



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 9653 8399
Fax: (03) 9654 6672

Mr P Marshall
Secretary
United Firefighters' Union of Australia
Victorian Branch
410 Brunswick Street
FITZROY VIC 3065

Dear Mr Marshall,

**Re: United Firefighters' Union of Australia - Victorian Branch
Outstanding Financial Documents - Workplace Relations Act 1996**

There is no record of lodgement in the Industrial Registry of the auditor's report, accounts and statements of the abovenamed body, prepared in accordance with Part IX, Division 11 of the *Workplace Relations Act 1996* ('the Act'), for the year ended **30 June 2001**

An organisation registered under the Act or a branch of such an organisation is required after the end of its financial year to prepare accounts and statements, obtain an audit report, provide copies of the auditor's report, accounts and statements ('the financial documents') to its members, present the financial documents to a meeting of members or committee of management, and lodge copies in the Industrial Registry. Having in mind the time-scales allowed by the Act to complete each of these steps, lodgement of the financial documents specified above would, in the normal course, be expected before now.

Therefore, I request your written advice by **16 July 2002** as to when each of the following steps is expected to be completed:-

1. preparation of the accounts and statements
2. making of the audit report
3. provision of copies of the financial documents to the members
4. presentation of the financial documents to a meeting of the members or the committee of management following *provision of copies to the members*
5. lodgement of copies of the financial documents in the Industrial Registry under cover of a certificate by you that the documents so lodged are copies of the documents presented to the meeting referred to in 4 above - such certificate specifying the type of meeting and the date when it was held.

I have enclosed for your information a notice setting out a summary of the requirements including time-scales of Part IX, Division 11 of the Act.

If you wish to discuss this letter you may contact me on (03) 8661 7988. In reply please quote **FR 2002/271**.

Yours sincerely

Lynette Markovski
Research, Information and Advice Branch

2 July 2002



United Firefighters Union Victorian Branch

410 Brunswick Street
Fitzroy Victoria 3065
Australia
Email: ufu@bigpond.com.au
ABN 74 030 569 265
Phone: (03) 9419 8811 Fax: (03) 9419 9258

FAXED

15th July 2002

Ms L Markovski
Research, Information & Advice Branch
Australian Industrial Registry
GPO Box 1994S
MELBOURNE Vic 3001

Dear Ms Markovski

Re: **Ref: FR2002/271**
United Firefighters Union, Victorian Branch
Outstanding Financial Documents – Workplace Relations Act 1996

Further to your letter of 2 July, we extend our apologies for the delay in lodging the requested documents. I commenced employment as Office Manager a few months ago and therefore wish to advise you as follows:

- | | | |
|----|--|----------------|
| 1. | Preparation of Accounts & Statements | Completed |
| 2. | Making of the Audit Report | Completed |
| 3. | Copies of financial documents to Members | 19 July 2002 |
| 4. | Presentation to Members or Committee of Management | 22 August 2002 |
| 5. | Lodgement with Industrial Registry | 24 August 2002 |

I trust the above is satisfactory. Sincere thanks for including a copy of the financial reporting obligations, I will endeavour to meet all requirements in a more timely manner.

If you require any further information, please do not hesitate to contact me on 9419 8811.

Yours faithfully

Ms Terri Nolan
Office Manager



FR 2002/27



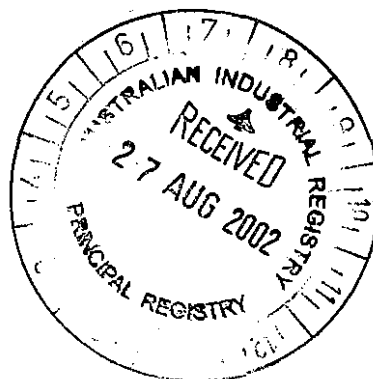
United Firefighters Union Victorian Branch

410 Brunswick Street
Fitzroy Victoria 3065
Australia
Email: officeadmin@ufuvic.asn.au
ABN 74 030 569 265
Phone: (03) 9419 8811 Fax: (03) 9419 9258

22 August 2002

Strictly Private & Confidential

Robert Pfeiffer
Australian Industrial Registry
Research Information and Advice Branch
Level 35
Nauru House
80 Collins Street
MELBOURNE VIC 3000



Dear Mr Pfeiffer,

Re: United Firefighters' Union of Australia – Victorian Branch
Certificate of the Secretary

I enclose original signed Financial statements for the year ended 30 June, 2001 which were presented to a meeting of the committee of management on 14 May, 2002 and to the general meeting of members on 22 August, 2002.

