



FAIR WORK
AUSTRALIA

17 March 2010

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

By email: ufua@bigpond.com.au

Dear Mr Marshall

**Fair Work (Registered Organisations) Act 2009 – (RO Act)
Financial report for year ended 30 June 2006 – FR2006/378**

I acknowledge receipt of the financial report for the National Office of the United Firefighters' Union of Australia for the year ended 30 June 2006. The 2006 financial report was first lodged on 20 August 2008 however the report at that stage had not been provided to members nor presented to a meeting of the committee of management. After numerous exchanges of correspondence, the full report has now been provided to members and presented to a meeting of the committee of management in accordance with ss265 and 266 of the RO Act. The financial report has been re-lodged with a new designated officer's certificate. These documents were lodged with Fair Work Australia on 15 March 2010.

The financial report for year ended 30 June 2006 has been filed.

Although the report has been filed, there are a few matters to note in the preparation of future financial reports.

1. Lodge your future financial reports on time.

The RO Act sets out the chronological order and the timeline in which financial documents must be prepared, provided to members and presented to a meeting. In summary, when preparing the financial reports the United Firefighters' Union of Australia should note the following dates:

- prepare the general purpose financial report (which includes the committee of management statement) and the operating report as soon as practicable after 30 June [see ss253(1), 254(1)];
- organise for the auditor to audit the general purpose financial report (inclusive of the committee of management statement) as soon as practicable;
- provide a copy of the full report (this includes the general purpose financial report, operating report and auditor's report) to the members on or before 30 November [see s265(5)];
- present the full report to a committee of management meeting on or before 31 December [see s266(3)]; and
- lodge the full report and designated officer's certificate with FWA within 14 days of the full report being presented to the s266 meeting [see s268].

Please ensure that the order of events and timeline prescribed by the Act is adhered to. As stated in my previous correspondence to you, these sections are all civil penalty provisions and

contravention of these provisions may attract a pecuniary penalty imposed by the Federal Court against the person or organisation whose conduct contravenes the civil penalty provision.

2. Statement of changes in equity

There was no Statement of Changes in Equity in the general purpose financial report. This is a statement required under AASB 101(10) and (106) of the Australian Accounting Standards and s253(2)(iv) of the RO Act. This statement must be provided in future.

3. Operating report – trustee of superannuation entity

Section 254(2)(d) of the RO Act requires the disclosure in the operating report of any officer or member who is a superannuation trustee to a superannuation entity where the criterion for the officer or member being the trustee is that he/she is a member of the registered organisation. If there are no members or officers who is a trustee of a superannuation entity in accordance to s254(2)(d) the preferred wording to adopt in future is:

“No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.”

4. Lodgement of statement of loans, grants and donations

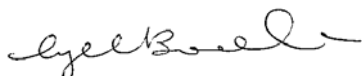
If there are any loan, grant or donation amounts exceeding \$1,000 s237 of the RO Act requires the reporting unit to lodge a s237 Statement with Fair Work Australia within 90 days after the end of each financial year. However, if there are no amounts exceeding \$1,000 and the financial report disclose a substantial figure for the loans, grants or donations it would be advisable to provide a brief note in the financial report to confirm that none of the amounts exceed \$1,000. This would avoid any uncertainty as to whether the obligations under s237 have been met. A pro forma copy of the s237 Statement has been attached to this letter for future use when required.

5. Recovery of wages activity

There are financial reporting obligations regarding the recovery of wages activity. This obligation is provided for in items 16 to 23 of the General Manager’s Reporting Guidelines. In financial years where there are no recovery of wages activity undertaken by the reporting unit, a statement to that effect should be provided in the general purpose financial report.

If you have any queries regarding this letter I may be contacted on (03) 8661 7989 (Wednesdays to Fridays) or by email at cynthia.lobooth@fwa.gov.au

Yours sincerely



Cynthia Lo-Booth
Tribunal Services and Organisations

Enc.

Copy to: Ms Stephanie Kolceg
Supervisor
Agostinelli Perlen Pty Ltd
Chartered Accountants
Stephanie@agpe.com.au



Statement of loans, grants and donations exceeding \$1,000 for financial year ending / /

Please refer to section 237 of the Fair Work (Registered Organisations) Act 2009 when completing this form. This statement when lodged with Fair Work Australia may only be viewed by a member of the organisation. Use of this form is optional.

Organisation's details

Name of organisation including branch, division or chapter (reporting unit)

Postal Address

<input type="text"/>	
<input type="text"/>	Postcode

Details of officer completing the statement

Name

Name of office held in the reporting unit

(An officer of the reporting unit should complete the statement)

Postal Address

<input type="text"/>	
<input type="text"/>	Postcode

Telephone number

Facsimile number

Email

I certify that the information contained in this statement and its attachments is true and complete.

