



FAIR WORK
AUSTRALIA

28 May 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 2009 – FR2009/312**

I acknowledge receipt of the financial report for the National Office of the United Firefighters' Union of Australia for the year ended 30 June 2009. The document was lodged with Fair Work Australia (FWA) on 21 May 2010.

The financial report for year ended 30 June 2009 has been filed.

Although the report has been filed, there are several matters to note when preparing for 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, presented to a meeting and lodged with FWA. Where the financial reporting period ends on the 30 June, the full report must be provided to members free of charge by 30 November, the full report must be presented to the committee of management by 31 December and the full report along with a designated officer's certificate must be lodged by 14 January of the following year. In the lodged 2009 financial report, each of these steps was delayed by 4 to 5 months. The order of events and the timeline prescribed by the RO Act must be strictly adhered to. I have attached a summary of the financial reporting timeline for your assistance.

2. Committee of Management Statement (page 5)

The reporting guidelines that paragraph (b) of the committee of management statement refers to should properly be cited as 'the reporting guidelines of the General Manager of Fair Work Australia'.

Paragraph (e)(iii) of the committee of management statement states that '*the financial records of the Union have been kept and maintained in accordance with the Fair Work (Registered Organisations) Regulations 2009*' (RO Regulations) but there is no mention of whether they were kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 (RO Act). The committee of management must consider whether the financial records were kept and maintained in accordance with both the RO Act and the RO Regulations. [See item 25 of the Reporting Guidelines of the General Manager].

The accounts did not provide any information in relation to recovery of wages activity for the financial year. The financial reporting obligations regarding recovery of wages is in items 16 to 23 and 25(f) of the Reporting Guidelines of the General Manager. Where the reporting unit has not undertaken any recovery of wages activity, a statement to that effect should be contained in the general purpose financial report. In past years your reporting unit provided such a statement in the committee of management statement.

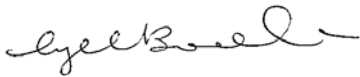
All of these matters should be amended in future financial reports.

3. Operating Report (pages 2-4)

Under the heading 'Rights of Members' where information is provided about the rights of members to resign from the organisation there should also be a reference to the relevant rule (rule 8) of the UFUA rules. Please ensure this is included in the operating report in future.

If you wish to discuss any matters contained in this correspondence I may be contacted on (03) 8661 7989 (Wed – Fri) or by email at cynthia.lobooth@fwa.gov.au

Yours sincerely



Cynthia Lo-Booth
Tribunal Services and Organisations

Enc.