Should you have any queries in relation to the Financial Statements, please do not hesitate to me.

Yours sincerely,

PETER MARSHALL
Secretary

Encl.

United Firefighters' Union of Australia – Victorian Branch

Special Purpose Financial Accounts

For the year ended 30 June, 2001

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
VICTORIAN BRANCH**

FINANCIAL STATEMENTS FOR THE

YEAR ENDED 30 JUNE, 2001

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**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
VICTORIAN BRANCH**

STATEMENT OF THE ACCOUNTING OFFICER

I, *Peter Marshall*, being the officer responsible for keeping the accounting records of the United Firefighters' Union of Australia, Victorian Branch, certify that as at 30 June, 2001 the number of members of the organisation was 2101.

In my opinion:

- (i) the attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June, 2001;
- (ii) a record has been kept of all moneys paid by or collected from members of the organisation and all moneys so paid or collected have been credited to the bank account to which those moneys are to be credited, in accordance with the rules of the organisation;
- (iii) before any expenditure was incurred, approval of the incurring of the expenditure was obtained in accordance with the rules of the organisation;
- (iv) with regard to funds of the organisation raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules of the organisation, no payments were made out of any such fund for purposes other than those for which the fund was operated;
- (v) no loans or other financial benefits, other than remuneration in respect of their full-time employment with the organisation, were made to persons holding office in the organisation;
- (vi) the register of members of the organisation was maintained in accordance with the Workplace Relations Act 1996;
- (vii) the attached accounts have been prepared in accordance with Statements of Accounting Concepts and applicable Australian Accounting Standards.

Dated at 14th this May day of 2002.


PETER MARSHALL

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA
VICTORIAN BRANCH**

STATEMENT OF THE COMMITTEE OF MANAGEMENT

We, *David Hamilton and Tony Scully*, being two members of the Committee of Management of the United Firefighters' Union of Australia, Victorian Branch, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

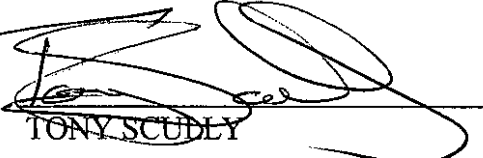
- (i) In the opinion of the Committee of Management, the attached accounts show a true and fair view of the financial affairs of the Branch as at 30 June, 2001;
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2001, in accordance with the rules of the organisation;
- (iii) To the knowledge of any member of the Committee, there have been no instances where records of the organisation or other documents, (not being documents containing information made available to a member of the organisation under Sub-Section 274(2) of the Workplace Relations Act 1996) or copies of those records or other documents, or copies of the rules of the organisation, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996 the Regulations thereto or the rules of the organisation;
- (iv) The branch has not complied with Sec. 279(1) and 279(6) of the Workplace Relations Act 1996 in relation to the financial accounts in respect of the preceding financial period and the auditors' report.

Signed on behalf of the Committee of Management

Dated at 14th this May day of 2002.



