



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: FR2003/577-[259V-TAS]

Mr Richard Warwick
Branch Secretary
United Firefighters' Union of Australia
Tasmanian Branch
PO Box 20
NORTH HOBART TAS 7002

Dear Mr Warwick

Re: United Firefighters' Union of Australia-Tasmanian 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.

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
TASMANIAN BRANCH

FR2003/577



22 December 2003

Rec'd 30/12/03
Mr S French
Deputy Industrial Registrar
Australian Industrial Registry
Tasmania Registry
GPO Box 1232
HOBART TAS 7001

Dear Sir

Please find enclosed financial documents of the United Firefighters Union of Australia (Tasmanian Branch) in respect of the year ended 30 June 2003.

All of the attached pages were circulated in accordance with the requirements of the Workplace Relations Act 1996 and were presented and accepted at an Annual General Meeting on 18 December 2003 in accordance with sub-section 280(1).

Yours faithfully

Richard Warwick
Secretary

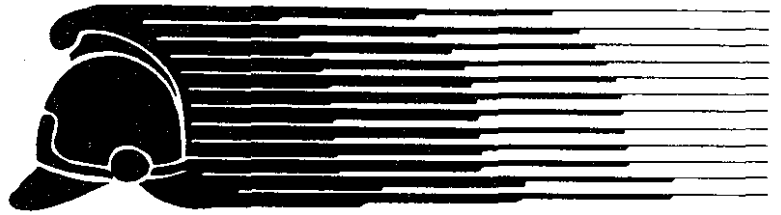
Encl.

PO Box 20 North Hobart Tas 7002
379 Elizabeth Street North Hobart Tas 7000
PH: (03) 6234 9331 FAX: (03) 6234 9505
e-mail: ufutas@southcom.com.au

Please address all correspondence to the Secretary or President

Secretary: Richard Warwick
Mobile: 0417 369 282
Phone: (03) 6234 7070(AH)

President: Wayne Seabrook
Phone: (03) 6267 2556(AH)



United Firefighters Union of Australia
TASMANIAN BRANCH



**INCOME AND EXPENDITURE
STATEMENT FOR THE YEAR
ENDED 30 JUNE 2003**

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH**

MICHAEL G. SPENCER

ACCOUNTANTS & BUSINESS CONSULTANTS

237 Main Rd Moonah TAS 7009,
PO Box 714 Moonah TAS 7009

Telephone (03) 6273 1466
Facsimile (03) 6272 2698

~~Email: mgs@southcom.com.au~~

ABN: 59 765 885 131

25 September 2003

Committee of Management
United Firefighters Union of Australia – Tasmanian Branch
PO Box 20
North Hobart TAS 7002

Dear Committee,

Re: Audit of 2003 Financial Report

I am pleased to report I have now completed my audit of your financial report for the year ended 30 June 2003. There were no matters arising from my audit that require the attention of the Committee.

I take this opportunity to thank you for again utilising the services of my office and to thank Mrs K Jones and Mr R Warwick for their time and cooperation during this audit.

Should you require any further information on the above or related matters, please contact me on 6273 1466.

Yours faithfully,



Michael G Spencer

MICHAEL G. SPENCER

ACCOUNTANTS & BUSINESS CONSULTANTS

237 Main Rd Moonah TAS 7009,
PO Box 714 Moonah TAS 7009

Telephone (03) 6273 1466
Facsimile (03) 6272 2698

~~Email: auditor@csa.tas.com.au~~

ABN: 59 765 885 131

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

I have inspected and audited the accounting records kept by the United Firefighters Union of Australia, Tasmanian Branch in respect of the year ended 30th June, 2003 and have received all the information and explanations I required for the purpose of my audit.

- (i) there were kept by the organisation in respect of the year, satisfactory accounting records detailing the sources and nature of the income of the Union (including receipts from members) and the nature and purposes of Expenditure, and
- (ii) the attached accounts and statements, prepared on a modified accruals basis and under the historical cost convention, and in accordance with section 273 of the Workplace Relations Act 1996, are properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Branch as at 30th June, 2003, and,
 - (b) the income and expenditure of the Branch for the year ended on that date.


.....
MICHAEL G SPENCER FCPA
REGISTERED COMPANY AUDITOR
DATE: 24th SEPTEMBER 2003

GST ADVISERS
REGISTERED COMPANY AUDITORS * REGISTERED TAX AGENTS



United Firefighters Union of Australia
TASMANIAN BRANCH

ACCOUNTING OFFICER'S CERTIFICATE

I, Richard Warwick being the Officer responsible for keeping the accounting records of the United Firefighters Union of Australia (Tasmanian Branch), certify that as at 30 June 2003 the number of members was 323.