Copy: Ms Leyal Aksu
United Firefighters' Union of Australia
leyal@ufuvic.asn.au

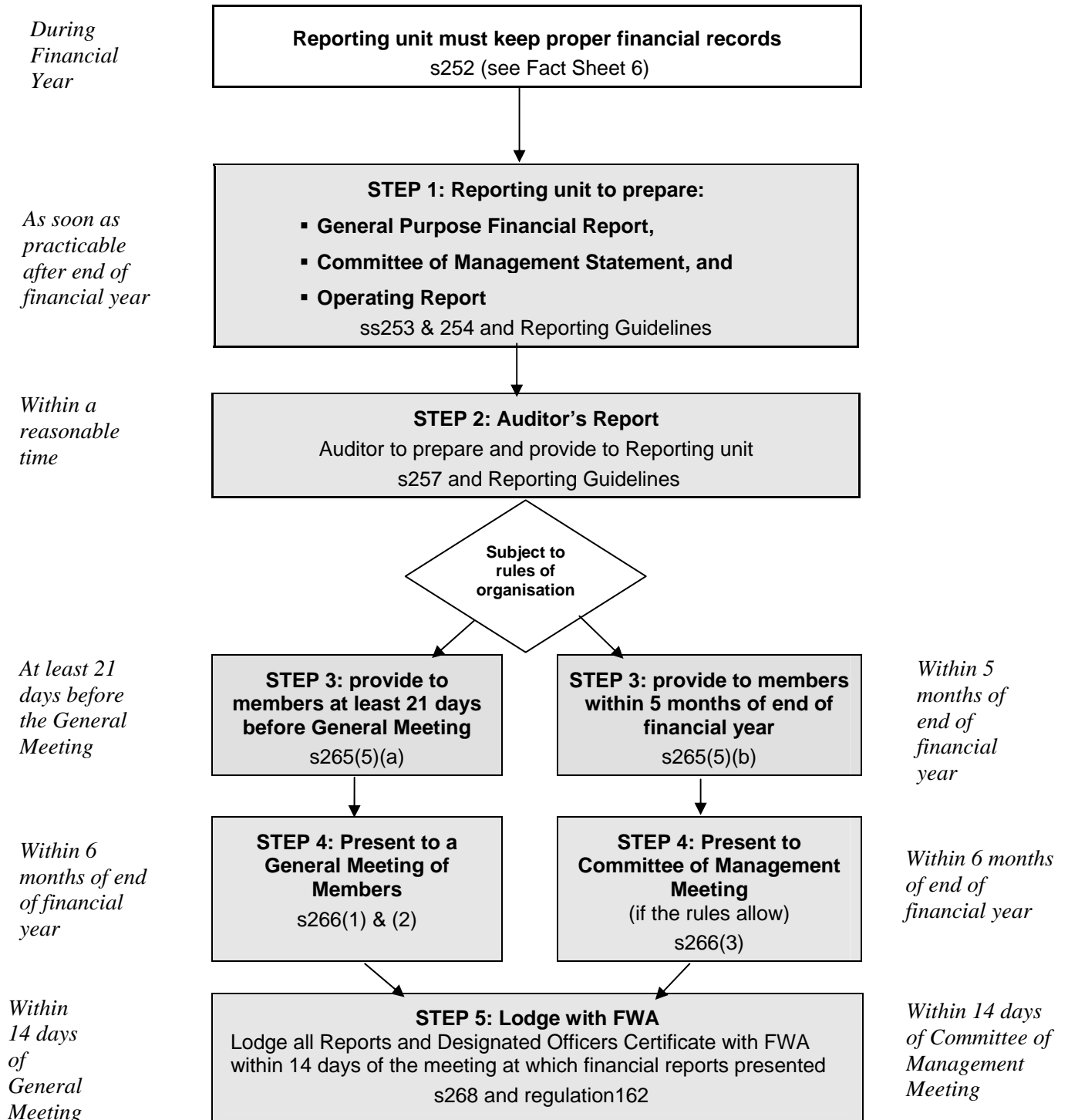
Ms Stephanie Kolceg
Supervisor
Agnostinelli Perlen Pty Ltd
Chartered Accountants
Stephanie@agpe.com.au

Fair Work (Registered Organisations) Act 2009 Legislation Fact Sheet

Diagrammatic Summary of Financial Reporting Time-lines

Financial reports are to be lodged with FWA within 6½ months of end of financial year by completing the steps as outlined below.

See Fact Sheet 8 for an explanation of each of these steps.



ABN 51 824 544 079

Email: ufua@bigpond.com.au

Your ref.:

Our ref.:



United Firefighters Union of Australia

19 May 2010

Strictly Private and Confidential

Ms Cynthia 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 the financial report for the year ended 30 June 2009; and
- that the full report was provided to members from 3 May 2010; and
- that the full report was presented to a meeting of the National Executive of the reporting unit on 12 May 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 contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Peter Marshall'.

PETER MARSHALL
Secretary

Encl

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United Firefighters' Union of Australia

General Purpose Financial Accounts

For the year ended 30 June 2009

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 2009

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UNITED FIREFIGHTERS' UNION OF AUSTRALIA

OPERATING REPORT

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009, your Committee of Management present their report on the Union for the financial year ended 30 June 2009.

Principal Activities

The principal activities of United Firefighters' Union of Australia during the financial year was to represent professional firefighters' and their safety.

No significant change in the nature of these activities occurred during the year.

Operating result

The operating loss of the Union for the financial year amounted to \$36,255 (2008: \$32,793). No provision for tax was necessary as the reporting unit is exempt from income tax.

Significant Changes in State of Affairs

No significant changes in the Union's state of affairs occurred during the financial year.

After balance day events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations or the state of affairs of the Union in future financial years.

Rights of Members

Subject to the rules of the organisation and Sec 174 of the Fair Work (Registered Organisations) Act 2009 members have the right to resign from membership of the organisation by written notice addressed to and delivered to the secretary of the organisation.

