



FAIR WORK
AUSTRALIA

18 March 2010

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

By email: p.marshall@ufuvic.asn.au

Dear Mr Marshall

**Fair Work (Registered Organisations) Act 2009 – (RO Act)
Financial report for year ended 30 June 2008 – FR2008/295**

I acknowledge receipt of the financial report for the National Office of the United Firefighters' Union of Australia for the year ended 30 June 2008. The document was lodged with Fair Work Australia on 15 March 2010.

The financial report for year ended 30 June 2008 has been filed.

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

1. Legislative references for future financial reports

The *Fair Work (Registered Organisations) Act 2009* and the *Fair Work (Registered Organisations) Regulations 2009* both commenced on 1 July 2009. The Act was formerly Schedule 1 of the *Workplace Relations Act 1996* and the Regulations were formerly the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003*. The section numbering and generally the content of the legislation have remained the same with the exception of the Industrial Registrar and the Deputy Industrial Registrar having been replaced by the General Manager and the Delegate to the General Manager, respectively. Financial reports for future years should refer to the new legislation.

2. Operating report – significant changes in reporting unit's financial affairs

Section 254(2)(b) of the RO Act requires the operating report to provide details of significant changes in the reporting unit's financial affairs. I note the operating report contained a statement that provided "*There were no significant changes in the nature of the Branch's principal activities during the year.*" This statement addressed the requirements of s254(2)(a) – disclosure of any significant changes in the nature of the principal activities – but the operating report should also contain a statement regarding any significant changes in the financial affairs. Please ensure this is done in future.

3. 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.

4. 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].

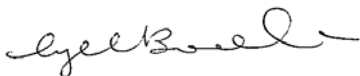
The order of events and the timeline prescribed by the Act must be adhered to.

Our records show the financial report for the year ended 30 June 2009 (FR2009/312) for the National Office of the United Firefighters' Union of Australia is now overdue. The documents should have been lodged with Fair Work Australia on 14 January 2010.

You are required without delay to provide written correspondence addressed to the Delegate to the General Manager, Mr Terry Nassios, giving the following information:

- **current status of the 2009 financial report;**
- **scheduled date of the meeting of the committee of management to present the full report in accordance with s266; and**
- **date of when the documents will be lodged.**

Yours sincerely



Cynthia Lo-Booth
Tribunal Services and Organisations

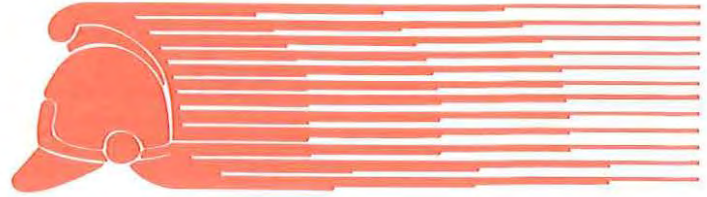
Copy to: Ms Stephanie Kolceg
Supervisor
Agostinelli Perlen Pty Ltd
Chartered Accountants
Stephanie@aqpe.com.au

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 2008; and
- that the full report was provided to members on 10 February 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

u\ufu001 - united firefighters' union of australia'(correspondence)\oc-2010.03.11-designated officer's certificate.doc

United Firefighters' Union of Australia

General Purpose Financial Accounts

For the year ended 30 June 2008

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
GENERAL PURPOSE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2008**

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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, 2008 the number of members of the organisation was 14,123.

Principal Activity

The principal activity of the Union is to represent professional firefighters and their safety. There were no significant changes in the nature of the Branch's principal activities during the year.

Number of Employees

The number of persons employed by the Union as at 30 June 2008 were four part-time employees.

National Committee of Management

The National Committee of Management members as at 30 June 2008 were as follows:

		Period Position Held
Representing National Office	Mr Peter Marshall	5 years, 1 month
	Mr Mick Farrell	1 year, 7 months
Representing New South Wales	Mr Ken Smith	5 years, 1 month
	Mr Darin Sullivan	2 year, 1 month
	Mr Simon Flynn	2 year, 1 month
	Mr Chris Windsor	2 year, 1 month
	Mr Jim Casey	2 year, 1 month
	Mr Travis Broadhurst	2 year, 1 month
	Mr Chris Perrin	2 year, 1 month
Representing Victoria	Mr Peter Marshall	5 years, 1 month
	Mr Tony Scully	2 year, 1 month
	Mr Tony Trimble	2 year, 1 month
	Mr Wade Slaugher	2 year, 1 month
Representing Queensland	Mr Brendan Angwin	2 year, 1 month
	Mr Mark Walker	12 years, 10 months
	Mr Henry Lawrence	12 years, 10 months
	Mr Mark Gribble	2 year, 1 month
Representing South Australia	Mr Bryan Taylor	2 year, 1 month
	Mr William Jamieson	5 years, 1 month
	Mr Greg Northcott	1 year, 7 months
Representing Western Australia	Mr Dave Bowers	2 year, 1 month
	Mr Kevin Jolly	2 year, 1 month
Representing Aviation	Mr Mick Farrell	6 years, 9 months
	Mr Andrew Stenhouse	3 year, 9 months
Representing Tasmania	Mr Richard Warwick	11 years, 9 months
Representing Australian Capital Territory	Mr Eric Williams	1 Year, 7 months
	Mr Jason Jones	Ceased 16 Jul 08 16 July 2008

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

Resignation from Membership

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.

