

FR 2005/451

ABN 51 824 544 079

Email: ufua@bigpond.com.au

Your ref.:

Our ref.:

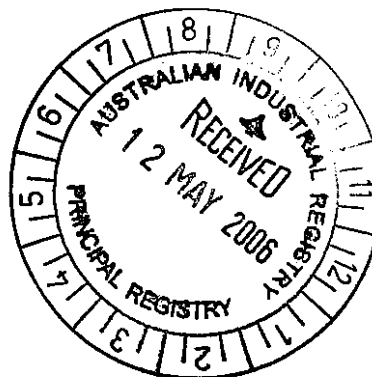


United Firefighters Union of Australia

8<sup>th</sup> May 2006

**Strictly Private & Confidential**

Mr Paul Herrod  
Australian Industrial Registry  
Statutory Services 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 31<sup>st</sup> March 2006; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 28 April 2006 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

410 Brunswick Street, Fitzroy, Victoria 3065 Phone: (03) 9419 8811 Fax: (03) 9416 4951 Email: ufua@bigpond.com.au

National President: Ron Hanna National Secretary: Peter Marshall

Registered under the Industrial Relations Act 1988

**United Firefighters' Union of Australia**

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**General Purpose Financial Report**

**For the year ended 30 June, 2005**

**JOHN AGOSTINELLI CA HENRY V PERLEN CA**

Level 2 200 Lygon Street Carlton Victoria 3053

PO Box 88 Carlton South 3053

Telephone (03) 9654 2022 Facsimile (03) 9654 2044

Email: [info@agpe.com.au](mailto:info@agpe.com.au)

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**  
**GENERAL PURPOSE FINANCIAL REPORT FOR THE**  
**YEAR ENDED 30 JUNE, 2005**

**CONTENTS**

<u>Page</u>	
2 - 3	OPERATING REPORT
4	STATEMENT OF THE COMMITTEE OF MANAGEMENT
5 - 6	AUDITORS' REPORT TO MEMBERS
7 - 8	STATEMENT OF FINANCIAL POSITION
9	MEMBERS' FUNDS
10-11	STATEMENT OF FINANCIAL PERFORMANCE
12	STATEMENT OF CASH FLOWS
13-17	NOTES TO THE FINANCIAL STATEMENTS

# 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, 2005 the number of members of the organisation was 13,338.

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 2005 were two part-time employees and one full-time employee.

The National Committee of Management as at 30 June 2005 were as follows:

		Period Position Held
Representing National Office	Mr Peter Marshall	2 years, 1 month
	Mr Ron Hanna	1 year, 8 months
Representing New South Wales	Mr Craig Harris	11 months
	Mr Ken Smith	2 years, 1 month
	Mr Darryl Snow	2 years, 2 months
	Mr Mark Williams	2 years, 1 month
	Mr Wayne Zikan	2 years, 1 month
	Mr Jim Gillen	2 years 1month
Representing Victoria	Mr Jim Martin	11 months
	Mr Peter Marshall	2 years, 1 month
	Mr Mick Cecchetto	2 years, 1 month
	Mr Ian Leaves	2 years, 1 month
Representing Queensland	Mr David Hamilton	2 years, 1 month
	Mr Mark Walker	9 years, 10 months
	Mr Mark Gribble	3 years, 4 months
	Mr Henry Lawrence	9 years, 10 months
Representing South Australia	Mr Adrian Stafford	2 years, 3 months
	Mr Phil Harrison	1 year, 7 months
Representing Western Australia	Mr William Jamieson	2 years, 1 month
	Mr Anthony Drewett	2 years, 3 months
Representing Aviation	Mr Iain Agnew	1 year, 1 month
	Mr Mick Farrell	3 years, 9 months
Representing Tasmania	Mr Andrew Stenhouse	9 months
	Mr Richard Warwick	8 years, 9 months
Representing Australian Capital Territory	Mr Brett Baulman	10 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, 2005;
- (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 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 Sixth day of December 2005.

  
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, 2005;
- (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 2005, 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 *Sixth* day of *December* 2005.

*Ron Hanna*  
RON HANNA

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF THE****UNITED FIREFIGHTERS' UNION OF AUSTRALIA***Scope***The financial report and committee of management's responsibility**

We have audited the financial report of United Firefighters' Union of Australia for the financial year ending 30 June 2005 comprising the Committee of Management Statement, Statement of Financial Position, Statement of Financial Performance, Statement of Cashflows and accompanying notes to the financial statements as set out on pages 4 and 7 to 17.

