



23 October 2013

Peter Marshall  
National Secretary  
United Firefighters' Union of Australia  
401 Brunswick Street  
Fitzroy VIC 3065

Dear Mr Marshall

**United Firefighters' Union of Australia Financial Report for the year ended 30 June 2012 - FR2012/304**

I acknowledge receipt of the financial report of the United Firefighters' Union of Australia for the year ended 30 June 2012. The documents were lodged with Fair Work Australia on 20 December 2012. I acknowledge receipt of supplementary information on 7 October 2013 address a number of issues I raised in my letter dated 23 July 2013. I also acknowledge receipt of supplementary information on 23 October 2013 regarding the breakdown of employee expenses and IAFF donation from your Accountant, Agostinelli Perlen.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

**Changes to the legislation and reporting guidelines**

I note with the change of legislation, references to Fair Work Australia will need to be updated to the Fair Work Commission.

Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. Fair Work Commission has also developed a model set of financial statement for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to ensure compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 reporting guidelines and the Australian Accounting Standards.

The guidelines and model financial statements are available on the website here:

<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

If you have any queries regarding this letter, please contact me on (03) 8661 7886, or by email at [joanne.fenwick@fwc.gov.au](mailto:joanne.fenwick@fwc.gov.au).

Yours sincerely

Joanne Fenwick  
Financial Reporting Specialist  
Regulatory Compliance Branch

07 October 2013

Ms Joanne Fenwick  
Regulatory Compliance Branch  
Fair Work Commission  
GPO Box 1994  
MELBOURNE VIC 3001

Dear Ms Fenwick

**United Firefighters' Union of Australia Financial Report for the year ended 30 June 2012**

With regard to your letter dated 23 July 2013 we provide the following responses.

**A. Committee of management statement**

The resolution passed by the Committee of Management approving the signing of the Committee of Management Statement included in the 2012 financial report was made on December 17, 2012.

**B. Employee benefits to Office Holders and other employees**

The wages for office holders and other employees had been disclosed in the statement of comprehensive income. We note however that the disclosure did not include a split of superannuation, annual leave and long service leave. The split for the above items for the 2012 and comparative year are:

	2012	2011
<b>Employee benefits expense</b>		
Office Holders	39,902	40,438
Other employees	140,298	71,996
Other employee benefit expense	1,941	1,773
	<u>182,141</u>	<u>114,207</u>
<b>Employee entitlements liability</b>		
Office Holders	19,031	15,520
Other employees	11,699	5,347
	<u>30,730</u>	<u>20,867</u>

UNITED FIREFIGHTERS UNION  
OF AUSTRALIA



ABN 51 824 544 079

410 Brunswick Street,

Fitzroy, Victoria 3065

Phone: (03) 9419 8811

Fax: (03) 9419 9258

Email: [ufunational@ufunat.asn.au](mailto:ufunational@ufunat.asn.au)

[www.ufua.asn.au](http://www.ufua.asn.au)

President: Greg Northcott

Secretary: Peter Marshall

The relevant related party for each item disclosed in Note 12 has been detailed below:

<b>Transaction</b>	<b>2012</b>	<b>2011</b>
Income:		
<u>Subscriptions</u>		
Queensland	92,816	66,547
South Australia	63,717	61,335
Tasmania	22,027	21,500
Victoria	178,773	169,606
Western Australia	72,951	68,128
New South Wales	34,806	52,517
Australian Capital Territory	14,030	10,162
Aviation	44,660	42,483
	<hr/>	<hr/>
	523,780	492,278
 <u>Presumptive legislation special levies</u>		
Queensland	3,513	-
South Australia	3,513	-
Tasmania	3,513	-
Victoria	3,000	-
Western Australia	3,513	-
Australian Capital Territory	3,513	-
Aviation	3,513	-
	<hr/>	<hr/>
	24,078	-
 <u>Affiliation fees</u>		
Queensland	8,023	7,316
South Australia	3,406	3,272
Tasmania	1,029	989
Victoria	8,324	7,905
Western Australia	3,397	3,175
New South Wales	3,141	4,889
Australian Capital Territory	1,051	1,011
Aviation	2,079	1,980
	<hr/>	<hr/>
	30,450	30,537

The above affiliation fees are collected by the National Office and paid to the Australian Council of Trade Unions (ACTU) on behalf of the branches. It should be noted that some branches may disclose these transactions as if they were made direct with the ACTU and therefore may not be included in their related party disclosures.

### C. Related parties (continued)

<b>Transaction</b>	<b>2012</b>	<b>2011</b>
Expenses:		
<u>Rental and other services</u>		
Victoria	19,250	18,655
	<u>19,250</u>	<u>18,655</u>

Each branch (other than New South Wales) also donated \$1,430 to the inaugural IAFF charity gala. The money was transferred to the National Office and donated to the IAFF in one lump sum on behalf of the Union. This has not been included in the above disclosure.

