



**Australian Government**  
**Australian Industrial Registry**

27 January 2009

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

By email: [ufutas@southcom.com.au](mailto:ufutas@southcom.com.au)

Dear Mr Warwick

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)  
Financial report for year ended 30 June 2008 – FR2008/301**

I acknowledge receipt of the financial report for the Tasmania Branch of the United Firefighters' Union of Australia for the year ended 30 June 2008. The documents were lodged in the Industrial Registry on 18 December 2008.

The documents have been filed.

Although the documents have been filed, I would like to comment on some issues arising out of the report. I make these comments to assist you when you next prepare the financial reports. You *do not* need to take any further action in respect of the financial report already lodged.

**1. Recovery of Wages Activity**

I note the accounts did not provide information in relation to any recovery of wages activity. The financial reporting obligations regarding the recovery of wages activity is specified in items 16 to 23 and item 25(f) of the Industrial Registrar's reporting guidelines.

Where the reporting unit has not undertaken any recovery of wages activity for the financial year a statement by the auditor or by the committee of management declaring that there was no recovery of wages activity for the financial year would satisfy the reporting guidelines.

**2. Operating Report – Trustee of Superannuation Entities**

Subsection 254(2)(d) of the RAO Schedule requires the provision of details of any officer or member of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

The information provided in the lodged operating report regarding superannuation trustees does not fully address the requirements of s254(2)(d). If no officers or members of the reporting unit is a trustee of a superannuation entity, the preferred wording to satisfy the s254(2)(d) is:

*“No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.”*

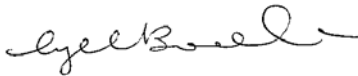
### **3. Operating Report – Details of Members of the Committee of Management**

Please note, once the lodged financial reports have been filed the reports and relevant correspondence appear on our registered organisation website at: <http://www.airc.gov.au/registered/files.htm> . Therefore, it is prudent to exclude details of members’ street addresses. For the operating report for year ended 30 June 2008 I have blocked out the addresses appearing on page 18 of the financial report.

Your attention to the abovementioned matters when preparing future financial reports will be much appreciated.

Should you wish to discuss any matters contained in this letter I may be contacted on (03) 8661 7989 (Wed – Fri) or by e-mail at [cynthia.lobooth@airc.gov.au](mailto:cynthia.lobooth@airc.gov.au).

Yours sincerely,



Cynthia Lo-Booth  
Statutory Services Branch



# United Firefighters Union of Australia

## Tasmania Branch

Protecting Firefighters since 1943



File No.: Audit 2008  
File Name: Certificate of Secretary 17 December 2008

17 December 2008

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 Tasmania 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 11 November 2008; and

that the full report was presented to and accepted by an Annual General Meeting of members of the reporting unit on Friday 12 December 2008; in accordance with section 266 of the RAO Schedule.

Yours faithfully

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](mailto:ufutas@southcom.com.au)  
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Please address all correspondence to the Secretary

Secretary: Richard Warwick  
Mobile: 0417 369 282

President: Vincent Males



# **United Firefighters Union of Australia Tasmanian Branch**

**Financial Statements**

**For the Year Ended 30 June 2008**

# United Firefighters Union of Australia Tasmanian Branch

For the Year Ended 30 June 2008

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## United Firefighters Union of Australia Tasmanian Branch

# Income Statement

For the Year Ended 30 June 2008

	2008	2007
	\$	\$
<b>Income</b>		
Fees	205,105	195,492
Interest income	10,674	7,332
Sale of merchandise	86	129
<b>Total income</b>	<b>215,865</b>	<b>202,953</b>
<b>Less: Expenses</b>		
Accounting fees	3,045	2,820
Allowances & Conference Expenses	7,278	7,734
Affiliation Fees & Levies	20,365	11,341
Bank charges	204	274
Campaigns	-	367
Computer expenses	893	876
Christmas Function Expenses	1,942	1,241
Depreciation	2,589	3,245
Disputes	19,844	-
Donations	1,000	200
Electricity and water	1,200	1,200
Employee Entitlements Provision	10,001	14,101
Flags & Banners	158	4,091
Fringe Benefits Tax	2,837	2,637
Insurance	2,065	2,402
Legal Fees	-	2,618
Lease rentals on operating lease	7,683	7,683
Merchandise Purchases	1,385	814
Motor vehicle expenses	3,177	2,884
Postage	1,652	2,124
Printing and stationery	1,893	1,559
Superannuation	13,734	20,776
Sundry expenses	1,231	658
Telephone and fax	4,945	3,261
Travel & Airfares	6,415	4,452
Wages & Salaries - Honarium	7,446	7,797
Wages & Salaries - Secretary's Salary	65,785	58,828
Wages & Salaries - Employee's Salary	35,248	22,352
<b>Total Expenses</b>	<b>(224,015)</b>	<b>(188,335)</b>
	<b>8,150</b>	<b>(14,618)</b>
<b>Profit before income tax</b>	<b>(8,150)</b>	<b>14,618</b>

