



Australian Government
Australian Industrial Registry

Level 36, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
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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.



United Firefighters Union Victorian Branch

410 Brunswick Street,
Fitzroy Victoria 3065,
Australia
Email: officeadmin@ufuvic.asn.au
ABN 74 030 569 265
Phone: (03) 9419 8811 Fax: (03) 9419 9258

12th January 2005

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

Dear Mr. Herrod

Re: Annual Financial Return 2004

In relation to the qualification by our Auditors Agostinelli Perlen on the Annual financial return for the United Firefighters Union of Australia for the period ending 30th June 2004.

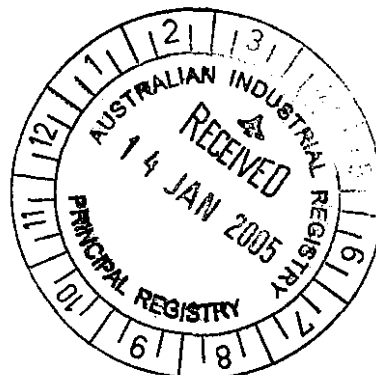
At present there is an agreement being drafted and discussed between the New South Branch and the National Office.

It is envisaged that this matter will be finalised in the near future.

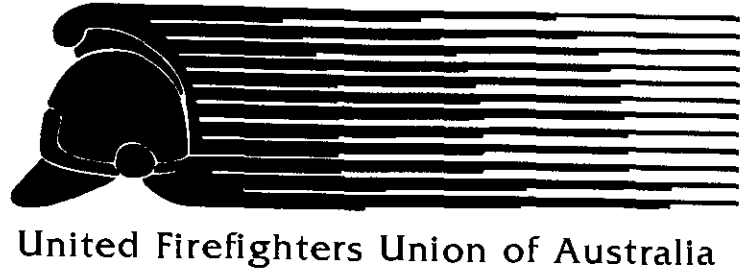
If you require any further information please do not hesitate to contact me personally on 0419 127004. I will be travelling to the New South Wales branch office again next week.

Yours sincerely

Peter J. Marshall
Branch Secretary



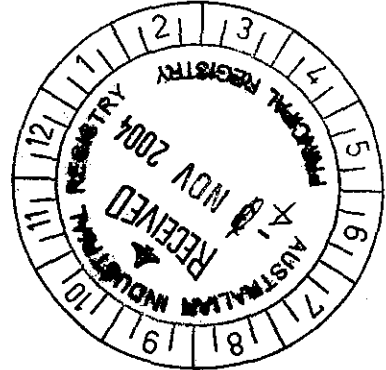
ABN 51 824 544 079
Email: ufua@bigpond.com.au
Your ref.:
Our ref.:



22nd October 2004

Strictly Private & Confidential

Mr Paul Herrod
Australian Industrial Registry
Research Information and Advice Branch
Level 36, Nauru House
80 Collins Street
MELBOURNE VIC 3000



Dear Mr Herrod

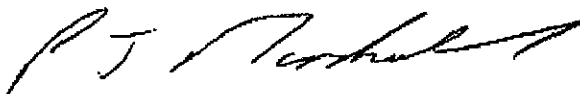
**United Firefighters' Union of Australia
Certificate of the Secretary**

I *Peter Marshall* being the *Secretary* of the *United Firefighters Union of Australia* certify:

- that the documents lodged herewith are the full report referred to in s 268 of the RAO Schedule; and
- that the full report was provided to members on 24 September, 2004; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 8 October in accordance with section 266 of the RAO schedule

Should you have any queries in relation to the Financial Statements, please do not hesitate to me.

Yours sincerely



PETER MARSHALL
Secretary
Encl

United Firefighters' Union of Australia

General Purpose Financial Reports

For the year ended 30 June, 2004

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

FINANCIAL STATEMENTS FOR THE

YEAR ENDED 30 JUNE, 2004

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UNITED FIREFIGHTERS' UNION OF AUSTRALIA

OPERATING REPORT

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, 2004 the number of members of the organisation was 12,914.