DAVID HAMILTON



TONY SCUDLY

AUDITORS' REPORT
TO THE MEMBERS OF THE
UNITED FIREFIGHTERS' UNION OF AUSTRALIA
VICTORIAN BRANCH

Scope

We have audited the attached accounts, as set out on pages 2 to 3 and 6 to 19, of the United Firefighters' Union of Australia, Victorian Branch, for the year ended 30 June, 2001. The Committee of Management is responsible for the preparation and presentation of the accounts and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with statements of Accounting Concepts and applicable Australian Accounting Standards and the Workplace Relations Act 1996 so as to present a view of the organisation which is consistent with our understanding of its financial position and the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the accounts of the United Firefighters' Union of Australia, Victorian Branch are properly drawn up and:

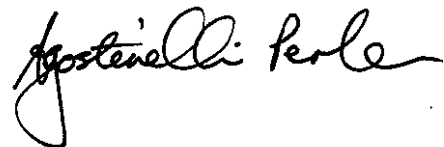
- (a) satisfactory accounting records have been kept by the organisation so far as appears from our examination of these books, including:
 - (i) records of the sources and nature of the income of the organisation (including income from members); and
 - (ii) records of the nature and purposes of expenditure of the organisation.

AUDITORS' REPORT
TO THE MEMBERS OF THE
UNITED FIREFIGHTERS' UNION OF AUSTRALIA
VICTORIAN BRANCH

(Continued...)

- (b) the accounts and statements required to be prepared under Section 273 of the Workplace Relations Act 1996 have been properly drawn up so as to give a true and fair view of:
- (i) the financial affairs of the organisation as at 30 June, 2001; and
 - (ii) the income and expenditure and any surplus or deficit of the organisation for the year.
- (c) all the relevant information and explanations required to be furnished by the officers of the organisation were furnished;
- (d) the accounts have been prepared in accordance with Statements of Accounting Concepts and applicable Australian Accounting Standards.

Dated at Carlton this *Forteenth* day of *May*, 2002.



AGOSTINELLI PERLEN
CHARTERED ACCOUNTANTS



PARTNER: JOHN AGOSTINELLI
REGISTERED COMPANY AUDITOR

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE, 2001

	<u>Notes</u>	<u>2001</u> \$	<u>2000</u> \$
MEMBERS' FUNDS		347,372	330,454
REPRESENTED BY:			
CURRENT ASSETS			
Cash at Bank & On Deposit		236,380	234,090
Petty Cash Imprest		50	50
Promotional Stock On Hand		4,926	2,154
Other Receivables		25,353	5,823
Total Current Assets		266,709	242,117
NON-CURRENT ASSETS			
INVESTMENTS	2	3,365	3,365
FIXED ASSETS			
Land & Buildings, Motor Vehicles, Office Furniture & Equipment and Furniture & Fittings	3	299,709	310,502
Total Non-Current Assets		303,074	313,867
TOTAL ASSETS		569,783	555,984

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE, 2001

(Continued...)	<u>Notes</u>	<u>2001</u>	<u>2000</u>
		\$	\$
<u>Less:</u>			
CURRENT LIABILITIES			
Trade Creditors & Accruals		158,706	174,435
Provisions	4	35,152	28,185
Hire Purchase Liability		3,355	7,445
Other Liabilities		14,821	1,732
		<hr/>	<hr/>
TOTAL CURRENT LIABILITIES		212,034	211,797
		<hr/>	<hr/>
NON CURRENT LIABILITIES			
Hire Purchase Liability		10,377	13,733
		<hr/>	<hr/>
TOTAL LIABILITIES		222,411	225,530
		<hr/>	<hr/>
NET ASSETS		347,372	330,454
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

MEMBERS' FUNDS

FOR THE YEAR ENDED 30 JUNE, 2001

	<u>2001</u>	<u>2000</u>
	\$	\$
Operating Surplus	16,918	3,577
Accumulated Funds as at 1st July, 2000	330,454	326,877
Accumulated Funds as at 30 June, 2001	<u>347,372</u>	<u>330,454</u>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 30 JUNE, 2001

