have been completed at the time of the last of the meetings in any series of meetings.
- (6) All decisions at a meeting called in accordance with the Rule shall be taken by a show of hands except where a resolution is carried which determines to submit the question to a secret ballot.
- (7) Attendance at meetings conducted under this rule shall be recorded and such attendance records shall be used to ensure that each member records only one vote.

ABN 51 824 544 079  
Email: ufua@bigpond.com.au  
Your ref.:  
Our ref.:



8<sup>th</sup> October 2004

Mr P. Herrod  
Australian Industrial Registry  
Level 36 Nauru House  
80 Collins Street  
Melbourne 3000

Dear Mr. Herrod,

Re: United Firefighters Union of Australia Financial Documents years ended 30<sup>th</sup> June 2003 and 30<sup>th</sup> June 2004 – Workplace Relations Act 1996 FR2003/571

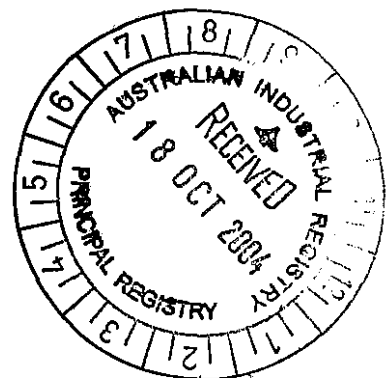
Please find enclosed a copy of the United Firefighters Union of Australia Special Purpose Financial Accounts for the year ended 30<sup>th</sup> June 2004. <sup>3</sup> 2003

The accounts for the year ended 30<sup>th</sup> June 2004, will be forwarded to your office by the close of business this week.

If you have any queries relating to this matter, please do not hesitate to contact me on 0419 127004 or Terri Nolan on 9419 8811.

Yours sincerely

Peter J. Marshall  
National Secretary

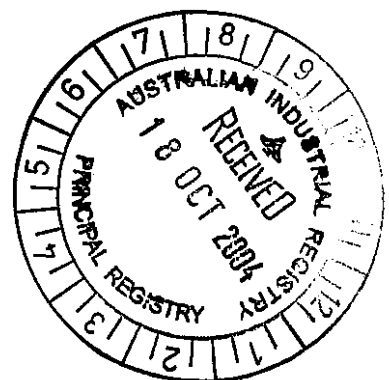


## United Firefighters' Union of Australia

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### Special Purpose Financial Accounts

For the year ended 30 June, 2003



JOHN AGOSTINELLI CA HENRY V PERLEN CA MARIO VINACCIA CA

141 Leicester Street Carlton Victoria 3053  
PO Box 88 Carlton South 3053  
Telephone (03) 9349 2424 Facsimile (03) 9349 2434  
Email: info@agpe.com.au

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**FINANCIAL STATEMENTS FOR THE**

**YEAR ENDED 30 JUNE, 2003**

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# UNITED FIREFIGHTERS' UNION OF AUSTRALIA

## STATEMENT OF THE ACCOUNTING OFFICER

I, *Peter Marshall*, being the officer responsible for keeping the accounting records of the United Firefighters' Union of Australia certify that as at 30 June, 2003 the number of members of the organisation was 12642.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June, 2003;
- (ii) a record has been kept of all moneys paid by or collected from members of the organisation and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules of the organisation, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996;
- (vii) the attached accounts have been prepared in accordance with Statements of Accounting Concepts and applicable Australian Accounting Standards.

Dated at                      this      29th                      day of      October                      2003.



PETER MARSHALL

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**STATEMENT OF THE COMMITTEE OF MANAGEMENT**

We, *Ron Hanna and Ian Leaves*, being two members of the National Committee of Management of the United Firefighters' Union of Australia, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- (i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 30 June, 2003;
- (ii) In the opinion of the Committee of Management, the Union has reasonable grounds to believe that the association will be able to pay its debts as they fall due;
- (iii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2003, in accordance with the rules of the organisation;
- (iv) To the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents, (not being documents containing information made available to a member of the organisation under Sub-Section 274(2) of the Workplace Relations Act 1996) or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996 the Regulations thereto or the rules of the organisation;
- (v) The Union has complied with the Act in relation to the financial accounts in respect of the year ended 30 June 2002 and the auditors' report, thereon.

