



Australian Government
Australian Industrial Registry

22 May 2009

Mr Simon Flynn
Branch Secretary
New South Wales Branch
United Firefighters Union of Australia
1-7 Belmore Street
Surry Hills, NSW 2010

Dear Mr Flynn,

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2007 – FR2007/503**

I acknowledge receipt of the financial report of the New South Wales Branch of the United Firefighters Union of Australia for the year ended 30 June 2007. The documents were lodged in the Industrial Registry on 28 January 2009. The report has been filed.

1. Compliance with time requirements

I note that a full report was presented to a Committee of Management meeting on 17 October 2007. I draw your attention to the section 268 – Reports etc. to be lodged in Industrial Registry, of the RAO Schedule which reads as follows:

A reporting unit must, within 14 days (or such longer period as a Registrar allows) after the general meeting referred to in section 266, lodge in the Industrial Registry:

- a) a copy of the full report; and*
- b) if a concise report was provided to members – a copy of the concise report; and*
- c) a certificate by a prescribed designated officer that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with section 266*

Section 266 of the RAO Schedule states that the reporting unit must cause the full report to be presented to a general meeting of the members of the reporting unit within a period of 6 months starting at the end of the financial year (or such longer period as it allowed by a Registrar under subsection 265(a)).

Clearly, the date of lodgement (16 January 2009) and the date of Committee of Management meeting (17 October 2008) exceed 14 days.

This non compliance with reporting timeframes is a serious issue for which there is scope within the Act for an application to be made to the Federal Court for the imposition of pecuniary penalties. Please ensure that next year the reporting requirements are met.

2. Auditor's Report – Public Practice Certificate

I also note that in the financial report for the period ending 30 June 2008, the auditor David McLean held himself out as a Member of the Institute of Chartered Accountants, a Holder of a Current Public Practice Certificate, and Registered Company Auditor. In this financial report, for the period ending 30 June 2007, Mr McLean has held himself out only as a Registered Company Auditor. In future financial reports, the model adopted in 2008 is preferred. For further guidance please see regulation 4 of the Workplace Relations (RAO) Regulations 2003 available on the AIRC website. I have also sent a copy of this letter to the auditor, David McLean.

3. Reduced reporting requirements

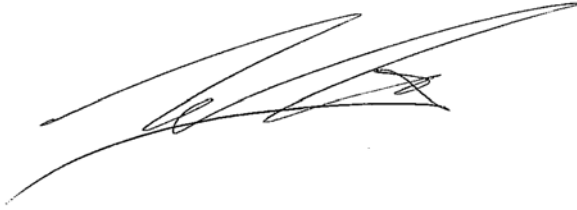
Section 269 of the RAO Schedule pertains to reduced reporting requirements for reporting units with substantial common membership with State registered bodies and is as follows:

- (1) *This section applies to a reporting unit if there is an industrial association (the associated State body) that:*
 - (a) *is registered or recognised as such an association (however described) under a prescribed State Act; and*
 - (b) *is, or purports to be, composed of substantially the same members as the reporting unit; and*
 - (c) *has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit*
- (2) *A reporting unit is taken to have satisfied this Part if this section applies to the reporting unit and:*
 - (a) *a Registrar, on the application of the reporting unit, issues a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body; and*
 - (b) *the associated State body has, in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the audited accounts with the relevant State authority; and*
 - (c) *the reporting unit has lodged a copy of the audited accounts with the Industrial Registry; and*
 - (d) *any members of the reporting unit who are not also members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the associated State body; and*
 - (e) *a report under section 254 has been prepared in respect of the activities of the reporting unit and has been provided to members of the reporting unit with the copies of the accounts.*

I note that both the NSW branch of the United Firefighters' Union of Australia and the NSW Fire Brigade Employees' Union appear to reside at the same address. Should both organisations be comprised of substantially the same members, I invite you to make such an application as discussed above. I should point out that such an application is required to be made each year.

If you have any questions, I can be contacted on (03) 8661 3775 or by email at thomas.hobbs@airc.gov.au

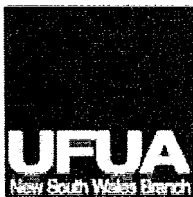
Yours sincerely,

A handwritten signature in black ink, appearing to be 'THOMAS HOBBS', written in a cursive style.

Thomas Hobbs

Statutory Services Branch

cc: Mr David McLean
A J Williams & Co
GPO Box 3041
SYDNEY 2001



UNITED FIREFIGHTERS UNION OF AUSTRALIA
NEW SOUTH WALES BRANCH
SECRETARY'S CERTIFICATE

I, Simon Flynn, 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 for the full report of the branch's audited accounts and financial statements for the year ending 30th June 2007 as referred to in the RAO Schedule; and

The full report was distributed to members, free of charge, on 16th November 2007, when posted onto the Union's website, www.fbeu.net and advice forwarded to all fire stations where members are attached; and

Presented to a meeting of the Committee of Management of the Branch, on 17th October 2007 in accordance with section 266 of the RAO Schedule.

A handwritten signature in black ink, appearing to be 'S. Flynn', written over a horizontal line.

