



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2003/572-[259V-ACT]

Mr C. Barr
Branch Vice President
United Firefighters' Union of Australia
Australian Capital Territory Branch
PO Box 110 BELCONNEN MALL
BELCONNEN ACT 2616

Dear Mr Barr

Re: United Firefighters' Union of Australia-Australian Capital Territory Branch - Financial Reporting Obligations under *Workplace Relations Act 1996*

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June 2003.

While the accounting, auditing and reporting obligations have changed with the introduction of the *Registration and Accountability of Organisations Schedule* (the RAO Schedule) which generally came into operation on 12 May 2003, Part IX, Division 11 of the Act continues to apply in relation to a financial year of an organisation that ends on 30 June 2003. The corresponding obligations set out in the RAO Schedule apply to each financial year of an organisation that starts on or after 1 July 2003.

Now that the financial year for 30 June 2003 has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please note that a branch of an organisation may be exempted from the obligations arising under Part IX, Division 11 in respect of a financial year by satisfying a Registrar that the branch did not have any financial affairs during the financial year. An application under subsection 271A(1) of the Act must be made within 90 days (unless extended by a Registrar) after the end of the financial year.

I note that to this date the financial documents for the years ended 30 June 2001 and 30 June 2002 have not been lodged in the Registry. Accordingly, you are requested to give immediate attention to the lodgement of the outstanding documents.

Please do not hesitate to contact me on (03) 8661 7775 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Ruth Hansen
E-mail: ruth.hansen@air.gov.au
21 August, 2003

UNITED FIREFIGHTERS UNION OF AUSTRALIA



ACT BRANCH

FR 2003/591

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President R. Weston
Secretary C. F. Barr.

Telephone: (02) 6251 3708
Facsimile: (02) 6253 1573

P.O. Box 110, Belconnen Mall, ACT 2616
Unit 4, First Floor, DMA Offices
Cnr Lathlain & Wales Streets, Belconnen

ABN: 90 662 922 325

Ms Ruth Hansen
Australian Industrial Registry
P.O. Box 1994S
Melbourne Vic 3001

Dear Ms Hansen

Please further to your correspondence of 21st august 2003, please find enclosed the audited accounts of the United Firefighters Union of Australia ACT Branch for the years ended June 30 2001 and June 30 2002.

The accounts were presented at a branch committee of management on 4th February 2003 (1st meeting), where the Certificates by the Accounting officer and the committee of management were signed.

The Auditors report was completed and the auditors certificate was signed on the 14th February 2003.

Complete copies of the audited accounts were provided free of charge to members on the 24th March 2003.

A meeting of the Branch committee of management (2nd meeting) took place on 20th May 2003 where the accounts and report were presented and accepted by a motion of the Branch committee of management.

Unfortunately due to an administrative oversight the accounts and report were not forwarded to you until now. Please accept my sincerest apologies for this. Measures are in place to ensure the accounts and auditors report for the year ended 30th June 2003 are lodged in accordance with our legal obligations

A handwritten signature in black ink, appearing to read 'C Barr'.

Conrad Barr
Branch Vice President
10th September 2003.



FR 2003/591



ANDREW MAROC & ASSOCIATES
CERTIFIED PRACTISING ACCOUNTANTS

ABN 25 184 154 884

**UNITED FIREFIGHTERS
UNION OF AUSTRALIA
ACT BRANCH**

**Financial Accounts
For The Year Ended 30 June 2002**

UNIT 1A, 15 HALL ST, LYNEHAM ACT 2602 PO BOX 113, LYNEHAM ACT 2602
TEL (02) 6257 1630 FAX (02) 6247 8975 EMAIL andrew@amaroc.com.au



**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2002**

UNITED FIREFIGHTERS UNION OF AUSTRALIA

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ACT BRANCH

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2002

Note 1 – Statement of Accounting Policies

The accounts have been prepared in accordance with Statements of Accounting Concepts and applicable Accounting Standards. The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

(a) Depreciation

Leasehold Land and buildings have not been depreciated. Fittings and Equipment are written off over the estimated life of each asset using either of the straight line/diminishing value methods. The policy of depreciation of the Strata Office Unit remains under review and no depreciation has been charged as in previous years. Had depreciation been charged at the rate of 2 ½% on the building the additional amount of depreciation written off this year would have been approximately \$2,250.

