



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

Level 5, 11 Exhibition St, Melbourne Vic 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7990  
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Email – [andrew.schultz@air.gov.au](mailto:andrew.schultz@air.gov.au)

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

Dear Mr Marshall,

By email: [officeadmin@ufuvic.asn.au](mailto:officeadmin@ufuvic.asn.au)

**Re: Financial Documents – Y/E 30 June 2005 and 2006 (FR2005/458, FR2006/385)**  
**Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)**

I have received the financial reports for the Victorian Branch of the United Firefighters' Union of Australia for the financial years ended 30 June 2005 and 30 June 2006. The reports were lodged in the Registry on 28 December 2006.

The documents have been filed.

The following comments are provided to assist you in future financial years – no further action is required with respect to the lodged documents.

Lodge financial reports within 6 ½ months

All financial reports should be lodged in the Registry within 6½ months of the end of the financial year as required by s265 of the RAO Schedule – see the enclosed *Timeline*.

In future financial years please ensure that the financial report is lodged within the prescribed 6½ months.

Annual General Meeting – quorum

Your certificate stated that the Annual General Meeting (AGM) held on 20 December 2006 did not achieve a quorum. If you believe it is likely that future AGM's may also not achieve a quorum then the branch may consider presenting its financial reports to a Committee of Management Meeting rather than an AGM.

If the branch wishes to present its financial reports in future years to a Committee of Management Meeting rather than an AGM then it will be necessary to amend the rules of the organisation in accordance with the requirements of s266 of the RAO Schedule. This would require the rules of the organisation to contain a provision that allows up to 5% of members to call a general meeting to be held to consider the financial report - see s266(3).

At present Rule 55(2) of the UFUA Rules provides that

**55 - BRANCH MEETINGS**

- (2) *.....If a request in writing signed by at least one twentieth of the financial members of the Branch ... to call a special meeting of the Branch...is given to a Branch Secretary, the Committee of Management of the Branch shall cause a special meeting to be held as soon as practicable. (underlining added)*

The above rule does not, at present, comply with s266 because it limits the right to request the meeting to *financial* members whereas s266(3) does not contain such a limitation.

If the word 'financial' was deleted from this rule then in future years the Victorian Branch (and other branches) of the UFUA would be able to present their financial documents just to Committee of Management Meetings under s266 of the RAO Schedule.

The Registry can provide advice and/or assistance regarding any draft rules the organisation may wish to submit with respect to this issue.

#### Committee of management Statement

The Committee of Management Statement for each year provided the date of the resolution by the Committee but the statements themselves were not dated. In future years the Committee of Management Statement should give both the date of the resolution and the date that the statement was signed (even if these are the same date).

In addition, clause (e)(iv) of the Statement for both financial years stated that:

*the union is a sole reporting unit, therefore the financial records of the union have been kept in a consistent manner specifically relating to the union; ...*

This clause should be revised in future years because the federally registered organisation ('United Firefighters' Union of Australia') consists of nine reporting units (the federal office and eight branches) rather than a sole reporting unit.

#### Operating Report – list of office holders

The Operating Report is required to provide the name of each person who has been a member of the Committee of Management of the branch at any time during the relevant financial year and the period for which he or she held such a position *during the relevant financial year* - see s254 of the RAO Schedule and Regulation 159(c) of the RAO Regulations.

It is suggested that the Operating Report should present this information as follows:

John Smith    1 July 2005 to 30 June 2006  
Jane Smith    1 July 2005 to 15 November 2005 ... (etc)

#### References to Legislation

In future years a number of references to legislation in the documents should be amended as follows:

	existing reference	amend to
<i>Operating Report</i>	s254 WR Act	s254 RAO Schedule
<i>Note 5 to the Accounts</i>	s272 WR Act	s272 RAO Schedule

If you have any queries regarding the above please contact me on (03) 8661 7990.