Signature

Date

An organisation must lodge this statement within 90 days of the end of its financial year.

Enquiries and statements should be addressed to:

FAIR WORK AUSTRALIA
GPO BOX 1994
MELBOURNE VIC 3001
Tel: (03) 8661 7888
Fax: (03) 9655 0410
Email: orgs@fwa.gov.au

FAIR WORK AUSTRALIA

LOANS, GRANTS AND DONATIONS EXCEEDING \$1,000 MADE BY REPORTING UNIT
(if insufficient space, please attach separate sheet)

LOANS

Name of Recipient of Loan	Address	Amount	Purpose for which loan required	Security given in relation to loan	Arrangements for repayment of loan

Note: where a loan is made to relieve a member or dependant of a member from severe financial hardship, the name and address and particulars of arrangements for repayment need not be stated.

GRANTS

Name of Recipient of Grant	Address	Amount	Purpose of Grant

Note: where a grant is made to relieve a member or dependant of a member from severe financial hardship, the name and address need not be stated

DONATIONS

Name of Recipient of Donation	Address	Amount	Purpose of Donation

Note: where a donation is made to relieve a member or dependant of a member from severe financial hardship, the name and address need not be stated.

ABN 51 824 544 079

Email: ufua@bigpond.com.au

Your ref.:

Our ref.:



United Firefighters Union of Australia

12 March 2010

Strictly Private and Confidential

Ms Cyntia Lo-Booth
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Ms Lo-Booth

**United Firefighters Union of Australia
Designated Officer's Certificate**

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

- that the documents lodged herewith are copies of the full report, referred to in s268 of the Fair Work (Registered Organisations) Act 2009 being financial report for the year ended 30 June 2006 together with the revised resolution from the committee of management including the date the resolution was passed; and
- that the full report was provided to members on 1 December 2009; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 3 March 2010; in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter Marshall', is written over a light blue horizontal line.

PETER MARSHALL
Secretary

Encl

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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:

on 21 November 2006
R.U.H.

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, 2006;
- (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 2006, 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 *Elliston* this *14th* day of *May* 2006.

R.U. Hanna.
RON HANNA

United Firefighters' Union of Australia

General Purpose Financial Report

For the year ended 30 June 2006

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

Website: www.agpe.com.au

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
GENERAL PURPOSE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006**

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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, 2006 the number of members of the organisation was 13,817.

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 2006 were three part-time employees and one full-time employee.

The National Committee of Management members as at 30 June 2006 were as follows:

		Period	Position Held
Representing National Office	Mr Peter Marshall	3 years, 1 month	
	Mr Ron Hanna	2 years, 8 months	
Representing New South Wales	Mr Ken Smith	3 years, 1 month	
	Mr Darin Sullivan	1 month	
	Mr Simon Flynn	1 month	
	Mr Chris Windsor	1 month	
	Mr Jim Casey	1 month	
	Mr Travis Broadhurst	1 month	
	Mr Chris Perrin	1 month	
Representing Victoria	Mr Peter Marshall	3 years, 1 month	
	Mr Tony Scully	1 month	
	Mr Tony Trimble	1 month	
	Mr Wade Slaughter	1 month	
Representing Queensland	Mr Brendan Angwin	1 month	
	Mr Mark Walker	10 years, 10 months	
	Mr Henry Lawrence	10 years, 10 months	
	Mr Rob Walker	1 month	
Representing South Australia	Mr Bryan Taylor	1 month	
	Mr William Jamieson	3 years, 1 month	
Representing Western Australia	Mr Terry Leach	1 month	
	Mr Dave Bowers	1 month	
Representing Aviation	Mr Kevin Jolly	1 month	
	Mr Mick Farrell	4 years, 9 months	
Representing Tasmania	Mr Andrew Stenhouse	1 year, 9 months	
	Mr Richard Warwick	9 years, 9 months	
Representing Australian Capital Territory	Mr Brett Baulman	1 year, 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, 2006;
- (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 Wellington this 21st day of November 2006.


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, 2006;
- (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 2006, 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 *Elliston* this *14th* day of *May* 200*6* '7

R. U. 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 2006 comprising the Committee of Management Statement, Statement of Financial Position, Statement of Financial Performance, Statement of Cash flows and accompanying notes to the financial statements as set out on pages 4 and 7 to 16.

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 cash flows.

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.

