



**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

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:

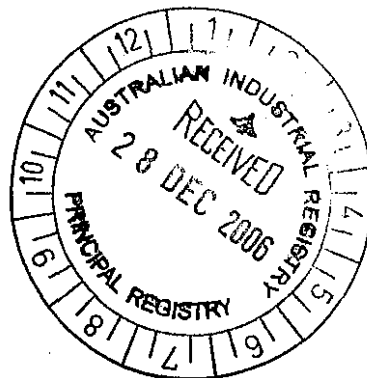
- that the documents lodged herewith are copies of the full report, referred to in s268 of the RAO Schedule; and
- that the full report was presented to the Committee of Management within the prescribed period; and
- that the full report was provided to members on 28 November 2006; and
- that the general 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.



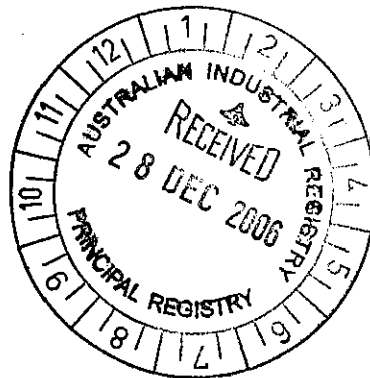
FR2006/385

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

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**General Purpose Financial Reports**

**For the year ended 30 June, 2006**



**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 2006**

**CONTENTS**

<b>Page</b>	
2 - 3	OPERATING REPORT
4	STATEMENT OF THE COMMITTEE OF MANAGEMENT
5 - 6	AUDITORS' REPORT TO MEMBERS
7	STATEMENT OF FINANCIAL POSITION
8	MEMBERS' FUNDS
9 - 12	STATEMENT OF FINANCIAL PERFORMANCE
13	STATEMENT OF CASH FLOWS
14 - 18	NOTES TO THE FINANCIAL STATEMENTS

# 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 2006.

#### **Principal Activity**

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

#### **Operating Result**

The operating profit of the reporting unit for the financial year was \$66,868. 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 the report relates was 2,428.
- b) the number of persons who were, at the end of the financial year to which the report relates, employed by the Union were 6 full-time and 3 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 Tony Scully	1 month
Senior Vice President	Mr David Hamilton	1 month
Junior Vice President	Mr Ken Brown	1 month
Secretary	Mr Peter Marshall	11 years
Trustees	Mr Graeme Kellet	6 years
	Mr Christopher Cleary	1 year 4 months
	Mr Wade Slaughter	1 month
	Mr David Blundell	1 month
Branch Committee of Management	Mr Anthony Trimble	1 year 4 months
	Mr Michael McGuinnes	6 years & 10 months
	Mr Brendan Angwin	3 years & 10 months
	Mr Glen Cavanagh	3 years & 10 months
	Mr Robert Gardiner	3 years & 10 months
	Mr Danny Ward	1 month
	Mr James Kefalas	1 month

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



PETER MARSHALL  
Branch Secretary

Dated at FITZROY this 27<sup>th</sup> day of November 2006.

# UNITED FIREFIGHTERS' UNION OF AUSTRALIA

## VICTORIAN BRANCH

### STATEMENT OF THE COMMITTEE OF MANAGEMENT

On 27 November 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 2006.

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 2006;
- (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 2006, 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 2006 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 18.

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 cash flows.

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.

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.

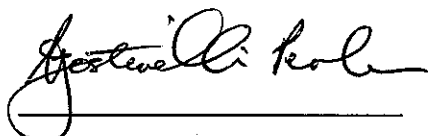
UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

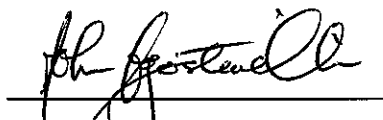
**Audit Opinion**

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 2006, 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 *28* day of *November* 2006.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2006**

	Notes	2006 \$	2005 \$
<b>MEMBERS' FUNDS</b>		2,125,472 =====	2,058,604 =====
<b>REPRESENTED BY:</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank & On Deposit	7	541,950	433,017
Promotional Stock On Hand		8,442	4,338
Other Receivables		17,991	34,788
		-----	-----
Total Current Assets		568,383	472,143
		-----	-----
<b>NON-CURRENT ASSETS</b>			
<b>INVESTMENTS</b>			
	2	3,365	3,365
<b>FIXED ASSETS</b>			
Land & Buildings, Motor Vehicles, Office Furniture, Fittings & Equipment	3	1,881,562	1,899,831
		-----	-----
Total Non-Current Assets		1,884,927	1,903,196
		-----	-----
<b>TOTAL ASSETS</b>		2,453,310	2,375,339
		-----	-----
<b>CURRENT LIABILITIES</b>			
Trade Creditors & Accruals		218,228	239,076
Provisions	4	109,610	74,025
Hire Purchase Liability		-	3,634
		-----	-----
<b>TOTAL CURRENT LIABILITIES</b>		327,838	316,735
		-----	-----
<b>NON CURRENT LIABILITIES</b>		-	-
		-----	-----
<b>TOTAL LIABILITIES</b>		327,838	316,735
		-----	-----
<b>NET ASSETS</b>		2,125,472 =====	2,058,604 =====

The accompanying notes form part of these accounts.

