



United Firefighters Union of Australia  
Aviation Branch  
P.O Box 194 Margate 4019  
Phone: 07 3284 2068 Fax: 07 3284 3549  
Email: ufuavat1@bigpond.com.au

6<sup>th</sup> February 2003

Statutory Services Branch  
Australian Industrial Registry  
GPO Box 1994S  
MELBOURNE VIC 3001



Dear Registrar

Please find enclosed. the financial documentation required by your organisation regarding the audited accounts of our branch for the financial year 1 July 2001 to 30 June 2002.

Also enclosed as required are the Secretary's Certificate, the Accounting Officer's Certificate and the Committee of Management Certificate.

I trust that this is all in order and in accordance with the relevant regulations. However, should you require further information regarding the above matter, please feel free to call me on (07) 3284 2068 during normal business hours.

Kind regards

*Barbara Foster*  
Barbara Foster  
Office manager


**UNITED FIREFIGHTERS UNION OF AUSTRALIA – AVIATION BRANCH**

**SECRETARY'S CERTIFICATE**

**FOR THE YEAR ENDED 30 JUNE 2002**

I, MICHAEL GEORGE FARRELL, being the Branch Secretary of the United Firefighters Union of Australia – Aviation Branch, do hereby state that the attached documents are copies of the reports and audited accounts and financial statements for the year ended 30 June 2002 that were:-

- (i) supplied to Members free of charge on ....*7th November 2002*.....; and
- (ii) presented to a meeting of the United Firefighters Union of Australia – Aviation Branch on ...*Wednesday 5th February 2003*..

Signature..........

Name MICHAEL GEORGE FARRELL

BRANCH SECRETARY

Date *6/2/2003*.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA -- AVIATION BRANCH**

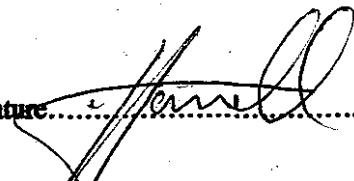
**ACCOUNTING OFFICER'S CERTIFICATE**

I, MICHAEL FARRELL....., being the officer responsible for keeping the accounting records for the United Firefighters Union of Australia -- Aviation Branch, certify that as at 30 June 2002, the number of member of the organisation was .....472.....

In my opinion:

- (i) the accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2002;
- (ii) a record has been kept of all moneys paid by, or collected from, members of the organisation, and all moneys so paid or collected have been credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred by the organisation, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) any payment made out of funds of the organisation raised by compulsory levies or voluntary contributions from members or funds other than the General Fund operated in accordance with the rules, for a purpose other than the purpose for which the fund was operated, was approved in accordance with the rules of the organisation;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation; and
- (vi) the register of members of the organisation was maintained in accordance with the Act.

Signature.....



Name.....

MICHAEL FARRELL

Date

21/6/02

**UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH**

**COMMITTEE OF MANAGEMENT'S CERTIFICATE**

**FOR THE YEAR ENDED 30 JUNE 2002**

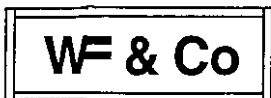
We, ANDREW STENHOUSE, and JEFFREY WALSH,  
being two members of the Committee of Management of the United Firefighters Union of  
Australia - Aviation Branch, do hereby state on behalf of the Committee and in accordance  
with a resolution passed by the Committee at its meeting held on 12<sup>th</sup> August 02, 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 organisation as at 30 June 2002;
- (ii) during the financial year ending on 30 June 2002, meetings of the Committee of Management were, in the opinion of the Committee, held in accordance with the rules of the organisation;
- (iii) to the knowledge of any member of the Committee, there have been during the financial year ending 30 June 2002, no instances where records of the organisation or other documents (not being documents containing information made available to a member of the organisation under subsection 274 (2) of the Workplace Relations Act 1996), or copies of these records or other documents, or copies of the rules of the organisation, have not been furnished, or made available, to members of the organisation in accordance with the Act, the Regulations or the rules of the organisation, as the case may be;
- (iv) in relation to the report prepared in accordance with section 276 of the Act by the auditor of the organisation in respect of the immediately preceding financial year, and in relation to any accounts and statements prepared in accordance with subsection 273 (1) of the Act to which the report relates, the organisation has complied with subsection 279 (1) of the Act and subsection 279 (6) of the Act is applicable.