(b) Employee Benefits

The amount expected to be paid to employees for their pro-rata entitlement to long service, annual and sick leave are accrued annually at current pay rates having regard to experience of employee departures and period of service.

(c) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset are transferred to the entity are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period. Lease payments under operating leases are charged as expenses in the periods in which they are incurred.


UNITED FIREFIGHTERS UNION OF AUSTRALIA

ACT BRANCH

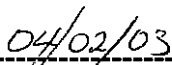
COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, **Todd Bourne** and **Graeme Gallagher** being two members of the Committee of Management of the United Firefighters Union of Australia ACT Branch do state on behalf of the Committee and in accordance with a resolution passed by the committee, that:


- (i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2002.
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year in accordance with the rules of the Union.
- (iii) To the knowledge of any member of the Committee there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under the Industrial Relations Act – 1988) or copies of those records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Industrial Relations Act 1988, or the rules of the Union.
- (iv) The Union has complied with the Act in relation to the financial accounts in respect of the year ended 30 June 2001 and the Auditors' Report thereon.



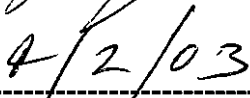
Todd Bourne



Date



Graeme Gallagher



Date

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ACT BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, **Conrad Barr** being the officer responsible for keeping the accounting records of the United firefighters Union of Australia ACT Branch, certify that as at 30 June 2002 the number of members of the Union was 326 (2001 – 282).

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2002.
- (ii) A record has been kept of all monies paid by, or collected from, members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited, in accordance with the rules of the Union.
- (iii) Before any expenditure was incurred, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- (iv) With regards to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General fund operated in accordance with the rules, no payments were made out of any such fund for purposes other than those for which the fund was operated.
- (v) No loans or other financial benefits, other than remuneration in respect of their full-time employment with the Union, were made to persons holding office in the Union.
- (vi) The register of members of the Union was maintained in accordance with the Act.

303 Barr
Conrad Barr
Principal Accounting Officer

9/2/03
Date

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ACT BRANCH

AUDITORS' REPORT

To the Members of the United firefighters Union of Australia ACT Branch.

We have inspected and audited the accounting records kept by the ACT Branch in respect of the year ended 30 June 2002 and have received all information and explanation we required for the purposes of our audit.

In our opinion:

- (i) They were kept by the Union in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the organisation (including income from members) and of the nature and purposes of expenditure; and
- (ii) The attached accounts and statements, prepared under the historical cost convention, and in accordance with the industrial Relations Act-1988, are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the union as at 30 June 2002 and
 - (b) the income and expenditure and deficit of the Union for the year ended on that date.



Andrew Maroc
ANDREW MAROC AND ASSOCIATES

Dated:

14/2/2003

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
A.C.T. BRANCH**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002 \$	2001 \$
Cash Flows from Operating Activities		
Receipts from Members & Other Income	141,397	133,612
Interest Received	17	201
Payment to Suppliers & Employees	<u>(76,326)</u>	<u>(105,447)</u>
Net Cash Provided by (Used in) Operating Activities	<u>65,088</u>	<u>28,366</u>
Cash Flows from Investing Activities		
Proceeds from Sale of Property Plant & Equipment	-	-
Payment for Property, Plant & Equipment	(1,231)	(1,593)
Net Cash Provided by (Used in) Investing Activities	<u>(1,231)</u>	<u>(1,593)</u>
Cash Flows from Financing Activities		
Proceeds from Borrowings	-	-
Repayment of Borrowings	-	(1,916)
Net Cash Provided by (Used In) Financing Activities	<u>0</u>	<u>(1,916)</u>
Net Increase (Decrease) in Cash Held	63,857	24,857
Cash at Beginning of Financial Year	31,631	6,774
CASH AT END OF FINANCIAL YEAR	<u>95,488</u>	<u>31,631</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
A.C.T. BRANCH**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30TH JUNE 2001**