This statement should be read in conjunction with the accompanying notes

## United Firefighters Union of Australia Tasmanian Branch

# Balance Sheet

30 June 2008

	Note	2008 \$	2007 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	2	181,807	183,577
Trade and other receivables	3	8,689	8,645
Inventories		2,695	995
Other current assets	5	4,040	526
<b>Total current assets</b>		<u>197,231</u>	<u>193,743</u>
<b>Non-current assets</b>			
Property, plant and equipment	4	10,145	12,599
<b>Total non-current assets</b>		<u>10,145</u>	<u>12,599</u>
<b>TOTAL ASSETS</b>		<u><u>207,376</u></u>	<u><u>206,342</u></u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	6	6,328	7,148
Short-term provisions	7	52,957	42,956
<b>Total current liabilities</b>		<u>59,285</u>	<u>50,104</u>
<b>Non-current liabilities</b>			
<b>TOTAL LIABILITIES</b>		<u>59,285</u>	<u>50,104</u>
<b>NET ASSETS</b>		<u><u>148,091</u></u>	<u><u>156,238</u></u>
<b>EQUITY</b>			
Retained earnings		<u>148,091</u>	<u>156,239</u>
<b>TOTAL EQUITY</b>		<u><u>148,091</u></u>	<u><u>156,239</u></u>

This statement should be read in conjunction with the accompanying notes

United Firefighters Union of Australia Tasmanian Branch

## Statement of Changes in Equity

For the Year Ended 30 June 2008

2008		Retained Earnings	Total
Note		\$	\$
	Balance at Sunday, 1 July 2007	156,239	156,239
	Profit attributable to members	(8,148)	(8,148)
	Transfers to and from reserves		
	<b>Sub-total</b>	<b>(8,148)</b>	<b>(8,148)</b>
	<b>Balance at 30 June 2008</b>	<b>148,091</b>	<b>148,091</b>

2007		Retained Earnings	Total
Note		\$	\$
	Balance at 1 July 2006	141,620	141,620
	Profit attributable to members	14,619	14,619
	Transfers to and from reserves		
	<b>Sub-total</b>	<b>14,619</b>	<b>14,619</b>
	<b>Balance at 30 June 2007</b>	<b>156,239</b>	<b>156,239</b>

This statement should be read in conjunction with the accompanying notes



## United Firefighters Union of Australia Tasmanian Branch

# Cash Flow Statement

For the Year Ended 30 June 2008

	Note	2008 \$	2007 \$
<b>Cash from operating activities:</b>			
Receipts from members		205,147	194,931
Interest received		10,674	7,332
Payments to suppliers and employees		(216,885)	(166,697)
Bank charge		(204)	(274)
Net flow of GST		(368)	465
<b>Net cash provided by (used in) operating activities</b>		<b>(1,636)</b>	<b>35,757</b>
<b>Cash flows from investing activities:</b>			
Acquisition of equipment		(135)	(226)
<b>Net cash provided by (used in) investing activities</b>		<b>(135)</b>	<b>(226)</b>
<b>Cash flows from financing activities:</b>			
<b>Other activities:</b>			
<b>Net increase (decreases) in cash held</b>		<b>(1,771)</b>	<b>35,531</b>
Cash at beginning of financial year		183,577	148,046
<b>Cash at end of financial year</b>		<b>181,806</b>	<b>183,577</b>

This statement should be read in conjunction with the accompanying notes

# Notes to the Financial Statements

For the Year Ended 30 June 2008

## 1 Accounting policies

### (a) General information

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Workplace Relations Act 1996.