<b>Balance</b>	<b>2012</b>	<b>2011</b>
Trade receivables		
New South Wales	253,484	211,742
Australian Capital Territory	475	475
	<u>253,959</u>	<u>212,217</u>
Provision for doubtful debts		
New South Wales	253,484	211,742
	<u>253,484</u>	<u>211,742</u>
Trade payables		
Victoria	8,550	-
	<u>8,550</u>	<u>-</u>

We will ensure that the above disclosure is made in the 2013 financial statements.

### D. Presumptive legislation special levies

To assist covering the expenditure incurred at the National level for the activities surrounding the presumptive legislation activities the branches (with the exception of New South Wales) contributed a total of \$24,076. The total expenditure incurred by the National Office in relation to Presumptive legislation activities for the 2013 financial year was \$151,304.

## E. Cash flow statement

The following amounts relate to cash inflows/outflows from related party entities. The cash flows presented on a gross basis including GST.

	2012			
	Subscription	Special Levy	ACTU	Total
<b>Cash from operating activities</b>				
Receipts from members and related activities include the following amounts received from related parties:				
Queensland	102,098	3,564	8,825	114,487
South Australia	70,089	3,564	3,747	77,400
Tasmania	24,230	3,564	1,132	28,926
Victoria	196,650	3,000	9,156	208,806
Western Australia	80,246	3,564	3,737	87,547
Australian Capital Territory	15,433	3,564	1,156	20,153
Aviation	49,126	3,564	2,287	54,977
	<u>537,872</u>	<u>24,384</u>	<u>30,040</u>	<u>592,296</u>
		Rent	Other	Total
Payments to suppliers and employees include the following amounts paid to related parties:				
Victoria		11,970	655	12,625
		<u>11,970</u>	<u>655</u>	<u>12,625</u>

We will ensure that the above disclosure is made in the 2013 financial statements.

## F. United Firefighters' Union – New South Wales Branch

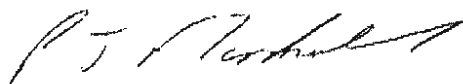
Per note 15 to the 2012 financial statements there is an ongoing dispute between the National Office and a State Branch (New South Wales). As a result, subscriptions and affiliation fees remain unpaid. New South Wales branch was invoiced for these fees during the year however due to the dispute the amounts have been considered unrecoverable and will be fully provided as doubtful until the dispute is resolved.

The 2012 and 2011 transactions between National and the NSW branch are detailed in point C above. We have also provided below a detailed reconciliation of the amounts outstanding as at 30 June 2012 and 2011 per your request. These amounts were fully provided for in both financial years.

	FY	2012	2011
Trade receivables			
New South Wales			
- Subscriptions	2008	15,013	15,013
- Affiliation fees	2008	4,708	4,708
- Subscriptions	2009	17,213	17,213
- Affiliation fees	2009	14,728	14,728
- ACTU IR Levy	2009	11,358	11,358
- Other	2009	2,564	2,564
- Subscriptions	2010	60,966	60,966
- Affiliation fees	2010	20,350	20,350
- Subscriptions	2011	57,769	57,769
- Affiliation fees	2011	5,378	5,378
- ACTU IR Levy	2011	1,695	1,695
- Subscriptions	2012	38,287	-
- Affiliation fees	2012	3,456	-
		253,485	211,742

We believe this covers off the issues raised in your correspondence and thank you for your assistance.

Yours sincerely



**Peter Marshall**  
**Secretary**  
**United Firefighters' Union Victorian Branch**



23 July 2013

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

Dear Mr Marshall

**United Firefighters' Union of Australia Financial Report for the year ended 30 June 2012 - FR2012/304**

I acknowledge receipt of the financial report for the year ended 30 June 2012 for the United Firefighters' Union of Australia (UFUA). The financial report was lodged with Fair Work Commission (FWC) on 20 December 2012.

The report has not been filed. I have examined the report. Following the examination I have identified a number of matters, the details of which are set out below, that I require you to attend to before the report can be filed.

**1. Committee of management statement**

Item 26 of the Reporting Guidelines requires that the Committee of Management Statement be made in accordance with such resolution as is passed by the Committee of Management. Such statement must also specify the date of passage of the resolution. I note that the date of the resolution was not provided.

**2. General Purpose Financial Report**

The following items within either the statement of comprehensive income, statement of financial position, statement of cash flows or their relevant Notes require further explanation or information.

Disclosure of employee benefits to office holders and other employees

The Reporting Guidelines require reporting units to disclose in the income statement or in the notes to the financial statements employee benefits to holders of office (item 11(g)) and employee benefits to other employees (item 11(h)).

The financial statements have disclosed wages separately for officers and employees, but do not separately disclose superannuation, annual leave or long service leave provided for officers and employees. The Reporting Guidelines requires that all employee and officer benefits, not merely wages, are reported separately.

Please provide a breakdown of these figures for officers and for employees (other than holders of office).

## Related Parties

Although Note 12 in the UFUA financial statements discloses related party transactions, it does not identify the relevant related party. Please provide a description of the nature of the related party relationship for each transaction identified in Note 12.