A notice of resignation from membership of the Union takes effect:

- (a) where the member ceases to be eligible to become a member of the Union:
 - (i) on the day on which the notice is received by the Union; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member; whichever is later; or
- (b) in any other case:
 - (i) at the end of two weeks after the notice is received by the Union; or
 - (ii) on the day specified in the notice; whichever is later.

Any dues payable but not paid by a former member of the Union, in relation to a period before a member's resignation from the Union took effect, may be sued for and recovered in the name of the Union, in a court of competent jurisdiction, as a debt due to the Union.

A notice delivered to the Branch Secretary shall be taken to have been received by the Union when it was delivered.

A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with Sub-Rule (1).

A resignation from membership of the Union is valid even if it is not effected in accordance with this Rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme

No officer or member, to the best of my knowledge, under s254(2)(d) of the RAO schedule, 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.

Dated at Hobart this 2nd day of December 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 on 2 December 2008 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, 2008;
- (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 2008, 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.
- (f) there was no recovery of wages activity for the financial year.

Signed on behalf of the Committee of Management

Dated at *Hobart* this *2nd* day of *December* 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 2008 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.

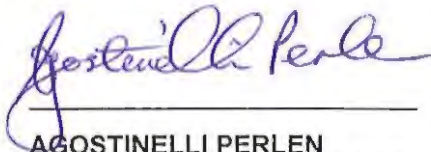
INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

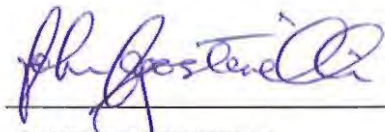
Audit Opinion

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 2008, 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 1 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 (CA)
Holder of Current Public Practice Certificate

Dated at Carlton VIC 3053

This 23 day of December 2008.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2008

	<u>Notes</u>	<u>2008</u> \$	<u>2007</u> \$
MEMBERS' FUNDS		62,507	95,300
		=====	=====
REPRESENTED BY:			
CURRENT ASSETS			
Cash at Bank	5(a)	36,335	71,452
Subscriptions and Levies in Arrears	4(c)	178,170	151,382
Other debtors		--	9,909
		-----	-----
Total Current Assets		214,505	232,743
		-----	-----
NON-CURRENT ASSETS			
FIXED ASSETS			
Office Furniture & Equipment & Website Design	3	3,888	20,467
		-----	-----
Total Non-Current Assets		3,888	20,467
		-----	-----
TOTAL ASSETS		218,393	253,210
		-----	-----
CURRENT LIABILITIES			
Trade Creditors		101,441	109,779
Accrued Charges		39,058	37,481
Provision for Employee Entitlements		15,387	10,650
		-----	-----
TOTAL CURRENT LIABILITIES		155,886	157,910
		-----	-----
		-----	-----
TOTAL LIABILITIES		155,886	157,910
		-----	-----
NET ASSETS		62,507	95,300
		=====	=====

The accompanying notes form part of these accounts

MEMBERS' FUNDS

FOR THE YEAR ENDED 30 JUNE 2008

	<u>2008</u> \$	<u>2007</u> \$
Accumulated Funds as at 1st July 2007	95,300	205,650
Operating Surplus/(Deficit)	(32,793)	(110,350)
Accumulated Funds as at 30 June 2008	<u>62,507</u> =====	<u>95,300</u> =====

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2008

<u>INCOME</u>	<u>Notes</u>	<u>2008</u>	<u>2007</u>
		\$	\$
Branch Subscriptions	4(b)	236,272	224,887
Affiliation Fees		23,846	17,045
Conference Expenses Reimbursement		2,796	107,300
Magazine Revenue		75,000	57,800
Interest Received		253	184
ACTU Marginal Seat		--	9,996
ACTU IR Campaign		72,363	74,948
Other Income		--	4,349
International Affiliation		19,450	--
Standards Australia		13,050	--
		<hr/>	<hr/>
		443,030	496,509
		<hr/>	<hr/>