The principal activity of the Union is to represent professional firefighters and their safety. No significant change in the nature of these activities occurred during the year.

The number of persons employed by the Union as at 30 June 2004 were two part-time employees.

The National Committee of Management as at 30 June 2004 were as follows:

		Period Position Held
Representing National Office	Mr Peter Marshall	1 year, 1 month
	Mr Ron Hanna	8 months
Representing New South Wales	Mr Chris Read	1 year, 2 months
	Mr Mark Williams	1 year, 1 month
	Mr Mark Paloff	1 year, 2 months
	Mr Wayne Zikan	1 year, 1 month
	Mr Darryl Snow	1 year, 2 months
	Mr Ken Smith	1 year, 1 month
Representing Victoria	Mr Jim Gillen	1 year, 1 month
	Mr Michael Cecchetto	1 year, 1 month
	Mr Ian Leaves	1 year, 1 month
	Mr Peter Marshall	1 year, 1 month
Representing Queensland	Mr Wayne Carlson	1 year, 1 month
	Mr Mark Walker	8 years, 10 months
	Mr Mark Gribble	2 years, 4 months
	Mr Henry Lawrence	8 years, 10 months
Representing South Australia	Mr Adrian Stafford	1 year, 3 months
	Mr Phil Harrison	7 months
Representing Western Australia	Mr Bill Jamieson	1 year, 1 month
	Mr Anthony Drewett	1 year, 3 months
Representing Aviation	Mr Iain Agnew	1 month
	Mr Mick Farrell	2 years, 9 months
Representing Tasmania	Mr Richard Warwick	7 years, 9 months
Representing Australian Capital Territory	Mr Mike Cochrane	3 months

A member of the Union may resign from membership by written notice addressed and delivered to the Secretary of the Branch to which such member belongs.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June, 2004;
- (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;

Dated at Fitzroy this 24th day of September 2004.


PETER MARSHALL

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF THE COMMITTEE OF MANAGEMENT

I, *Ron Hanna*, being a member 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:

The Committee of Management declares that in relation to the general purpose financial reports (GPFR) that in its opinion:

- (a) the financial statements and notes have been prepared in accordance 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 show a true and fair view of the financial performance, financial position and cash flows of the Union as at 30 June, 2004;
- (d) the Union has reasonable grounds to believe that the association will be able to pay its debts as they fall due;
- (e) during the financial year to which the GPFR relates and since the end of the year
 - (i) meetings of the Committee were held during the year ended 30 June 2004, in accordance with the rules of the organisation;
 - (ii) the financial affairs of the Union have been managed in accordance with the rules of the organisation including the rules of a branch concerned, and
 - (iii) the financial records of the Union have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the union is a sole reporting unit, therefore the financial records of the union have been kept in a consistent manner specifically relating to the union; and
 - (v) No information was sought by any member of the Union 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 during the period.

Signed on behalf of the Committee of Management

Dated at *Fitzroy* this *24th* day of *September* ~~24~~
October 2004.

Ron Hanna

RON HANNA

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 4 and 7 to 16, of the United Firefighters' Union of Australia for the year ended 30 June, 2004. 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 \$238,213, 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;

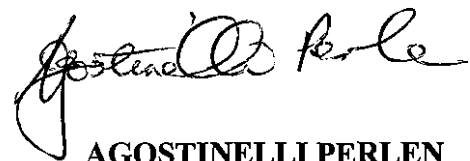
- (a) satisfactory accounting records have been kept by the organisation so far as appears from our examination of these books, including:
 - (i) records of the sources and nature of the income of the organisation (including income from members); and
 - (ii) records of the nature and purposes of expenditure 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 253 of Schedule 1B 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, 2004; 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 *Five* day of *October*, 2004.