## Presumptive legislation special levies

The statement of comprehensive income reports that an amount was raised under the presumptive legislation special levies of \$24,076 for the 2012 financial year.

Reporting guideline 14(e) state that the name and balance of each fund or account operated in respect of compulsory levies raised by the reporting unit or voluntary contributions collected from members of the reporting unit by must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the balance sheet.

Can you please confirm if all funds collected via the presumptive legislation special levies were used during the financial year for the intended purpose of collection?

## Cash Flow Statement

Reporting Guideline 15 states that where another reporting unit of the organisation is the source of cash inflow or the application of a cash outflow, such cash flow should be separately disclosed in the notes to the financial statements and show the name of the other reporting unit concerned.

This information has not been provided within the Cash Flow Statement.

### **3. United Firefighters' Union of Australia - New South Wales Branch (UFUA NSW)**

During a cross checking exercise I note that the following figures between the UFUA and the UFUA NSW are different:

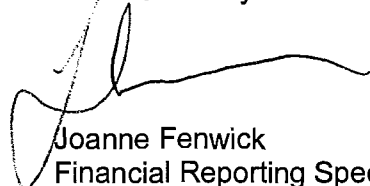
- Subscription invoices
- Trade and other receivables
- Trade and other payables

Can you please provide the supporting documentation which confirms the figures that are being reported in your general purpose financial report in relation to the UFUA and the UFUA NSW?

Confirmation is also required in relation to the provision of doubtful debt figure that is reported in Note 6 - Trade and other receivable. Does this amount relate entirely to UFUA NSW and if so can a breakdown between subscriptions and levies be provided?

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7886 or by email at [joanne.fenwick@fwc.gov.au](mailto:joanne.fenwick@fwc.gov.au)

Yours sincerely



Joanne Fenwick  
Financial Reporting Specialist  
Regulatory Compliance Branch





20 December 2012

Ms Ailsa Carruthers  
Delegate of the General Manager  
Fair Work Australia

Via email: [orgs@fwa.gov.au](mailto:orgs@fwa.gov.au)

Dear Ms Carruthers,

**Matter Number: FR2012/304**  
**National Financial Reporting**

Please find attached a copy of the full report and designated officer certificate lodged under section 368 of the *Fair Work (Registered Organisations) Act 2009*.

If you require further information please contact the UFU on 9419 8811 or [ufunational@ufunat.asn.au](mailto:ufunational@ufunat.asn.au).

Yours faithfully,

Peter Marshall  
National Secretary

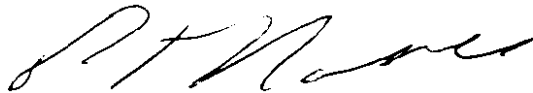
**Designated Officer's Certificate**

s268 *Fair Work (Registered Organisations) Act 2009*

I, Peter Marshall, being the National 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*; and
- that the full report was provided to members on 20 December 2012; and
- that the full report was presented to a meeting of the National Committee of Management of the reporting unit on 20 December 2012; in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature



Date:

20 December 2012

**United Firefighters Union of Australia**

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**General Purpose Financial Reports**

**For the year ended 30 June 2012**

**JOHN AGOSTINELLI - HENRY V PERLEN**

Level 2, 200 Lygon Street, Carlton Victoria 3053

PO Box 88 Carlton South, Victoria 3053

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

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

Website: [www.agpe.com.au](http://www.agpe.com.au)

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
ABN 51 824 544 079**

**GENERAL PURPOSE FINANCIAL REPORT FOR THE  
YEAR ENDED 30 JUNE 2012**

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**OPERATING REPORT**  
**30 JUNE 2012**

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 2012.

**Principal activities**

The principal activities of United Firefighters Union of Australia during the financial year were to represent professional fire fighters and their safety.

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

**Operating result**

The operating surplus of the Union for the financial year amounted to \$63,614 (2011: \$1,405). No provision for tax was necessary as the reporting unit is exempt from income tax.

**Significant changes in state of affairs**

An ongoing dispute between the National Office and one of its State Branches has resulted in the resignation of members from that State Branch and the refusal to pay outstanding dues.

**After balance day events**

The National Office ceased legal proceedings with one of its State Branches during the year. The matter remains unresolved at the date of signing of this financial report despite cessation of legal proceedings. Outstanding dues owing from the branch continue to be fully provided for.

**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 organisations by written notice addressed to and delivered to the secretary of the organisations.