The financial report of United Firefighters Union of Australia Tasmanian Branch as an individual entity complies with all Australian equivalents to International Financial Reporting Standards (AIFRS) in their entirety.

The following is a summary of the material accounting policies adopted by the association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

### (b) Basis of preparation

#### Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, financial assets and financial liabilities for which the fair value basis of accounting has been applied.

### (c) Comparatives

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

### (d) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

#### Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

#### Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, is depreciated on a straight-line basis over their useful lives commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 1 Accounting policies (cont'd.)

#### (d) Property, plant and equipment (cont'd.)

The depreciation rates used for each class of depreciable assets are:

**Class of Fixed Asset**

Plant and Equipment	10-25%
Motor Vehicles	25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

#### (e) Impairment of assets

At each reporting date, the Union reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

#### (f) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

#### (g) Trade and other receivables

The Union considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

#### (h) Trade payables

Trade and other payables are stated at cost, which approximates fair value due to the short term nature of these liabilities.

#### (i) Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at present value of the estimated future cash outflows to be made for those benefits.

Contributions are made by the Branch to an employee superannuation fund and are charged as expenses when incurred.

## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 1 Accounting policies (cont'd.)

#### (j) Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

#### (k) Income taxes

No provision for income tax is necessary as the Branch is exempt from income tax under section 50 15 of the Income Tax Assessment Act 1997.

#### (l) Revenue

Subscription income is recognised in the period to which the subscriptions relate. Income from the provision of services is recognised when the right to be compensated for the services has been attained. Interest revenue is recognised for the period for which the funds are invested.

Interest income is accrued on a time basis, based on the principal outstanding and at the effective interest rate applicable.

All revenue is stated net of the amount of goods and services tax (GST).

#### (m) Critical accounting estimates and judgments

The Management Committee evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the group.

##### *Key estimates - Impairment*

The Union assesses impairment at each reporting date by evaluating conditions specific to the group that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. No impairment has been recognised for the year ended 30 June 2008.

#### (n) Goods and Services Tax (GST)

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 Taxation 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 in the balance sheet are shown inclusive of GST.

## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 1 Accounting policies (cont'd.)

#### (o) Information to be Provided to Members or Registrar

(i) 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.

(ii) 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.

(iii) A reporting unit must comply with an application made under s 272(1) (2) and (3) of the RAO Schedule.

#### (p) Financial Instruments

##### (i) Financial assets

All investments are initially recognised at cost, being the fair value of the consideration given and the costs of acquisition.

Subsequent to initial recognition:

- Investments classified as held for trading are measured at fair value. Gains or losses on investments held for trading are recognised in the income statement.

- Investments classified as held for available for sale are measured at fair value. Gains or losses on investments available for sale are recognised as a separate component of equity until the investment is sold or is determined to be impaired, at which time the cumulative gain or loss previously recognised in equity is included in the income statement.

- Investments classified as held to maturity are measured at amortised cost using the effective interest method. Amortised cost is calculated by considering any discount or premium on acquisition, over the period to maturity. Gains or losses on investments held to maturity are recognised in the income statement when the investments are derecognised or impaired.

Fair values of quoted investments are determined by reference to current bid prices on recognised stock exchanges.

##### (ii) Subject to fluctuations in interest rates no derivative instruments

The financial risk is the risk to the Union's earnings that arises from fluctuations in interest rates and the degree of volatility of these rates. The Union does not use derivative instruments to reduce its exposure to interest rate fluctuations.

##### (iii) Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in raising funds to meet cash flow

## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 1 Accounting policies (cont'd.)

#### (p) Financial Instruments (cont'd.)

#### (i) Financial assets (cont'd.)

commitments associated with financial instruments. To manage this risk, the Union maintains a portion of its invested assets in liquid securities.

#### (iv) Commodity price risk

The Union's operations results in exposure to fluctuations in commodity prices. Management monitors commodity prices and initiates instruments to manage exposure to these risks when it deems appropriate. Currently, the Union has not initiated any such instruments.

### 2 Cash and cash equivalents

	2008	2007
	\$	\$
Cash at bank	181,807	183,577
	<u>181,807</u>	<u>183,577</u>

#### Reconciliation of Cash

	2008	2007
	\$	\$
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
Cash and cash equivalents	181,807	183,577
	<u>181,807</u>	<u>183,577</u>

### 3 Trade and other receivables

#### (a) Detailed table

	2008	2007
	\$	\$
Trade receivables	8,689	8,645
<b>Total</b>	<u>8,689</u>	<u>8,645</u>

## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 3 Trade and other receivables (cont'd.)