Simon Flynn
Branch Secretary

18th October 2008

UNITED FIREFIGHTERS UNION OF AUSTRALIA
NEW SOUTH WALES BRANCH
FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2007

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

OPERATING REPORT

The Committee of Management presents its operating report of the United Firefighters Union of Australia NSW Branch for the financial year ended 30 June 2007.

1. The branch continued to service the industrial needs of our members throughout the year. There were no employees of the NSW Branch during or at the end of 2006/2007 financial year.
2. The sole activity of the NSW Branch during 2006/2007 financial year was to remain registered under the Workplace Relations Act. There was no significant change to the nature of this activity from the previous financial year.
3. The rights of members to resign from the NSW Branch by written notice addressed and delivered to the Branch Secretary are set out within Rule 8 of the Union's Registered Rules and section 174(1) of the Workplace Relations Act. In accordance with section 174(1) of the Workplace Relations Act a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.
4. There was known to be one officer of the NSW Branch, T. Broadhurst who during the financial year was a director of NSW Fire Brigades Superannuation Pty Ltd, being a company that is a trustee of a superannuation entity.

There was known to be two members of the NSW Branch, G. Dewsnap and C. Read, who during the financial year were directors of NSW Fire Brigades Superannuation Pty Ltd, being a company that is a trustee of a superannuation entity.
5. There were 5,989 members of the Branch as at 30 June 2007.
6. The number of staff employed by the Branch on a full time equivalent basis at 30 June 2007 was Nil.

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

OPERATING REPORT [Cont'd]

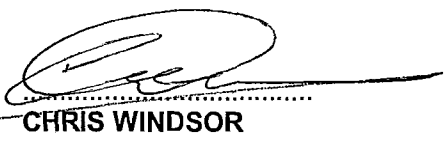
7. The names of each person who were members of the Committee of Management, at any time, during the financial year are as follows:-

<u>Name</u>	<u>Period</u>
J.F. Martin	1/07/06 - 30/06/07
K. Smith	1/07/06 - 30/06/07
M. Murray	1/07/06 - 30/06/07
T. Kirkpatrick	1/07/06 - 30/06/07
D. Sullivan	1/07/06 - 30/06/07
C Windsor	1/07/06 - 30/06/07
J Casey	1/07/06 - 30/06/07
T Broadhurst	1/07/06 - 30/06/07
S Flynn	1/07/06 - 30/06/07
I Loveday	1/07/06 - 30/06/07
J Fewtrell	1/07/06 - 30/06/07
C Perrin	1/07/06 - 30/06/07
M Reilly	1/07/06 - 30/06/07
G Mitchell	1/07/06 - 30/06/07

Signed in accordance with a resolution of the Committee of Management



.....
SIMON FLYNN



.....
CHRIS WINDSOR

30 November 2007

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

COMMITTEE OF MANAGEMENT'S STATEMENT

On 30 November 2007 the Committee of Management of the United Fire Fighters Union of Australia, New South Wales Branch, passed the following resolution in relation to the general purpose financial report (GPFR) of the Branch for the year ended 30 June 2007.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial report and notes comply with the Australian Accounting Standards;
- (b) the financial report and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial report and notes give a true and fair view of the financial performance, financial position and cash flows of the branch for the financial year ended 30 June 2007;
- (d) there are reasonable grounds to believe that the branch will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year ended 30 June 2007 and since the end of the financial year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation and the rules of the branch; and
 - (ii) the financial affairs of the branch have been managed in accordance with the rules of the organisation and the rules of the branch; and
 - (iii) the financial records of the branch have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
 - (v) no information has been sought in any request of a member of the branch or a Registrar under section 272 of the RAO Schedule; and
 - (vi) no order for inspection of the financial records has been made by the Commission under section 273 of the RAO Schedule.
- f) during the financial year ended 30 June 2007 the branch did not participate in any recovery of wages activity.

For the Committee of Management



.....
SIMON FLYNN



.....
CHRIS WINDSOR

30 November 2007

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
INCOME		
New South Wales Fire Brigade Employees' Union	<u>154,921</u>	<u>190,015</u>
EXPENDITURE		
National Fees	73,020	64,929
National Fees – prior years	-	-
ACTU IR Media Levy	-	19,080
Bank Charges	13	6
Donations	3,613	-
Meeting expenses	<u>26,743</u>	<u>12,094</u>
TOTAL EXPENDITURE	<u>103,389</u>	<u>96,109</u>
SURPLUS FOR YEAR	<u>51,532</u>	<u>93,906</u>

The accompanying notes form part of the financial report.