**Superannuation officeholders**

Chris Read is a director of a company that is trustee of a superannuation entity, NSW Fire Brigades Superannuation Pty Ltd.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**OPERATING REPORT**  
**30 JUNE 2012**

**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 Fair Work (Registered Organisations) Act 2009 and who are taken to be members of the registered organisations under section 244 of the Fair Work (Registered Organisations) Act 2009 was 9,419.
- (b) the number of persons who were at the end of the financial year employees of the organisation was one full-time and three part-time employees.
- (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:

<b>Branch</b>	<b>Names</b>	<b>Period</b>
National Office	Mick Farrell	1 July 2011 - 30 June 2012
	Peter Marshall	1 July 2011 - 30 June 2012
Representing New South Wales	Chris Read	1 July 2011 - 30 June 2012
	Greg Matthews	1 July 2011 - 30 June 2012
Representing Victoria	Peter Marshall	1 July 2011 - 30 June 2012
	David Hamilton	1 July 2011 - 30 June 2012
	Tony Trimble	1 July 2011 - 30 June 2012
	Ken Brown	1 July 2011 - 30 June 2012
Representing Queensland	John Oliver	1 July 2011 - 30 June 2012
	Steve Bunney	1 July 2011 - 9 May 2012
	Mark Dearlove	10 May 2012 - 30 June 2012
	Bryan Taylor	1 July 2011 - 30 June 2012
	Joe Ryan	1 July 2011 - 30 June 2012
Representing South Australia	Greg Northcott	1 July 2011 - 30 June 2012
	Barry Luke	1 July 2011 - 30 June 2012
Representing Western Australia	Graeme Geer	1 July 2011 - 13 April 2012
	Kevin Jolly	1 July 2011 - 30 June 2012
	Frank Martinelli	14 April 2012 - 30 June 2012
Representing Aviation	Mick Farrell	1 July 2011 - 8 May 2012
	Henry Lawrence	8 May 2012 - 30 June 2012
	Joe Stenhouse	1 July 2011 - 30 June 2012
Representing Australian Capital Territory	Dave Livingstone	1 July 2011 - 30 June 2012
Representing Tasmania	Vincent Males	1 July 2011 - 30 June 2012

UNITED FIREFIGHTERS UNION OF AUSTRALIA  
ABN 51 824 544 079

OPERATING REPORT  
30 JUNE 2012

Other relevant information

Nil.

Signed for and on behalf of the Committee of Management:

PETER MARSHALL  
NATIONAL SECRETARY



Dated at Melbourne this 20<sup>th</sup> day of December 2012.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**COMMITTEE OF MANAGEMENT CERTIFICATE**

On the.....day of.....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 2012.

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 2012;
- (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 2012, 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 Organisations) Act 2009; and
  - (vi) no orders have been made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) In relation to the recovery of wages activity
  - (i) There were no recovery of wages activity for the Union during the year ended 30 June 2012.

Signed on behalf of the Committee of Management:

**PETER MARSHALL**  
**NATIONAL SECRETARY**



Dated at *Melbourne* this *20<sup>th</sup>* day of *December* 2012.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
ABN 51 824 544 079**

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

We have audited the financial report of United Firefighters Union of Australia, which comprises the statement of financial position as at 30 June 2012, the statement of comprehensive income statement of changes in members equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee of management certificate

**Committee of management's responsibility for the financial report**

The committee of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009, and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In Note 1, the committee also states, in accordance with Accounting Standard AASB 101 Presentation of Financial Statements, the financial statements comply with International Financial Reporting Standards.

**Auditor's responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Union's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

**JOHN AGOSTINELLI - HENRY V PERLEN**

Level 2 200 Lygon Street Carlton Victoria 3053  
PO Box 88 Carlton South Victoria 3053  
Telephone (03) 9654 2022 Facsimile (03) 9654 2044  
Email: [info@agpe.com.au](mailto:info@agpe.com.au)  
Website: [www.agpe.com.au](http://www.agpe.com.au)

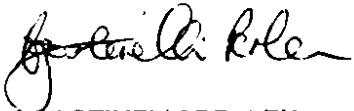
UNITED FIREFIGHTERS UNION OF AUSTRALIA  
ABN 51 824 544 079

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

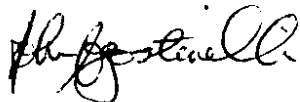
**Auditor's opinion**

In our opinion:

- (a) the financial report presents fairly, in all material respects, the financial position of United Firefighters Union of Australia as at 30 June 2012, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009; and
- (b) the financial report also complies with International Financial Reporting Standards as disclosed in Note 1.



AGOSTINELLI PERLEN  
CHARTERED ACCOUNTANTS



JOHN AGOSTINELLI  
PARTNER

Dated at Carlton, Victoria this 20 day of December 2012.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2012**

	Notes	<u>2012</u>	<u>2011</u>
		\$	\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash at bank	10(a)	16,632	17,321
Trade and other receivables	6(a)	71,229	8,891
Prepayments		2,593	6,915
<b>Total current assets</b>		<u>90,454</u>	<u>33,127</u>
<b>Non current assets</b>			
Plant and equipment	7	8,680	13,473
<b>Total non current assets</b>		<u>8,680</u>	<u>13,473</u>
<b>TOTAL ASSETS</b>		<u>99,134</u>	<u>46,600</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8	39,126	60,069
Provisions	9	25,878	16,149
<b>Total current liabilities</b>		<u>65,004</u>	<u>76,218</u>
<b>Non current liabilities</b>			
Provisions	9	6,402	6,268
<b>Total non current liabilities</b>		<u>6,402</u>	<u>6,268</u>
<b>TOTAL LIABILITIES</b>		<u>71,406</u>	<u>82,486</u>
<b>NET ASSETS/ (LIABILITIES)</b>		<u>27,728</u>	<u>(35,886)</u>
<b>MEMBERS' EQUITY</b>			
Members funds		<u>27,728</u>	<u>(35,886)</u>
<b>TOTAL MEMBERS' EQUITY</b>		<u>27,728</u>	<u>(35,886)</u>