The committee of management is responsible for the preparation and presentation of the financial report and the information contained therein. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

*Audit Approach*

We conducted an independent audit in order to express an opinion to the members of the organisation. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Union's financial position, and of its performance as represented by the results of its operations and cashflows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee of management.

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF THE**

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

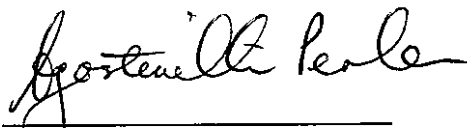
*Independence*

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

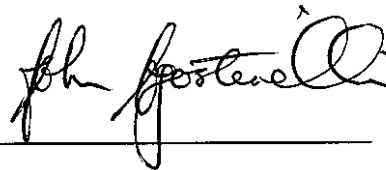
*Audit Opinion*

In our opinion, the general purpose financial report of United Firefighters' Union of Australia presents fairly the financial position and results of its operations and its cashflows for the financial year ended 30 June 2005, in accordance with the following that apply in relation to the reporting unit:

- (a) the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996, and
- (b) Australian Accounting Standards; and
- (c) other mandatory professional reporting requirements.



**AGOSTINELLI PERLEN  
CHARTERED ACCOUNTANTS**



**JOHN AGOSTINELLI  
PARTNER**

Dated at Carlton VIC 3053

This 20 day of December, 2005.



**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE, 2005**

	<u>Notes</u>	<u>2005</u> \$	<u>2004</u> \$
<b>MEMBERS' FUNDS</b>		313,848	150,426
<b>REPRESENTED BY:</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank	5(a)	51,369	95,532
Subscriptions and Levies in Arrears	4(c)	346,147	259,411
Total Current Assets		397,516	354,943
<b>NON-CURRENT ASSETS</b>			
<b>FIXED ASSETS</b>			
Motor Vehicles, Office Furniture & Equipment	3	6,957	3,383
Total Non-Current Assets		6,957	3,383
<b>TOTAL ASSETS</b>		404,473	358,326

The accompanying notes form part of these accounts

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE, 2005

(Continued...)	<u>Notes</u>	<u>2005</u>	<u>2004</u>
		\$	\$
<u>Less:</u>			
<b>CURRENT LIABILITIES</b>			
Trade Creditors		57,544	4,035
Subscriptions Paid in Advance		8,463	183,175
Accrued Charges		18,863	14,947
Provision for Employee Entitlements		5,755	5,743
		<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>		90,625	207,900
		<hr/>	<hr/>
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		90,625	207,900
		<hr/>	<hr/>
<b>NET ASSETS</b>		313,848	150,426
		<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, 2005**

	<u>2005</u>	<u>2004</u>
	\$	\$
Accumulated Funds as at 1st July, 2004	150,426	127,718
Operating Surplus/(Deficit)	163,422	22,708
Accumulated Funds as at 30 June, 2005	<u>313,848</u>	<u>150,426</u>

The accompanying notes form part of these accounts

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR THE YEAR ENDED 30 JUNE, 2005**

	<u>Notes</u>	<u>2005</u>	<u>2004</u>
<b><u>INCOME</u></b>		\$	\$
Branch Subscriptions	4(b)	204,176	180,683
Affiliation Fees		22,917	29,189
Conference Expenses Reimbursement		16,816	9,800
Magazine Revenue		15,000	15,000
Interest Received		253	300
ACTU Media Campaign		37,472	--
Debt Waivered	4(d)	174,712	--
Other Income		--	164
		<hr/>	<hr/>
		471,346	235,136
		<hr/>	<hr/>
<b><u>LESS: EXPENDITURE</u></b>			
<b><u>Administration and other operating costs</u></b>			
Affiliation Fees		29,631	29,050
Bank Charges		512	298
Depreciation of motor vehicles		177	632
Depreciation of plant and equipment		912	1,527
Fringe Benefits Tax		--	695
Gifts		319	56
Industrial Campaigns		52,644	--
Internet expense		872	1,320
Legal fees		3,250	1,967
Loss on sale of asset		636	--
Media Release		1,295	--
Motor Vehicle		981	1,705
National ITAB		4,005	5,043
O H & S Campaigns		8,222	5,980
Printing & Stationery		2,273	2,783
Postage		714	273
Promotional and magazine expenses		4,109	3,461
Relocation Expenses		--	5,890
Rent		22,274	18,182
Storage		2,075	1,932
Subscriptions and Donations		2,085	2,164
Sundry Expenses		92	354
Telephone and facsimile		6,266	4,676
Travelling		1,238	698