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

**BALANCE SHEET AS AT
30 JUNE 2007**

	2007	2006
	\$	\$
ASSETS		
CURRENT ASSETS		
Cash at Bank	102	80,117
Sundry Debtors	<u>-</u>	<u>5,155</u>
TOTAL ASSETS	<u>102</u>	<u>85,272</u>
LIABILITIES		
CURRENT LIABILITIES		
United Firefighters Union of Australia - National Office	<u>-</u>	<u>136,702</u>
TOTAL LIABILITIES	<u>-</u>	<u>136,702</u>
NET ASSETS (LIABILITIES)	<u>102</u>	<u>(51,430)</u>
ACCUMULATED FUNDS (DEFICIT)	<u>102</u>	<u>(51,430)</u>

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS (DEFICIT)
FOR THE YEAR ENDED 30 JUNE 2007**

	Accumulated Funds (Deficit) \$
Balance at 1 July 2005	(145,336)
Net Surplus for Year	<u>93,906</u>
Balance at 30 June 2006	(51,430)
Net Surplus for the Year	<u>51,532</u>
Balance at 30 June 2007	<u>102</u>

The accompanying notes form part of the financial report.

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

**CASH FLOW STATEMENT FOR THE
YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts – New South Wales Fire Brigade Employees' Union	154,921	190,015
Payments to Suppliers	<u>(234,936)</u>	<u>(110,019)</u>
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	4(b) <u>(80,015)</u>	<u>79,996</u>
NET (DECREASE) INCREASE IN CASH	(80,015)	79,996
Cash at Beginning of Year	<u>80,117</u>	<u>121</u>
CASH AT END OF YEAR	4(a) <u>102</u>	<u>80,117</u>

The accompanying notes form part of the financial report.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2007**

1. SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations and the Workplace Relations Act 1996.

Compliance with Australian equivalents to International Financial Reporting Standards ensures that the financial report comprising the financial statements and notes thereto, complies with International Financial Reporting Standards (IFRS) except for:

- Segment reporting because AASB 114 "Segment Reporting" does not apply to not-for-profit organisations.
- Impairment of assets under AASB 136 "Impairment of assets"

BASIS OF PREPARATION

The financial report is for the United Firefighters Union of Australia NSW Branch, and in accordance with the Workplace Relations Act, 1996 the branch is a reporting unit. The United Firefighters Union of Australia is an organisation registered under the Workplace Relations Act. In accordance with the Act the Union is a body corporate and has perpetual succession. By virtue of this method of incorporation, the Union and the Branch are not subject to the Corporations Act 2001.

The financial report has been prepared on the basis of historical costs. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Branch in the preparation of the financial report.

(a) Income tax

No provision for Income Tax is necessary as Industrial Trade Unions are exempt from Income Tax under Section 50-15 of the Income Tax Assessment Act 1997.

(b) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. 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 on the balance sheet are shown inclusive of GST.

(c) Accounting Standards Issued But Not Yet Effective

There have been no accounting standards issued which will have a financial impact on the financial report in future periods and which are not yet effective.

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2007 [Cont'd]**

2. ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(a) Critical accounting estimates and assumptions

The Branch makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

(b) Critical judgments in applying the Branch's accounting principles

There are no critical judgements that have a significant risk of causing a material adjustment to the carrying amount of the assets and liabilities.

3. 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 272 of Schedule 1B which read as follows:-

- [1] A member of a reporting unit, or a Registrar, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- [2] The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- [3] A Reporting unit must comply with an application made under subsection (1).

4. CASH FLOW INFORMATION	2007	2006
	\$	\$
(a) For the purposes of the cash flow statement cash includes cash on hand and at call deposits with banks and other financial institutions.		
Cash at Bank	<u>102</u>	<u>80,117</u>
(b) Reconciliation of cash flow from operations with operating result		
Net Surplus	51,532	93,906
Changes in Assets and Liabilities		
Decrease in Sundry Debtors	5,155	9,391
(Decrease) in Liabilities	<u>(136,702)</u>	<u>(23,301)</u>
CASH FLOWS FROM OPERATIONS	<u>(80,015)</u>	<u>79,996</u>

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

**NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2007 (Continued)**

5. REGISTERED OFFICE

The registered office and principal place of business of the Branch is:

1-7 Belmore Street
Surry Hills, NSW 2010

**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

Report on the Financial Report

We have audited the general purpose financial report of United Firefighters Union of Australia, New South Wales Branch which comprises the balance sheet as at 30 June 2007, and the income statement, statement of changes in accumulated funds (deficit) and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and branch committee of management's statement for the year then ended.

Branch Committee of Management and the Branch Secretary's Responsibility for the Financial Report

The branch committee of management and the branch secretary of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the branch committee of management and branch secretary, 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 accounting bodies and the Workplace Relations Act 1996.

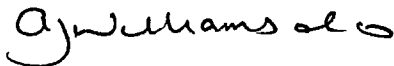
**UNITED FIREFIGHTERS UNION OF AUSTRALIA
NEW SOUTH WALES BRANCH**

INDEPENDENT AUDIT REPORT (cont'd)

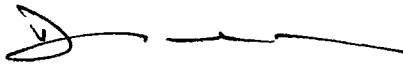
Auditor's Opinion

In our opinion the general purpose financial report of United Firefighters Union of Australia, New South Wales Branch is in accordance with the Workplace Relations Act 1996, including:

- (i) giving a true and fair view of the branch's financial position as at 30 June 2007 and its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and
- (iii) complying with any other requirements of the RAO.



A J Williams & Co
Chartered Accountants



D S McLean
Registered Company Auditor.
SYDNEY NSW 2000

30 November 2007