



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672

Mr Richard Warwick
Branch Secretary
United Firefighters' Union of Australia
Tasmanian Branch
379 Elizabeth Street
NORTH HOBART TAS 7000

Dear Mr Warwick,

By email: ufutas@southcom.com.au

Re: Financial Documents for year ended 30 June 2005 - FR2005/457
Schedule 1B - Workplace Relations Act 1996 (RAO Schedule)

I acknowledge receipt of the financial reports for the Tasmanian Branch of the United Firefighters' Union of Australia for the year ended 30 June 2005. The documents were lodged in the Industrial Registry on 16 December 2005.

This is the second lodgment by the branch of its financial reports under the *Registration and Accountability of Organisations (RAO) Schedule* which commenced on 12 May 2003.

The documents have been filed.

Comments to assist in future financial years

The following comments may assist you when you next prepare financial reports. No further action is required regarding these issues with respect to the lodged documents.

Auditor's Report

In future financial years the Auditor's Report should be amended so that it:

- Is dated as at the date the Auditor signs the Report,
- confirms whether, in the Auditor's opinion, the accounts are presented fairly in accordance with the *Australian Accounting Standards* and the requirements of the relevant sections of the RAO Schedule (see s257 RAO). The following wording is considered appropriate for this purpose:

In my 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 (RAO Schedule) of the Workplace Relations Act 1996.

- provides details of the Auditor's qualifications to confirm he or she is an 'approved auditor' under s256 of the RAO Schedule and Regulation 4 of the RAO Regulations. Regulation 4 defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants and holds a current Public Practice Certificate.

Committee of Management Statement


Clause (e) of the Committee of Management Statement states that:

The organisation consists of only one reporting unit

This clause appears to be incorrect as the federally registered *organisation* ('United Firefighters' Union of Australia') consists of 9 reporting entities: the federal office and 8 branches. Accordingly, this clause should be deleted from the Committee of Management Statement.

If you have any queries please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch

13 February 2006



14 December 2005

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

Dear 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 9 November 2005; and

that the full report was presented to an Annual General Meeting of members of the reporting unit on Friday 9 December 2005; in accordance with section 266 of the RAO Schedule.

Richard Warwick
Secretary


**UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH**

2005 ANNUAL REPORT

**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, 2005 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, 2005, and,
 - (b) the income and expenditure of the Branch for the year ended on that date.


.....
ANTHONY DARKO CA
AUDITOR
DATE:



United Firefighters Union of Australia
TASMANIAN BRANCH

OPERATING REPORT

Number of members

As at 30 June 2005 330 members.

Number of employees

As at 30 June 2005 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. They are aware that this can be done by written notice to the Branch Secretary. However, the overwhelming majority of employees choose to not resign from the union despite the best efforts of John Howard and his Government to destabilise and meddle in the affairs of the union movement. 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	Period Office Held
President	Wayne Seabrook	[REDACTED]	1/7/04 – 30/6/05
Secretary	Richard Warwick	[REDACTED]	1/7/04 – 30/6/05
Vice-President	Vincent Males	[REDACTED]	1/7/04 – 30/6/05
Junior Vice-President	Mark Dobson	[REDACTED]	1/7/04 – 30/6/05
Trustee	Dale Rayner	[REDACTED]	1/7/04 – 30/6/05
Trustee	Leon Dewhurst	[REDACTED]	1/7/04 – 30/6/05
Trustee	Steve Jones	[REDACTED]	1/7/04 – 30/6/05

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	Peter Tavaszi	[REDACTED]	1/7/04 – 30/6/05
Trustee	Darren Gye	[REDACTED]	1/7/04 – 30/6/05
Trustee	Ian McLachlan	[REDACTED]	1/7/04 – 30/6/05



Richard Warwick
Secretary
16 August 2005



**United Firefighters Union of Australia
TASMANIAN BRANCH**

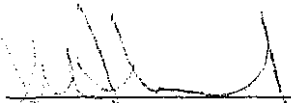
Committee of Management Statement

On 18 August 2005 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 2005:

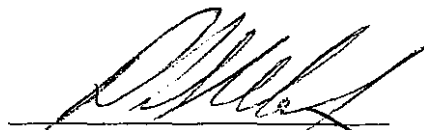
The Committee of Management declares in relation to the GPFR that in its opinion:

- (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
16 August 2005



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
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2005

