



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 2007 – FR2007/500**

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.

The financial report for the year ended 30 June 2007 has been filed and no further action is required with respect to these documents.

However, the reporting unit is required to make the following improvements to its financial reports in future years to ensure full compliance with the legislation and to allow future financial reports to be filed without requiring further action and/or provision of additional documents.

1. Committee of Management Statement

(a) Date of Resolution

Item 26 of the *Reporting Guidelines* requires the date of resolution be specified in the committee of management statement. The date the statement is signed by the designated officer cannot be assumed to be the date of resolution.

I suggest that the date of resolution be inserted in the first sentence of the committee of management statement in the following manner:

"... state on behalf of the Committee and in accordance with a resolution passed on [insert date of resolution] by the Committee that:"

(b) Recovery of wages

Items 16 – 23, 25(f) and 27(b) of the *Reporting Guidelines* govern the financial reporting of recovery of wages activity.

I note the accounts do not provide any information in relation to any recovery of wages activity. In circumstances where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement by the auditor or a declaration in the committee of management statement stating that there was no recovery of wages activity for the financial year would suffice.

2. Operating Report

The legislative requirements regarding the contents of the operating report is contained in s.254 of the RAO Schedule and reg.159 of the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* (RAO Regulations).

The operating report is missing information regarding the following:

- details of any significant changes in the reporting unit's financial affairs during the year [s.254(2)(b)];
- details of the right of members to resign from the reporting unit [s.254(2)(c)], this is done by reproducing rule 8, from sub-rule 8(1) to sub-rule 8(6) of the United Firefighters' Union of Australia rules; and
- details of any officer or member of the reporting unit who is a trustee or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme where the criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation [s.254(2)(d)].

If no officer or member is a trustee as described in subsection 254(2)(d), then the acceptable wording to address the requirement is as follows:

"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".

The information contained in paragraphs (i) to (vi) on page 3 of the financial report lodged are not required to be provided in the operating report according to the RAO Schedule or the RAO Regulations. Please ensure future operating reports include the additional information as specified in the above dot points.

3. Approved Auditor

It is not clear from the auditor's report whether or not the auditor is an approved auditor. The definition of an *approved auditor* is contained in regulation 4 of the RAO Regulations.

Regulation 4 states:

"...an approved auditor means:

(a) a person who:

(i) is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants; and

(ii) holds a current Public Practice Certificate..."

In all likelihood the auditor is such a person however, we require that this is made explicit in the auditor's report by stating the individual auditor signing off is a member of the relevant professional body and he holds a current Public Practice Certificate.

Also, references in the auditor's report to Schedule 1B of the *Workplace Relations Act 1996* should be Schedule 1 or alternatively, the RAO Schedule. This change was a result of the *WorkChoices* legislation in March 2006.

4. Timescale Requirements

Section 266 of the RAO Schedule requires the reporting unit to 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 your reporting unit has elected to do. The 2007 financial reports were presented on 4 April 2008, 4 months late. There is a provision in subsection 265(5) for the reporting unit to apply to the Registrar to extend the time limit by no more than 1 month to allow for the meeting to be held.

Subsection 265(5)(b) further provides that if the full report was presented to a meeting of the committee of management, the members must be provided with copies of the full report within 5 months of the end of the financial year, namely 30 November 2007. Under the present circumstances the full report was provided to members on 22 April 2008, nearly 5 months late.

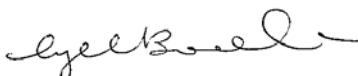
Section 268 provides that the reporting unit must within 14 days from the date the full report is presented to the general meeting or committee of management meeting, lodge in the Industrial Registry a copy of the full report and a designated officer's certificate. The designated officer's certificate was executed on 18 August 2008 and the full report was lodged with the Industrial Registry on 20 August 2008, a further 4 months after the meeting.

The time requirements should be strictly adhered to in future lodgments of financial reports. The Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under the RAO Schedule and to those obligations being discharged within the requisite timeframes.

I take this opportunity to remind the reporting unit that the financial reports for the year ended 30 June 2008 are due by 14 January 2009. And if an extension of time is sought pursuant to s.265(5) and the extension is granted by the Registrar, the financial reports for the year ended 30 June 2008 will then be due by 14 February 2009.