Administration and other operating costs

Affiliation Fees		54,923	39,048
Bad Debt		123	--
Bank Charges		417	1,647
Bookkeeping Fees		--	8,045
Computer Expenses		205	1,604
Consultancy		10,632	--
Courier		--	2,325
Depreciation of plant and equipment		1,124	3,453
Depreciation of Website Design		15,455	15,502
Entertainment		--	607
Fines & Penalties		--	170
Fringe Benefits Tax		159	2,412
Gifts		--	458
Industrial Campaigns		65,816	55,325
Internet expense		--	711
Legal fees		21,042	17,981
Motor Vehicle		--	6,147
O H & S Campaigns		874	3,983
Printing & Stationery		--	3,444
Postage		--	407
Promotional and magazine expenses		15,758	13,597
Rent		18,875	23,690
Storage		2,095	2,205
Subscriptions		2,389	1,558
Sundry Expenses		--	1,689
Telephone and facsimile		2,628	8,844
Travelling		4,696	2,306
Web Hosting		9,091	9,091
		<hr/>	<hr/>
		226,302	226,249
		<hr/>	<hr/>

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2008

	<u>Notes</u>	<u>2008</u> \$	<u>2007</u> \$
<u>Professional Fees</u>			
Audit Fees		7,000	6,000
Other Services		8,000	8,480
		<hr/> 15,000	<hr/> 14,480
<u>Employment Costs</u>			
Salaries and benefits – Office Bearers		29,391	28,957
Salaries and Benefits – Other employees		75,658	151,066
Superannuation		13,465	24,259
Workcover		3,650	3,111
Provision for Leave		4,737	(1,153)
Honorarium		800	800
Staff Costs		1,113	1,636
		<hr/> 128,814	<hr/> 208,676
<u>Conference and Meetings</u>			
National Officers' / Executive Travel		6,309	23,775
Branch Travel		84,853	127,187
Australian Standards Meeting		13,916	--
Travel Reimbursement		629	6,492
		<hr/> 105,707	<hr/> 157,454
<u>TOTAL EXPENDITURE</u>		<hr/> 475,823	<hr/> 606,859
OPERATING SURPLUS / (DEFICIT)		(32,793)	(110,350)
Accumulated Surplus at 1 July 2007		<hr/> 95,300	<hr/> 205,650
ACCUMULATED SURPLUS AT 30 JUNE 2008		<hr/> <u>62,507</u>	<hr/> <u>95,300</u>

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2008

	<u>Note</u>	<u>2008</u> \$	<u>2007</u> \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Branch Subscriptions and Affiliation Fees		415,990	600,935
Payment to Suppliers and employees		(451,360)	(548,145)
Interest received		253	184
Net Cash Inflow/(Outflow) From Operating Activities	5 (b)	(35,117)	52,974
<u>CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES</u>			
Payments for Property, Plant & Equipment		--	--
Proceeds from Sale of Property, Plant & Equipment		--	--
Net Cash Inflow/(Outflow) From Investing Activities		--	--
NET INCREASE (DECREASE) IN CASH HELD		(35,117)	52,974
Cash at the Beginning of the Financial Year		71,452	18,478
CASH AT THE END OF FINANCIAL YEAR	5 (a)	36,335	71,452

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

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, 2007.

(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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

	<u>2008</u>	<u>2007</u>
	\$	\$
Note 3 - Motor Vehicles, Office Furniture & Equipment		
Office Furniture & Equipment - at Cost	13,862	13,862
Less: Accumulated Depreciation	(12,622)	(11,498)
	1,240	2,364
	=====	=====
Computer Software	41,641	41,641
Less: Accumulated Depreciation	(38,993)	(23,538)
	2,648	18,103
	=====	=====
Total Written Down Value	3,888	20,467
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

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 2008 are made up as follows:

	<u>2008</u>	<u>2007</u>
	\$	\$
New South Wales	78,486	76,469
Victoria	51,385	48,739
Queensland	43,446	40,950
South Australia	16,813	15,123
Western Australia	20,215	19,156
Tasmania	7,280	6,643
Australian Capital Territory	7,435	7,099
Australian Government Employees	11,212	10,708
	=====	=====
Total Subscriptions	236,272	224,887
	=====	=====

- (c) The amount of subscriptions and levies in arrears at 30 June 2008 comprises:

<u>Subscriptions:</u>		
Victoria	31,897	--
New South Wales	19,721	69,053
ACTU IR Campaign	77,677	81,245
Other	48,875	1,084
	=====	=====
Total Subscriptions and levies in Arrears	178,170	151,382
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

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>2008</u>	<u>2007</u>
	\$	\$
Cash at Bank – Commonwealth Bank	36,335	71,452
	=====	=====

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

<u>Operating Surplus/(Deficit)</u>	(32,793)	(110,350)
Depreciation & Amortisation	16,579	18,955
<u>Changes in Operating Assets</u> <u>& Liabilities:</u>		
(Increase)/Decrease in Subscriptions in Arrears	(26,790)	103,215
(Increase)/Decrease in Other Debtors	--	1,395
Increase/(Decrease) in Trade Creditors and Accruals	3,149	40,912
Increase/(Decrease) in Provisions	4,738	(1,153)
	-----	-----
Cash Inflow from Operating Activities	35,117	52,974
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

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)."