Yours faithfully,



Andrew Schultz  
Statutory Services Branch

3 January 2007



# United Firefighters Union *FR 2005/458* Victorian Branch *and FR 2006/385*

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

20 December 2006

**Strictly Private & Confidential**

Mr Paul Herrod  
Australian Industrial Registry  
Statutory Services Branch  
Level 35 Nauru House  
80 Collins Street  
MELBOURNE VIC 3000

Dear Mr Herrod

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

I, Peter Marshall, being the Secretary of the United Firefighters' Union of Australia – Victorian Branch certify:

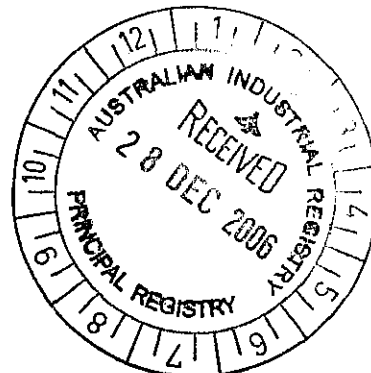
- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report was presented to the Committee of Management within the prescribed period; and
- that the full report was provided to members on 28 November 2006; and
- that the general meeting of members of the reporting unit was scheduled on 20 December 2006; in accordance with section 266 of the RAO Schedule, however there was no quorum present.

Please note that this submission also applies to the financial year ended 30 June 2005.

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

Yours sincerely,

**PETER MARSHALL**  
**Branch Secretary**  
Encl.



FR 2005/458

**United Firefighters' Union of Australia - Victorian Branch**

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**General Purpose Financial Reports**

**For the year ended 30 June, 2005**



**JOHN AGOSTINELLI CA HENRY V PERLEN CA**

Level 2 200 Lygon Street Carlton Victoria 3053  
PO Box 88 Carlton South 3053  
Telephone (03) 9654 2022 Facsimile (03) 9654 2044  
Email: [info@agpe.com.au](mailto:info@agpe.com.au)

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**  
**VICTORIAN BRANCH**  
**FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 30 JUNE 2005**

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# UNITED FIREFIGHTERS' UNION OF AUSTRALIA

## VICTORIAN BRANCH

### OPERATING REPORT

In accordance with section 254 of the Workplace Relations Act 1996 the Committee of Management report on the United Firefighters' Union of Australia, Victorian Branch for the financial year ended 30 June, 2005.

#### **Principal Activity**

The principal activity of the Union is to represent professional firefighters and their safety.

#### **Operating Result**

The operating loss of the reporting unit for the financial year was \$45,854.59. No provision for tax was necessary as the reporting unit is exempt from income tax.

#### **Significant Changes**

No significant changes in the reporting unit's state of affairs occurred during the financial year.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the reporting unit, the results of those operations, or the state of affairs of the reporting unit in future financial years.

#### **Superannuation Officeholders**

No officer or member of the reporting unit:

- a) is a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- b) is a director of a company that is trustee of a superannuation entity or an exempt public sector superannuation scheme.

#### **Rights of Members**

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.

#### **Other Prescribed Information**

- a) the number of members of the reporting unit at the end of the financial year to which to report relates was 2,365.
- b) the number of persons who were, at the end of the financial year to which the report relates, employed by the Union were 7 full-time and 2 part-time employees.
- c) the names of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position were as follows:

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

		Period Position Held
President	Mr Ian Leaves	5 years & 10 months
Senior Vice President	Mr Michael Cecchetto	2 years & 10 months
Junior Vice President	Mr David Hamilton	5 years
Secretary	Mr Peter Marshall	10 years
Trustees	Mr Tony Scully	5 years
	Mr Danny Ward	5 years
	Mr Graeme Kellet	5 years
	Mr Christopher Cleary	4 months
Branch Committee of Management	Mr Anthony Trimble	4 months
	Mr Shane McCluskey	8 years
	Mr John Fowler	8 years
	Mr Michael McGuinness	5 years & 10 months
	Mr Brendan Angwin	2 years & 10 months
	Mr Glen Cavanagh	2 years & 10 months
	Mr Robert Gardiner	2 years & 10 months
	Mr Ken Brown	4 months