#### (b) Aged analysis

The ageing analysis of receivables is as follows:

	2008	2007
	\$	\$
0-30 days	8,689	8,645
	<u>8,689</u>	<u>8,645</u>

### 4 Property plant and equipment

	2008	2007
	\$	\$
PLANT AND EQUIPMENT		
Motor vehicles		
At written down value	5,864	7,567
Motor Vehicle at written down value	<u>5,864</u>	<u>7,567</u>
Office equipment		
At written down value	4,281	5,032
Total office equipment	<u>4,281</u>	<u>5,032</u>
<b>Total plant and equipment</b>	<u>10,145</u>	<u>12,599</u>
<b>Total property, plant and equipment</b>	<u>10,145</u>	<u>12,599</u>

#### (a) Movements in Carrying Amounts

	Furniture, Fixtures and Fittings	Motor Vehicles	Total
	\$	\$	\$
<b>Current Year</b>			
Balance at the beginning of year	5,032	7,567	12,599
Additions	135	-	135
Depreciation expense	(886)	(1,703)	(2,589)
Carrying amount at the end of year	<u>4,281</u>	<u>5,864</u>	<u>10,145</u>

## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 4 Property plant and equipment (cont'd.)

#### (a) Movements in Carrying Amounts (cont'd.)

Prior Year	Furniture, Fixtures and Fittings \$	Motor Vehicles \$	Total \$
Balance at the beginning of year	5,855	9,763	15,618
Additions	226	-	226
Depreciation expense	(1,049)	(2,197)	(3,246)
Carrying amount at the end of year	5,032	7,566	12,598

### 5 Other Assets

	2008 \$	2007 \$
CURRENT		
Prepayments	4,040	526
	<b>4,040</b>	<b>526</b>

### 6 Trade and other payables

	2008 \$	2007 \$
CURRENT		
Unsecured liabilities		
Tax Payable	466	834
PAYG liability	5,862	5,577
Sundry creditors	-	737
Amount payable to:		
	<b>6,328</b>	<b>7,148</b>

#### (a) Ageing Analysis

There were no payable past due as at 30 June 2008.



## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 7 Provisions

	Annual leave provision	Long service leave provision	Total
	\$	\$	\$
Opening balance at 1 July 2007	14,523	28,433	42,956
Additional provisions	3,437	6,564	10,001
Balance at 30 June 2008	17,960	34,997	52,957

### Analysis of Total Provisions

	2008	2007
	\$	\$
Current	52,957	42,956
	52,957	42,956

### 8 Cash Flow Information

#### (a) Reconciliation of cash

	2008	2007
Note	\$	\$
Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:		
Cash and cash equivalents	181,807	183,577
	181,807	183,577

#### (b) Reconciliation of Cash Flow from Operations with Profit after Income Tax

	2008	2007
	\$	\$
Net income/loss for the period	(8,148)	14,619
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit		
Depreciation	2,589	3,245
changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		

## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 8 Cash Flow Information (cont'd.)

#### (b) Reconciliation of Cash Flow from Operations with Profit after Income Tax (cont'd.)

	2008	2007
	\$	\$
(Increase)/decrease in trade and term receivables	(44)	(690)
(Increase)/decrease in prepayments	(3,514)	110
(Increase)/decrease in inventories	(1,700)	813
Increase/(decrease) in trade payables and accruals	9,181	17,660
	<u>(1,636)</u>	<u>35,757</u>

### 9 Financial Instruments

#### (a) Financial Risk Management Policies

The Union's financial instruments consist mainly of deposits with banks and short term receivables and payables.

The main purpose for non-derivative financial instruments is to raise finance for group operations.

The Union does not have any derivative financial instruments at 30 June 2008.

#### (i) Treasury Risk Management

The Committee of Management meet on a regular basis to analyse interest rate exposure and to evaluate treasury management strategies in the context of the most recent economic conditions and forecasts.

#### (ii) Financial Risk Exposures and Management

The main risks the Union is exposed to through it's financial instruments are interest rate risk, liquidity risk, credit risk and price risk.

##### Interest rate risk

The association does not have material interest rate risk. Any risk arising is managed through floating rate investments. For further details on interest rate risk refer to Note 8(iii).