	2002	2001
	\$	\$
NOTES TO THE STATEMENT OF CASHFLOWS		
Reconciliation of Cash		
Cash at the end of the financial year as shown in the statement of cashflows is reconciled to the related items in the balance sheet as follows:		
Cash at Bank	91,099	27,260
Term Deposits	4,389	4,371
	95,488	31,631
Reconciliation of Net Cash provided by Operating Activities to Operating Profit after Income Tax		
Operating Profit (Loss)	56,456	34,779
Non Cash Flows in Operating Profit:		
Equipment written Off	140	-
Amortisation	-	-
Finance Charges	-	-
Depreciation	4,077	4,833
Charges to Provisions	-	-
Changes in Assets & Liabilities		
Decrease (Increase) in current receivables	818	1,784
Increase (Decrease) in trade creditors	3,597	(4,933)
Increase (Decrease) in non current provisions	-	(8,097)
Net Cash Provided by Operating Activities	65,088	28,366

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
A.C.T. BRANCH**

**BALANCE SHEET
AS AT 30TH JUNE 2002**

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash	2	95,488.10	31,630.57
TOTAL CURRENT ASSETS		<u>95,488.10</u>	<u>31,630.57</u>
NON-CURRENT ASETS			
Property Plant and Equipment	3	110,231.32	113,216.50
TOTAL ASSETS		<u>205,719.42</u>	<u>144,847.07</u>
CURRENT LIABILITIES			
Creditors and borrowings	4	6,866.11	2,449.65
Provisions	5		
TOTAL CURRENT LIABILITIES		<u>6,866.11</u>	<u>2,449.65</u>
NON-CURRENT LIABILITIES			
Provisions	6	-	-
TOTAL NON-CURRENT LIABILITIES		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>6,866.11</u>	<u>2,449.65</u>
NET ASSETS (LIABILITIES)		<u>198,853.31</u>	<u>142,397.42</u>
MEMBERS FUNDS			
Balance Brought Forward		142,397.42	107,618.09
Profit (Loss)		56,455.89	34,779.33
TOTAL MEMBERS FUNDS		<u>198,853.31</u>	<u>142,397.42</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
A.C.T. BRANCH**

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
2 CASH		
Term Deposit Commonwealth Bank	4,388.74	4,370.82
Commonwealth Bank	77,609.79	22,589.06
Commonwealth Bank Creswell Account	13,489.57	4,670.69
	<u>95,488.10</u>	<u>31,630.57</u>
3 PROPERTY, PLANT & EQUIPMENT		
Leasehold Property	95,680.00	95,680.00
	<u>95,680.00</u>	<u>95,680.00</u>
Plant & Equipment - at Cost	26,872.82	42,907.00
Less Accumulated Depreciation	22,325.90	38,278.90
	<u>4,546.92</u>	<u>4,628.10</u>
Motor Vehicles - at Cost	24,597.40	24,597.40
Less Accumulated Depreciation	14,593.00	11,689.00
	<u>10,004.40</u>	<u>12,908.40</u>
Office Equipment under Lease	-	-
Less Accumulated Amortisation	-	-
	<u>-</u>	<u>-</u>
Total property, plant & equipment	<u>110,231.32</u>	<u>113,216.50</u>
4 CREDITORS & BORROWINGS		
Commonwealth Bank	-	-
Hire Purchase Liability	-	-
Trade Creditors & Accruals	4,296.00	699.00
GST Liabilities	2,570.11	1,750.65
	<u>6,866.11</u>	<u>2,449.65</u>
5 PROVISIONS		
CURRENT		
Provision for Holiday Pay	-	-
Provision for Long Service Leave	-	-
	<u>-</u>	<u>-</u>
6 NON-CURRENT		
Provision for Long Service Leave	-	-
	<u>-</u>	<u>-</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
A.C.T. BRANCH**

**SUMMARY OF THE FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30TH JUNE 2002**

The financial accounts of the Union have been audited in accordance with the provisions of the Industrial Relations Act 1988, and the following summary is provided for members in accordance with Section 279(2) of the Act.