Signed in accordance with a resolution of the Committee of Management:



PETER MARSHALL  
Branch Secretary

Dated at Fitzroy this fourteenth day of February 2006.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

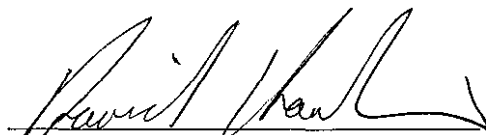
**STATEMENT OF THE COMMITTEE OF MANAGEMENT**

On 14 February 2006 the Committee of Management of the United Firefighters' Union of Australia, Victorian 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 that in relation to the GPFR that in its opinion:

- (a) the financial statements and notes have been prepared in accordance 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 show a true and fair view of the financial performance, financial position and cash flows of the reporting unit as at 30 June, 2005;
- (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 the year;
  - (i) meetings of the Committee were held during the year ended 30 June 2005, in accordance with the rules of the organisation;
  - (ii) the financial affairs of the Union 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 Union have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the union is a sole reporting unit, therefore the financial records of the union have been kept in a consistent manner specifically relating to the union; and
  - (v) No information was sought by any member of the Union or the Registrar under section 272 of the RAO Schedule; and
  - (vi) No orders have been made by the Commission under section 273 of the RAO Schedule during the period.

Signed on behalf of the Committee of Management

  
DAVID HAMILTON



**UNITED FIREFIGHTERS' UNION OF AUSTRALIA****VICTORIAN BRANCH****AUDITORS' REPORT TO THE MEMBERS**Scope**The financial report and committee of management's responsibility**

We have audited the financial report of United Firefighters' Union of Australia, Victorian Branch for the financial year ending 30 June 2005 comprising the Committee of Management Statement, Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows and accompanying notes to the financial statements as set out on pages 4 and 7 to 19.

The committee of management is responsible for the preparation and presentation of the financial report and the information contained therein. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

***Audit Approach***

We conducted an independent audit in order to express an opinion to the members of the organisation. Our audit was conducted in accordance with Australian Auditing Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the Union's financial position, and of its performance as represented by the results of its operations and cashflows.

We formed our audit opinion on the basis of these procedures, which included:

- examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report; and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the committee of management.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

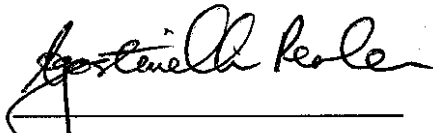
*Independence*

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.


*Audit Opinion*

In our opinion, the general purpose financial report of United Firefighters' Union of Australia, Victorian Branch presents fairly the financial position and results of its operations and its cash flows for the financial year ended 30 June 2005, in accordance with the following that apply in relation to the reporting unit:

- (a) the requirements imposed by Part 3 of Chapter 8 of Schedule 1B of the Workplace Relations Act 1996, and
- (b) Australian Accounting Standards; and
- (c) other mandatory professional reporting requirements.



AGOSTINELLI PERLEN  
CHARTERED ACCOUNTANTS



JOHN AGOSTINELLI  
PARTNER

Dated at Carlton VIC 3053

This 17 day of February, 2006.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2005

	Notes	2005 \$	2004 \$
<b>MEMBERS' FUNDS</b>		<u>2,058,604</u>	<u>2,104,459</u>
<b>REPRESENTED BY:</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank & On Deposit	7	433,017	424,770
Promotional Stock On Hand		4,338	5,120
Other Receivables		34,788	59,458
		<u>472,143</u>	<u>489,348</u>
<b>NON-CURRENT ASSETS</b>			
<b>INVESTMENTS</b>	2	3,365	3,365
<b>FIXED ASSETS</b>			
Land & Buildings, Motor Vehicles, Office Furniture & Equipment and Furniture & Fittings	3	1,899,831	1,892,207
		<u>1,903,196</u>	<u>1,895,572</u>
<b>TOTAL ASSETS</b>		<u>2,375,339</u>	<u>2,384,920</u>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2005