Signed on behalf of the Committee of Management

Dated at *FITZROY* this *29<sup>th</sup>* day of *October* 2003.

*R. U. Hanna*  
\_\_\_\_\_  
RON HANNA

*[Signature]*  
\_\_\_\_\_  
IAN LEAVES



AUDITORS' REPORT

TO THE MEMBERS OF THE

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

Scope

We have audited the attached accounts, as set out on pages 2 to 3 and 6 to 16, of the United Firefighters' Union of Australia for the year ended 30 June, 2003. The Committee of Management is responsible for the preparation and presentation of the accounts and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with statements of Accounting Concepts and applicable Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view of the organisation which is consistent with our understanding of its financial position and the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Qualification

The qualification of the financial report is based on the following limitation on the scope of the audit:-

We were unable to obtain written confirmation from a State Branch that the amount of \$201,016, included in Subscriptions and Levies in Arrears, will be paid to the National Office.

Audit Opinion

In our opinion, except for the matter referred to in the qualification paragraph, the accounts of the United Firefighters' Union of Australia are properly drawn up and;

- (a) satisfactory accounting records have been kept by the organisation so far as appears from our examination of these books, including:
  - (i) records of the sources and nature of the income of the organisation (including income from members); and
  - (ii) records of the nature and purposes of expenditure of the organisation.

**AUDITORS' REPORT**  
**TO THE MEMBERS OF THE**  
**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

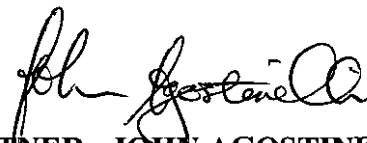
(Continued...)

- (b) the accounts and statements required to be prepared under Section 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:
  - (i) the financial affairs of the organisation as at 30 June, 2003; and
  - (ii) the income and expenditure and any surplus or deficit of the organisation for the year.
- (c) all the relevant information and explanations required to be furnished by the officers of the organisation were furnished;
- (d) the accounts have been prepared in accordance with Statements of Accounting Concepts and applicable Australian Accounting Standards.

Dated at Carlton this 20<sup>th</sup> day of August 2004.



**AGOSTINELLI PERLEN**  
**CHARTERED ACCOUNTANTS**



**PARTNER: JOHN AGOSTINELLI**  
**REGISTERED COMPANY AUDITOR**

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**BALANCE SHEET**

**AS AT 30 JUNE, 2003**

|   | <u>Notes</u> | <u>2003</u><br>\$ | <u>2002</u><br>\$ |
|---|--------------|-------------------|-------------------|
| <b>MEMBERS' FUNDS</b>                           |              | 127,718           | 92,924            |
|   |              | <hr/>             | <hr/>             |
| <b>REPRESENTED BY:</b>                          |              |                   |                   |
| <b>CURRENT ASSETS</b>                           |              |                   |                   |
| Cash at Bank                                    | 7(a)         | 77,807            | 11,839            |
| Subscriptions and Levies in Arrears             | 4(c)         | 246,163           | 224,052           |
| Sundry Debtors and Prepayments                  |              | --                | 665               |
|   |              | <hr/>             | <hr/>             |
| Total Current Assets                            |              | 323,970           | 236,556           |
|   |              | <hr/>             | <hr/>             |
| <b>NON-CURRENT ASSETS</b>                       |              |                   |                   |
| <b>FIXED ASSETS</b>                             |              |                   |                   |
| Motor Vehicles, Office<br>Furniture & Equipment | 3            | 5,542             | 4,850             |
|   |              | <hr/>             | <hr/>             |
| Total Non-Current Assets                        |              | 5,542             | 4,850             |
|   |              | <hr/>             | <hr/>             |
| <b>TOTAL ASSETS</b>                             |              | 329,512           | 241,406           |
|   |              | <hr/>             | <hr/>             |

