

FR 2004/207



9 January 2004

Ms Ruth Hansen
Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000

FR 2003/574

Dear Ms Hansen

Re: United Firefighters' Union of Australia – New South Wales Branch

Further to our conversation earlier today, please find enclosed copies of Financial Reports for the United Firefighters' Union of Australia, New South Wales Branch for the years ending June 2001, June 2002 and June 2003.

Please accept our sincere apologies for the delay in forwarding these onto you, due to a number of changes in Administrative staff over the last couple of years it appears there has been an oversight.

I hope the above is in order, but should you require any further information please do not hesitate to contact me.

Yours sincerely

Alison Ornbo
Senior Administrative Officer



New South Wales Fire Brigade Employees' Union (FBEU)

267 Sussex Street Sydney NSW 2000

Telephone 02 9267 5552 Facsimile 02 9267 6304 E-mail office@fbeu.net Website www.fbeu.net

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2002

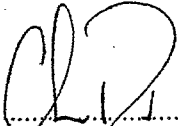
UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH


COMMITTEE OF MANAGEMENT'S CERTIFICATE

We **CHRISTOPHER SCOTT READ**, and **JAMES SHAUN GILLEN**, being two members of the Committee of Management of the United Firefighters Union of Australia, New South Wales 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 period in accordance with the rules of the Union.
- [iii] To the knowledge of any member of the Committee during the financial year ended 30 June 2002 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 Sub-Section 274 [2] of the Workplace Relations Act, 1996], or copies of these 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 Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Union.
- [iv] The Union has complied with Sub-Sections 279 [1] and [6] of the Act in relation to the financial accounts in respect of the year ended 30 June 2001 and the Auditors' Report thereon.



.....
CHRISTOPHER SCOTT READ



.....
JAMES SHAUN GILLEN

29 October 2002

UNITED FIREFIGHTERS UNION OF AUSTRALIA

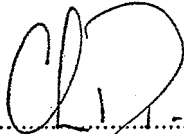
NEW SOUTH WALES BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, **CHRISTOPHER SCOTT READ**, being the Officer responsible for keeping the accounting records of the United Firefighters Union of Australia, New South Wales Branch, certify that as at 30 June 2002, the number of members of the Union was 5574.

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 moneys paid by, or collected from, members and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the Union.
- [iii] Before any expenditure was incurred by the Union, approval of the incurring of the expenditure was obtained in accordance with the rules of the Union.
- [iv] With regard 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 Workplace Relations Act, 1996.



.....
CHRISTOPHER SCOTT READ

29 October 2002

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL PERFORMANCE FOR THE
YEAR ENDED 30 JUNE 2002

| | 2002 \$ | 2001 \$ |
|--|------------|---------------|
| INCOME | | |
| New South Wales Fire Brigade Employees' Union | | |
| National Fees | 0 | 14,356 |
| ACTU Affiliation | 0 | 2,476 |
| Travel Expenses | 0 | 190 |
| Meeting Expenses | 0 | 6,352 |
| Allowances | 0 | 800 |
| Audit Fees | 0 | 1,200 |
| Sundry Income | 0 | 200 |
| TOTAL INCOME | <u>0</u> | <u>25,574</u> |
| EXPENDITURE | | |
| Affiliation Fees- National Office | 0 | 14,356 |
| ACTU Affiliation | 0 | 2,476 |
| Travel Expenses | 0 | 190 |
| Meeting Expenses | 0 | 6,352 |
| Allowances | 0 | 800 |
| Audit Fees | 0 | 1,200 |
| Bank Charges | 30 | 103 |
| TOTAL EXPENDITURE | <u>30</u> | <u>25,477</u> |
| (DEFICIT) SURPLUS FOR YEAR | (30) | 97 |
| Accumulated Funds at Beginning of Year | <u>140</u> | <u>43</u> |
| ACCUMULATED FUNDS AT END OF YEAR [Represented by Cash at Bank] | <u>110</u> | <u>140</u> |

[The attached Notes 1 and 2 form part of these accounts]

UNITED FIREFIGHTERS UNION OF AUSTRALIA
 NEW SOUTH WALES BRANCH

STATEMENT OF FINANCIAL POSITION AS AT
 YEAR ENDED 30 JUNE 2002

| | 2002 \$ | 2001 \$ |
|--------------------------------------|------------|------------|
| ACCUMULATED FUNDS | <u>110</u> | <u>140</u> |
| Represented by Net Assets as follows | | |
| CURRENT ASSETS | | |
| Cash at Bank | <u>110</u> | <u>140</u> |
| TOTAL ASSETS | <u>110</u> | <u>140</u> |
| TOTAL LIABILITIES | <u>0</u> | <u>0</u> |
| NET ASSETS | <u>110</u> | <u>140</u> |

STATEMENT OF CASH FLOWS FOR THE
 YEAR ENDED 30 JUNE 2002

| | 2002 \$ | 2001 \$ |
|--|-------------|-----------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Receipts from NSW Fire Brigade Employee's Union | 0 | 25,574 |
| Payments to Suppliers | <u>(30)</u> | <u>(25,477)</u> |
| NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES | <u>(30)</u> | <u>97</u> |
| NET INCREASE/(DECREASE) IN CASH | (30) | 97 |
| Cash at Beginning of Year | <u>140</u> | <u>43</u> |
| CASH AT END OF YEAR | <u>110</u> | <u>140</u> |

[The attached Notes 1 and 2 form part of these accounts]

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

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

1. STATEMENT OF ACCOUNTING POLICIES

The accounts have been prepared in accordance with applicable Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act, 1996. The accounts have also 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.