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 2006, in accordance with the following that apply in relation to the reporting unit:

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

Website: www.agpe.com.au

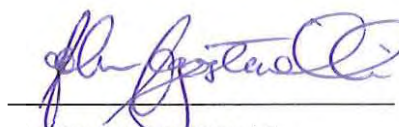
INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

- (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 14 day of May 2007.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2006

	<u>Notes</u>	<u>2006</u> \$	<u>2005</u> \$
MEMBERS' FUNDS		205,650 =====	313,848 =====
REPRESENTED BY:			
CURRENT ASSETS			
Cash at Bank	5(a)	18,478	51,369
Subscriptions and Levies in Arrears	4(c)	254,597	346,147
Other debtors		1,395	--
		<hr/>	<hr/>
Total Current Assets		274,470	397,516
		<hr/>	<hr/>
NON-CURRENT ASSETS			
FIXED ASSETS			
Motor Vehicles, Office Furniture & Equipment	3	39,422	6,957
		<hr/>	<hr/>
Total Non-Current Assets		39,422	6,957
		<hr/>	<hr/>
TOTAL ASSETS		313,892	404,473
		<hr/>	<hr/>
CURRENT LIABILITIES			
Trade Creditors		62,421	57,544
Subscriptions Paid in Advance		--	8,463
Accrued Charges		34,018	18,863
Provision for Employee Entitlements		11,803	5,755
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		108,242	90,625
		<hr/>	<hr/>
TOTAL LIABILITIES		108,242	90,625
		<hr/>	<hr/>
NET ASSETS		205,650 =====	313,848 =====

The accompanying notes form part of these accounts

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

MEMBERS' FUNDS

FOR THE YEAR ENDED 30 JUNE 2006

	<u>2006</u> \$	<u>2005</u> \$
Accumulated Funds as at 1st July 2005	313,848	150,426
Operating Surplus/(Deficit)	(108,198)	163,422
Accumulated Funds as at 30 June 2006	<u>205,650</u> =====	<u>313,848</u> =====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2006

<u>INCOME</u>	<u>Notes</u>	<u>2006</u> \$	<u>2005</u> \$
Branch Subscriptions	4(b)	209,355	204,176
Affiliation Fees		16,703	22,917
Conference Expenses Reimbursement		51,113	16,816
Magazine Revenue		67,260	15,000
Interest Received		395	253
ACTU Media Campaign		--	37,472
Debt Waivered	4(d)	8,462	174,712
ACTU IR Campaign		58,235	--
		<hr/>	<hr/>
		411,523	471,346
		<hr/>	<hr/>

Administration and other operating costs

Affiliation Fees		29,078	29,631
Bank Charges		1,347	512
Computer Expenses		4,458	--
Courier		654	--
Depreciation of motor vehicles		--	177
Depreciation of plant and equipment		8,459	912
Entertainment		639	--
Fines & Penalties		265	--
Fringe Benefits Tax		2,046	--
Gifts		--	319
Industrial Campaigns		69,443	52,644
Internet expense		2,477	872
Legal fees		1,160	3,250
Loss on sale of asset		--	636
Media Release		174	1,295
Motor Vehicle		4,968	981
National ITAB		325	4,005
National Members Polling		8,750	--
O H & S Campaigns		2,287	8,222
Printing & Stationery		2,996	2,273
Postage		912	714
Promotional and magazine expenses		9,902	4,109
Rent		23,537	22,274
Storage		1,982	2,075
Subscriptions and Donations		3,092	2,085
Sundry Expenses		1,325	92
Telephone and facsimile		11,889	6,266
Travelling		1,129	1,238
		<hr/>	<hr/>
		193,294	144,582
		<hr/>	<hr/>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2006

	<u>Notes</u>	<u>2006</u> \$	<u>2005</u> \$
<u>Professional Fees</u>			
Audit Fees		5,000	5,000
Other Services		8,705	5,000
		<hr/>	<hr/>
		13,705	10,000
		<hr/>	<hr/>
<u>Employment Costs</u>			
PAYG tax shortfall		1,567	--
Salaries and benefits – Office Bearers		28,134	29,609
Salaries and Benefits – Other employees		140,452	36,255
Superannuation		24,147	7,951
Workcover		1,188	1,356
Provision for Leave		6,048	12
Honorarium		218	--
Industrial Consultancy		--	6,084
Staff Costs		5,038	1,612
		<hr/>	<hr/>
		206,792	82,879
		<hr/>	<hr/>
<u>Conference and Meetings</u>			
National Officers' Travel		12,410	20,441
Branch Travel		84,760	46,322
Travel Allowance		5,120	650
Conference Catering		3,640	3,050
		<hr/>	<hr/>
		105,930	70,463
		<hr/>	<hr/>
<u>TOTAL EXPENDITURE</u>		519,721	307,924
		<hr/>	<hr/>
OPERATING SURPLUS / (DEFICIT)		(108,198)	163,422
Accumulated Surplus at 1 July 2005		313,848	150,426
		<hr/>	<hr/>
ACCUMULATED SURPLUS AT 30 JUNE 2006		205,650	313,848
		=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2006