	<u>Notes</u>	<u>2001</u>	<u>2000</u>
		\$	\$
<u>INCOME</u>			
Membership Fees		787,467	676,339
Fighting Fund Levy		208,714	199,514
Retrospective Fund		39,049	138,649
Donations		16,215	--
Sundry Income		5,758	4,550
Interest Received		5,953	5,793
Gain from Sale of Assets		--	400
Rental Income		33,519	36,219
		<hr/>	<hr/>
		1,096,675	1,061,464
		<hr/>	<hr/>
<u>LESS: EXPENDITURE</u>			
<u>Administration</u>			
Printing & Stationery		25,453	22,135
Postage		11,774	16,427
Telephone		68,865	53,023
Bank Charges		5,950	4,849
Debt Collection Expenses		69	1,452
Repairs & Maintenance		1,972	--
General Expenses		3,276	2,246
Computer Costs		4,541	5,832
Fringe Benefits Tax		2,128	--
Conference Expense		11,817	8,543
Courier Service		3,791	2,224
Photocopying Charges		8,820	9,039
		<hr/>	<hr/>
		148,456	125,770
		<hr/>	<hr/>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 30 JUNE, 2001

	<u>Notes</u>	<u>2001</u>	<u>2000</u>
		\$	\$
<u>Affiliation Fees & Levies</u>			
United Firefighters' Union of Australia (National Fees)		40,220	29,660
Victorian Trades Hall Council		6,098	5,762
Australian Labor Party		7,239	7,346
National Office - ACTU Levy		4,093	4,279
Other Affiliation Fees & Levies		153	549
		<hr/>	<hr/>
		57,803	47,596
		<hr/>	<hr/>
<u>Campaign, Dispute & Awareness Costs</u>			
Skilled Engineering Campaign		732	--
Demarcation APESMA		3,186	--
Intergraph		2,899	--
Project – CFA Municipality		4,867	89,711
National Affiliation		9,370	--
CFA Response Time		12,570	--
Members Disputes		16,395	--
Union Awareness - Press		285	1,265
Freedom of Information Costs		2,557	10,780
Award Simplification		25,673	148,459
Occupational Health and Safety Expenses		15,498	--
Other Campaign & Dispute Costs		9,096	12,246
Legal Fees		29,486	20,979
Consulting Fees		455	--
Stand Downs		--	1,784
Linton Coronial Inquest		95,561	11,981
Media Monitoring		11,238	8,363
		<hr/>	<hr/>
		239,868	305,568
		<hr/>	<hr/>
<u>Donations</u>	6	4,466	4,465
		<hr/>	<hr/>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 30 JUNE, 2001

	<u>Notes</u>	<u>2001</u>	<u>2000</u>
		\$	\$
<u>Education & Promotion</u>			
Magazines, Journals & Periodicals		12,320	8,935
Seminars, Training & Functions		3,517	1,150
Publications, Manuals, etc.		750	3,565
(Gain) / Loss on Sale of Merchandise		4,942	(901)
		<hr/>	<hr/>
		21,529	12,749
		<hr/>	<hr/>
<u>Executive/Shop Stewards & Conference Expenses</u>			
General Expenses & Reimbursements		12,696	7,062
Travel & Accommodation		30,276	24,900
Meetings Food / Drink		6,691	5,087
		<hr/>	<hr/>
		49,663	37,049
		<hr/>	<hr/>
<u>Office Occupancy</u>			
Light & Power		3,002	2,924
Rates & Taxes		4,509	3,380
Office Repairs & Maintenance		2,822	3,818
Depreciation		18,975	21,693
Cleaning		3,814	3,885
Assets Under \$300		1,816	971
Waste Disposal		1,500	739
Agent Fees, Rental Property Expenses		1,510	1,692
Security		430	359
		<hr/>	<hr/>
		38,378	39,461
		<hr/>	<hr/>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 30 JUNE, 2001

	<u>Notes</u>	<u>2001</u>	<u>2000</u>
		\$	\$
<u>Motor Vehicle Expenses</u>			
Fuel		6,878	6,272
Insurance		2,973	4,042
Registration		1,708	889
Depreciation		6,215	8,056
Maintenance		1,715	4,165
Fringe Benefits Tax		5,905	1,403
Interest		822	1,681
Other Costs		3,589	5,274
		<hr/>	<hr/>
		29,805	31,782
		<hr/>	<hr/>
<u>Members' Welfare</u>			
General Expenses		6,542	17,214
		<hr/>	<hr/>
<u>Insurance</u>			
Insurance		8,412	8,700
		<hr/>	<hr/>
<u>Professional Fees</u>			
Audit Fees		8,000	9,500
Accounting Fees		7,000	2,050
		<hr/>	<hr/>
		15,000	11,550
		<hr/>	<hr/>
<u>Social Committee Expenses</u>			
Retired Firefighters' Functions		19,271	18,938
Union Picnic		5,731	5,190
General Expenses		230	1,224
Gifts		2,457	--
		<hr/>	<hr/>
		27,689	25,352
		<hr/>	<hr/>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 30 JUNE, 2001