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

BALANCE SHEET

AS AT 30 JUNE, 2003

| (Continued...)                      | Notes | <u>2003</u> | <u>2002</u> |
|-------------------------------------|-------|-------------|-------------|
|                                     |       | \$          | \$          |
| <u>Less:</u>                        |       |             |             |
| <b>CURRENT LIABILITIES</b>          |       |             |             |
| Trade Creditors                     |       | 2,394       | 30,058      |
| Subscriptions Paid in Advance       |       | 185,839     | 105,979     |
| Accrued Charges                     |       | 10,107      | 11,696      |
| Provision for Employee Entitlements |       | 3,454       | 749         |
|                                     |       | <hr/>       | <hr/>       |
| <b>TOTAL CURRENT LIABILITIES</b>    |       | 201,794     | 148,482     |
|                                     |       | <hr/>       | <hr/>       |
|                                     |       | <hr/>       | <hr/>       |
| <b>TOTAL LIABILITIES</b>            |       | 201,794     | 148,482     |
|                                     |       | <hr/>       | <hr/>       |
| <b>NET ASSETS</b>                   |       | 127,718     | 92,924      |
|                                     |       | <hr/> <hr/> | <hr/> <hr/> |

The accompanying notes form part of these accounts.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**MEMBERS' FUNDS**

**FOR THE YEAR ENDED 30 JUNE, 2003**

|   | <u>2003</u>    | <u>2002</u>   |
|---|----------------|---------------|
|   | \$             | \$            |
| Operating Surplus/(Deficit)               | 34,794         | 58,018        |
| Accumulated Funds<br>as at 1st July, 2002 | 92,924         | 34,906        |
| Accumulated Funds<br>as at 30 June, 2003  | <u>127,718</u> | <u>92,924</u> |

The accompanying notes form part of these accounts.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**STATEMENT OF INCOME AND EXPENDITURE**

**FOR THE YEAR ENDED 30 JUNE, 2003**

|  | <u>Notes</u> | <u>2003</u> | <u>2002</u> |
|--|--------------|-------------|-------------|
| <b><u>INCOME</u></b>                                   |              | \$          | \$          |
| Branch Subscriptions                                   | 5            | 202,340     | 206,264     |
| Conference Expenses Reimbursement                      |              | 17,695      | --          |
| Other Income   | 6            | 15,180      | 10,035      |
|  |              | <hr/>       | <hr/>       |
|  |              | 235,215     | 216,299     |
|  |              | <hr/>       | <hr/>       |
| <b><u>LESS: EXPENDITURE</u></b>                        |              |             |             |
| <b><u>Administration and other operating costs</u></b> |              |             |             |
| Affiliation Fees                                       |              | 27,786      | 26,585      |
| Bank Charges   |              | 440         | 1,032       |
| Computer Expenses                                      |              | 480         | 235         |
| Depreciation of motor vehicles                         |              | 815         | 1,052       |
| Depreciation of plant and equipment                    |              | 1,690       | 794         |
| Entertainment  |              | 82          | 152         |
| Fringe Benefits Tax                                    |              | --          | 2,592       |
| Gifts  |              | 765         | --          |
| Insurance  |              | --          | 404         |
| Internet expense                                       |              | 3,777       | 320         |
| Legal fees   |              | 13,465      | 660         |
| Loss on disposal of assets                             |              | --          | 194         |
| Motor Vehicle  |              | 1,926       | 3,558       |
| O H & S Campaigns                                      |              | --          | 500         |
| Printing & Stationery                                  |              | 3,073       | 2,282       |
| Postage  |              | 421         | 295         |
| Promotional and magazine expenses                      |              | 5,737       | 344         |
| Relocation Expenses                                    |              | --          | 373         |
| Rent   |              | 20,100      | 20,450      |
| Repairs and Maintenance                                |              | --          | 144         |
| Storage  |              | 1,914       | 668         |
| Subscriptions and Donations                            |              | 782         | 595         |
| Sundry Expenses  |              | 681         | 54          |
| Telephone and facsimile                                |              | 5,455       | 6,099       |
| Travelling   |              | 2,175       | 241         |
|  |              | <hr/>       | <hr/>       |
|  |              | 91,564      | 69,623      |
|  |              | <hr/>       | <hr/>       |

