

United Firefighters Union of Australia
TASMANIAN BRANCH
Protecting Firefighters since 1943

File No.:
File Name:

7 December 2004

Deputy Industrial Registrar
AIRC
Tasmanian District Registry
GPO Box 1232
HOBART TAS 7001



Dear Deputy Industrial Registrar

Certificate of Secretary

S268 of Schedule 1B Workplace Relations Act 1996

I Richard Warwick being the Secretary of the United Firefighters Union of Australia
Tasmanian Branch certify:

that the documents lodged herewith are copies of the full report referred to in s268 of the
RAO schedule; and

that the full report was provided to members on 3 November 2004; and

that the full report was presented to an Annual General Meeting of members of the reporting
unit on Friday 3 December 2004; in accordance with section 266 of the RAO Schedule.

Richard Warwick
Secretary

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

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

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: auditax@southcom.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, 2004 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, 2004, and,
 - (b) the income and expenditure of the Branch for the year ended on that date.


.....
M G SPENCER FCPA
REGISTERED COMPANY AUDITOR
DATE: 27th October 2004

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH**

2004 ANNUAL REPORT

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
<u>INCOME</u>		
Union Dues	158880.29	143723.71
Interest Received – Connect	1947.25	1903.98
Sale of Merchandise	1965.55	468.13
<u>TOTAL INCOME</u>	<u>162793.09</u>	<u>146095.82</u>
<u>EXPENDITURE</u>		
Accountancy & Audit	1830.00	1500.00
Affiliation Fees & Levies	8955.64	11952.38
Air Fares and Travel	4530.51	4372.08
Allowances & Conference Expenses	12597.10	9115.09
Bank Charges	282.60	292.45
Campaigns	-	63.60
Catering	426.36	343.19
Computer Expenses	959.48	93.65
Depreciation	5775.00	4093.00
Donations	-	900.00
Entertainment Expenses	1148.45	1507.70
Fringe Benefits Tax	2914.19	4046.07
Heat, Light & Power	1200.00	1200.00
Honorariums - Office Bearers	7008.00	6162.35
Insurance	2135.35	1966.86
Legal Fees	-	800.00
Loss on Disposal of Assets	337.19	208.00
Motor Vehicle Expenses	4346.00	2979.25
Postage	1031.14	1206.14
Printing, Stationery & Advertising	1009.46	1640.09
Provision for Employee Entitlements	1592.00	1633.00
Purchase of Merchandise	3658.65	694.25
Rent	4781.30	4781.26
Repairs & Maintenance	-	-
Secretary's Salary	49613.00	47853.13
Sundry Expenses	382.30	394.10
Superannuation	11963.54	11289.10
Telephone	3361.94	3616.43
Wages - Employees	13344.00	12329.00
<u>TOTAL EXPENDITURE</u>	<u>145183.20</u>	<u>137032.17</u>
<u>NET SURPLUS</u>	<u>17609.89</u>	<u>9063.65</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
<u>ACCUMULATED FUNDS</u>		
Balance 1 July 2003	80717.73	71654.08
Surplus for the Year	<u>17609.89</u>	<u>9063.65</u>
Balance 30 June 2004	<u>98327.62</u>	<u>80717.73</u>
Represented By:		
<u>CURRENT ASSETS</u>		
Cash at Bank- Connect (Access A/C)	36319.41	36191.50
- Connect (Tracker A/C)	11696.34	9485.19
Term Deposit -- Connect	45630.97	43725.09
Debtors	6733.24	-
Stock on Hand -- at Cost	1232.00	692.00
Prepayments	<u>495.32</u>	<u>-</u>
<u>TOTAL CURRENT ASSETS</u>	102107.28	90093.78
<u>NON-CURRENT ASSETS</u>		
Motor Vehicles - at WDV	16255.91	9659.92
Office Furniture & Equipment - at WDV	<u>4704.16</u>	<u>4008.36</u>
<u>TOTAL NON-CURRENT ASSETS</u>	<u>20960.07</u>	<u>13668.28</u>
<u>TOTAL ASSETS</u>	123067.35	103762.06
<u>CURRENT LIABILITIES</u>		
Sundry Creditors	7167.73	7064.33
Provision for Employee Entitlements	<u>5597.00</u>	<u>5950.00</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>12764.73</u>	<u>13014.33</u>
<u>NON-CURRENT LIABILITIES</u>		
Provision for Employee Entitlements	<u>11975.00</u>	<u>10030.00</u>
<u>TOTAL NON-CURRENT LIABILITIES</u>	<u>11975.00</u>	<u>10030.00</u>
<u>TOTAL LIABILITIES</u>	<u>24739.73</u>	<u>23044.33</u>
<u>NET ASSETS</u>	<u>98327.62</u>	<u>80717.73</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2004**