The accompanying notes form part of these accounts

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**STATEMENT OF CHANGES IN MEMBERS' EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<b>Members'</b>	<b>Total</b>
	<b>funds</b>	<b></b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2010</b>	(37,291)	(37,291)
Surplus for the year	1,405	1,405
<b>Balance at 30 June 2011</b>	<u>(35,886)</u>	<u>(35,886)</u>
Surplus for the year	63,614	63,614
<b>Balance at 30 June 2012</b>	<u>27,728</u>	<u>27,728</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2012**

<b>INCOME</b>	<b>Notes</b>	<b><u>2012</u></b>	<b><u>2011</u></b>
		<b>\$</b>	<b>\$</b>
Branch subscriptions	3(b)	523,780	492,278
Presumptive legislation special levies		24,076	-
Affiliation fees		30,450	30,537
Magazine revenue		140,000	80,000
Interest received		8	20
Other income		1,163	-
Sponsorship		5,000	20,000
ACTU IR campaign		-	10,048
		<u>724,477</u>	<u>632,883</u>
 <b>Administration and other operating costs</b>			
Affiliation fees		31,577	49,193
Doubtful debts		37,950	64,842
Bank charges		77	94
Campaign costs		191,514	500
Computer expenses		318	-
Consultancy		-	10,839
Depreciation of plant and equipment		656	48
Depreciation of computer software		4,073	681
Depreciation of leasehold improvement		65	39
Legal fees		32,077	190,162
Loss from sale of assets		-	413
Other expenses		966	-
Printing, postage and stationery		2,876	5,314
Promotional and magazine expenses		16,438	11,466
Rent and occupancy expenses		34,931	24,858
Research centre		8,800	-
Sponsorship		-	1,000
Storage		2,714	2,568
Subscriptions		-	1,354
Travelling		13,245	2,724
Web hosting		12,417	10,350
		<u>390,694</u>	<u>376,445</u>

The accompanying notes form part of these accounts

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
ABN 51 824 544 079**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2012**

	Notes	2012 \$	2011 \$
<b>Audit and accounting fees</b>		19,830	27,750
<b>Employment costs</b>			
Salaries and benefits – office bearers		31,576	31,576
Salaries and benefits – other employees		119,834	65,836
Superannuation		18,928	12,695
Workcover		1,141	973
Movement in employee entitlements		9,862	2,327
Honorarium		800	800
		182,141	114,207
<b>Conference and meetings</b>		68,198	113,076
<b>TOTAL EXPENDITURE</b>		660,863	631,478
<b>OPERATING SURPLUS</b>		63,614	1,405
Accumulated deficit at beginning of year		(35,886)	(37,291)
<b>ACCUMULATED (DEFICIT)/SURPLUS AT 30 JUNE 2012</b>		27,728	(35,886)

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	Note	<u>2012</u>	<u>2011</u>
		\$	\$
<b>Cash flows from operating activities</b>			
Receipts from branch subscriptions and affiliation fees		624,179	614,185
Payment to suppliers and employees		(624,876)	(576,586)
Interest received		8	20
<b>Net cash (used in)/ provided by operating activities</b>	10(b)	<u>(689)</u>	<u>37,619</u>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		-	(14,016)
<b>Net cash provided by investing activities</b>		<u>-</u>	<u>(14,016)</u>
<b>Net increase/ (decrease) in cash held</b>		(689)	23,603
Cash at the beginning of the financial year		17,321	(6,282)
<b>Cash at end of financial year</b>	10(a)	<u>16,632</u>	<u>17,321</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

**Note 1 – Significant accounting policies**

**Statement of compliance**

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.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

This financial report covers United Firefighters Union of Australia. These financial statements are a general purpose financial report prepared in order to satisfy the requirements of the Fair Work (Registered Organisations) Act 2009.

**Basis of preparation**

The financial statements have been prepared on the basis of historical cost, except for certain non current assets and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. All amounts are presented in Australian Dollars, unless otherwise noted.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Plant and equipment

Office furniture, equipment, software and leasehold improvements are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

The depreciation rates used for each class of depreciable assets are:

Plant and equipment	15 – 67%
Computer software	40%
Leasehold improvements	2.5%

(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

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

**Note 1 – Significant accounting policies (continued)**

(d) Income tax

No provision for income tax is necessary as Trade Unions are exempt bodies under Division 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.

(f) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

(g) Provisions

Provisions are recognised when the Union has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

(h) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of GST, except where the amount of GST incurred is not recoverable from the tax authority. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST

(i) Revenue

Revenue is measured at the fair value of the consideration received or receivable. In accordance with generally accepted accounting principles for such organisations, branch contributions are accounted for on an accrual basis.