The accompanying notes form part of these accounts.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**STATEMENT OF INCOME AND EXPENDITURE**

**FOR THE YEAR ENDED 30 JUNE, 2003**

|  | <u>Notes</u> | <u>2003</u>    | <u>2002</u>   |
|--|--------------|----------------|---------------|
|  |              | \$             | \$            |
| <b><u>Professional Fees</u></b>            |              |                |               |
| Audit Fees                                 |              | 6,000          | 5,050         |
| Other Services                             |              | 3,500          | --            |
|  |              | <hr/>          | <hr/>         |
|  |              | 9,500          | 5,050         |
| <b><u>Employment Costs</u></b>             |              |                |               |
| Salaries and benefits – Office Bearers     |              | 34,255         | 29,266        |
| Salaries and Benefits – Other employees    |              | 18,926         | 41,730        |
| Staff training and other related costs     |              | --             | 800           |
| Standby Allowance                          |              | --             | 178           |
| Superannuation                             |              | 5,359          | 8,127         |
| Honorarium                                 |              | --             | 2,496         |
| Workcover                                  |              | 594            | 945           |
| Provision for Leave                        |              | 2,705          | 749           |
| Overprovision of leave entitlements        |              | --             | (5,087)       |
| Industrial Consultancy                     |              | 2,610          | --            |
| Farewell Function Costs                    |              | 2,273          | --            |
|  |              | <hr/>          | <hr/>         |
|  |              | 66,722         | 79,204        |
| <b><u>Conference and Meetings</u></b>      |              |                |               |
| National Officers' Travel                  |              | 11,246         | 3,144         |
| Branch Travel                              |              | 18,690         | --            |
| Training and Conferences                   |              | 2,699          | 1,260         |
|  |              | <hr/>          | <hr/>         |
|  |              | 32,635         | 4,404         |
| <b><u>TOTAL EXPENDITURE</u></b>            |              |                |               |
|  |              | <hr/>          | <hr/>         |
|  |              | 200,421        | 158,281       |
| <b><u>OPERATING SURPLUS</u></b>            |              |                |               |
|  |              | <hr/>          | <hr/>         |
|  |              | 34,794         | 58,018        |
| Accumulated Surplus at 1 July 2002         |              | 92,924         | 34,906        |
|  |              | <hr/>          | <hr/>         |
| <b>ACCUMULATED SURPLUS AT 30 JUNE 2003</b> |              | <u>127,718</u> | <u>92,924</u> |

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE, 2003

|  | <u>Note</u>  | <u>2003</u><br>\$ | <u>2002</u><br>\$ |
|--|--------------|-------------------|-------------------|
| <b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>                 |              |                   |                   |
| Receipts from Branch Subscriptions and Affiliation Fees            |              | 293,450           | 162,760           |
| Payment to Suppliers and employees                                 |              | (224,463)         | (160,956)         |
| Interest received  |              | 180               | 35                |
| <b>Net Cash Inflow/(Outflow) From Operating Activities</b>         | <b>7 (b)</b> | <b>69,167</b>     | <b>1,839</b>      |
| <b><u>CASH FLOWS FROM INVESTING &amp; FINANCING ACTIVITIES</u></b> |              |                   |                   |
| Payments for Property, Plant & Equipment                           |              | (3,199)           | (99)              |
| <b>Net Cash Inflow/(Outflow) From Investing Activities</b>         |              | <b>(3,199)</b>    | <b>(99)</b>       |
| <b>NET INCREASE (DECREASE) IN CASH HELD</b>                        |              | <b>65,968</b>     | <b>1,740</b>      |
| Cash at the Beginning of the Financial Year                        |              | 11,839            | 10,099            |
| <b>CASH AT THE END OF FINANCIAL YEAR</b>                           | <b>7 (a)</b> | <b>77,807</b>     | <b>11,839</b>     |

The accompanying notes form part of these accounts.