Superannuation Officeholders

No officer or member of the reporting unit:

- a) is a trustee of a superannuation entity or an exempt public sector superannuation scheme;
or
- b) is a director of a company that is trustee of a superannuation entity or an exempt public sector superannuation scheme.

Other Prescribed Information

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Act 2009:

- (a) the number of persons that were at the end of the financial year recorded in the register of members for section 230 of the RAO Schedule and who are taken to be members of the registered organisation under section 244 of the Fair Work (Registered Organisations) Act 2009 was 14,374.
- (b) the number of persons who were at the end of the financial year employees of the organisation were three part-time employees.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

OPERATING REPORT

Other Prescribed Information (continued)

(c) the name of each person who has been a member of the Committee of Management of the organisation at any time during the financial year, and the periods for which they held such a position were:

Branch	Names	Period
National Office	Mick Farrell	1 July 2008 - 30 June 2009
	Peter Marshall	1 July 2008 - 30 June 2009
Representing New South Wales	Darin Sullivan	1 July 2008 - 30 June 2009
	Travis Broadhurst	1 July 2008 - 30 June 2009
	Matthew Murray	1 July 2008 - 30 June 2009
	Jim Casey	1 July 2008 - 30 June 2009
	Ken Smith	1 July 2008 - 30 June 2009
	Timothy Anderson	12 November - 30 June 2009
	Andy Coppin	12 November - 30 June 2009
	Luke Russell	12 November - 30 June 2009
	Simon Flynn	1 July 2008 - 11 November 2008
	Chris Windsor	1 July 2008 - 11 November 2008
Representing Victoria	Peter Marshall	1 July 2008 - 30 June 2009
	Tony Scully	1 July 2008 - 20 May 2009
	David Hamilton	21 May 2009 - 30 June 2009
	Tony Trimble	1 July 2008 - 30 June 2009
	Brendan Angwin	1 July 2008 - 20 May 2009
	Ken Brown	21 May 2009 - 30 June 2009
Representing Queensland	Mark Walker	1 July 2008 - 30 June 2009
	Henry Lawrence	1 July 2008 - 30 June 2009
	Bryan Taylor	1 July 2008 - 30 June 2009
	Joseph Ryan	1 July 2008 - 30 June 2009
Representing South Australia	Greg Northcot	1 July 2008 - 30 June 2009
	William Jamieson	1 July 2008 - 19 May 2009
	Barry Luke	20 May 2009 - 30 June 2009
Representing Western Australia	Dave Bowers	1 July 2008 - 20 May 2009
	Graeme Geer	21 May 2009 - 30 June 2009
	Kevin Jolly	21 May 2009 - 30 June 2009
Representing Aviation	Mick Farrell	1 July 2008 - 30 June 2009
	Andrew Stenhouse	1 July 2008 - 30 June 2009
Representing Australian Capital Territory	Jason Jones	16 July 2008 - 30 June 2009
Representing Tasmania	Richard Warwick	1 July 2008 - 30 June 2009


UNITED FIREFIGHTERS' UNION OF AUSTRALIA

OPERATING REPORT

Other Relevant Information

Nil.

Signed for and on behalf of the Committee of Management:



.....

**PETER MARSHALL
NATIONAL SECRETARY**

Dated at Perth this 3rd day of March 2010.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

COMMITTEE OF MANAGEMENT CERTIFICATE

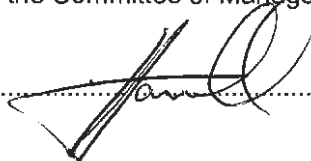
On the THIRD day of MARCH 2010 the Committee of Management of the United Firefighters' Union of Australia passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2009.

The Committee of Management declares that in relation to the 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 Fair Work Australia;
- (c) the financial statements and notes show a true and fair view of the financial performance, financial position and cash flows of the reporting unit as at 30 June 2009;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (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 2009, in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (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 Fair Work (Registered Organisations) Regulations 2009; 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 reporting unit or General Manager of Fair Work Australia under section 272 of the Fair Work (Registered Organisation) Act 2009; and
 - (vi) no orders have been made by the Commission under section 273 of the Fair Work (Registered Organisation) Act 2009.