(j) Receivables

Receivables are measured at amortised cost using the effective interest method, less any impairment.

(k) Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the assets carrying amount and the present value of future cash flows, discounted at the financial asset's original effective interest rate.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

**Note 1 – Significant accounting policies (continued)**

(1) Financial liabilities

Financial liabilities, including borrowings and trade and other payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition

The Union derecognises financial liabilities when, and only when, the Union's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

**Note 2 – Application of new and revised Accounting Standards**

The following new and revised Standards and Interpretations have been adopted in the current year and have not affected the amounts reported in these financial statements.

<u>Standard</u>	<u>Impact on presentation and disclosure</u>
Amendments to AASB 7 'Financial Instruments: Disclosure'	The amendments (part of AASB 2010-4 'Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project') clarify the required level of disclosures about credit risk and collateral held and provide relief from disclosures previously required regarding renegotiated loans.
Amendments to AASB 101 'Presentation of Financial Statements'	The amendments (part of AASB 2010-4 'Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project'1) clarify that an entity may choose to present the required analysis of items of other comprehensive income either in the statement of changes in equity or in the notes to the financial statements.
AASB 2011-1 'Amendments to Australian Accounting Standards arising from Trans-Tasman Convergence Project'	The application of AASB 1054 and AASB 2011-1 in the current year has resulted in the simplification of disclosures in regards to audit fees, franking credits and capital and other expenditure commitments as well as an additional disclosure on whether the company is a for-profit or not-for-profit entity.

There are no new and revised Standards and Interpretations adopted in these financial statements affecting the reporting results or financial position.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

**Note 2 – Application of new and revised Accounting Standards (continued)**

**Standards and Interpretations in issue not yet adopted**

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

<u>Standard/Interpretation</u>	<u>Effective for annual reporting periods beginning on or after</u>	<u>Expected to be initially applied in the financial year ending</u>
AASB 9 'Financial Instruments', AASB 2009-11 'Amendments to Australian Accounting Standards arising from AASB 9'	1 January 2013	30 June 2014
and		
AASB 2010-7 'Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)'		
AASB 13 'Fair Value Measurement' and AASB 2011-8 'Amendments to Australian Accounting Standards arising from AASB 13'	1 January 2013	30 June 2014
AASB 119 'Employee Benefits' (2011) and AASB 2011-10 'Amendments to Australian Accounting Standards arising from AASB 119 (2011)'	1 January 2013	30 June 2014
AASB 2011-4 'Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements'	1 July 2013	30 June 2014
AASB 2011-9 'Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income'	1 July 2012	30 June 2013

The Union does not anticipate early adoption of any of the above accounting standards.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$

**Note 3 – Subscriptions**

- (a) Subscriptions are receivable from State Branches based on membership numbers and paid quarterly in arrears.
- (b) Subscription invoices rendered for the year ended 30 June 2012 are made up as follows:

New South Wales	34,806	52,517
Victoria	178,773	169,606
Queensland	92,816	66,547
South Australia	63,717	61,335
Western Australia	72,951	68,128
Tasmania	22,027	21,500
Australian Capital Territory	14,030	10,162
Australian Government employees	44,660	42,483
<b>Total subscriptions</b>	<b>523,780</b>	<b>492,278</b>

**Note 4 – Profit/(loss)**

**(a) Expenses**

Depreciation expense		
Depreciation of plant and equipment	4,794	768

**(b) Other gains and losses**

Loss on disposal of property, plant and equipment		
	-	413

**Note 5 – Auditor remuneration**

Remuneration of the auditor of the Union for:

Audit of the financial report	10,030	10,000
Other services	9,800	17,750
	<b>19,830</b>	<b>27,750</b>

The auditor of United Firefighters Union of Australia is Agostinelli Perlen

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$
<b>Note 6 – Trade and other receivables</b>		
<b>(a) The total receivables at 30 June 2012 comprises:</b>		
<u>Subscriptions:</u>		
New South Wales	253,484	211,742
ACT	475	475
Total subscriptions and levies in arrears	<u>253,959</u>	<u>212,217</u>
Other receivables	70,757	5,000
GST receivable	-	3,416
	<u>324,716</u>	<u>220,633</u>
Less: provision for doubtful debts	<u>(253,487)</u>	<u>(211,742)</u>
	<u>71,229</u>	<u>8,891</u>

(b) A provision for doubtful debts has been booked in the accounts representing a disputed amount payable by a State Branch.