The accompanying notes form part of these accounts

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR THE YEAR ENDED 30 JUNE, 2005**

	<u>Notes</u>	<u>2005</u>	<u>2004</u>
		\$	\$
		144,582	88,686
<b><u>Professional Fees</u></b>			
Audit Fees		5,000	5,000
Other Services		5,000	5,800
		10,000	10,800
<b><u>Employment Costs</u></b>			
Salaries and benefits – Office Bearers		29,609	28,134
Salaries and Benefits – Other employees		36,255	26,755
Superannuation		7,951	6,496
Workcover		1,356	526
Provision for Leave		12	2,290
Industrial Consultancy		6,084	5,214
Staff Costs		1,612	--
		82,879	69,415
<b><u>Conference and Meetings</u></b>			
National Officers' Travel		20,441	2,228
Branch Travel		46,322	36,216
Travel Allowance		650	249
Conference Catering		3,050	4,834
		70,463	43,527
<b><u>TOTAL EXPENDITURE</u></b>		307,924	212,428
<b>OPERATING SURPLUS</b>		163,422	22,708
Accumulated Surplus at 1 July 2004		150,426	127,718
<b>ACCUMULATED SURPLUS AT 30 JUNE 2005</b>		313,848	150,426

The accompanying notes form part of these accounts

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 30 JUNE, 2005**

	<u>Note</u>	<u>2005</u>	<u>2004</u>
		\$	\$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Receipts from Branch Subscriptions and Affiliation Fees		209,644	218,922
Payment to Suppliers and employees		(248,761)	(201,497)
Interest received		253	300
		<hr/>	<hr/>
<b>Net Cash Inflow/(Outflow) From Operating Activities</b>	5 (b)	(38,864)	17,725
<b><u>CASH FLOWS FROM INVESTING &amp; FINANCING ACTIVITIES</u></b>			
Payments for Property, Plant & Equipment		(6,663)	--
Proceeds from Sale of Property, Plant & Equipment		1,364	--
		<hr/>	<hr/>
<b>Net Cash Inflow/(Outflow) From Investing Activities</b>		(5,299)	--
		<hr/>	<hr/>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		(44,163)	17,725
Cash at the Beginning of the Financial Year		95,532	77,807
		<hr/>	<hr/>
<b>CASH AT THE END OF FINANCIAL YEAR</b>	5 (a)	<u>51,369</u>	<u>95,532</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, 2005

### **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, 2004.

(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, 2005**

**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>2005</u>	<u>2004</u>
	\$	\$
<b>Note 3 - Motor Vehicles, Office Furniture &amp; Equipment</b>		
Motor Vehicles - at Cost	--	28,857
Less: Accumulated Depreciation	--	26,680
	<hr/>	<hr/>
	--	2,177
	<hr/>	<hr/>
Office Furniture & Equipment - at Cost	11,497	5,030
Less: Accumulated Depreciation	4,727	4,400
	<hr/>	<hr/>
	6,770	630
	<hr/>	<hr/>
Computer Software	3,081	2,886
Less: Accumulated Depreciation	2,894	2,310
	<hr/>	<hr/>
	187	576
	<hr/>	<hr/>
Total Written Down Value	<hr/> <u>6,957</u>	<hr/> <u>3,383</u>



**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE, 2005**

**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 2005 are made up as follows:

	<u>2005</u>	<u>2004</u>
	\$	\$
New South Wales	69,178	69,135
Victoria	44,276	41,627
Queensland	36,548	34,832
South Australia	14,745	14,112
Western Australia	17,675	16,588
Tasmania	6,378	6,013
Australian Capital Territory	6,478	6,199
Australian Government Employees	8,898	8,452
Prior year AGE Subscriptions forgiven	--	(16,275)
	<hr/>	<hr/>
Total Subscriptions	204,176	180,683
	<hr/>	<hr/>

- (c) The amount of subscriptions and levies in arrears at 30 June 2005 comprises:

Subscriptions:

Victoria	(2,439)	--
New South Wales	269,656	196,920
Tasmania	1,762	--
Western Australia	--	1,780
Australian Capital Territory	--	16,652
ACTU Affiliation – New South Wales	48,526	41,293
ACTU Affiliation – South Australia	2,908	975
ACTU Affiliation – Western Australia	2,425	--
ACTU Affiliation – Tasmania	214	--
Conference Reimbursement	8,480	1,791
ACTU Media Campaign	14,615	--
	<hr/>	<hr/>
Total Subscriptions and levies in Arrears	346,147	259,411
	<hr/>	<hr/>

- (d) State Branches who previously paid the National office additional subscriptions to sustain a sufficient level of funds have now resolved to waiver their right to any repayment from the National Office.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE, 2005**

**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>2005</u>	<u>2004</u>
	\$	\$
Cash at Bank – Commonwealth Bank	51,369	95,532
	<u>                    </u>	<u>                    </u>

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

<u>Operating Surplus/(Deficit)</u>	163,422	22,708
Depreciation & Amortisation	1,089	2,159
Loss on sale of asset	636	--
<u>Changes in Operating Assets</u> <u>&amp; Liabilities:</u>		
(Increase)/Decrease in Subscriptions in Arrears	(86,735)	(13,247)
Increase/(Decrease) in Trade Creditors and Accruals	57,424	6,480
Increase/(Decrease) in Provisions	12	2,290
Increase/(Decrease) in Subscriptions Paid in Advance	(174,712)	(2,665)
	<u>                    </u>	<u>                    </u>
Cash Inflow from Operating Activities	<u>(38,864)</u>	<u>17,725</u>

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE, 2005**

**Note 6 - Notice Required Under The Workplace Relations Act 1996 As Amended**

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 read 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)."



Mr Peter Marshall  
National Secretary  
United Firefighters' Union of Australia  
410 Brunswick Street  
Fitzroy Victoria 3065

Dear Mr Jones

**Re: United Firefighters' Union of Australia - Financial Return for year ended 30 June 2005  
FR2005/451**

I have received the financial documents which comprise the financial return of the Union for the year ended 30 June 2005. The documents were lodged in the Registry on 12 May 2006. Whilst the documents have been filed, there are a number of matters that require attention in preparation for the lodgement your Union's next financial return to ensure the filing of it is not delayed and to protect the union from any adverse consequences of not complying with all legislative requirements.

**1 Timing of reporting requirements**

This is the most important of all the listed areas of concern.

Section 266 Of the RAO Schedule requires that the Union must present the full report to either a general meeting of members or subject to subsection 266(3) to a meeting of the Committee of Management (as you elected to do) within 6 months of the end the the financial year. By presenting the report to the Committee of Management on 28 April 2006 the Union was almost 4 months late. There is provision in subsection 265(5) for the Union to apply to a Registrar to extend by no more than 1 month the period during which this meeting may be held.

Paragraph 265(5)(b) of the RAO Schedule required the Union to have provided members with copies of the full report within 5 months of the end of the financial year; i.e. by 30 November 2005. Similarly, there is provision for an application for an extension of this period by up to 1 month. By providing the report to members on 31 March 2006 the Union was again 4 months late.

Please ensure that timing of reporting requirements are met in relation to your next financial return.

**2 Certificate of Secretary**

In the Certificate that forms part of your next financial return, please add the words "copies of" immediately after the words "lodged herewith are" to ensure compliance with paragraph 268(c) of the RAO Schedule.

**3 Operating report**

Whilst it is acknowledged that the reference in the Operating Report to the resignation rights of members was a genuine attempt to comply with paragraph 254(c) of the RAO Schedule, the requirement is for "details" to be included in the Operating Report of the right to members to resign from the Union under section 174 of the RAO Schedule. To strictly comply, the full provisions of subsections 174(1) and (2) need to be incorporated into the Operating Report rather than the shorter reference to resignation from membership in your report which did not cover the detail contained in subsection 174(2). Could you please include them in your next report.

#### 4 Committee of Management Statement

Paragraph (b) of the Industrial Registrar's Reporting Guideline 26 requires the date of passage of the resolution of the Committee of Management relating the Committee of Management Statement to be included in the Statement.

Paragraph (e)(iv) of the Industrial Registrar's Reporting Guideline 25 requires a declaration by the Committee of Management that "where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in consistent manner to each of the other reporting units of the organisation;.."

Could you please comply with these requirements in your next financial return.

A copy of this letter has been sent to the Union's accountants for their information.

Yours sincerely,



Michael Ellis  
Deputy Industrial Registrar

11 August 2006

c.c. Mr J Agostinelli  
Partner  
Agostinelli Perlen  
Chartered Accountants