	<u>Note</u>	<u>2006</u> \$	<u>2005</u> \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Branch Subscriptions and Affiliation Fees		492,818	209,644
Payment to Suppliers and employees		(485,182)	(248,761)
Interest received		395	253
Net Cash Inflow/(Outflow) From Operating Activities	5 (b)	<u>8,031</u>	<u>(38,864)</u>
<u>CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES</u>			
Payments for Property, Plant & Equipment		(40,922)	(6,663)
Proceeds from Sale of Property, Plant & Equipment		--	1,364
Net Cash Inflow/(Outflow) From Investing Activities		<u>(40,922)</u>	<u>(5,299)</u>
NET INCREASE (DECREASE) IN CASH HELD		<u>(32,891)</u>	<u>(44,163)</u>
Cash at the Beginning of the Financial Year		51,369	95,532
CASH AT THE END OF FINANCIAL YEAR	5 (a)	<u>18,478</u> =====	<u>51,369</u> =====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

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, 2005.

(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.

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.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

	<u>2006</u>	<u>2005</u>
	\$	\$
Note 3 - Motor Vehicles, Office Furniture & Equipment		
Office Furniture & Equipment - at Cost	13,861	11,497
Less: Accumulated Depreciation	8,044	4,727
	<u>5,817</u>	<u>6,770</u>
	=====	=====
Computer Software	41,641	3,081
Less: Accumulated Depreciation	8,036	2,894
	<u>33,605</u>	<u>187</u>
	=====	=====
Total Written Down Value	<u>39,422</u>	<u>6,957</u>
	=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

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 2006 are made up as follows:

	<u>2006</u>	<u>2005</u>
	\$	\$
New South Wales	66,552	69,178
Victoria	46,902	44,276
Queensland	37,998	36,548
South Australia	15,930	14,745
Western Australia	18,473	17,675
Tasmania	6,545	6,378
Australian Capital Territory	6,906	6,478
Australian Government Employees	10,049	8,898
Prior year AGE Subscriptions forgiven		--
	=====	=====
Total Subscriptions	209,355	204,176
	=====	=====

(c) The amount of subscriptions and levies in arrears at 30 June 2006 comprises:

Subscriptions:

Victoria	22,182	(2,439)
New South Wales	115,712	269,656
Tasmania	1,636	1,762
Western Australia	4,596	--
Australian Capital Territory	1,774	--
Queensland	9,499	--
South Australia	4,477	--
Aviation	2,676	--
ACTU Affiliation – New South Wales	--	48,526
ACTU Affiliation – South Australia	4,798	2,908
ACTU Affiliation – Western Australia	3,518	2,425
ACTU Affiliation – Tasmania	386	214
ACTU Affiliation - Queensland	2,238	--
ACTU Affiliation - Victoria	5,802	--
ACTU Affiliation – Australian Capital Territory	403	--
ACTU Affiliation – Aviation	538	--
Austral Media	38,786	--
Conference Reimbursement	280	8,480
ACTU Media Campaign	--	14,615
ACTU IR Campaign	35,296	--
	=====	=====
Total Subscriptions and levies in Arrears	254,597	346,147
	=====	=====

(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 2006

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>2006</u>	<u>2005</u>
	\$	\$
Cash at Bank – Commonwealth Bank	18,478	51,369
	=====	=====

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

<u>Operating Surplus/(Deficit)</u>	(108,198)	163,422
Depreciation & Amortisation	8,459	1,089
Loss on sale of asset	--	636
 <u>Changes in Operating Assets & Liabilities:</u>		
(Increase)/Decrease in Subscriptions in Arrears	91,549	(86,735)
(Increase)/Decrease in Other Debtors	(1,395)	--
Increase/(Decrease) in Trade Creditors and Accruals	20,032	57,424
Increase/(Decrease) in Provisions	6,048	12
Increase/(Decrease) in Subscriptions Paid in Advance	(8,464)	(174,712)
	-----	-----
Cash Inflow from Operating Activities	8,031	(38,864)
	=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

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)."



Australian Government
Australian Industrial Registry

11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7989
Fax: (03) 9655 0410
Email: cynthia.lobooth@airc.gov.au

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

By e-mail: p.marshall@ufuvic.asn.au

Dear Mr Marshall

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2006 – FR2006/378**

I acknowledge receipt of the letter from the reporting unit's auditor, Agostinelli Perlen Pty Ltd, dated 6 October 2008. The letter was lodged in the Industrial Registry the same day. Based on the information contained in that letter the reporting unit is not required to lodge a section 237 statement regarding loans, grants or donations exceeding \$1,000.