# UNITED FIREFIGHTERS' UNION OF AUSTRALIA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2003

### **Note 1 - Accounting Policies**

The Union is a non-reporting economic entity. These financial statements are a special purpose financial report prepared in order to satisfy the requirements of the Workplace Relations Act, 1996.

In accordance with generally accepted accounting principles for such organisations, membership contributions are accounted for on an accruals basis. Unless otherwise stated, the accounts are prepared under the historical cost convention and do not take into account changing money values, or except where stated, current valuations of non-current assets. The accounts have been drawn up in accordance with the Accounting Standards jointly issued by the Australian Accounting Bodies and as required by law.

(a) Depreciation

Fixed assets are depreciated over the period of their expected effective lives.

(b) Employee Entitlements

Provision is made for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries and annual leave which will be settled after one year, have been measured at their nominal amount.

Contributions are made by the Union to an employee superannuation fund and are charged as expenses when incurred.

(c) Comparatives

The comparative figures in the accounts are for the twelve months ended 30 June, 2002.

(d) Income Tax

No provision for income tax is necessary as Trade Unions are exempt bodies under Section 50-15 of the Income Tax Assessment Act 1997.

(e) Stock on Hand

All stocks of stationery, printed materials and other consumables are written off immediately on acquisition through the income and expenditure account.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE, 2003**

**Note 2 – Basis of Preparation**

These accounts are the accounts of the national body of the United Firefighters Union of Australia. They do not include the accounts of each of the branches of the Union which are constituted under its rules and in accordance with the provisions of Section 271 of the Workplace Relations Act 1996.

|  | <u>2003</u>              | <u>2002</u>              |
|--|--------------------------|--------------------------|
|  | \$                       | \$                       |
| <b>Note 3 - Motor Vehicles, Office Furniture &amp; Equipment</b> |                          |                          |
| Motor Vehicles - at Cost   | 28,857                   | 28,857                   |
| Less: Accumulated Depreciation                                   | 26,048                   | 25,233                   |
|  | <hr/>                    | <hr/>                    |
|  | 2,809                    | 3,624                    |
|  | <hr/>                    | <hr/>                    |
| Office Furniture & Equipment - at Cost                           | 5,030                    | 4,718                    |
| Less: Accumulated Depreciation                                   | 4,028                    | 3,492                    |
|  | <hr/>                    | <hr/>                    |
|  | 1,002                    | 1,226                    |
|  | <hr/>                    | <hr/>                    |
| Computer Software  | 2,886                    | --                       |
| Less: Accumulated Depreciation                                   | 1,155                    | --                       |
|  | <hr/>                    | <hr/>                    |
|  | 1,731                    | --                       |
|  | <hr/>                    | <hr/>                    |
| <b>Total Written Down Value</b>                                  | <hr/> <b>5,542</b> <hr/> | <hr/> <b>4,850</b> <hr/> |

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE, 2003**

**Note 4 – Subscriptions**

- (a) Subscriptions are receivable from State Branches based on membership numbers and paid quarterly in arrears.
- (b) Subscriptions receivable for the year ended 30 June 2003 are made up as follows:

|                                 | <u>2003</u> | <u>2002</u> |
|---------------------------------|-------------|-------------|
|                                 | \$          | \$          |
| New South Wales                 | 60,757      | 58,303      |
| Victoria                        | 35,089      | 32,462      |
| Queensland                      | 32,746      | 30,997      |
| South Australia                 | 12,441      | 11,469      |
| Western Australia               | 14,937      | 14,531      |
| Tasmania                        | 5,313       | 5,065       |
| Australian Capital Territory    | 5,514       | 4,272       |
| Australian Government Employees | 6,866       | 6,715       |
|                                 | <hr/>       | <hr/>       |
| Total Subscriptions             | 173,663     | 163,814     |
|                                 | <hr/>       | <hr/>       |