	<u>Notes</u>	<u>2001</u> \$	<u>2000</u> \$
<u>Staff Costs</u>			
Salaries	8	362,632	327,740
Temporary Wages		20,405	--
Superannuation		32,233	32,577
Workcover Insurance		13,630	9,062
Organising Works Trainee		--	9,000
Recruitment & Relocation Costs		2,029	11,459
Staff Amenities		1,217	793
		<hr/>	<hr/>
		432,146	390,631
		<hr/>	<hr/>
TOTAL EXPENDITURE		1,079,757	1,057,887
		<hr/>	<hr/>
<u>OPERATING SURPLUS/(DEFICIT)</u>		16,918	3,577
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE, 2001

	<u>Note</u>	<u>2001</u> \$	<u>2000</u> \$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Members & Related Activities		1,072,754	943,580
Payments to Suppliers & Employees		(1,053,752)	(1,044,913)
		<hr/>	<hr/>
Interest Received		19,002	(101,333)
		5,953	5,793
		<hr/>	<hr/>
Net Cash Inflow/(Outflow) From Operating Activities	7 (ii)	24,955	(95,540)
<u>CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES</u>			
Payments for Property, Plant & Equipment		(14,398)	(15,757)
Proceeds from Sale of Property, Plant & Equipment		--	400
Repayment of Borrowings		(8,267)	(8,268)
		<hr/>	<hr/>
Net Cash Inflow/(Outflow) From Investing Activities		(22,665)	(23,625)
		<hr/>	<hr/>
NET INCREASE (DECREASE) IN CASH HELD		2,290	(119,165)
Cash at the Beginning of the Financial Year		234,140	353,305
		<hr/>	<hr/>
CASH AT THE END OF FINANCIAL YEAR	7 (i)	236,430	234,140
		<hr/> <hr/>	<hr/> <hr/>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2001

Note 1 - Accounting Policies

In accordance with generally accepted accounting principles for such organisations, membership contributions are accounted for on a cash receipts basis. Unless otherwise stated, the accounts are prepared under the historical cost convention and do not take into account changing money values, or except where stated, current valuations of non-current assets. The accounts have been drawn up in accordance with the Accounting Standards jointly issued by the Australian Accounting Bodies and as required by law.

(a) Depreciation

Fixed assets are depreciated over the period of their expected effective lives.

(b) Employee Entitlements

Provision is made for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount.

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

(c) Comparatives

The comparative figures in the accounts are for the twelve months ended 30 June, 2000.

(d) Income Tax

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

(e) Stock on Hand

Stock on hand is measured at the lower of cost and net realisable value.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2001

	<u>2001</u>	<u>2000</u>
	\$	\$
Note 2 - Investments		
3,365 Units - ACTU Financial Services Pty Ltd and for the ACTU Trust are paid up to 40% of the par value of units.	3,365	3,365
	<hr/>	<hr/>
	3,365	3,365
	<hr/> <hr/>	<hr/> <hr/>
 Note 3 - Land & Buildings, Motor Vehicles, Office Furniture & Equipment and Furniture & Fittings		
Land & Buildings - at Cost	292,078	292,078
Less: Accumulated Depreciation	69,407	65,613
	<hr/>	<hr/>
	222,671	226,465
	<hr/> <hr/>	<hr/> <hr/>
Motor Vehicles - at Cost	54,500	54,500
Less: Accumulated Depreciation	33,411	27,195
	<hr/>	<hr/>
	21,089	27,305
	<hr/> <hr/>	<hr/> <hr/>
Office Furniture & Equipment - at Cost	106,280	91,882
Less: Accumulated Depreciation	68,620	55,714
	<hr/>	<hr/>
	37,660	36,168
	<hr/> <hr/>	<hr/> <hr/>
Furniture & Fittings - at Cost	69,499	69,499
Less: Accumulated Depreciation	51,210	48,935
	<hr/>	<hr/>
	18,289	20,564
	<hr/> <hr/>	<hr/> <hr/>
 Total Written Down Value	 299,709	 310,502
	<hr/> <hr/>	<hr/> <hr/>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2001