##### Foreign Currency Risk

The Union is not exposed to fluctuations in foreign currencies.

United Firefighters Union of Australia Tasmanian Branch

# Notes to the Financial Statements

For the Year Ended 30 June 2008

## 9 Financial instruments (cont'd.)

### Liquidity Risk

The Union manages liquidity risk by monitoring forecast cash flows and ensuring that adequate unutilised borrowing facilities are maintained.

### Credit risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets, is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements.

The Union does not have any material credit risk exposure to any single receivable or group of receivables under financial instruments entered into by the Union.

### Price risk

The Union is not exposed to any material commodity price risk.

### (iii) Financial instrument composition and maturity analysis

The Union's exposure to interest rate risk, which is the risk that a financial instruments value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Floating Interest Rate		Non-interest Bearing		Total	
	2008	2007	2008	2007	2008	2007
	\$	\$	\$	\$	\$	\$
<b>Financial Assets:</b>						
Cash and cash equivalents	181,747	183,577	-	-	181,747	183,577
Receivables	-	-	9,171	3,558	9,171	3,558
<b>Total Financial Assets</b>	<b>181,747</b>	<b>183,577</b>	<b>9,171</b>	<b>3,558</b>	<b>190,918</b>	<b>187,135</b>
<b>Financial Liabilities:</b>						
Trade and sundry payables	-	-	59,255	11,391	59,255	11,391
<b>Total Financial Liabilities</b>	<b>-</b>	<b>-</b>	<b>59,255</b>	<b>11,391</b>	<b>59,255</b>	<b>11,391</b>

## Notes to the Financial Statements

For the Year Ended 30 June 2008

### 9 Financial instruments (cont'd.)

#### (iv) Sensitivity Analysis

The Union has performed an assessment of its exposure to interest rate risk, liquidity risk and credit risk at the balance date. The Union is not currently subject to any interest rate risk on its financial liabilities, and has assessed that there is also no exposure to liquidity risk required to meet its financial obligations. The Union's exposure to credit risk has been assessed as not material, due to the nature, collectability and recoverability of amounts owed.

As a result of the risk assessment performed by the Union, any positive or negative changes in the interest rate risk, liquidity risk or credit risk would not have a material effect on the financial statements of the Union. Hence quantitative disclosures are not required.

### 10 Union Details

The registered office of the association is:  
United Firefighters Union of Australia Tasmanian Branch  
379 Elizabeth Street  
North Hobart 7000

### 11 Contingent liabilities

There are no contingent liabilities or contingent assets as at 30 June 2008.




### Committee of Management Statement

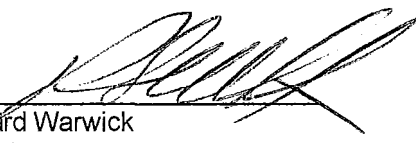
On 29<sup>th</sup> September 2008, the Committee of Management of the United Firefighters Union of Australia Tasmanian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2008:

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:

  
\_\_\_\_\_  
Vincent Males  
**President**  
Date this 29<sup>th</sup> day of September 2008

  
\_\_\_\_\_  
Richard Warwick  
**Secretary**  
Date this 29<sup>th</sup> day of September 2008

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](mailto:ufutas@southcom.com.au)  
Please address all correspondence to the Secretary

Secretary: Richard Warwick  
Mobile: 0417 369 282

President: Vincent Males



## OPERATING REPORT

### Number of members

As at 30 June 2008 345 members.

### Number of employees

As at 30 June 2008 the branch employed 1 full-time Secretary and 1 Office Manager 4 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.

### Fraud Policy

During the year the Union adopted a fraud policy.

### 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, members of the UFU choose to not resign from the union despite the ham-fisted efforts of the Howard 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.

**UFU of A Rules - Rule 8 – RESIGNATION FROM MEMBERSHIP** states:

### **"8 - RESIGNATION FROM MEMBERSHIP**

- (1) A member of the Union may resign from membership by written notice addressed and delivered to the Secretary of the Branch to which such member belongs.
- (2) A notice of resignation from membership of the Union takes effect:
  - (a) where the member ceases to be eligible to become a member of the Union:
    - (i) on the day on which the notice is received by the Union; or
    - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;  
whichever is later; or
  - (b) in any other case:
    - (i) at the end of two weeks after the notice is received by the Union; or
    - (ii) on the day specified in the notice;  
whichever is later.