If you wish to 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



Australian Government

Australian Industrial Registry

Level 5
11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7989
Fax: (03) 9655 0410

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 reports for years ended 30 June 2006 and 2007
FR2006/378 and FR2007/500**

I acknowledge receipt of the financial reports of the United Firefighters' Union of Australia for the years ended 30 June 2006 and 2007. The documents were lodged in the Industrial Registry on 20 August 2008.

The financial reports for both years have not been filed.

I note in the statement of financial performance under the item of "Subscriptions and Donations" the aggregate amount for the year ended 30 June 2006 was \$3,092 and the aggregate amount for the year ended 30 June 2007 was \$1,558.

Under item 11(f) of the *Reporting Guidelines* the reporting unit is obliged to disclose a separate amount for the item expense of 'donations'. Section 237(1) of the RAO Schedule requires the reporting unit to lodge in the Industrial Registry, within 90 days after the end of the financial year, a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the reporting unit during the financial year.

You are requested to provide the amounts for the expense item of 'donations' for both financial years. If a donation exceeds the amount of \$1,000 the reporting unit must lodge a section 237 statement. A copy of a section 237 statement is attached for your convenience.

If you wish to discuss this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7989 (Wednesdays to Fridays) or by email at cynthia.lobooth@airc.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Lo-Booth'.

Cynthia Lo-Booth
Statutory Services Branch

10 September 2008

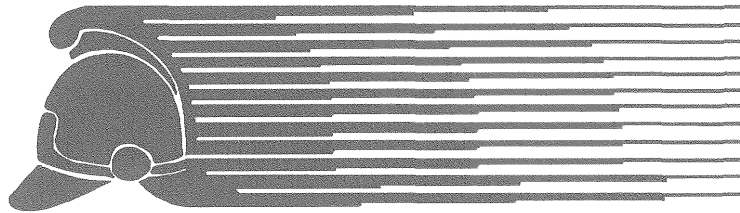
Encl.

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 2007; and
- that the full report was provided to members on 22 April 2008; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 4 April 2008 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 J Marshall
Secretary
United Firefighters Union Australia

Encl

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United Firefighters' Union of Australia

General Purpose Financial Report

For the year ended 30 June 2007

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
GENERAL PURPOSE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2007**

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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, 2007 the number of members of the organisation was 13,993.

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 2007 were two part-time employees and one full-time employee.

The National Committee of Management members as at 30 June 2007 were as follows:

		Period Position Held
Representing National Office	Mr Peter Marshall	4 years, 1 month
	Mr Mick Farrell	7 months
Representing New South Wales	Mr Ken Smith	4 years, 1 month
	Mr Darin Sullivan	1 year, 1 month
	Mr Simon Flynn	1 year, 1 month
	Mr Chris Windsor	1 year, 1 month
	Mr Jim Casey	1 year, 1 month
	Mr Travis Broadhurst	1 year, 1 month
	Mr Chris Perrin	1 year, 1 month
Representing Victoria	Mr Peter Marshall	4 years, 1 month
	Mr Tony Scully	1 year, 1 month
	Mr Tony Trimble	1 year, 1 month
	Mr Wade Slaugher	1 year, 1 month
	Mr Brendan Angwin	1 year, 1 month
Representing Queensland	Mr Mark Walker	11 years, 10 months
	Mr Henry Lawrence	11 years, 10 months
	Mr Mark Gribble	1 year, 1 month
	Mr Bryan Taylor	1 year, 1 month
Representing South Australia	Mr William Jamieson	4 years, 1 month
	Mr Greg Northcott	7 months
Representing Western Australia	Mr Dave Bowers	1 year, 1 month
	Mr Kevin Jolly	1 year, 1 month
Representing Aviation	Mr Mick Farrell	5 years, 9 months
	Mr Andrew Stenhouse	2 year, 9 months
Representing Tasmania	Mr Richard Warwick	10 years, 9 months
Representing Australian Capital Territory	Mr Eric Williams	7 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, 2007;
- (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 3rd day of April 2008.


PETER MARSHALL

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF THE COMMITTEE OF MANAGEMENT

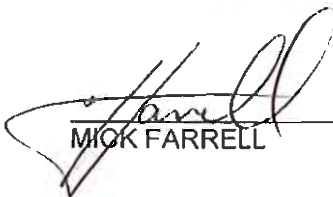
I, *Mick Farrell*, being a member of the National Committee of Management of the United Firefighters' Union of Australia, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

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, 2007;
- (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 2007, 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 *3rd* day of *April* 2008.