**Note 7 – Plant and equipment**

Office furniture and equipment - at cost	1,667	1,667
Less: accumulated depreciation	<u>(902)</u>	<u>(246)</u>
	<u>765</u>	<u>1,421</u>
Computer software	48,742	48,742
Less: accumulated depreciation	<u>(43,314)</u>	<u>(39,242)</u>
	<u>5,428</u>	<u>9,500</u>
Leasehold Improvements	2,591	2,591
Less: accumulated depreciation	<u>(104)</u>	<u>(39)</u>
	<u>2,487</u>	<u>2,552</u>
	<u>8,680</u>	<u>13,473</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

**Note 7 – Plant and equipment continued**

**Movements in carrying amounts**

Movement in the carrying amount for each class of plant and equipment between the beginning and the end of the current financial year:

	Office furniture and equipment \$	Computer software \$	Leasehold improvements \$	Total \$
<b>Cost</b>				
Balance at 1 July 2010	13,862	41,641	-	55,503
Additions	1,243	10,182	2,591	14,016
Disposals	(13,438)	(3,081)	-	(16,519)
Balance at 30 June 2011	1,667	48,742	2,591	53,000
Additions	-	-	-	-
Balance at 30 June 2012	1,667	48,742	2,591	53,000
<b>Accumulated depreciation</b>				
Balance at 1 July 2010	(12,981)	(41,641)	-	(54,622)
Eliminated on disposals of assets	12,783	3,081	-	15,864
Depreciation expense	(48)	(681)	(39)	(768)
Balance at 30 June 2011	(246)	(39,241)	(39)	(39,526)
Depreciation expense	(656)	(4,073)	(65)	(4,794)
Balance at 30 June 2012	(902)	(43,314)	(104)	(44,320)

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$
<b>Note 8 – Trade and other payables</b>		
Unsecured liabilities		
Trade payables	24,862	13,676
GST payable	7,694	-
Sundry payables and accrued expenses	6,570	46,393
	<u>39,126</u>	<u>60,069</u>

**Note 9 - Provisions**

Employee benefits	30,730	20,867
Other provisions	1,550	1,550
	<u>32,280</u>	<u>22,417</u>
Current	25,878	16,149
Non current	6,402	6,268
	<u>32,280</u>	<u>22,417</u>

	<u>Elected official</u>	<u>Other staff</u>	<u>Total provision</u>
	\$	\$	\$
<b>Annual leave</b>			
Balance at the beginning of the year	8,934	5,665	14,599
Increases resulting from re-measurement	340	(63)	277
Additional provisions	3,355	11,580	14,935
Amounts used	-	(5,483)	(5,483)
Balance at the end of the year	<u>12,629</u>	<u>11,699</u>	<u>24,328</u>
<b>Long service leave</b>			
Balance at the beginning of the year	6,269	-	6,269
Reductions resulting from re-measurement	(492)	-	(492)
Additional provisions	625	-	625
Balance at the end of the year	<u>6,402</u>	<u>-</u>	<u>6,402</u>
<b>Total employee entitlements</b>	<u>19,031</u>	<u>11,699</u>	<u>30,730</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$

**Note 10 - 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:

Cash at Bank – Commonwealth Bank	15,077	15,769
Cash at Bank – Credit Union	1,555	1,552
	<u>16,632</u>	<u>17,321</u>

(b) Reconciliation of cash flow from operating activities

Operating surplus	63,614	1,405
<b>Adjustments for non cash income and expense items:</b>		
Depreciation expense	4,793	768
Doubtful debts	37,950	64,842
Loss on sale of assets	-	413
<b>Changes in operating assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(100,288)	(18,975)
(Increase)/decrease in other assets	4,322	-
Increase/(decrease) in Trade and other payables	(20,943)	(13,161)
Increase/(decrease) in provisions	9,863	2,327
<b>Cash inflow/ (outflow) from operating activities</b>	<u>(689)</u>	<u>37,619</u>

**Note 11– Financial risk management**

The Union's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and accounts payable.

The totals for each category of financial instrument are as follows:

**Financial assets**

Cash and cash equivalents	16,632	17,321
Trade and other receivables	71,229	8,891
<b>Total financial assets</b>	<u>87,861</u>	<u>26,212</u>

**Financial liabilities**

Trade and other payables	39,126	60,069
<b>Total financial liabilities</b>	<u>39,126</u>	<u>60,069</u>

The main risks the Union is exposed to through its financial instruments are liquidity risk and market risk through interest rate risk.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

**Note 11– Financial risk management (continued)**

**(a) Liquidity risk**

Liquidity risk arises from the possibility that the Union might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities.

The Union manages risk through the following mechanisms:

- Comparing the maturity profile of financial liabilities with the realisation profile of financial assets;
- Managing credit risk related to financial assets;
- Maintaining a reputable credit risk profile; and
- Monitoring undrawn credit facilities.