(Continued...)	Notes	2005 \$	2004 \$
<u>Less:</u>			
<b>CURRENT LIABILITIES</b>			
Trade Creditors & Accruals		239,076	185,233
Provisions	4	74,025	77,827
Hire Purchase Liability		3,634	14,384
		<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>		316,735	277,444
		<hr/>	<hr/>
<b>NON CURRENT LIABILITIES</b>			
Hire Purchase Liability		--	3,017
		<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>		316,735	280,461
		<hr/>	<hr/>
<b>NET ASSETS</b>		2,058,604	2,104,459
		<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 2005**

	<b>2005</b>	<b>2004</b>
	\$	\$
Operating Surplus / (Deficit)	(45,855)	156,739
Accumulated Funds as at 1st July, 2004	516,417	359,678
Asset Revaluation Reserve	1,588,042	1,588,042
Accumulated Funds as at 30 June, 2005	<u>2,058,604</u>	<u>2,104,459</u>

The accompanying notes form part of these accounts.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR THE YEAR ENDED 30 JUNE 2005**

	Notes	2005 \$	2004 \$
<b><u>INCOME</u></b>			
Membership Fees		1,100,115	998,119
Fighting Fund Levy	8	287,136	274,918
Publicity Fund	8	--	3,351
Donations		710	240
Sundry Income		4,627	736
Interest Received		8,628	7,108
Rental Income		59,801	56,188
Worksafe Victoria Funding		9,719	--
		<hr/>	<hr/>
		1,470,736	1,340,660
		<hr/>	<hr/>
<b><u>LESS: EXPENDITURE</u></b>			
<b><u>Administration</u></b>			
Assets under \$100		831	--
Bank Charges		21,432	16,650
Computer Costs		8,561	3,485
Courier Service		4,116	2,558
Debt Collection Expenses		--	1,049
General Expenses		--	216
Loss on Sale of Assets		--	3,390
Photocopying Charges		13,630	12,909
Postage		16,664	10,660
Printing & Stationery		15,896	15,658
Repairs & Maintenance		2,040	1,132
Storage		909	365
Telephone		70,205	68,650
		<hr/>	<hr/>
		154,284	136,722
		<hr/>	<hr/>

The accompanying notes form part of these accounts.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR THE YEAR ENDED 30 JUNE 2005**

	Notes	2005 \$	2004 \$
<b><u>Affiliation Fees &amp; Levies</u></b>			
United Firefighters' Union of Australia (National Fees)		44,277	41,627
Victorian Trades Hall Council		7,807	7,376
Australian Labor Party		9,330	9,578
National Office - ACTU Levy		5,430	5,130
Other Affiliation Fees & Levies		500	498
Debt Waivered		55,072	--
		<hr/>	<hr/>
		122,416	64,209
		<hr/>	<hr/>
<b><u>Campaign, Dispute &amp; Awareness Costs</u></b>			
		453,023	272,286
		<hr/>	<hr/>
<b><u>Donations</u></b>			
	6	1,600	1,100
		<hr/>	<hr/>
<b><u>Education &amp; Promotion</u></b>			
Magazines, Journals & Periodicals		11,255	11,361
Seminars, Training & Functions		8,805	4,923
Publications, Manuals, etc.		40	1,550
(Gain) / Loss on Sale of Merchandise		6,398	7,399
Health & Education		--	3,590
		<hr/>	<hr/>
		26,498	28,823
		<hr/>	<hr/>
<b><u>Executive/Shop Stewards &amp; Conference Expenses</u></b>			
General Expenses & Reimbursements		17,954	16,959
Travel & Accommodation		33,902	21,917
Meetings Food / Drink		20,275	13,257
		<hr/>	<hr/>
		72,131	52,133
		<hr/>	<hr/>

The accompanying notes form part of these accounts.