	<u>2001</u>	<u>2000</u>
	\$	\$
Note 4 - Provisions		
Provision for Annual Leave	19,642	17,936
Provision for Long Service Leave	15,510	10,249
	<hr/>	<hr/>
	35,152	28,185
	<hr/> <hr/>	<hr/> <hr/>

Note 5 - Notice Required Under The Workplace Relations Act 1996 As Amended

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 a 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".

Note 6 - Donations	4,466	4,465
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As required by the Workplace Relations Act 1996 listed below are any donations in excess of \$1,000.

Australian Labor Party	2,500	--
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UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2001

Note 7 - Notes To The Statement of Cash Flows

(i) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand, cash at bank and deposits. Cash at the beginning and end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	<u>Note</u>	<u>2001</u>	<u>2000</u>
		\$	\$
Petty Cash Imprest		50	50
Cash at Bank		236,380	234,090
		<hr/>	<hr/>
		236,430	234,140

(ii) Reconciliation of Cash Flow from Operations with Operating Surplus:

<u>Operating Surplus/(Deficit)</u>	16,918	3,577
Depreciation & Amortisation	25,190	29,749
(Profit)/Loss on Sale of Non-Current Assets	--	(400)
Interest on Hire Purchase Loans	822	1,681

Changes in Operating Assets
& Liabilities:

(Increase)/Decrease in Stock on Hand	(2,772)	3,069
(Increase)/Decrease in Sundry Debtors	(19,530)	(5,823)
Increase/(Decrease) in Trade Creditors and Accruals	(14,104)	(17,981)
Increase/(Decrease) in Provisions	5,342	7,958
Increase/(Decrease) in Income in Advance	--	(118,963)
Increase/(Decrease) in Net GST Payable	13,089	1,732
Other	--	(139)
	<hr/>	<hr/>
Cash Inflow from Operating Activities	24,955	(95,540)
	<hr/> <hr/>	<hr/> <hr/>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2001

Additional Information In Relation To Income & Expenditure:

	<u>2001</u>	<u>2000</u>
	\$	\$
Note 8 - Salaries		
Salaries - Officials	77,845	57,405
- Staff	275,187	269,888
President's Honorarium	9,600	447
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	362,632	327,740
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AUSTRALIAN INDUSTRIAL REGISTRY

Level 36, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 9653 8200

Our Ref:PH:080V

Mr Peter Marshall
Branch Secretary
United Firefighters' Union of Australia
Victorian Branch
410 Brunswick Street
FITZROY VIC 3065

Dear Mr Marshall

Re: United Firefighters' Union of Australia– Financial Statements – Workplace Relations Act 1996 - FR2002/271

I have received your letter dated 22 August 2002 accompanied by the financial statements of the Victorian Branch of the abovenamed organisation for the year ended 30 June 2001. The documents were received in this office on 27 August 2002.

The documents have been filed.

Timeframe requirements

Financial documents must be prepared, audited, supplied to members, presented to a meeting and lodged with a Registrar within certain timeframe requirements under the Act. From the information available the branch has not meet some of the timeframes.

In particular the auditor's report to the branch committee of management is dated 14 May 2002. Section 276 of the Act requires the Auditor to make their report **within 6 months** of the end of the financial year; that is in relation to the Victorian Branch no later than **31 December**. Would you please bring this matter to the attention of the branch's auditor.

For your assistance I have enclosed an information sheet setting out the timeframe requirements of the Act concerning financial reporting by organisations.

Yours sincerely,

Paul Herrod
for Deputy Industrial Registrar
24 September 2002