In my opinion:

1. The attached accounts show a true and fair view of the financial affairs of the Union as at 30 June 2003.
2. 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;
3. Before any expenditure was incurred, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Union;
4. 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 purposed other than those for which the fund was operated;

(or if payments made then a statement to the effect that they were approved in accordance with the Rules of the Union)

5. 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;

(or if loans or other financial benefits were provided then a statement to the effect that they were approved in accordance with the Rules of the Union)

6. The register of members of the Union was maintained in accordance with the Act.

Date: ...25/08/2003...

.....
PRINCIPAL ACCOUNTING OFFICER

PO Box 20 North Hobart Tas 7002
379 Elizabeth Street North Hobart Tas 7000
PH: (03) 6234 9331 FAX: (03) 6234 9505
e-mail: ufutas@southcom.com.au

Please address all correspondence to the Secretary or President

Secretary: Richard Warwick
Mobile: 0417 369 282
Phone: (03) 6234 7070(AH)

President: Wayne Seabrook
Phone: (03) 6267 2556(AH)



United Firefighters Union of Australia
TASMANIAN BRANCH

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH

COMMITTEE OF MANAGEMENT'S CERTIFICATE

We, Richard Warwick and Wayne Seabrook being two members of the Committee of Management of the United Firefighters Union of Australia (Tasmanian Branch) do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

1. 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 2003;
2. 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;
3. 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 Workplace Relations Act 1996) 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 Workplace Relations Act 1996, or the Rules of the Union;
4. The Union has complied with the Act in relation to the financial accounts in respect of the year ended 30 June 2002 and the Auditor's Report thereon.

DATE:

25/08/2003

.....
RICHARD WARWICK
SECRETARY

.....
WAYNE SEABROOK
PRESIDENT

PO Box 20 North Hobart Tas 7002
379 Elizabeth Street North Hobart Tas 7000
PH: (03) 6234 9331 FAX: (03) 6234 9505
e-mail: ufutas@southcom.com.au

Please address all correspondence to the Secretary or President

Secretary: Richard Warwick
Mobile: 0417 369 282
Phone: (03) 6234 7070(AH)

President: Wayne Seabrook
Phone: (03) 6267 2556(AH)

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2003

	<u>2003</u>	<u>2002</u>
	\$	\$
<u>INCOME</u>		
Union Dues	143723.71	134787.33
Profit on Sale of Motor Vehicle	-	
Interest Received – Connect	1903.98	1410.97
Sale of Merchandise	<u>468.13</u>	<u>1305.11</u>
<u>TOTAL INCOME</u>	<u>146095.82</u>	<u>137503.41</u>
 <u>EXPENDITURE</u>		
Accountancy & Audit	1500.00	1340.00
Affiliation Fees & Levies	11952.38	12358.56
Air Fares and Travel	4372.08	416.73
Allowances & Conference Expenses	9115.09	1819.08
Bank Charges	292.45	235.10
Campaigns	63.60	4656.83
Catering	343.19	514.09
Computer Expenses	93.65	567.65
Depreciation	4093.00	5337.00
Donations	900.00	270.00
Entertainment Expenses	1507.70	756.68
Fringe Benefits Tax	4046.07	4362.45
Heat, Light & Power	1200.00	1200.00
Honorariums - Office Bearers	6162.35	4980.00
Insurance	1966.86	1733.11
Legal Fees	800.00	555.45
Loss on Disposal of Assets	208.00	277.00
Motor Vehicle Expenses	2979.25	2539.23
Postage	1206.14	1333.82
Printing, Stationery & Advertising	1640.09	2107.76
Provision for Employee Entitlements	1633.00	951.00
Purchase of Merchandise	694.25	1227.82
Rent	4781.26	4781.25
Repairs & Maintenance	-	195.36
Secretary's Salary	47853.13	46361.30
Sundry Expenses	394.10	167.36
Superannuation	11289.10	9567.20
Telephone	3616.43	3279.70
Wages - Employees	<u>12329.00</u>	<u>12632.25</u>
<u>TOTAL EXPENDITURE</u>	<u>137032.17</u>	<u>126523.78</u>
<u>NET SURPLUS</u>	<u>9063.65</u>	<u>10979.63</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2003