Signed on behalf of the Committee of Management:

.....
MICK FARRELL
PRESIDENT



Dated at PERTH this THIRD day of MARCH 2010.

INDEPENDENT AUDIT REPORT**TO THE MEMBERS OF UNITED FIREFIGHTERS' UNION OF AUSTRALIA****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 ended 30 June 2009 comprising the Committee of Management report Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flow and accompanying notes to the financial statements as set out on pages 5 and 8 to 17.

The committee of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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 have complied with the independence requirements of the Australian professional ethical pronouncements.

JOHN AGOSTINELLI CA HENRY V PERLEN CA

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UNITED FIREFIGHTERS' UNION OF AUSTRALIA

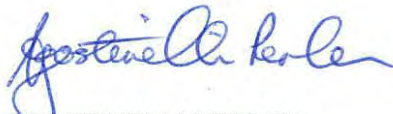
INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF UNITED FIREFIGHTERS' UNION OF AUSTRALIA

Auditor's Opinion

In our opinion, the general purpose financial report of the 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 2009, in accordance with the following that apply in relation to the reporting unit:

- (a) the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.
- (b) Australian Accounting Standards (including the Australian Accounting Interpretations) and
- (c) Other mandatory professional reporting requirements



**AGOSTINELLI PERLEN
CHARTERED ACCOUNTANTS**



**JOHN AGOSTINELLI
PARTNER**

Dated at Carlton, Victoria

This Teenth day of March 2010.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2009

	<u>Notes</u>	<u>2009</u>	<u>2008</u>
		\$	\$
MEMBERS' EQUITY		26,252	62,507
		=====	=====
REPRESENTED BY:			
CURRENT ASSETS			
Cash at Bank	5(a)	1,994	36,335
Subscriptions and Levies in Arrears	4(c)	105,378	178,170
Other debtors		178	-
		-----	-----
Total Current Assets		107,550	214,505
		-----	-----
NON-CURRENT ASSETS			
FIXED ASSETS			
Office Furniture & Equipment & Website Design	3	882	3,888
		-----	-----
Total Non-Current Assets		882	3,888
		-----	-----
TOTAL ASSETS		108,432	218,393
		-----	-----
CURRENT LIABILITIES			
Trade Creditors		44,750	101,441
Accrued Charges		19,772	39,058
Provision for Employee Entitlements		17,658	15,387
		-----	-----
TOTAL CURRENT LIABILITIES		82,180	155,886
		-----	-----
TOTAL LIABILITIES		82,180	155,886
		-----	-----
NET ASSETS		26,252	62,507
		=====	=====

The accompanying notes form part of these accounts

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF CHANGES IN MEMBERS' EQUITY

FOR THE YEAR ENDED 30 JUNE 2009

	<u>2009</u> \$	<u>2008</u> \$
Accumulated Funds as at 1st July 2008	62,507	95,300
Operating Surplus/(Deficit)	(36,255)	(32,793)
Accumulated Funds as at 30 June 2009	<u>26,252</u> =====	<u>62,507</u> =====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2009

<u>INCOME</u>	<u>Notes</u>	<u>2009</u>	<u>2008</u>
		\$	\$
Branch Subscriptions	4(b)	286,505	236,272
Affiliation Fees		37,158	23,846
Conference Expenses Reimbursement		--	2,796
Magazine Revenue		76,875	75,000
Interest Received		42	253
ACTU IR Campaign		--	72,363
Other Income		2,607	--
International Affiliation		--	19,450
Standards Australia		10,414	13,050
		<hr/>	<hr/>
		413,601	443,030
		<hr/>	<hr/>

Administration and other operating costs

Affiliation Fees		30,560	54,923
Bad Debt		530	123
Bank Charges		544	417
Computer Expenses		661	205
Consultancy		8,164	10,632
Depreciation of plant and equipment		358	1,124
Depreciation of Website Design		2,648	15,455
Fringe Benefits Tax		476	159
Industrial Campaigns		8,333	65,816
Interest expense		2,307	--
Legal fees		38,426	21,042
O H & S Campaigns		796	874
Printing & Stationery		2,317	--
Promotional and magazine expenses		19,592	15,758
Rent		30,387	18,875
Storage		2,564	2,095
Subscriptions		1,093	2,389
Telephone and facsimile		--	2,628
Travelling		3,386	4,696
Web Hosting		9,499	9,091
		<hr/>	<hr/>
		162,641	226,302
		<hr/>	<hr/>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2009