Signature [Signature] Name ANDREW STENHOUSE

Signature [Signature] Name JEFFREY WALSH

Date 26/8/02



ESTABLISHED 1981

# WILL FRASER & Co Pty Ltd

A.C.N. 073 893 848

*Certified Practising Accountants  
Registered Tax Agents*



Phone: (07) 3284 7752

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Email: willf@petrie.starway.net.au

*Director: WILL FRASER*  
B.Bus. (Accounting), FCPA, FCIS, FTIA, CFP

2/20 Baynes Street

P.O. Box 241

Margate Qld 4019

## UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH

**Audited Financial Statements  
For the year ended 30 June, 2002**

*Inducted Into The Microsoft Business Achievers Hall Of Fame - September 1998*

**"PROFIT FROM OUR EXPERIENCE"**

# **UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH**

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH**  
**Income & Expenditure Statement**  
**For the year ended 30 June, 2002**

Note	2002 \$	2001 \$
<b>Income</b>		
Membership Fees & Dues		
- Qld & NT	81,099.28	74,827.64
- NSW	25,720.91	23,836.09
- Vic, Tas & ACT	48,890.18	39,777.18
- SA	14,993.45	13,247.09
- WA	22,503.90	22,171.86
Reimbursable Expenses		
- Senior Management	2,653.09	3,441.82
- Members' Airfares Reimbursement	8,816.57	25,789.54
- Committee Travel Reimbursement	27,611.02	19,856.77
- Training Reimbursements		576.61
- Conference Expense Reimbursement	7,498.23	2,352.10
- Staff Reimbursements	767.71	
- Member Survey Costs Reimbursement	204.86	
Interest Received	2,443.65	2,641.34
Donations Received	4 51,539.37	
Rebates and Refunds		159.04
Sales - Union Apparel	27.27	74.55
Total income	<u>294,769.49</u>	<u>228,751.63</u>
<b>Expenses</b>		
Accrued Annual Leave	3,820.60	2,823.29
Accrued Long Service Leave	2,677.04	600.70
Affiliation Fees	1,568.56	3,014.14
Audit & Accounting Fees	2,295.00	1,903.77
Bank Fees And Charges	1,233.96	1,459.22
Commissions Paid to AA - Payroll Dedn	3,792.48	4,358.92
Computer Software	130.00	
Depreciation	3,119.00	1,834.00
Donations	3,685.95	224.00
Electricity	705.32	639.59
Fringe Benefits Tax	636.30	1,291.79
Honorariums	13,975.00	15,860.15
Insurance	2,516.72	2,356.87

The accompanying notes form part of these financial statements.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH

## Income & Expenditure Statement

For the year ended 30 June, 2002

Note	2002 \$	2001 \$
Interest Deductions		63.36
Media Release Fees	129.00	
Memberships	195.00	
Office Amenities	51.45	63.80
Postage, Printing & Stationery	4,350.74	4,061.54
Purchases - Union Apparel	1,242.99	408.86
Refunds - Union Fees	58.40	263.91
Rent & Outgoings	5,133.37	5,568.54
Repairs & maintenance	1,769.94	3,964.34
Salaries - Employees	36,878.12	33,293.08
Salaries - Holders of Office	12,723.00	11,149.43
Staff Redundancy Contribution	1,137.10	
Staff Training	519.86	1,879.50
Subscriptions & Journals	2,266.65	3,271.19
Sundry Expenses	279.82	133.01
Superannuation	5,452.11	5,404.98
Telephone	16,075.79	10,106.07
Travel, Accommodation & Conferences		
- Committee Travel Expenses	61,987.93	51,877.48
- Members' Airfares Recovered	9,687.54	25,034.81
- Annual Conference	7,777.83	9,673.93
- TUTA Course - Sydney	11,502.56	2,185.58
- Other Courses & Seminars	4,548.71	4,663.60
Uniform Expenses	47.27	
Workcover Insurance	244.14	207.36
<b>Total expenses</b>	<b>224,215.25</b>	<b>209,640.81</b>
<b>Profit from ordinary activities before income tax</b>	<b>70,554.24</b>	<b>19,110.82</b>
Income tax relating to ordinary activities		
<b>Net profit attributable to the association</b>	<b>70,554.24</b>	<b>19,110.82</b>
<b>Total changes in equity of the association</b>	<b>70,554.24</b>	<b>19,110.82</b>
Opening retained profits	79,577.91	60,467.09
Net profit attributable to the association	70,554.24	19,110.82
<b>Closing retained profits</b>	<b>150,132.15</b>	<b>79,577.91</b>

The accompanying notes form part of these financial statements.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH**  
**Balance Sheet As At 30 June, 2002**