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2005

	Notes	2005 \$	2004 \$
<b><u>Office Occupancy</u></b>			
Light & Power		2,122	3,418
Rates & Taxes		3,916	2,845
Office Repairs & Maintenance		4,509	3,383
Depreciation		26,269	28,822
Cleaning		4,951	5,189
Waste Disposal		1,275	518
Agent Fees, Rental Property Expenses		2,224	1,326
Security		1,380	573
Legal		1,563	100
		<hr/>	<hr/>
		48,209	46,174
		<hr/>	<hr/>
<b><u>Motor Vehicle Expenses</u></b>			
Fuel		7,157	6,948
Insurance		2,169	2,454
Registration		1,037	1,094
Depreciation		5,623	7,391
Maintenance		1,600	2,863
Fringe Benefits Tax		1,498	2,480
Interest		786	1,741
Other Costs		9,764	4,612
		<hr/>	<hr/>
		29,634	29,583
		<hr/>	<hr/>
<b><u>Members' Welfare</u></b>			
		16,222	8,801
		<hr/>	<hr/>
<b><u>Insurance</u></b>			
		16,443	16,367
		<hr/>	<hr/>

The accompanying notes form part of these accounts.



**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

**STATEMENT OF FINANCIAL PERFORMANCE**

**FOR THE YEAR ENDED 30 JUNE 2005**

	Notes	2005 \$	2004 \$
<b><u>Professional Fees</u></b>			
Audit Fees		8,500	8,000
Accounting Fees		6,825	8,800
		<hr/>	<hr/>
		15,325	16,800
		<hr/>	<hr/>
<b><u>Social Committee Expenses</u></b>			
Retired Firefighters' Functions		17,593	20,404
Firefighters' Ball (net of income received)		3,098	2,592
Union Picnic		6,625	8,675
Gifts		2,034	1,872
		<hr/>	<hr/>
		29,350	33,543
		<hr/>	<hr/>
<b><u>Staff Costs</u></b>			
Salaries	9	422,656	398,424
Temporary Wages		51,934	30,860
Superannuation		47,043	38,478
Workcover Insurance		8,846	9,098
Staff Amenities		977	520
		<hr/>	<hr/>
		531,456	477,380
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		1,516,591	1,183,921
		<hr/>	<hr/>
<b><u>OPERATING SURPLUS/(DEFICIT)</u></b>		(45,855)	156,739
		<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 2005

	Note	2005 \$	2004 \$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Receipts from Members & Related Activities		1,493,721	1,359,711
Payments to Suppliers & Employees		(1,440,041)	(1,282,443)
		<hr/>	<hr/>
		53,680	77,268
Interest Received		8,628	7,108
		<hr/>	<hr/>
<b>Net Cash Inflow/(Outflow) From Operating Activities</b>	7 (ii)	62,308	84,376
<b><u>CASH FLOWS FROM INVESTING &amp; FINANCING ACTIVITIES</u></b>			
Payments for Property, Plant & Equipment		(39,516)	(25,674)
Proceeds from Sale of Property, Plant & Equipment		9	5,518
Repayment of Borrowings		(14,554)	(15,170)
		<hr/>	<hr/>
<b>Net Cash Inflow/(Outflow) From Investing Activities</b>		(54,061)	(35,326)
		<hr/>	<hr/>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		8,247	49,050
Cash at the Beginning of the Financial Year		424,770	375,720
		<hr/>	<hr/>
<b>CASH AT THE END OF FINANCIAL YEAR</b>	7 (i)	433,017	424,770
		<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 2005

**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 long service 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 2004.