A copy of the Auditor's Report, Accounts and Statements will be supplied free of charge to members who request the same.

**Income and Expenditure for the Year ended
30th June 2002**

	2002	2001
Contributions	126,034	121,398
Other Income	<u>2,518</u>	<u>267</u>
Total Income	<u>128,552</u>	<u>121,665</u>
Less Total Expenditure	72,096	86,886
Operating Surplus (Deficit) for the Year	<u>56,456</u>	<u>34,779</u>

**Balance Sheet
As at 30th June 2002**

Accumulated Funds at beginning of Year	142,397	107,618
Surplus (Deficit) for Year	<u>56,456</u>	<u>34,779</u>
Total Members Funds	<u>198,853</u>	<u>142,397</u>
Represented by:		
Current Assets	95,488	31,631
Fixed Assets	110,231	113,217
Total Assets	<u>205,719</u>	<u>144,847</u>
Less Current liabilities	6,866	2,450
Less Non-current liabilities	-	-
Total Liabilities	<u>6,866</u>	<u>2,450</u>
Net Assets	<u>198,853</u>	<u>142,397</u>

UNITED FIREFIGHTERS UNION A.C.T. BRANCH

TAXATION DEPRECIATION SCHEDULE
From 01/07/2001 To 30/06/2002

Asset Code	Description	Acq/Disp Date	Priv. Use	Orig Cost	Bal. Char.	Accum Depr.	Open. W.D.V	Add/Disp.	P/L Sale	Cap. Gains		Depreciation		Close W.D.V	
										Tax	Non Tax	Method %	YTD		
<u>742</u>	<u>PLANT & EQUIPMENT</u>														
742.001	FURNITURE & FITTINGS	01/07/1990		8690		8042	648					D	15.00	97	551
742.003	FAX MACHINE	01/07/1990		900		900						P	20.00		
742.004	BROWNBUILT CUPBOARD	01/07/1990		343		343						P	20.00		
742.006	OFFICE EQUIPMENT	01/07/1990		2400		2013	387					D	15.00	58	329
742.007	PHOTOCOPIER	29/08/1991		5126		4088	1038					D	15.00	156	882
742.009	TWO OFFICE CHAIRS	06/09/1991		350		279	71					D	15.00	11	60
742.010	FAX MACHINE	03/03/1992		845		659	186					D	15.00	28	158
742.011	KRESTA BLINDS	04/10/1991		360		285	75					D	15.00	11	64
742.014	MICROWAVE	05/08/1992		259		199	60					D	15.00	9	51
742.016	VACUUM CLEANER	18/08/1992		286		218	68					D	15.00	10	58
742.017	EQUIPMENT	15/09/1992		208		158	50					D	15.00	8	42
742.018	COMPUTER	16/06/1993		2164		2164						P	27.00		
742.024	BUBBLE JET PRINTER	19/04/1995		700		524	176					D	20.00	35	141
742.026	NEST OF TABLES	03/03/1995		109		70	39					D	15.00	6	33
742.027	FILING CABINET	28/06/1995		224		140	84					D	15.00	13	71

UNITED FIREFIGHTERS UNION A.C.T. BRANCH

TAXATION DEPRECIATION SCHEDULE
 From 01/07/2001 To 30/06/2002

Asset Code	Description	Acq/Disp Date	Priv. Use	Orig Cost	Bal. Char.	Accum Depr.	Open. W.D.V	Add/Disp.	P/L Sale	Cap. Gains Tax	Cap. Gains Non Tax	Depreciation Method %	YTD	Close W.D.V
742.028	SANYO RADIO CASSETTE	28/06/1995		89		89						W 100.00		
742.029	MOBILE PHONE & CASE	07/02/1996		439		387	52					D 33.00	17	35
742.032	BOOKSHELVES	13/07/1999		556		198	358					D 20.00	72	286
742.033	COMPUTER	01/07/2000		1593		398	1195					P 25.00	398	797
742.034	CARPET	05/07/2001		1232				1232				P 20.00	244	988
				<u>26873</u>		<u>21154</u>	<u>4487</u>	<u>1232</u>					<u>1173</u>	<u>4546</u>
<u>744</u>	<u>MOTOR VEHICLES</u>													
744.002	VW POLOTRECK	08/12/1998		24597		11689	12908					D 22.50	2904	10004
				<u>24597</u>		<u>11689</u>	<u>12908</u>						<u>2904</u>	<u>10004</u>
TOTAL				<u>51470</u>		<u>32843</u>	<u>17395</u>	<u>1232</u>					<u>4077</u>	<u>14550</u>