I also refer to our telephone conference between Ms Stephanie Kolceg from Agostinelli Perlin Pty Ltd, you and myself on 8 October 2008.

The financial reports for the year ended 30 June 2006 have not been filed.

In your cover letter dated 18 August 2008, which is equivalent to the designated officer's certificate prepared under subsection 268(c) of the RAO Schedule, you stated that:

"....Since then the accounts should have been provided to the members and a second committee of management meeting held however this has not eventuated. Whilst we have not strictly adhered to the timeline and requirements of the Financial reporting process, the 2006 financial report was effectively published (as a comparative) with the 2007 financial report on 22 April 2008.... Please advise if you require us to undertake any further action."

As I previously stated in our telephone conference I cannot file the financial reports for the year ended 30 June 2006 because the full report for that year has not been presented to a meeting of the committee of management (as permitted under s.266(3) of the RAO Schedule and rule 31A of the United Firefighters' Union of Australia) and the full report has not been provided to the members of the reporting unit. The presentation and provision of the 2006 comparative figures contained in the financial reports for the year ended 30 June 2007 does not satisfy the requirements of sections 265 and 266 of the RAO Schedule. Reporting units are obligated to fulfil the requirements of preparing, auditing, presenting and providing the full reports in accordance to the RAO Schedule for each financial year.

I have reproduced the sections of the legislation that is relevant to what I am requesting the reporting unit to do. The RAO Schedule is a Schedule that is a part of the *Workplace Relations Act 1996*. The Schedule governs the rights and obligations of registered organisations, such as the United Firefighters' Union of Australia. A number of provisions in the RAO Schedule are civil penalty provisions.

Subsection 265(1) of the RAO Schedule states:

"A reporting unit must provide free of charge to its members either:

(a) a full report consisting of:

- (i) a copy of the report of the auditor in relation to the inspection and audit of the financial records of the reporting unit in relation to a financial year; and
- (ii) a copy of the general purpose financial report to which the report relates; and
- (iii) a copy of the operating report to which the report relates; or

(b) a concise report for the financial year that complies with subsection (3).

Note: This subsection is a civil penalty provision (see section 305)."

Subsection 265(5) of the RAO Schedule further states:

"The copies referred to in subsection (1) must be provided within:

- (a) *if a general meeting of members of the reporting unit to consider the reports is held within 6 months after the end of the financial year—the period starting at the end of the financial year and ending 21 days before that meeting; or*
- (b) *in any other case—the period of 5 months starting at the end of the financial year.*

A Registrar may, upon application by the reporting unit, extend the period during which the meeting referred to in paragraph (a) may be held, or the period set out in paragraph (b), by no more than one month.

Note: This subsection is a civil penalty provision (see section 305)."

Section 266 of the RAO Schedule states:

"(1) Subject to subsection (2), the reporting unit must cause the full report to be presented to a general meeting of the members of the reporting unit within the period of 6 months starting at the end of the financial year (or such longer period as is allowed by a Registrar under subsection 265(5)).

Note: This subsection is a civil penalty provision (see section 305).

- (2) *If the rules of the reporting unit permit a general meeting to be a series of meetings at different locations, the presenting of the full report to such a series of meetings is taken to be the presenting of the report to a general meeting. The general meeting is taken to have occurred at the time of the last of the meetings in the series.*
- (3) *If the rules of the reporting unit provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report, the full report may instead be presented to a meeting of the committee of management of the reporting unit that is held within the period mentioned in subsection (1)."*

Section 268 of the RAO Schedule states:

"A reporting unit must, within 14 days (or such longer period as a Registrar allows) after the general meeting referred to in section 266, lodge in the Industrial Registry:

- (a) *a copy of the full report; and*
- (b) *if a concise report was provided to members—a copy of the concise report; and*

(c) a certificate by a prescribed designated officer that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266.

Note: This section is a civil penalty provision (see section 305)."