MICK FARRELL

**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 2007 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

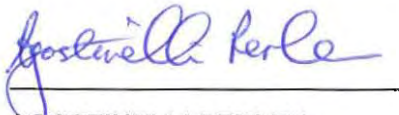
In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE
UNITED FIREFIGHTERS' UNION OF AUSTRALIA

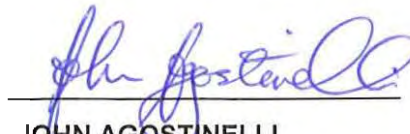
Audit Opinion

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 2007, 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 4 day of April 2008.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2007

	<u>Notes</u>	<u>2007</u> \$	<u>2006</u> \$
MEMBERS' FUNDS		95,300 =====	205,650 =====
REPRESENTED BY:			
CURRENT ASSETS			
Cash at Bank	5(a)	71,452	18,478
Subscriptions and Levies in Arrears	4(c)	151,382	254,597
Other debtors		9,909	1,395
		-----	-----
Total Current Assets		232,743	274,470
		-----	-----
NON-CURRENT ASSETS			
FIXED ASSETS			
Office Furniture & Equipment & Website Design	3	20,467	39,422
		-----	-----
Total Non-Current Assets		20,467	39,422
		-----	-----
TOTAL ASSETS		253,210	313,892
		-----	-----
CURRENT LIABILITIES			
Trade Creditors		109,779	62,421
Accrued Charges		37,481	34,018
Provision for Employee Entitlements		10,650	11,803
		-----	-----
TOTAL CURRENT LIABILITIES		157,910	108,242
		-----	-----
TOTAL LIABILITIES		157,910	108,242
		-----	-----
NET ASSETS		95,300 =====	205,650 =====

The accompanying notes form part of these accounts

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

MEMBERS' FUNDS

FOR THE YEAR ENDED 30 JUNE 2007

	<u>2007</u> \$	<u>2006</u> \$
Accumulated Funds as at 1st July 2006	205,650	313,848
Operating Surplus/(Deficit)	(110,350)	(108,198)
Accumulated Funds as at 30 June 2007	<u>95,300</u> =====	<u>205,650</u> =====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2007

<u>INCOME</u>	<u>Notes</u>	<u>2007</u> \$	<u>2006</u> \$
Branch Subscriptions	4(b)	224,887	209,355
Affiliation Fees		17,045	16,703
Conference Expenses Reimbursement		107,300	51,113
Magazine Revenue		57,800	67,260
Interest Received		184	395
ACTU Marginal Seat		9,996	--
Debt Waivered	4(d)	--	8,462
ACTU IR Campaign		74,948	58,235
Other Income		4,349	--
		<hr/>	<hr/>
		496,509	411,523
		<hr/>	<hr/>
 <u>Administration and other operating costs</u>			
Affiliation Fees		39,048	29,078
Bank Charges		1,647	1,347
Bookkeeping Fees		8,045	--
Computer Expenses		1,604	4,458
Courier		2,325	654
Depreciation of plant and equipment		3,453	3,317
Depreciation of Website Design		15,502	5,142
Entertainment		607	639
Fines & Penalties		170	265
Fringe Benefits Tax		2,412	2,046
Gifts		458	--
Industrial Campaigns		55,325	69,443
Internet expense		711	2,477
Legal fees		17,981	1,160
Media Release		--	174
Motor Vehicle		6,147	4,968
National ITAB		--	325
National Members Polling		--	8,750
O H & S Campaigns		3,983	2,287
Printing & Stationery		3,444	2,996
Postage		407	912
Promotional and magazine expenses		13,597	9,902
Rent		23,690	23,537
Storage		2,205	1,982
Subscriptions and Donations		1,558	3,092
Sundry Expenses		1,689	1,325
Telephone and facsimile		8,844	11,889
Travelling		2,306	1,129
Web Hosting		9,091	--
		<hr/>	<hr/>
		226,249	193,294
		<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 2007