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President: Vincent Males

- (3) Any dues payable but not paid by a former member of the Union, in relation to a period before a member's resignation from the Union took effect, may be sued for and recovered in the name of the Union, in a court of competent jurisdiction, as a debt due to the Union.
- (4) A notice delivered to the Branch Secretary shall be taken to have been received by the Union when it was delivered.
- (5) A notice of resignation that has been received by the Union is not invalid because it was not addressed and delivered in accordance with Sub-Rule (1).
- (6) A resignation from membership of the Union is valid even if it is not effected in accordance with this Rule if the member is informed in writing by or on behalf of the Union that the resignation has been accepted."

In addition, members may resign in accordance with the provisions of Schedule 1 to the Act (the RAO Schedule) Section 174 and Section 254 (2) (c).

Despite the odious provisions of the RAO Schedule membership of the UFU continues to run at the highest density rate of any union and membership continues to grow at every opportunity.

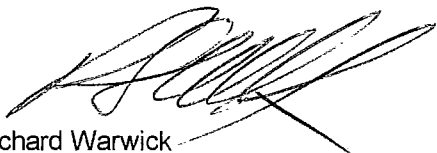
**Superannuation trustees**

The branch does not elect or appoint superannuation trustees.

**Details of membership of the Committee of Management 01/07/07-30/06/08**

Position	Name	Address	Period held Office during year
President	Vincent Males*		8/2/08 – 30/6/08
Secretary	Richard Warwick		1/7/07 – 30/6/08
Vice-President	Shane Batt**		1/7/07 – 30/6/08
Junior Vice-President	John Holloway		1/7/07 – 30/6/08
Trustee	Wayne Seabrook***		14/12/07 – 30/6/08
Trustee	Dale Rayner		1/7/07 – 30/6/08
Trustee	Darren Gye		1/7/07 – 30/6/08
Trustee	Ian McLachlan		1/7/07 – 30/6/08
Trustee	John Hardstaff		1/7/07 – 30/6/08
Trustee	Daniel Redpath		1/7/07 – 30/6/08

- \* Vincent Males Trustee 1/7/07 - 8/2/08
- \*\* Shane Batt Acting President 14/12/07 - 8/2/08
- \*\*\* Wayne Seabrook President 1/7/07 - 14/12/07



Richard Warwick  
**Secretary**  
 29 September 2008

## United Firefighters Union of Australia Tasmanian Branch

### Auditors' Independence Declaration

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2008 there has been:

- (i) no contraventions of the auditor independence requirements as set out in the Australian Professional Ethical Standards in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

WHK Denison Audit Partnership



Alison Flakemore  
Audit Partner

Dated this 10<sup>th</sup> day of September 2008



## **United Firefighters Union of Australia Tasmanian Branch**

### **Independent Audit Report**

#### **Report on the Financial Report**

We have audited the accompanying financial report of United Firefighters Union of Australia Tasmanian Branch, which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended that date a summary of significant accounting policies, other explanatory notes and statements.

#### **Committee' Responsibility for the Financial Report**

The committee of the Union 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 includes: designing, implementing 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 association'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 committee, 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.

## United Firefighters Union of Australia Tasmanian Branch

### Independent Audit Report

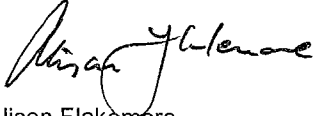
#### Independence

In conducting our review, we have complied with the independence requirements of Australian professional ethical pronouncements.

#### Auditor's Opinion

In our opinion the general purpose financial report of United Firefighters Union of Australia Tasmanian Branch presents fairly, in all material respects, in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of the Chapter 8 of the RAO Schedule of the Workplace Relations Act 1996, the financial position of the United Firefighters Union of Australia Tasmanian Branch as at 30 June 2008, and the results of its operations and its cash flows for the year then ended.

#### WHK Denison Audit Partnership



Alison Flakemore  
Audit Partner

#### Auditor Qualifications:

Bachelor of Commerce with Honours  
Registered Company Auditor No. 241220  
Institute of Chartered Accountants Australia Member No. 96387  
Public Practice Certificate

Dated this 10<sup>th</sup> day of October 2008.