- (c) The amount of subscriptions and levies in arrears at 30 June 2003 comprises:

Subscriptions:

|   |         |         |
|---|---------|---------|
| Victoria                                  | (2,295) | 51,430  |
| New South Wales                           | 174,033 | 107,200 |
| Queensland                                | --      | 14,797  |
| Western Australia                         | 7,129   | 6,982   |
| South Australia                           | 5,893   | 5,488   |
| Tasmania                                  | --      | 2,434   |
| Australian Government Employees           | 17,902  | 12,238  |
| Australian Capital Territory              | 15,012  | 8,947   |
| ACTU Affiliation – New South Wales        | 26,983  | 13,322  |
| ACTU Affiliation – Victoria               | --      | 1,214   |
| Conference Reimbursement                  | 1,506   | --      |
|   | <hr/>   | <hr/>   |
| Total Subscriptions and levies in Arrears | 246,163 | 224,052 |
|   | <hr/>   | <hr/>   |

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE, 2003**

| <b>Note 5 – Branch Subscriptions</b> | <u>2003</u>       | <u>2002</u>       |
|--------------------------------------|-------------------|-------------------|
|                                      | \$                | \$                |
| Branch Subscriptions                 | 173,663           | 163,814           |
| Affiliation Fees                     | 27,644            | 26,444            |
| National Levies                      | 1,033             | 16,006            |
|                                      | <u>          </u> | <u>          </u> |
| Total Income from Branches           | <u>202,340</u>    | <u>206,264</u>    |
|                                      | <u>          </u> | <u>          </u> |
| <br><b>Note 6 - Other Income</b>     |                   |                   |
| Magazine Revenue                     | 15,000            | 10,000            |
| Interest Received                    | 180               | 35                |
|                                      | <u>          </u> | <u>          </u> |
|                                      | <u>15,180</u>     | <u>10,035</u>     |
|                                      | <u>          </u> | <u>          </u> |

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE, 2003**

**Note 7 - Notes To The Statement of Cash Flows**

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand, cash at bank and deposits. Cash at the beginning and end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

|                                  | <u>2003</u>                 | <u>2002</u>                 |
|----------------------------------|-----------------------------|-----------------------------|
|                                  | \$                          | \$                          |
| Cash at Bank – Commonwealth Bank | 77,807                      | 11,839                      |
|                                  | <u>                    </u> | <u>                    </u> |

(b) Reconciliation of Cash Flow from Operations with Operating Surplus:

|   |        |        |
|---|--------|--------|
| <u>Operating Surplus/(Deficit)</u>          | 34,794 | 58,018 |
| Depreciation & Amortisation                 | 2,505  | 1,846  |
| (Profit)/Loss on Sale of Non-Current Assets | --     | 194    |

Changes in Operating Assets  
& Liabilities:

|   |                             |                             |
|---|-----------------------------|-----------------------------|
| (Increase)/Decrease in Subscriptions in Arrears     | (21,445)                    | (130,626)                   |
| Increase/(Decrease) in Trade Creditors and Accruals | (29,253)                    | 16,150                      |
| Increase/(Decrease) in Provisions                   | 2,705                       | (20,865)                    |
| Increase/(Decrease) in Subs Paid in Advance         | 79,861                      | 77,122                      |
|   | <u>                    </u> | <u>                    </u> |
| Cash Inflow from Operating Activities               | 69,167                      | 1,839                       |
|   | <u>                    </u> | <u>                    </u> |