* Depreciation Limit
 @ Balancing Charges
 ^ Balancing Charges in previous year

UNITED FIREFIGHTERS UNION OF AUSTRALIA A.C.T. BRANCH

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2002

	2002	2001
	\$	\$
INCOME		
Subscriptions	126,034.49	121,398.45
Miscellaneous Income	2,500.00	66.36
Interest Received	17.92	200.73
	<u>128,552.41</u>	<u>121,665.54</u>
EXPENDITURE		
Accountancy Fees	580.00	390.00
Affiliation Fees	1,555.57	1,122.11
Auditor's Remuneration	3,000.00	1,700.00
Bank Charges	379.59	784.41
Campaign Costs	152.00	-
Clothing Allowance	-	80.91
Commission Paid	-	2,818.36
Computer Software & Support	306.19	530.31
Consultancy Fees	-	542.50
Depreciation	4,077.00	4,833.00
Donations	270.00	200.00
Equipment Written Off	140.00	-
Finance Charges Leases	-	3.78
Fines & Penalties	96.00	-
Fringe Benefits Tax	2,282.41	694.95
General Expenses	-	499.01
Hire of Plant & Equipment	70.13	90.91
Insurance	807.16	1,943.96
Interest Paid	-	520.09
Internet Fees	-	300.00
Printing Charges	-	3,061.63
Legal Costs	799.27	-
Levies	-	1,466.63
Light & Power	639.98	818.50
Motor Vehicle Expenses	2,903.64	3,993.25
Office Expenses	480.00	-
Petty Cash Expenditure	-	83.45
Printing & Stationery	1,701.44	3,417.09
Rates & Taxes	2,786.93	2,546.79
Repairs & Maintenance	445.11	351.50
Security Costs	-	35.00
Social Functions/Meetings	1,614.93	66.54
Subscriptions	1,020.56	672.27
Superannuation Contributions	2,395.67	1,386.33
Telephone	9,450.73	7,934.45
Training & Development	1,119.09	887.85
Transcripts/Texts	88.00	477.83
Travelling Expenses	9,972.20	4,498.49
Wages - Employees	22,962.92	38,134.31
	<u>72,096.52</u>	<u>86,886.21</u>
NET PROFIT	<u>\$56,455.89</u>	<u>\$34,779.33</u>

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached compilation report.

UNITED FIREFIGHTERS UNION OF AUSTRALIA A.C.T. BRANCH

SUPPORTING SCHEDULES TO THE PROFIT & LOSS STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2002

	2002	2001
	\$	\$
Interest Received		
Interest Received	17.92	200.73
Interest Paid		
Credit Cards	-	27.08
Int Paid - Virtual Computer	-	493.01
	-	\$520.09
Leasing Charges		
Lease - Computer	-	3,061.63
Wages - Employees		
Wages - Employees	1,815.46	10,135.46
Wages - Office Holders	10,917.46	13,231.54
Hol Pay/LSL/Redundancy	-	9,290.24
Hol/LSL/Red Provisions	-	(8,097.23)
PAYG Withholding	10,230.00	13,574.30
	\$22,962.92	\$38,134.31

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached compilation report.