	<u>2003</u>	<u>2002</u>
	\$	\$
<u>ACCUMULATED FUNDS</u>		
Balance 1 July 2002	71654.08	60674.45
Surplus for the Year	<u>9063.65</u>	<u>10979.63</u>
Balance 30 June 2003	<u>80717.73</u>	<u>71654.08</u>
Represented By:		
<u>CURRENT ASSETS</u>		
Cash at Bank- Connect (Access A/C)	36191.50	27471.49
- Connect (Tracker A/C)	9485.19	7376.14
Term Deposit – Connect	43725.09	41862.87
Stock on Hand – at Cost	692.00	443.00
Sundry Debtors	<u>-</u>	<u>545.70</u>
<u>TOTAL CURRENT ASSETS</u>	90093.78	77699.20
<u>NON-CURRENT ASSETS</u>		
Motor Vehicles - at WDV	9659.92	12464.92
Office Furniture & Equipment - at WDV	<u>4008.36</u>	<u>5114.36</u>
<u>TOTAL NON-CURRENT ASSETS</u>	<u>13668.28</u>	<u>17579.28</u>
<u>TOTAL ASSETS</u>	103762.06	95278.48
<u>CURRENT LIABILITIES</u>		
Sundry Creditors	7064.33	9277.40
Provision for Employee Entitlements	<u>5950.00</u>	<u>6174.00</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>13014.33</u>	<u>15451.40</u>
<u>NON-CURRENT LIABILITIES</u>		
Provision for Employee Entitlements	<u>10030.00</u>	<u>8173.00</u>
<u>TOTAL NON-CURRENT LIABILITIES</u>	<u>10030.00</u>	<u>8173.00</u>
<u>TOTAL LIABILITIES</u>	<u>23044.33</u>	<u>23624.40</u>
<u>NET ASSETS</u>	<u>80717.73</u>	<u>71654.08</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
NOTES TO THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2003

1. ACCOUNTING METHODS

Membership contributions have been accounted for on a cash basis. Otherwise, the accounts are prepared under the historical cost convention and in accordance with the Accounting Standards jointly issued by the Australian Professional Accounting Bodies. In particular:

- (a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- (b) Depreciation of fixed assets is calculated on the reducing balance method in order to write the assets off over their useful life.
- (c) No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 23 (f) of the Income Tax Assessment Act.
- (d) The amounts expected to be paid to employees for their pro-rata entitlements to long service and annual leave are accrued annually at current wage rates.

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 reads 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 or 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 because of an application made at the request of the member.

PENALTY: \$1000

SUMMARY OF THE FINANCIAL ACCOUNTS OF
UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
30TH JUNE 2003

The financial accounts of the Union have been audited in accordance with the provisions of the Workplace Relations Act 1996 and the following summary is provided for members in accordance with section 279 (1) of the Act.

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

Certificates required to be given under the Act by the Accounting Officer and State Executive have been completed in accordance with the provisions of the Act and contain no qualification.

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 because of an application made at the request of the member.

PENALTY: \$1000

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2003

	<u>2003</u>	<u>2002</u>
	\$	\$
Subscriptions & Levies	143724	134787
Other Income	<u>2372</u>	<u>2716</u>
<u>TOTAL INCOME</u>	146096	137503
<u>LESS TOTAL EXPENDITURE</u>	<u>137032</u>	<u>126523</u>
<u>OPERATING SURPLUS FOR YEAR</u>	<u><u>9064</u></u>	<u><u>10980</u></u>

SUMMARY OF THE FINANCIAL ACCOUNTS OF
UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH

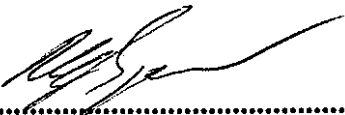
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2003

	<u>2003</u>	<u>2002</u>
	\$	\$
<u>ACCUMULATED FUNDS</u>	<u>80718</u>	<u>71654</u>
<u>Represented By:</u>		
Current Assets	90094	77699
Non-current Assets	<u>13668</u>	<u>17579</u>
Total Assets	103762	95278
Current Liabilities	13014	15451
Non-Current Liabilities	<u>10030</u>	<u>8173</u>
Total Liabilities	<u>23044</u>	<u>23624</u>
<u>NET ASSETS</u>	<u>80718</u>	<u>71654</u>

AUDITOR'S CERTIFICATE

I certify that the above summary is a fair and accurate summary of the report, accounts and statements of the United Firefighters Union of Australia - Tasmanian Branch, for the year ended 30th June 2003.

My Auditor's Report dated *24th SEPTEMBER* 2003 on the accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



.....
M G SPENCER FCPA
Registered Company Auditor

237 Main Road
Moonah Tasmania 7009

Date: *24th SEPT 2003*



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 Richard Warwick
Secretary
United Firefighters' Union of Australia
Tasmanian Branch
PO Box 20
NORTH HOBART TAS 7002

Dear Mr Warwick,

**Re: United Firefighters' Union of Australia - Tasmanian Branch
Financial documents for year ended 30 June 2003 - FR2003/577**

I have received your letter dated 22 December 2003 together with the full financial documents, including the summary of those documents, of the Tasmanian Branch of the United Firefighters' Union of Australia for the year ended 30 June 2003. The documents were lodged in the Industrial Registry on 30 December 2003.

The documents have been filed.

Yours sincerely,

Lynette Markovski

15 January 2004