2004

\$

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from clients	154112.60
Payments to suppliers and employees	(136257.64)
Interest received	1947.25

Net cash flows from operating activities	19802.21
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant and equipment	(24880.00)
Proceeds from sale of property, plant and equipment	9322.73

Net cash flows from/(used in) investing activities	(15557.27)
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Net increase in cash held	4244.94
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Cash at the beginning of the financial year	89401.78
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CASH AT THE END OF THE FINANCIAL YEAR	93646.72
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CASH ON HAND

Connect (Access Account)	36319.41
Connect (Tracker Account)	11696.34
Connect (Term Deposit)	45630.97
	93646.72

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
NOTES TO THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2004

1. ACCOUNTING METHODS

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and the Industrial Registrar's Reporting Guidelines. 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 2004

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 2004

	<u>2004</u>	<u>2003</u>
	\$	\$
Subscriptions & Levies	158880	143724
Other Income	3913	2372
<u>TOTAL INCOME</u>	<u>162793</u>	<u>146096</u>
<u>LESS TOTAL EXPENDITURE</u>	<u>145183</u>	<u>137032</u>
<u>OPERATING SURPLUS FOR YEAR</u>	<u>17610</u>	<u>9064</u>

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

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2004

	<u>2004</u> \$	<u>2003</u> \$
<u>ACCUMULATED FUNDS</u>	<u>98327</u>	<u>80718</u>
<u>Represented By:</u>		
Current Assets	102107	90094
Non-current Assets	<u>20960</u>	<u>13668</u>
Total Assets	123067	103762
Current Liabilities	12765	13014
Non-Current Liabilities	<u>11975</u>	<u>10030</u>
Total Liabilities	<u>24740</u>	<u>23044</u>
<u>NET ASSETS</u>	<u>98327</u>	<u>80718</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 2004.

My Auditor's Report dated *27th October* 2004 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: *27th October 2004*



United Firefighters Union of Australia
TASMANIAN BRANCH

Committee of Management Statement

On 19 August 2004 the Committee of Management of the United Firefighters Union of Australia Tasmanian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2004:

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

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the organisation consists of only one reporting unit.
 - (v) no requests have been made by a member of the reporting unit or a Registrar under section 272 of the RAO Schedule.
 - (vi) no orders have been made by the Commission under section 273 or the RAO Schedule during the period.

For Committee of Management:

Wayne Seabrook
President
19 August 2004

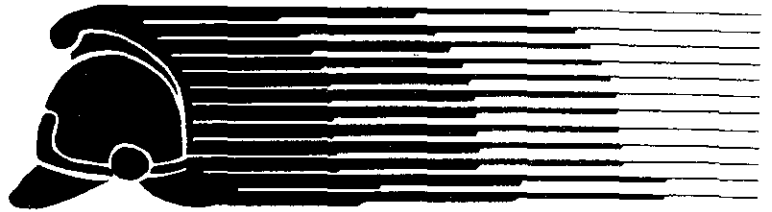
Richard Warwick
Secretary

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

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



United Firefighters Union of Australia
TASMANIAN BRANCH
Protecting Firefighters since 1943

File No.:
File Name:

OPERATING REPORT

Number of members

As at 30 June 2004 333 members.

Number of employees

As at 30 June 2004 the branch employed 1 full-time Secretary and 1 Office Manager 2 days per week.

Principal activities

During the reporting period the branch was highly successful in improving members wages and conditions of employment.

Significant changes

There were no significant changes.

Right of member to resign

Members of the branch are fully aware of their right to be or not be a member of the union. The branch receives copies of all resignation letters courtesy of the Tasmania Fire Service. These are accepted for the purpose of resignation from branch membership. The branch does not collect union dues in arrears under any circumstances.

Superannuation trustees

The branch does not elect or appoint superannuation trustees.

Details of membership of the Committee of Management

Position	Name	Address
President	Wayne Seabrook	[REDACTED]
Secretary	Richard Warwick	[REDACTED]
Vice-President	Vincent Males	[REDACTED]
Junior Vice-President	Mark Dobson	[REDACTED]
Trustee	Dale Rayner	[REDACTED]
Trustee	Leon Dewhurst	[REDACTED]
Trustee	Steve Jones	[REDACTED]
Trustee	Peter Tavaszi	[REDACTED]

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

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

Trustee	Darren Gye	
Trustee	Ian McLachlan	



Richard Warwick
Secretary
26 October 2004



Australian Government
Australian Industrial Registry

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

12 January 2005

Our ref: FR2004/409

COPY

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

Dear Mr Warwick

UFUA Tasmanian Branch Financial documents for year ended 30 June 2004

I acknowledge receipt of the above documents received under cover of your letter dated 7 December 2004. The documents were lodged in the Tasmanian Registry on 9 December 2004.

The documents have been filed.