AGOSTINELLI PERLEN
CHARTERED ACCOUNTANTS



PARTNER: JOHN AGOSTINELLI
REGISTERED COMPANY AUDITOR

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

BALANCE SHEET

AS AT 30 JUNE, 2004

	<u>Notes</u>	<u>2004</u> \$	<u>2003</u> \$
MEMBERS' FUNDS		150,426	127,718
REPRESENTED BY:			
CURRENT ASSETS			
Cash at Bank	5(a)	95,532	77,807
Subscriptions and Levies in Arrears	4(c)	259,411	246,163
Total Current Assets		354,943	323,970
NON-CURRENT ASSETS			
FIXED ASSETS			
Motor Vehicles, Office Furniture & Equipment	3	3,383	5,542
Total Non-Current Assets		3,383	5,542
TOTAL ASSETS		358,326	329,512

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

BALANCE SHEET

AS AT 30 JUNE, 2004

(Continued...)	<u>Notes</u>	<u>2004</u>	<u>2003</u>
		\$	\$
<u>Less:</u>			
CURRENT LIABILITIES			
Trade Creditors		4,035	2,394
Subscriptions Paid in Advance		183,175	185,839
Accrued Charges		14,947	10,107
Provision for Employee Entitlements		5,743	3,454
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		207,900	201,794
		<hr/>	<hr/>
		<hr/>	<hr/>
TOTAL LIABILITIES		207,900	201,794
		<hr/>	<hr/>
NET ASSETS		150,426	127,718
		<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, 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
Accumulated Funds as at 1st July, 2003	127,718	34,794
Operating Surplus/(Deficit)	22,708	92,924
Accumulated Funds as at 30 June, 2004	<u>150,426</u>	<u>127,718</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, 2004

	<u>Notes</u>	<u>2004</u>	<u>2003</u>
<u>INCOME</u>		\$	\$
Branch Subscriptions	4(b)	180,683	173,663
Affiliation Fees		29,189	27,644
National Levies		--	1,033
Conference Expenses Reimbursement		9,800	17,695
Magazine Revenue		15,000	15,000
Interest Received		300	180
Other Income		164	--
		<hr/>	<hr/>
		235,136	235,215
		<hr/>	<hr/>
<u>LESS: EXPENDITURE</u>			
<u>Administration and other operating costs</u>			
Affiliation Fees		29,050	27,786
Bank Charges		298	440
Computer Expenses		--	480
Depreciation of motor vehicles		632	815
Depreciation of plant and equipment		1,527	1,690
Entertainment		--	82
Fringe Benefits Tax		695	--
Gifts		56	765
Internet expense		1,320	3,777
Legal fees		1,967	13,465
Motor Vehicle		1,705	1,926
National ITAB		5,043	--
O H & S Campaigns		5,980	--
Printing & Stationery		2,783	3,073
Postage		273	421
Promotional and magazine expenses		3,461	5,737
Relocation Expenses		5,890	--
Rent		18,182	20,100
Storage		1,932	1,914
Subscriptions and Donations		2,164	782
Sundry Expenses		354	681
Telephone and facsimile		4,676	5,455
Travelling		698	2,175
		<hr/>	<hr/>
		88,686	91,564
		<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, 2004

	<u>Notes</u>	<u>2004</u>	<u>2003</u>
		\$	\$
<u>Professional Fees</u>			
Audit Fees		5,000	6,000
Other Services		5,800	3,500
		<hr/>	<hr/>
		10,800	9,500
<u>Employment Costs</u>			
Salaries and benefits – Office Bearers		28,134	28,913
Salaries and Benefits – Other employees		26,755	24,268
Superannuation		6,496	5,359
Workcover		526	594
Provision for Leave		2,290	2,705
Industrial Consultancy		5,214	2,610
Farewell Function Costs		--	2,273
		<hr/>	<hr/>
		69,415	66,722
<u>Conference and Meetings</u>			
National Officers' Travel		2,228	11,246
Branch Travel		36,216	18,690
Training		--	2,699
Travel Allowance		249	--
Conference Catering		4,834	--
		<hr/>	<hr/>
		43,527	32,635
<u>TOTAL EXPENDITURE</u>			
		<hr/>	<hr/>
		212,428	200,421
<u>OPERATING SURPLUS</u>			
		<hr/>	<hr/>
		22,708	34,794
Accumulated Surplus at 1 July 2003		127,718	92,924
		<hr/>	<hr/>
ACCUMULATED SURPLUS AT 30 JUNE 2004		<u>150,426</u>	<u>127,718</u>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE, 2004