**Financial liability and financial asset maturity analysis**

	Within 1 year		1-5 years		Total contractual cash flow	
	2012	2011	2012	2011	2012	2011
	\$	\$	\$	\$	\$	\$
<b>Financial assets – cash flow realisable</b>						
Cash and cash equivalents	16,632	17,321	-	-	16,632	17,321
Trade and other receivables	71,229	8,891	-	-	71,229	8,891
<b>Total anticipated inflows</b>	<b>87,861</b>	<b>26,212</b>	<b>-</b>	<b>-</b>	<b>87,861</b>	<b>26,212</b>
Trade and other payables	39,126	60,069	-	-	39,126	60,069
<b>Total contractual outflows</b>	<b>39,126</b>	<b>60,069</b>	<b>-</b>	<b>-</b>	<b>39,126</b>	<b>60,069</b>
<b>Net inflow/(outflow) on financial instruments</b>	<b>48,735</b>	<b>(33,857)</b>	<b>-</b>	<b>-</b>	<b>48,735</b>	<b>(33,857)</b>

**(b) Market risk**

**Interest rate risk**

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect cash flows or the fair value of fixed rate financial instruments.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

	<u>2012</u>	<u>2011</u>
	\$	\$

**Note 12 – Related party transactions**

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Transactions with related parties:

Income:

Subscriptions	523,780	492,278
Presumptive legislation	24,076	-
Affiliation fees	30,450	30,537
	<u>578,306</u>	<u>522,815</u>

Expenses:

Rental and other services	<u>19,250</u>	<u>18,655</u>
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The following balances were outstanding at the end of the reporting period:

Trade receivables	253,959	212,217
Provision for doubtful debts	(253,487)	(211,742)
	<u>472</u>	<u>475</u>

Trade payables	<u>8,550</u>	<u>-</u>
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**Note 13 – Key management personnel**

The total remuneration paid to elected officials of the Branch during the period is as follows:

Short-term employee benefits	31,576	31,576
Post-employment benefits	4,815	4,815
	<u>36,391</u>	<u>36,391</u>

**Note 15 - Contingent liability**

The dispute between the National Office and a State Branch remains unresolved at the date of signing the committee report despite cessation of legal proceedings during the 2012 financial year. Membership dues owing from that Branch are in dispute and remain unpaid at year end. These amounts were fully provided for as at 30 June 2012 and will continue to be provided for until the dispute is resolved.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2012**

**Note 14 – Going concern**

In 2011 the Union had a working capital deficiency of \$43,091. This indicated the existence of a material uncertainty in the prior year and cast doubt on the Union's ability to continue as a going concern. In the current year the Union was able to put in measures to rectify this deficiency such as raising affiliation fees charged to Branches.

Going forward the working capital will continue to be closely monitored by the committee of management. The working capital position of the Union is largely impacted by the ongoing dispute between the National Office and one of the Branches; the fees relating to this branch continue to be fully provided for in the 2013 financial year.

**Note 16 - Events after balance date**

The National Office ceased legal proceedings with one of its State Branches during the year. The matter remains unresolved at the date of signing of this financial report despite cessation of legal proceedings. Outstanding dues owing from the branch continue to be fully provided for.

There have not been any other material events between the balance sheet date and the date of signing of the operating report.

**Note 17 - 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 the General Manager, 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).

**Note 18 - Union details**

**(a) Registered office**

The registered office of the union is:  
United Firefighters' Union of Australia  
410 Brunswick Street  
Fitzroy VIC 3065

**(b) Principal place of business**

The principal place of business is:  
410 Brunswick Street  
Fitzroy VIC 3065



FAIR WORK  
AUSTRALIA

19 December 2012

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

Dear Mr Marshall

**Application by the United Firefighters' Union of Australia for an extension of time to provide the full report to members - FR2012/304**

I acknowledge receipt on 6 December 2012 of a request to extend the period in which the full report of the National Office reporting unit of the United Firefighters' Union of Australia is to be provided to members under section 265 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

The National Secretary advised that the reporting unit received the financial statements from its auditors on 26 November 2012 and that it is required to give 14 days' notice to call a National Committee of Management meeting.

Where it is to be presented to a committee of management meeting, paragraph 265(5)(b) of the RO Act requires that the full report be provided to members within 5 months of the end of the financial year (that is, by 30 November 2012). Subsection 265(5) also enables the General Manager to extend the period in which the full report must be circulated to the members by no more than one month.

Having considered the reasons set out in the letter of 6 December 2012, I allow an extension of time under paragraph 265(5)(b) of the RO Act until 31 December 2012 in which to provide the full report to members of the organisation.

Yours sincerely

Ailsa Carruthers  
Delegate of the General Manager  
Fair Work Australia



6 December 2012

Ms Bernadette O'Neill  
General Manager  
Fair Work Australia

Via email: [orgs@fwa.gov.au](mailto:orgs@fwa.gov.au)

Dear Ms O'Neill,

**RE: Financial Reporting Requirements**

The United Firefighters Union of Australia (UFUA) respectfully makes application under section 265(5) of the *Fair Work Australia (Registered Organisations) Act 2009* for the General Manager to extend the period in which the full report is provided to its members by one month, as the report is to be presented to a Committee of Management meeting.

The reason this request is made is that the UFUA received the financial statements from its auditors on 26 November 2012 and is required to give 14 days notice to call a National Committee of Management meeting.

We apologise for the delay and respectfully request a response as soon as practicable due to the financial reporting timelines. We thank Fair Work Australia for its assistance.

If you require further information please contact the UFU on 9419 8811 or [io2@ufuVIC.asn.au](mailto:io2@ufuVIC.asn.au).

Yours faithfully,

Peter Marshall  
National Secretary