The following are matters drawn to your attention to assist when the branch next prepares financial reports. You do not need to take any further action in respect of the financial reports for the year ended 30 June 2004.

Auditor's report

The auditor's report is expressed in terms which relate to superseded provisions of the Act.

Subsection 257(5) of the RAO Schedule now sets out the matters upon which an auditor is required to make an opinion. **A copy of s257 is attached.**

The terminology "presented fairly in accordance with Australian Accounting Standards" is now specified, rather than the previous terminology of "true and fair view".

The following wording would satisfy the requirements of the Schedule:

"In our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996."

(NB: Section 273 of the Workplace Relations Act 1996 is no longer relevant. The equivalent provision is now section 253 of Schedule 1B of the Workplace Relations Act 1996.)

Note re information to be provide to members or Registrar

The reference to Section 274 in the note should now be to Section 272 of Schedule 1B (of the Workplace Relations Act 1996).

Operating Report

The reference in the operating report to resignation of members should state, in a positive way, that members have the right to resign, and should indicate the way in which this can be done (e.g. "by written notice to branch Secretary", or "in accordance with UFUA rule 10).

The details of membership of the Committee of Management should indicate the period for which each person held office during the year (RAO regulation 159(c) refers).

Summary of Financial Accounts

The documents lodged include two pages entitled SUMMARY OF THE FINANCIAL ACCOUNTS.

There is no problem with including these pages in the documents, however you should note for future reference, that the Act no longer provides for the provision of a summary of accounts to members in lieu of providing a copy of the full report. As your covering certificate indicates that the full 2004 report was circulated to members, this does not cause any problem in relation to the 2004 accounts.

Should the Branch in future years wish to circulate something other than the full report, s265 of Schedule 1B now allows for the circulation of a "concise report", if the committee of management so resolves. The requirements for a concise report are set out in s265, and are considerably different and more extensive than was required under the former provisions regarding a "summary".

A copy of this letter has also been forwarded to your auditor.

If you wish to discuss this correspondence, I may be contacted on (03) 8661 7984 or by email at ken.ophel@air.gov.au.

yours sincerely

Ken Ophel
Statutory Services Branch

cc: Michael G. Spencer - auditor

Extract from Schedule 1B Workplace Relations Act 1996

“257 Powers and duties of auditors

(1) An auditor of a reporting unit must audit the financial report of the reporting unit for each financial year and must make a report in relation to the year to the reporting unit.

(2) An auditor, or a person authorised by an auditor for the purposes of this subsection, is:

(a) entitled at all reasonable times to full and free access to all records and other documents of the reporting unit relating directly or indirectly to the receipt or payment of money, or to the acquisition, receipt, custody or disposal of assets, by the reporting unit; and

(b) entitled to seek from any designated officer, or employee of the reporting unit, such information and explanations as the auditor or authorised person wants for the purposes of the audit.

(3) If an auditor requests an officer, employee or member of an organisation to produce records or other documents under paragraph (2)(a), the request must:

(a) be in writing; and

(b) specify the nature of the records or other documents to be produced; and

(c) specify how and where the records or other documents are to be produced; and

(d) specify a period (of not less than 14 days after the notice is given) within which the records or other documents are to be produced.

(4) If an auditor authorises a person for the purposes of subsection (2), the auditor must serve on the reporting unit a notification that sets out the name and address of the person.

(5) An auditor must, in his or her report, state whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with any of the following that apply in relation to the reporting unit:

(a) the Australian Accounting Standards;

(b) any other requirements imposed by this Part.

If not of that opinion, the auditor's report must say why.

(6) If the auditor is of the opinion that the general purpose financial report does not so comply, the auditor's report must, to the extent it is practicable to do so, quantify the effect that non-compliance has on the general purpose financial report. If it is not practicable to quantify the effect fully, the report must say why.

(7) The auditor's report must describe:

(a) any defect or irregularity in the general purpose financial report; and

(b) any deficiency, failure or shortcoming in respect of the matters referred to in subsection (2) or section 252.

(8) The form and content of the auditor's report must be in accordance with the Australian Auditing Standards.

(9) The auditor's report must be dated as at the date that the auditor signs the report and must be given to the reporting unit within a reasonable time of the auditor having received the general purpose financial report.

(10) An auditor must not, in a report under this section, make a statement if the auditor knows, or is reckless as to whether, the statement is false or misleading.

Note: This subsection is a civil penalty provision (see section 305).

(11) If:

(a) the auditor suspects on reasonable grounds that there has been a breach of this Schedule or reporting guidelines; and

(b) the auditor is of the opinion that the matter cannot be adequately dealt with by comment in a report or by reporting the matter to the committee of management of the reporting unit;

the auditor must immediately report the matter, in writing, to the Industrial Registrar.

Note: This subsection is a civil penalty provision (see section 305)."