No provision for Income Tax is necessary as the income of the Union is exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of members is drawn to the provisions of Sub-Sections [1], [2] and [3] of Section 274 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 Sub-Section [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 Sub-Section [1] at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received of an application made at the request of the member.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

NEW SOUTH WALES BRANCH

INDEPENDENT AUDIT REPORT

To the members of the United Firefighters Union of Australia, New South Wales Branch.

SCOPE

We have audited the financial report of the United Firefighters Union of Australia, New South Wales Branch for the year ended 30 June 2002 as set out on pages 1 to 5. The Union's Committee of Management and Accounting Officer are responsible for the preparation and presentation of the financial report and the information it contains. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Union.

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 accounts are presented fairly in accordance with Australian accounting standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to present a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

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

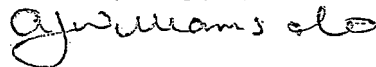
AUDIT OPINION

We have received all the information and explanations required for the purposes of our audit.

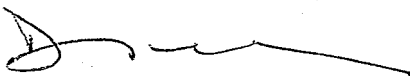
In our opinion:

- [i] There were kept by the Union in respect of the year under review, satisfactory records detailing the sources and nature of income of the Union [including income from members] and the nature and purposes of expenditure, and
- [ii] The attached financial report including the Certificates of the Committee of Management and the Accounting Officer is prepared in accordance with Section 273 of the Workplace Relations Act, 1996. The financial report has been prepared from the accounting records of the Union and is 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 result of the Union for the year ended on that date;

and is in accordance with applicable Accounting Standards and other mandatory professional reporting purposes.



A.J. WILLIAMS & CO.
Chartered Accountants.



D S MCLEAN.
Registered Company Auditor.
SYDNEY NSW 2000

29 October 2002

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
NEW SOUTH WALES BRANCH**

SECRETARY'S CERTIFICATE

I, CHRISTOPHER SCOTT READ, being the Secretary of the New South Wales Branch of the United Firefighters Union of Australia, do hereby state that the attached financial documents are copies of the Branch's audited accounts and financial statements for the years ending June 2001, June 2002 & June 2003, that were:

Distributed to members, free of charge on the 13th of February 2002 (for financial year 2000/2001), the 8th of November 2002 (for financial year 2001/2002) and the 5th of November 2003 (for financial year 2002/2003), when posted onto the Unions website: www.fbeu.net. Advice was also forwarded to all fire stations that have FBEU members attached.

Presented to a meeting of the Committee of Management of the Branch on the following dates: 26th of October 2001 (Fin Yr 2000/2001), 29th October 2002 (Fin Yr 2001/2002) and the 31st of October 2003 (Fin Yr 2002/2003).



Chris Read
State Secretary

2nd March 2004



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 Alison Ornbo
Senior Administrative Officer
United Firefighters' Union of Australia
New South Wales Branch
267 Sussex Street
SYDNEY NSW 2000

Dear Ms Ornbo,

**Re: United Firefighters' Union of Australia - New South Wales Branch
Financial documents for years ended 30 June 2001, 30 June 2002 & 30 June 2003
FR2004/206, FR2004/207 & FR2003/574**

Receipt is acknowledged of the financial documents of the New South Wales Branch of the United Firefighters' Union of Australia for the years ended 30 June 2001, 30 June 2002 and 30 June 2003. The documents were lodged in the Industrial Registry on 13 January 2004.

On 2 March 2004 the Branch lodged a secretary's certificate in accordance with the requirements of paragraph 280(1)(b) of the *Workplace Relations Act 1996*. The certificate relates to each of the abovementioned financial years.

The documents have been filed.

I direct your attention to the following matters concerning the financial reporting requirements of the *Workplace Relations Act 1996* applicable to these documents. Please note that the reporting obligations for the year ended 30 June 2004 will be governed by the new RAO Schedule.

Balance Sheet

The financial documents for the year ended 30 June 2001 did not include a balance sheet as required under subsection 273(1) of the Act and subregulation 107(b) of the *Workplace Relations Regulations*. Such balance sheet is required to provide an account of the assets and liabilities of the Branch as at the end of the financial year. (emphasis added)

Timeline Provisions

It would appear that the financial documents, in respect of each financial year, were supplied to the members of the Branch after the Committee of Management meeting at which they were presented contrary to the timeline requirements of subsections 279(1) and (3) of the Act.

Late Lodgement

As advised in correspondence from the Registry dated 5 February 2002, unless an extension of time has been granted, financial documents are required to be lodged within 14 days of the meeting at which such documents are presented. [refer sections 279 and 280(1)]

New Legislation

The Workplace Relations (Registration and Accountability of Organisations) legislation (the RAO legislation) generally came into operation on 12 May 2003.

Schedule 1B of the RAO legislation establishes a Registration and Accountability of Organisations Schedule (**the RAO Schedule**) within the *Workplace Relations Act 1996* (the WR Act). Many of the provisions relating to registered organisations currently in the WR Act are replicated in the new RAO Schedule, with some amendments. Other matters are substantially changed by the RAO Schedule, particularly the financial reporting requirements.

The abovenamed Branch has correctly completed and lodged its financial documents for the financial year ended 30 June 2003 under the WR Act. However, in relation to the financial year ending 30 June 2004, the requirements of the new RAO Schedule will apply.

You may wish to consider bringing the requirements of the new legislation to the attention of the Branch's auditor.

Should you have any queries concerning these matters, I may be contacted on (03) 8661 7775.

Yours sincerely



Ruth Hansen
Statutory Services Branch

5 March 2004