UNITED FIREFIGHTERS UNION OF AUSTRALIA A.C.T. BRANCH

BALANCE SHEET
FOR THE YEAR ENDED 30TH JUNE 2002

	2002 \$	2001 \$
MEMBERS FUNDS		
Balance Brought Forward	198,853.31	142,397.42
Represented by:		
CURRENT ASSETS		
Term Deposit	4,388.74	4,370.82
Cash at Bank	77,609.79	22,589.06
Bank Creswell	13,489.57	4,670.69
	<u>95,488.10</u>	<u>31,630.57</u>
FIXED ASSETS		
Leasehold Land	95,680.00	95,680.00
	<u>95,680.00</u>	<u>95,680.00</u>
Plant & Equipment	26,872.82	42,907.00
Less: Accumulated Depreciation	22,325.90	38,278.90
	<u>4,546.92</u>	<u>4,628.10</u>
Motor Vehicles	24,597.40	24,597.40
Less: Accumulated Depreciation	14,593.00	11,689.00
	<u>10,004.40</u>	<u>12,908.40</u>
	<u>110,231.32</u>	<u>113,216.50</u>
TOTAL ASSETS	<u>205,719.42</u>	<u>144,847.07</u>
CURRENT LIABILITIES		
PAYG Withholding Payable	996.00	699.00
Other Creditors	3,300.00	-
Input Tax Credits	(3,246.21)	(3,392.95)
GST Payable	12,862.67	12,147.60
GST Clearing Account	(7,046.35)	(7,004.00)
	<u>6,866.11</u>	<u>2,449.65</u>
NET ASSETS	<u>\$198,853.31</u>	<u>\$142,397.42</u>

The accompanying notes form part of these financial statements.

This report is to be read in conjunction with the attached compilation report.



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr Conrad Barr
Branch Vice President
United Firefighters' Union of Australia
ACT Branch
PO Box 110
BELCONNEN MALL ACT 2616

Dear Mr Barr,

**Re: United Firefighters' Union of Australia - ACT Branch
Financial documents for years ended 30 June 2001 & 30 June 2002
FR2003/590 & FR2003/591**

Receipt is acknowledged of the financial documents of the Australian Capital Territory Branch of the United Firefighters' Union of Australia for the years ended 30 June 2001 and 30 June 2002. The documents were lodged in the Industrial Registry on 19 September 2003.

The documents have been filed.

I direct your attention to the following matters concerning the financial reporting requirements of the *Workplace Relations Act 1996*. Please note that these matters are raised for the purpose only of providing assistance in the future preparation of financial documents. No further action is required in respect of the subject documents.

Auditor's Report

The auditor's report, in respect of both financial years, was not completed within the prescribed period in compliance with subsection 276(1) of the Act. Currently, unless an extension of time has been granted pursuant to paragraph (b) of regulation 113 of the *Workplace Relations Regulations*, an auditor's report is required to be made within six months of the financial year to which it relates.

Prescribed Information Notice

As indicated in previous correspondence from this office, there should be included in the accounts a notice drawing attention to the provisions of subsections 274(1), (2) and (3) of the Act under which specified prescribed information is required to be made available to members on request. In addition, subsection 274(4) requires the provisions of each of those subsections to be set out in the accounts. [emphasis added] For your information the statutory provisions read as follows:

(1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.

(2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.

(3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

The required notice may be included in the "Notes to the Accounts".

Committee of Management Certificate

With regard to the financial documents for the year ended 30 June 2001, paragraph (iv) of the committee of management's certificate has not been completed correctly.

The committee of management was required, pursuant to subregulation 109(1)(b)(iv) of the Regulations, to certify whether or not the Branch complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial year, that is the year ended 30 June 2000. [emphasis added]

It should be noted that this part of the committee of management's certificate always refers back to the preceding financial year.

References to the Industrial Relations Act 1988

There are a number of references in the abovementioned documents to the amended *Industrial Relations Act 1988*. I refer in particular to paragraph (ii) of the auditor's report and paragraph (iii) of the committee of management's certificate. That Act has been amended and, effective from 25 November 1996, has been known as the *Workplace Relations Act 1996*. In future, therefore, all financial documents should reflect the appropriate provisions of the amended Act.

Should you have any queries concerning these matters or require further information regarding the financial reporting requirements of the Act, I may be contacted on (03) 8661 7775.

Yours sincerely

Ruth Hansen 
Statutory Services Branch

19 September 2003