	Note	2002	2001
<b>Current Assets</b>			
Cash assets	5	159,440.09	81,704.96
Other	6	464.97	1,635.24
<b>Total Current Assets</b>		<b>159,905.06</b>	<b>83,340.20</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	7	8,007.67	6,333.95
Other	6	100.00	100.00
<b>Total Non-Current Assets</b>		<b>8,107.67</b>	<b>6,433.95</b>
<b>Total Assets</b>		<b>168,012.73</b>	<b>89,774.15</b>
<b>Current Liabilities</b>			
Current tax liabilities	8	2,318.47	986.73
Superannuation Payable	9	414.16	559.20
Provisions	10	15,147.95	8,650.31
<b>Total Current Liabilities</b>		<b>17,880.58</b>	<b>10,196.24</b>
<b>Total Liabilities</b>		<b>17,880.58</b>	<b>10,196.24</b>
<b>Net Assets</b>		<b>150,132.15</b>	<b>79,577.91</b>
<b>Members' Funds</b>			
Retained profits		150,132.15	79,577.91
<b>Total Members' Funds</b>		<b>150,132.15</b>	<b>79,577.91</b>

The accompanying notes form part of these financial statements.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH

## Notes to the Financial Statements

For the year ended 30 June, 2002

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### Note 1: Statement of Accounting Policies

These financial statements have been prepared as a Special Purpose Financial Report in order to provide accounts which satisfy the requirements of the provisions of Rule 10 (1) (c) of the National Rules of the United Firefighters Union of Australia. The committee has determined that the Branch is not a reporting entity as defined in Statement of Accounting Concepts 1 "Definition of the Reporting Entity", and therefore there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus View) in the preparation and presentation of these statements.

The statements have been prepared in accordance with the requirements of Rule 10 (1) (c) of the National Rules of the United Firefighters Union of Australia, and the following Australian Accounting Standards:

AASB 1002:	Events Occurring After Balance Date
AASB 1018:	Profit & Loss Accounts
AASB 1019:	Measurement and Presentation of Inventories in the Context of Historical Cost System
AASB 1021:	Depreciation

No other Australian Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

Except for the following items, the Statements have been prepared on a cash basis from the books and records maintained by the Branch:-

recognition of accrued staff leave entitlements in both the Statement of Income and Expenses and the Balance Sheet;

inclusion of Plant & Equipment and Accumulated Depreciation in the Balance Sheet;

inclusion of Depreciation on Plant & Equipment as an expense in the Statement of Income and Expenses.

### Note 2: Information to be provided to Members or Registrar

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of subsection 274 (1), (2) and (3), which 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;

(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.

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# UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH

## Notes to the Financial Statements

For the year ended 30 June, 2002

2002

2001

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### **Note 3: Benefits Received by Officers**

In addition to their monetary entitlements, the Branch Secretary and Branch President also receive Frequent Flyer Points arising from the payment of Union expenses on Corporate Credit Cards (the Branch Secretary holds a Diners Club and an American Express Card; the Branch President holds a Diners Club Card).

Effective from 21/10/99, in accordance with a resolution of the Branch Committee of Management, all points accruing from the use of Diners Club Cards are used for travel on Union business. The Branch Secretary continues to personally receive the Frequent Flyer Points arising from the American Express Card.

### **Note 4: Donations Received**

Included in this account is an amount of \$1,826 received from members and \$1,000 received from the Aviation Firefighters Association, donated specifically for the World Trade Centre Appeal.

A deposit of \$10,000 was received on 27/09/01 and a subsequent deposit of \$38,718.77 was received on 25/02/02 by the Union from a now defunct group known as the Aviation Firefighters Association (AFA).

The AFA came into existence in response to a number of Aviation Branch members forming a breakaway group, because they were disgruntled about the direction the UFU of Australia National Committee of Management was heading. The members of the breakaway group resigned from the Aviation Branch of the Union, and formed the AFA.

During February 2002, the AFA decided to wind up their organisation and its members rejoined the Aviation Branch of the UFU. On the winding up of the AFA, the members resolved to donate the funds they had collected to the Aviation Branch of the UFU in recognition that the moneys should be utilised by the Union now representing their interest.