Once the full report for the year ended 30 June 2006 has been presented to a committee of management meeting and been provided to members, a new designated officer's certificate needs to be prepared to provide details of when the full report was presented to the meeting and provided to members. The designated officer's certificate must be lodged with the Industrial Registry within 14 days of the meeting. If the full report presented at the meeting and provided to the members is identical to the copy of the full report already lodged on 20 August 2008, the reporting unit will only need to lodge the new designated officer's certificate to evidence that the full report has been presented to a meeting and members have been provided a copy. If the newly lodged certificate is in order the financial documents will be filed. The full report along with the designated officer's certificate will then be uploaded to the Australian Industrial Registry organisations website at <http://www.e-airc.gov.au/259v/>

If your reporting unit is seeking to present the full report at the next committee of management meeting scheduled for later this year I suggest a letter be provided as soon as possible to advise the Registry the date of the scheduled meeting. The Registry can then anticipate when to expect lodgement of the new designated officer's certificate.

If you need to further discuss the matters contained in this letter I may be contacted on (03) 8661 7989 (Wednesdays to Fridays) or by email at cynthia.lobooth@airc.gov.au.

Yours sincerely,



Cynthia Lo-Booth
Statutory Services Branch

9 October 2008

Cc Ms Stephanie Kolceg
Supervisor
Agostinelli Perlen Pty Ltd
Chartered Accountants
Stephanie@agpe.com.au

ABN 51 824 544 079

Email: ufua@senet.com.au

Your ref.:

Our ref.:



United Firefighters Union of Australia

18 August 2008

Strictly Private & Confidential

Mr Robert Pfeiffer
Australian Industrial Registry
Statutory Services Branch
11 Exhibition Street
MELBOURNE VIC 3000

Dear Mr Pfeiffer

**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 being financial report for the year ended 30 June 2006; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 21 November 2006 in accordance with section 266 of the RAO schedule.

The financial report was presented to a committee of management meeting on 21 November 2006. Shortly after this date the National Executive officer ceased employment with the National Branch which resulted in some confusion regarding the status of the accounts and the signing of these. In addition, the National President retired from his position shortly after the National Executive conference where the accounts were presented further delaying the time in which the accounts were signed. Consequently our Auditor did not receive the accounts until May 2007. Since then the accounts should have been provided to the members and a second committee of management meeting held however this has not eventuated.

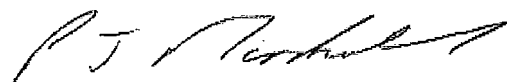
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Whilst we have not strictly adhered to the timeline and requirements of the Financial reporting process, the 2006 financial report was effectively published (as a comparative) with the 2007 financial report on 22 April 2008. No issues or matters arose from the publication of these accounts.

Please advise if you require us to undertake any further action.

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

Yours sincerely



Peter J Marshall
Secretary
United Firefighters Union Australia

Encl

United Firefighters' Union of Australia

General Purpose Financial Report

For the year ended 30 June 2006

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

Website: www.agpe.com.au

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
GENERAL PURPOSE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006**

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7	STATEMENT OF FINANCIAL POSITION
8	MEMBERS' FUNDS
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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, 2006 the number of members of the organisation was 13,817.

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 2006 were three part-time employees and one full-time employee.

The National Committee of Management members as at 30 June 2006 were as follows:

		Period Position Held
Representing National Office	Mr Peter Marshall	3 years, 1 month
	Mr Ron Hanna	2 years, 8 months
Representing New South Wales	Mr Ken Smith	3 years, 1 month
	Mr Darin Sullivan	1 month
	Mr Simon Flynn	1 month
	Mr Chris Windsor	1 month
	Mr Jim Casey	1 month
	Mr Travis Broadhurst	1 month
	Mr Chris Perrin	1 month
Representing Victoria	Mr Peter Marshall	3 years, 1 month
	Mr Tony Scully	1 month
	Mr Tony Trimble	1 month
	Mr Wade Slaugher	1 month
	Mr Brendan Angwin	1 month
Representing Queensland	Mr Mark Walker	10 years, 10 months
	Mr Henry Lawrence	10 years, 10 months
	Mr Rob Walker	1 month
	Mr Bryan Taylor	1 month
Representing South Australia	Mr William Jamieson	3 years, 1 month
	Mr Terry Leach	1 month
Representing Western Australia	Mr Dave Bowers	1 month
	Mr Kevin Jolly	1 month
Representing Aviation	Mr Mick Farrell	4 years, 9 months
	Mr Andrew Stenhouse	1 year, 9 months
Representing Tasmania	Mr Richard Warwick	9 years, 9 months
Representing Australian Capital Territory	Mr Brett Baulman	1 year, 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, 2006;
- (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 Wellington this 21st day of November 2006.


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, 2006;
- (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 2006, 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 *Elliston* this *14th* day of *May* 200*6* ⁰⁷

R. U. 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 2006 comprising the Committee of Management Statement, Statement of Financial Position, Statement of Financial Performance, Statement of Cash flows and accompanying notes to the financial statements as set out on pages 4 and 7 to 16.

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 cash flows.

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.