	<u>Notes</u>	<u>2009</u> \$	<u>2008</u> \$
<u>Professional Fees</u>			
Audit Fees		7,700	7,000
Other Services		10,000	8,000
		<hr/> 17,700	<hr/> 15,000
<u>Employment Costs</u>			
Salaries and Benefits – Office Bearers		31,789	29,391
Salaries and Benefits – Other employees		60,419	75,658
Superannuation		13,263	13,465
Workcover		1,601	3,650
Provision for Leave		2,270	4,737
Honorarium		800	800
Staff Costs		4,507	1,113
		<hr/> 114,649	<hr/> 128,814
<u>Conference and Meetings</u>		154,866	105,707
		<hr/> 449,856	<hr/> 475,823
<u>TOTAL EXPENDITURE</u>		449,856	475,823
OPERATING SURPLUS / (DEFICIT)		(36,255)	(32,793)
Accumulated Surplus at 1 July 2008		<hr/> 62,507	<hr/> 95,300
ACCUMULATED SURPLUS AT 30 JUNE 2009		<hr/> <u>26,252</u>	<hr/> <u>62,507</u>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2009

	<u>Note</u>	<u>2009</u> \$	<u>2008</u> \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Branch Subscriptions and Affiliation Fees		479,993	415,990
Payment to Suppliers and employees		(514,376)	(415,360)
Interest received		42	253
Net Cash Inflow/(Outflow) From Operating Activities	5 (b)	(34,341)	(35,117)
<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		(34,341)	(35,117)
Cash at the Beginning of the Financial Year		36,335	71,452
CASH AT THE END OF FINANCIAL YEAR	5 (a)	1,994	36,335

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

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 Fair Work (Registered Organisations) Act 2009.

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, 2008.

(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 Fair Work (Registered Organisations) Act 2009.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

	<u>2009</u> \$	<u>2008</u> \$
Note 3 - Motor Vehicles, Office Furniture & Equipment		
Office Furniture & Equipment - at Cost	13,862	13,862
Less: Accumulated Depreciation	(12,980)	(12,622)
	<u>882</u>	<u>1,240</u>
	=====	=====
Computer Software	41,641	41,641
Less: Accumulated Depreciation	(41,641)	(38,993)
	<u>2,648</u>	<u>2,648</u>
	=====	=====
Total Written Down Value	<u>882</u>	<u>3,888</u>
	=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

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 2009 are made up as follows:

	<u>2009</u>	<u>2008</u>
	\$	\$
New South Wales	98,136	78,486
Victoria	60,198	51,385
Queensland	51,354	43,446
South Australia	21,959	16,813
Western Australia	23,883	20,215
Tasmania	8,425	7,280
Australian Capital Territory	8,720	7,435
Australian Government Employees	13,830	11,212
	=====	=====
Total Subscriptions	286,505	236,272
	=====	=====

- (c) The amount of subscriptions and levies in arrears at 30 June 2009 comprises:

Subscriptions:

Victoria	7,670	31,897
New South Wales	90,716	19,721
ACTU IR Campaign	--	77,677
Other	6,992	48,875
	=====	=====
Total Subscriptions and levies in Arrears	105,378	178,170
	=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

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>2009</u>	<u>2008</u>
	\$	\$
Cash at Bank – Commonwealth Bank	1,994	36,335
	=====	=====

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

<u>Operating Surplus/(Deficit)</u>	(36,255)	(32,793)
Depreciation & Amortisation	3,006	16,579
<u>Changes in Operating Assets</u> <u>& Liabilities:</u>		
(Increase)/Decrease in Subscriptions in Arrears	66,433	(26,790)
Increase/(Decrease) in Trade Creditors and Accruals	(69,796)	3,149
Increase/(Decrease) in Provisions	2,271	4,738
	-----	-----
Cash Inflow from Operating Activities	34,341	35,117
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009

Note 6 - Notice Required Under The Fair Work (Registered Organisations) Act 2009:

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009 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).