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# UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH

## Notes to the Financial Statements

For the year ended 30 June, 2002

2002

2001

### Note 5: Cash Assets

#### Bank accounts:

- General Account	6,570.40	23,352.24
- Conference Account	23,586.08	18,118.83
- Staff Account	2,275.47	10,082.12
- Office Equipment Account	3,190.55	5,624.37
- Term Deposit - St George	25,598.25	24,519.40
- Heritage A/c	47,441.37	
- Term Deposits - Heritage	50,697.97	

#### Other cash items:

- Cash on hand	80.00	8.00
	<u>159,440.09</u>	<u>81,704.96</u>

### Note 6: Other Assets

#### Current

Stock on Hand	464.97	1,635.24
	<u>464.97</u>	<u>1,635.24</u>

#### Non Current

Electricity Deposit	100.00	100.00
	<u>100.00</u>	<u>100.00</u>

### Note 7: Property, Plant and Equipment

#### Plant and equipment:

- At cost	42,143.67	37,350.95
- Less: Accumulated depreciation	(34,136.00)	(31,017.00)
	<u>8,007.67</u>	<u>6,333.95</u>
	<u>8,007.67</u>	<u>6,333.95</u>

# UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH

## Notes to the Financial Statements

For the year ended 30 June, 2002

2002

2001

### Note 8: Tax Liabilities

#### Current

GST payable control account		21,072.80
Input tax credit control account		(12,574.07)
GST clearing	1,027.47	(8,606.00)
PAYG withholding tax	1,291.00	1,094.00
	<u>2,318.47</u>	<u>986.73</u>

### Note 9: Superannuation Payable

#### Current

Superannuation Payable	414.16	559.20
	<u>414.16</u>	<u>559.20</u>

### Note 10: Provisions

#### Current

Provision for Annual Leave	8,634.69	4,814.09
Provision for Long Service Leave	6,513.26	3,836.22
	<u>15,147.95</u>	<u>8,650.31</u>

### Note 11: Events Occurring After Balance Date

The financial statements have been mostly prepared on a cash basis (Refer Note 1). As at 30th June 2002, the following Assets and Liabilities existed which did not appear in the Statement of Income & Expenditure or the Balance Sheet:

Committee Travel Reimbursement due from Air Services - \$2,908.65

# UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH

## Independent Audit Report

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### Scope

We have audited the financial statements of United Firefighters Union of Australia - Aviation Branch for the financial year ended 30 June, 2002. The organisation's Committee is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of the financial statements in order to express an opinion on it to the members of the organisation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the organisation's financial position and performance as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

### Audit opinion

In our opinion, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH as at 30 June, 2002, and the results of its operations and its cash flows for the year then ended.

- (1) There were kept by the organisation in relation to the year, satisfactory accounting records, including
  - (a) records of the sources and nature of the income of the organisation (including income from members); and
  - (b) records of the nature and purpose of the expenditure of the organisation; and
- (2) The attached accounts and statements prepared under historical cost convention, and in accordance with section 273 and regulation 107 of the Workplace Regulations Act 1996 in relation to the year, were properly drawn up so as to give a true and fair view of:-
  - (a) the financial affairs of the organisation as at 30 June 2001; and
  - (b) the income and expenditure, and the surplus of the organisation for the year ended to that date.
- (3) All information and explanations required for the purpose of our audit were supplied

### Matters Relevant to Users of this Audit Report

Without qualification to the opinion expressed above, attention is drawn to the receipt of a donation from Aviation Firefighters Association (AFA) as reported in Note 4 to the Financial Statements.

The accounting treatment of Membership Fees and Dues is to recognise the receipt upon transfer from payroll deduction records from employers and from direct member payments, and to record the receipt against a members' register of dues paid.

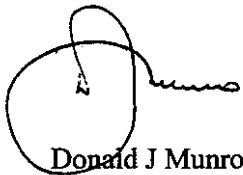
**UNITED FIREFIGHTERS UNION OF AUSTRALIA - AVIATION BRANCH**  
**Independent Audit Report**

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The members affiliated with the Aviation Firefighters Association (AFA) have been recognised on the list of members from the date of re-instatement, but no formal documentation has been made available to sight, confirming re-instatement of membership and no documentation has been sighted to support the legal entitlement of United Firefighters Union of Australia to receive a donation from the winding up of the AFA.

The donation of funds from the AFA has been recognised as income in the Financial Statements for the Year ended 30 June 2002.

Will Fraser & Co Pty Ltd  
Principal Auditor



Donald J Munro FCPA (No: 5949)  
Registered Company Auditor  
Date 4 / 9 / 2002



**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

Ms Barbara Foster  
Office Manager  
United Firefighters' Union of Australia  
Aviation Branch  
PO Box 194  
MARGATE QLD 4019

Dear Ms Foster,

**Re: United Firefighters' Union of Australia - Aviation Branch  
Financial documents for year ended 30 June 2002 - FR2003/11**

I have received your letter dated 6 February 2003 together with the full financial documents of the above named branch for the year ended 30 June 2002. The documents were lodged in the Industrial Registry on 10 February 2003

The documents have been filed.

Should you have any queries I may be contacted on (03) 86617988.

Yours sincerely

Lynette Markovski  
Statutory Services Branch

18 February 2003

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