	<u>2005</u>	<u>2004</u>
	\$	\$
<u>INCOME</u>		
Union Dues	168479.62	158880.29
Interest Received -- Connect	2299.87	1947.25
Sale of Merchandise	<u>371.31</u>	<u>1965.55</u>
<u>TOTAL INCOME</u>	<u>171150.80</u>	<u>162794.09</u>
<u>EXPENDITURE</u>		
Accountancy & Audit	2160.00	1830.00
Affiliation Fees & Levies	10785.60	8955.64
Air Fares and Travel	3385.11	4530.51
Allowances & Conference Expenses	2942.50	12597.10
Bank Charges	243.88	282.60
Campaigns	396.36	-
Catering	936.56	426.36
Computer Expenses	1277.75	959.48
Depreciation	4844.00	5775.00
Donations	200.00	-
Entertainment Expenses	1681.09	1148.45
Fringe Benefits Tax	3116	2914.19
Heat, Light & Power	1200.00	1200.00
Honorariums - Office Bearers	7008	7008.00
Insurance	1560.94	2135.35
Legal Fees	-	-
Loss on Disposal of Assets	-	337.19
Motor Vehicle Expenses	4111.19	4346.00
Postage	2158.59	1031.14
Printing, Stationery & Advertising	2966.70	1009.46
Provision for Employee Entitlements	2380.57	1592.00
Purchase of Merchandise	1232.00	3658.65
Rent	4781.27	4781.30
Repairs & Maintenance	-	-
Secretary's Salary	53639.75	49613.00
Sundry Expenses	387.27	382.30
Superannuation	13178.51	11963.54
Telephone	2690.43	3361.94
Wages - Employees	<u>14966.78</u>	<u>13344.00</u>
<u>TOTAL EXPENDITURE</u>	<u>144230.85</u>	<u>145183.20</u>
<u>NET SURPLUS</u>	<u>26919.95</u>	<u>17609.89</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2005

	<u>2005</u>	<u>2004</u>
	\$	\$
<u>ACCUMULATED FUNDS</u>		
Balance 1 July 2004	98327.62	80717.73
Surplus for the Year	26919.95	<u>17609.89</u>
Balance 30 June 2005	<u>125247.57</u>	<u>98327.62</u>
Represented By:		
<u>CURRENT ASSETS</u>		
Cash at Bank- Connect (Access A/C)	16253.70	36319.41
- Connect (Tracker A/C)	11708.03	11696.34
- Negotiator Account	50000.00	-
Term Deposit – Connect	47870.91	45630.97
Debtors	7329.28	6733.24
Stock on Hand – at Cost	1470	1232.00
Prepayments	<u>569.05</u>	<u>495.32</u>
<u>TOTAL CURRENT ASSETS</u>	<u>135200.97</u>	<u>102107.28</u>
<u>NON-CURRENT ASSETS</u>		
Motor Vehicles - at WDV	12597.91	16255.91
Office Furniture & Equipment - at WDV	<u>3518.16</u>	<u>4704.16</u>
<u>TOTAL NON-CURRENT ASSETS</u>	<u>16116.07</u>	<u>20960.07</u>
<u>TOTAL ASSETS</u>	<u>151317.04</u>	<u>123067.35</u>
<u>CURRENT LIABILITIES</u>		
Sundry Creditors	6116.90	7167.73
Provision for Employee Entitlements	5003.57	5597.00
<u>TOTAL CURRENT LIABILITIES</u>	<u>11120.47</u>	<u>12764.73</u>
<u>NON-CURRENT LIABILITIES</u>		
Provision for Employee Entitlements	14949	11975.00
<u>TOTAL NON-CURRENT LIABILITIES</u>	<u>14949</u>	<u>11975.00</u>
<u>TOTAL LIABILITIES</u>	<u>26069.47</u>	<u>24739.73</u>
<u>NET ASSETS</u>	<u>125247.57</u>	<u>98327.62</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
NOTES TO THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2005

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 2005

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 2005

	<u>2005</u>	<u>2004</u>
	\$	\$
Subscriptions & Levies	168480	158880
Other Income	<u>2671</u>	<u>3913</u>
<u>TOTAL INCOME</u>	171151	162793
<u>LESS TOTAL EXPENDITURE</u>	<u>144231</u>	<u>145183</u>
<u>OPERATING SURPLUS FOR YEAR</u>	<u>26920</u>	<u>17610</u>

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

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2005

	<u>2005</u>	<u>2004</u>
	S	S
<u>ACCUMULATED FUNDS</u>	<u>125248</u>	<u>98327</u>
<u>Represented By:</u>		
Current Assets	135201	102107
Non-current Assets	<u>16116</u>	<u>20960</u>
Total Assets	151317	123067
Current Liabilities	11120	12765
Non-Current Liabilities	<u>14949</u>	<u>11975</u>
Total Liabilities	<u>26069</u>	<u>24740</u>
<u>NET ASSETS</u>	<u>125248</u>	<u>98327</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 2005.

My Auditor's Report dated 11th November 2005 on the accounts, did not contain particulars of any deficiency, failure or shortcoming as referred to in the Workplace Relations Act 1996.



.....
ANTHONY DARKO CA
Auditor

237 Main Road
Moonah Tasmania 7009

Date: 11th November 2005

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
TASMANIAN BRANCH
STATEMENT OF CASH FLOWS
AS AT 30TH JUNE 2005**

	2005
	\$
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from clients	161,569.45
Payments to suppliers and employees	131,286.40
Interest received	2,299.87
Net cash flows from operating activities	<u>32,582.92</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments for purchase of plant and equipment	397.00
Proceeds from sale of property, plant and equipment	0.00
Net cash flows from/(used in) investing activities	<u>397.00</u>
Net increase in cash held	32,185.92
Cash at beginning of the financial year	<u>93,646.72</u>
CASH HELD AT THE END OF THE FINANCIAL YEAR	<u><u>125,832.64</u></u>
CASH ON HAND	
Connect (Access Account)	16,253.70
Connect (Tracker Account)	11,708.03
Connect (Negotiator Account)	50,000.00
Connect (Term Deposit)	47,870.91
	<u>125,832.64</u>