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 2006, in accordance with the following that apply in relation to the reporting unit:

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

Website: www.agpe.com.au

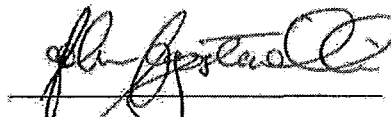
INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

- (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 14 day of May 2007.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2006

	<u>Notes</u>	<u>2006</u> \$	<u>2005</u> \$
MEMBERS' FUNDS		205,650 =====	313,848 =====
REPRESENTED BY:			
CURRENT ASSETS			
Cash at Bank	5(a)	18,478	51,369
Subscriptions and Levies in Arrears	4(c)	254,597	346,147
Other debtors		1,395	--
		<hr/>	<hr/>
Total Current Assets		274,470	397,516
		<hr/>	<hr/>
NON-CURRENT ASSETS			
FIXED ASSETS			
Motor Vehicles, Office Furniture & Equipment	3	39,422	6,957
		<hr/>	<hr/>
Total Non-Current Assets		39,422	6,957
		<hr/>	<hr/>
TOTAL ASSETS		313,892	404,473
		<hr/>	<hr/>
CURRENT LIABILITIES			
Trade Creditors		62,421	57,544
Subscriptions Paid in Advance		--	8,463
Accrued Charges		34,018	18,863
Provision for Employee Entitlements		11,803	5,755
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		108,242	90,625
		<hr/>	<hr/>
TOTAL LIABILITIES		108,242	90,625
		<hr/>	<hr/>
NET ASSETS		205,650 =====	313,848 =====

The accompanying notes form part of these accounts

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

MEMBERS' FUNDS

FOR THE YEAR ENDED 30 JUNE 2006

	<u>2006</u> \$	<u>2005</u> \$
Accumulated Funds as at 1st July 2005	313,848	150,426
Operating Surplus/(Deficit)	(108,198)	163,422
Accumulated Funds as at 30 June 2006	<u>205,650</u> =====	<u>313,848</u> =====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2006

<u>INCOME</u>	<u>Notes</u>	<u>2006</u> \$	<u>2005</u> \$
Branch Subscriptions	4(b)	209,355	204,176
Affiliation Fees		16,703	22,917
Conference Expenses Reimbursement		51,113	16,816
Magazine Revenue		67,260	15,000
Interest Received		395	253
ACTU Media Campaign		--	37,472
Debt Waivered	4(d)	8,462	174,712
ACTU IR Campaign		58,235	--
		<hr/>	<hr/>
		411,523	471,346
		<hr/>	<hr/>

Administration and other operating costs

Affiliation Fees		29,078	29,631
Bank Charges		1,347	512
Computer Expenses		4,458	--
Courier		654	--
Depreciation of motor vehicles		--	177
Depreciation of plant and equipment		8,459	912
Entertainment		639	--
Fines & Penalties		265	--
Fringe Benefits Tax		2,046	--
Gifts		--	319
Industrial Campaigns		69,443	52,644
Internet expense		2,477	872
Legal fees		1,160	3,250
Loss on sale of asset		--	636
Media Release		174	1,295
Motor Vehicle		4,968	981
National ITAB		325	4,005
National Members Polling		8,750	--
O H & S Campaigns		2,287	8,222
Printing & Stationery		2,996	2,273
Postage		912	714
Promotional and magazine expenses		9,902	4,109
Rent		23,537	22,274
Storage		1,982	2,075
Subscriptions and Donations		3,092	2,085
Sundry Expenses		1,325	92
Telephone and facsimile		11,889	6,266
Travelling		1,129	1,238
		<hr/>	<hr/>
		193,294	144,582
		<hr/>	<hr/>

The accompanying notes form part of these accounts

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2006

	<u>Notes</u>	<u>2006</u>	<u>2005</u>
		\$	\$
<u>Professional Fees</u>			
Audit Fees		5,000	5,000
Other Services		8,705	5,000
		<hr/>	<hr/>
		13,705	10,000
		<hr/>	<hr/>
<u>Employment Costs</u>			
PAYG tax shortfall		1,567	--
Salaries and benefits – Office Bearers		28,134	29,609
Salaries and Benefits – Other employees		140,452	36,255
Superannuation		24,147	7,951
Workcover		1,188	1,356
Provision for Leave		6,048	12
Honorarium		218	--
Industrial Consultancy		--	6,084
Staff Costs		5,038	1,612
		<hr/>	<hr/>
		206,792	82,879
		<hr/>	<hr/>
<u>Conference and Meetings</u>			
National Officers' Travel		12,410	20,441
Branch Travel		84,760	46,322
Travel Allowance		5,120	650
Conference Catering		3,640	3,050
		<hr/>	<hr/>
		105,930	70,463
		<hr/>	<hr/>
<u>TOTAL EXPENDITURE</u>		519,721	307,924
		<hr/>	<hr/>
OPERATING SURPLUS / (DEFICIT)		(108,198)	163,422
Accumulated Surplus at 1 July 2005		313,848	150,426
		<hr/>	<hr/>
ACCUMULATED SURPLUS AT 30 JUNE 2006		205,650	313,848
		=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2006