	<u>Notes</u>	<u>2007</u> \$	<u>2006</u> \$
<u>Professional Fees</u>			
Audit Fees		6,000	5,000
Other Services		8,480	8,705
		<hr/> 14,480	<hr/> 13,705
<u>Employment Costs</u>			
PAYG tax shortfall		--	1,567
Salaries and benefits – Office Bearers		28,957	28,134
Salaries and Benefits – Other employees		151,066	140,452
Superannuation		24,259	24,147
Workcover		3,111	1,188
Provision for Leave		(1,153)	6,048
Honorarium		800	218
Staff Costs		1,636	5,038
		<hr/> 208,676	<hr/> 206,792
<u>Conference and Meetings</u>			
National Officers' / Executive Travel		23,775	12,410
Branch Travel		127,187	84,760
Travel Allowance		6,492	5,120
Conference Catering		--	3,640
		<hr/> 157,454	<hr/> 105,930
<u>TOTAL EXPENDITURE</u>		<hr/> 606,859	<hr/> 519,721
OPERATING SURPLUS / (DEFICIT)		(110,350)	(108,198)
Accumulated Surplus at 1 July 2006		<hr/> 205,650	<hr/> 313,848
ACCUMULATED SURPLUS AT 30 JUNE 2007		<hr/> <hr/> 95,300	<hr/> <hr/> 205,650

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2007

	<u>Note</u>	<u>2007</u> \$	<u>2006</u> \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Branch Subscriptions and Affiliation Fees		600,935	492,818
Payment to Suppliers and employees		(548,145)	(485,182)
Interest received		184	395
Net Cash Inflow/(Outflow) From Operating Activities	5 (b)	52,974	8,031
<u>CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES</u>			
Payments for Property, Plant & Equipment		--	(40,922)
Proceeds from Sale of Property, Plant & Equipment		--	--
Net Cash Inflow/(Outflow) From Investing Activities		--	(40,922)
NET INCREASE (DECREASE) IN CASH HELD		52,974	(32,891)
Cash at the Beginning of the Financial Year		18,478	51,369
CASH AT THE END OF FINANCIAL YEAR	5 (a)	71,452	18,478

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

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, 2006.

(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 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
Note 3 - Motor Vehicles, Office Furniture & Equipment		
Office Furniture & Equipment - at Cost	13,862	13,861
Less: Accumulated Depreciation	(11,498)	(8,044)
	<u>2,364</u>	<u>5,817</u>
	=====	=====
Computer Software	41,641	41,641
Less: Accumulated Depreciation	(23,538)	(8,036)
	<u>18,103</u>	<u>33,605</u>
	=====	=====
Total Written Down Value	<u>20,467</u>	<u>39,422</u>
	=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007

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 2007 are made up as follows:

	<u>2007</u>	<u>2006</u>
	\$	\$
New South Wales	76,469	66,552
Victoria	48,739	46,902
Queensland	40,950	37,998
South Australia	15,123	15,930
Western Australia	19,156	18,473
Tasmania	6,643	6,545
Australian Capital Territory	7,099	6,906
Australian Government Employees	10,708	10,049
	=====	=====
Total Subscriptions	224,887	209,355
	=====	=====

(c) The amount of subscriptions and levies in arrears at 30 June 2007 comprises:

Subscriptions:

Victoria	--	22,182
New South Wales	69,053	115,712
Tasmania	--	1,636
Western Australia	--	4,596
Australian Capital Territory	--	1,774
Queensland	--	9,499
South Australia	--	4,477
Aviation	--	2,676
ACTU Affiliation – South Australia	--	4,798
ACTU Affiliation – Western Australia	--	3,518
ACTU Affiliation – Tasmania	--	386
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
ACTU IR Campaign	81,245	35,296
Other	1,084	--
	=====	=====
Total Subscriptions and levies in Arrears	151,382	254,597
	=====	=====

(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
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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>2007</u>	<u>2006</u>
	\$	\$
Cash at Bank – Commonwealth Bank	71,452	18,478
	=====	=====

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

<u>Operating Surplus/(Deficit)</u>	(110,350)	(108,198)
Depreciation & Amortisation	18,955	8,459
<u>Changes in Operating Assets</u> <u>& Liabilities:</u>		
(Increase)/Decrease in Subscriptions in Arrears	103,215	91,549
(Increase)/Decrease in Other Debtors	1,395	(1,395)
Increase/(Decrease) in Trade Creditors and Accruals	40,912	20,032
Increase/(Decrease) in Provisions	(1,153)	6,048
Increase/(Decrease) in Subscriptions Paid in Advance	--	(8,464)
	-----	-----
Cash Inflow from Operating Activities	52,974	8,031
	=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

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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)."