	<u>Note</u>	<u>2004</u>	<u>2003</u>
		\$	\$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Branch Subscriptions and Affiliation Fees		218,922	293,450
Payment to Suppliers and employees		(201,497)	(224,463)
Interest received		300	180
		<hr/>	<hr/>
Net Cash Inflow/(Outflow) From Operating Activities	5 (b)	17,725	69,167
<u>CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES</u>			
Payments for Property, Plant & Equipment		--	(3,199)
		<hr/>	<hr/>
Net Cash Inflow/(Outflow) From Investing Activities		--	(3,199)
		<hr/>	<hr/>
NET INCREASE (DECREASE) IN CASH HELD		17,725	65,968
Cash at the Beginning of the Financial Year		77,807	11,839
		<hr/>	<hr/>
CASH AT THE END OF FINANCIAL YEAR	5 (a)	<u>95,532</u>	<u>77,807</u>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2004

Note 1 - Accounting Policies

The Union is a non-reporting economic entity. These financial statements are a general 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, 2003.

(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, 2004

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>2004</u>	<u>2003</u>
	\$	\$
Note 3 - Motor Vehicles, Office Furniture & Equipment		
Motor Vehicles - at Cost	28,857	28,857
Less: Accumulated Depreciation	26,680	26,048
	<hr/>	<hr/>
	2,177	2,809
	<hr/>	<hr/>
Office Furniture & Equipment - at Cost	5,030	5,030
Less: Accumulated Depreciation	4,400	4,028
	<hr/>	<hr/>
”	630	1,002
	<hr/>	<hr/>
Computer Software	2,886	2,886
Less: Accumulated Depreciation	2,310	1,155
	<hr/>	<hr/>
	576	1,731
	<hr/>	<hr/>
Total Written Down Value	3,383	5,542
	<hr/>	<hr/>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2004

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 2004 are made up as follows:

	<u>2004</u>	<u>2003</u>
	\$	\$
New South Wales	69,135	60,757
Victoria	41,627	35,089
Queensland	34,832	32,746
South Australia	14,112	12,441
Western Australia	16,588	14,937
Tasmania	6,013	5,313
Australian Capital Territory	6,199	5,514
Australian Government Employees	8,452	6,866
Prior year AGE Subscriptions forgiven	(16,275)	--
	<hr/> <hr/>	<hr/> <hr/>
Total Subscriptions	180,683	173,663
	<hr/> <hr/>	<hr/> <hr/>

- (c) The amount of subscriptions and levies in arrears at 30 June 2004 comprises:

Subscriptions:

Victoria	--	(2,295)
New South Wales	196,920	174,033
Western Australia	1,780	7,129
South Australia	--	5,893
Australian Government Employees	--	17,902
Australian Capital Territory	16,652	15,012
ACTU Affiliation – New South Wales	41,293	26,983
ACTU Affiliation – South Australia	975	--
Conference Reimbursement	1,791	1,506
	<hr/> <hr/>	<hr/> <hr/>
Total Subscriptions and levies in Arrears	259,411	246,163
	<hr/> <hr/>	<hr/> <hr/>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2004

Note 5 - 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>2004</u>	<u>2003</u>
	\$	\$
Cash at Bank – Commonwealth Bank	95,532	77,807
	<u> </u>	<u> </u>

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

<u>Operating Surplus/(Deficit)</u>	22,708	34,794
Depreciation & Amortisation	2,159	2,505
<u>Changes in Operating Assets</u> <u>& Liabilities:</u>		
(Increase)/Decrease in Subscriptions in Arrears	(13,247)	(21,445)
Increase/(Decrease) in Trade Creditors and Accruals	6,480	(29,253)
Increase/(Decrease) in Provisions	2,290	2,705
Increase/(Decrease) in Subs Paid in Advance	(2,665)	79,861
	<u> </u>	<u> </u>
Cash Inflow from Operating Activities	17,725	69,167
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