	<u>Note</u>	<u>2006</u> \$	<u>2005</u> \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Branch Subscriptions and Affiliation Fees		492,818	209,644
Payment to Suppliers and employees		(485,182)	(248,761)
Interest received		395	253
Net Cash Inflow/(Outflow) From Operating Activities	5 (b)	<u>8,031</u>	<u>(38,864)</u>
<u>CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES</u>			
Payments for Property, Plant & Equipment		(40,922)	(6,663)
Proceeds from Sale of Property, Plant & Equipment		--	1,364
Net Cash Inflow/(Outflow) From Investing Activities		<u>(40,922)</u>	<u>(5,299)</u>
NET INCREASE (DECREASE) IN CASH HELD		<u>(32,891)</u>	<u>(44,163)</u>
Cash at the Beginning of the Financial Year		51,369	95,532
CASH AT THE END OF FINANCIAL YEAR	5 (a)	<u>18,478</u> =====	<u>51,369</u> =====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

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, 2005.

(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.

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.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

	<u>2006</u>	<u>2005</u>
	\$	\$
Note 3 - Motor Vehicles, Office Furniture & Equipment		
Office Furniture & Equipment - at Cost	13,861	11,497
Less: Accumulated Depreciation	8,044	4,727
	<hr/>	<hr/>
	5,817	6,770
	=====	=====
Computer Software	41,641	3,081
Less: Accumulated Depreciation	8,036	2,894
	<hr/>	<hr/>
	33,605	187
	=====	=====
Total Written Down Value	39,422	6,957
	=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

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 2006 are made up as follows:

	<u>2006</u>	<u>2005</u>
	\$	\$
New South Wales	66,552	69,178
Victoria	46,902	44,276
Queensland	37,998	36,548
South Australia	15,930	14,745
Western Australia	18,473	17,675
Tasmania	6,545	6,378
Australian Capital Territory	6,906	6,478
Australian Government Employees	10,049	8,898
Prior year AGE Subscriptions forgiven		--
	=====	=====
Total Subscriptions	209,355	204,176
	=====	=====

- (c) The amount of subscriptions and levies in arrears at 30 June 2006 comprises:

<u>Subscriptions:</u>		
Victoria	22,182	(2,439)
New South Wales	115,712	269,656
Tasmania	1,636	1,762
Western Australia	4,596	--
Australian Capital Territory	1,774	--
Queensland	9,499	--
South Australia	4,477	--
Aviation	2,676	--
ACTU Affiliation – New South Wales	--	48,526
ACTU Affiliation – South Australia	4,798	2,908
ACTU Affiliation – Western Australia	3,518	2,425
ACTU Affiliation – Tasmania	386	214
ACTU Affiliation - Queensland	2,238	--
ACTU Affiliation - Victoria	5,802	--
ACTU Affiliation – Australian Capital Territory	403	--
ACTU Affiliation – Aviation	538	--
Austral Media	38,786	--
Conference Reimbursement	280	8,480
ACTU Media Campaign	--	14,615
ACTU IR Campaign	35,296	--
	=====	=====
Total Subscriptions and levies in Arrears	254,597	346,147
	=====	=====

- (d) State Branches who previously paid the National Office additional subscriptions to sustain a sufficient level of funds have now resolved to waive 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 2006

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>2006</u>	<u>2005</u>
	\$	\$
Cash at Bank – Commonwealth Bank	18,478	51,369
	=====	=====

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

<u>Operating Surplus/(Deficit)</u>	(108,198)	163,422
Depreciation & Amortisation	8,459	1,089
Loss on sale of asset	--	636
<u>Changes in Operating Assets & Liabilities:</u>		
(Increase)/Decrease in Subscriptions in Arrears	91,549	(86,735)
(Increase)/Decrease in Other Debtors	(1,395)	--
Increase/(Decrease) in Trade Creditors and Accruals	20,032	57,424
Increase/(Decrease) in Provisions	6,048	12
Increase/(Decrease) in Subscriptions Paid in Advance	(8,464)	(174,712)
	-----	-----
Cash Inflow from Operating Activities	8,031	(38,864)
	=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2006

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)."