(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 2005**

	<b>2005</b>	<b>2004</b>
	\$	\$
<b>Note 2 - Investments</b>		
3,365 Units - ACTU Financial Services Pty Ltd and for the ACTU Trust are paid up to 40% of the par value of units.	<u>3,365</u>	<u>3,365</u>
<b>Note 3 - Land &amp; Buildings, Motor Vehicles, Office Furniture &amp; Equipment and Furniture &amp; Fittings</b>		
Land & Buildings		
Freehold Land at:		
- Independent valuation 2004	1,050,000	1,050,000
- Cost	100,000	100,000
	<u>1,150,000</u>	<u>1,150,000</u>
Buildings at:		
- Independent valuation 2004	457,922	457,922
- Cost	192,078	192,078
Less: Accumulated Depreciation	(3,359)	--
	<u>646,641</u>	<u>650,000</u>
Total Land & Buildings	<u>1,796,641</u>	<u>1,800,000</u>
Motor Vehicles - at Cost		
	57,826	48,795
Less: Accumulated Depreciation	29,845	24,222
	<u>27,981</u>	<u>24,573</u>
Office Furniture & Equipment - at Cost		
	162,335	139,190
Less: Accumulated Depreciation	119,097	102,765
	<u>43,238</u>	<u>36,425</u>
Furniture & Fittings - at Cost		
	87,621	80,281
Less: Accumulated Depreciation	61,273	58,068
	<u>26,348</u>	<u>22,213</u>
Pooled Assets		
	17,603	17,603
Less: Accumulated Depreciation	11,980	8,607
	<u>5,623</u>	<u>8,996</u>
Total Written Down Value	<u>1,899,831</u>	<u>1,892,207</u>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2005**

	2005	2004
	\$	\$
<b>Note 4 - Provisions</b>		
Provision for Annual Leave	51,273	59,435
Provision for Long Service Leave	22,752	18,392
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	74,025	77,827
	<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 subsections (1), (2) and (3) of Section 272, which read as follows:

- (1) "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;
- (2) 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;
- (3) A reporting unit must comply with an application made under subsection (1)."

<b>Note 6 - Donations</b>	1,600	1,100
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As required by the Workplace Relations Act 1996 listed below are any donations in excess of \$1,000.

Central De Trabajadores De Cuba	1,365	--
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**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**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:

	<b>Note</b>	<b>2005</b>	<b>2004</b>
		\$	\$
Petty Cash Imprest		50	50
Cash at Bank		432,967	424,720
		<hr/>	<hr/>
		433,017	424,770

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

<u>Operating Surplus/(Deficit)</u>		(45,855)	156,739
Depreciation & Amortisation		31,892	36,213
(Profit)/Loss on Sale of Non-Current Assets		(9)	3,390
Interest on Hire Purchase Loans		786	1,741
 <u>Changes in Operating Assets</u> <u>&amp; Liabilities:</u>			
(Increase)/Decrease in Stock on Hand		783	5,448
(Increase)/Decrease in Sundry Debtors		24,670	22,945
Increase/(Decrease) in Trade Creditors and Accruals		68,187	(177,090)
Increase/(Decrease) in Provisions		(3,801)	27,506
Increase/(Decrease) in Net GST Payable		(14,345)	7,484
		<hr/>	<hr/>
Cash Inflow from Operating Activities		62,308	84,376
		<hr/> <hr/>	<hr/> <hr/>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2005**

**Additional Information In Relation To Income & Expenditure:**

	<b>2005</b>	<b>2004</b>
	\$	\$
<b>Note 8 – Compulsory Levies</b>		
<b><u>Fighting Fund Levy</u></b>	287,136	274,918
- Levy raised to fund litigation and operating costs of campaigns on behalf of UFU members.		
<b><u>Publicity Fund</u></b>	--	3,351
- Levy raised to use funds exclusively to lifting the profile of full-time firefighters in the community. Since finalised.		
 <b>Note 9 - Salaries</b>		
Salaries - Officials	94,583	94,952
- Staff	320,273	287,744
President's Honorarium	7,800	7,800
Officials Makeup wages	--	7,928
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	422,656	398,424
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