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

**MEMBERS' FUNDS**

**FOR THE YEAR ENDED 30 JUNE 2006**

	<b>2006</b>	<b>2005</b>
	\$	\$
Operating Surplus / (Deficit)	66,868	(45,855)
Accumulated Funds as at 1st July 2005	470,562	516,417
Asset Revaluation Reserve	1,588,042	1,588,042
Accumulated Funds as at 30 June 2006	<u>2,125,472</u> =====	<u>2,058,604</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 2006**

	Notes	2006 \$	2005 \$
<b><u>INCOME</u></b>			
Membership Fees		1,174,050	1,100,115
Fighting Fund Levy	8	299,317	287,136
Donations		1,150	710
Sundry Income		65	4,627
Interest Received		9,018	8,628
Rental Income		41,048	59,801
Worksafe Victoria Funding		--	9,719
EBA Campaign Fund	8	763,642	--
		<hr/>	<hr/>
		2,288,290	1,470,736
<b><u>LESS: EXPENDITURE</u></b>			
<b><u>Administration</u></b>			
Assets under \$100		--	831
Bank Charges		32,897	21,432
Computer Costs		9,235	8,561
Courier Service		5,164	4,116
Interest Expense		1,298	--
Photocopying Charges		16,915	13,630
Postage		18,771	16,664
Printing & Stationery		25,290	15,896
Repairs & Maintenance		575	2,040
Storage		4,136	909
Telephone		112,252	70,205
		<hr/>	<hr/>
		226,533	154,284
<b><u>Affiliation Fees &amp; Levies</u></b>			
United Firefighters' Union of Australia (National Fees)		46,902	44,277
Victorian Trades Hall Council		8,129	7,807
Australian Labor Party		9,337	9,330
National Office - ACTU Levy		5,525	5,430
Other Affiliation Fees & Levies		594	500
Debt Waivered		--	55,072
		<hr/>	<hr/>
		70,487	122,416
		<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 2006**

	Notes	2006 \$	2005 \$
<b><u>Campaign, Dispute &amp; Awareness Costs</u></b>		1,039,341	453,023
<b><u>Donations</u></b>	6	4,452	1,600
<b><u>Education &amp; Promotion</u></b>			
Magazines, Journals & Periodicals		9,624	11,255
Seminars, Training & Functions		280	8,805
Publications, Manuals, etc.		100	40
(Gain) / Loss on Sale of Merchandise		6,819	6,398
		<hr/>	<hr/>
		16,823	26,498
		<hr/>	<hr/>
<b><u>Executive/Shop Stewards &amp; Conference Expenses</u></b>			
General Expenses & Reimbursements		11,562	17,954
Travel & Accommodation		48,420	33,902
Meetings Food / Drink		29,843	20,275
		<hr/>	<hr/>
		89,825	72,131
		<hr/>	<hr/>
<b><u>Office Occupancy</u></b>			
Light & Power		3,817	2,122
Rates & Taxes		5,977	3,916
Office Repairs & Maintenance		1,304	4,509
Depreciation		24,771	26,269
Cleaning		6,736	4,951
Waste Disposal		2,174	1,275
Agent Fees, Rental Property Expenses		2,178	2,224
Security		605	1,380
Legal		--	1,563
		<hr/>	<hr/>
		47,562	48,209
		<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 2006

	Notes	2006 \$	2005 \$
<b><u>Motor Vehicle Expenses</u></b>			
Fuel		9,706	7,157
Insurance		3,884	2,169
Registration		1,095	1,037
Depreciation		5,057	5,623
Maintenance		3,237	1,600
Fringe Benefits Tax		3,548	1,498
Interest		64	786
Other Costs		13,985	9,764
		<hr/>	<hr/>
		40,576	29,634
		<hr/>	<hr/>
<b><u>Members' Welfare</u></b>		19,221	16,222
		<hr/>	<hr/>
<b><u>Insurance</u></b>		14,644	16,443
		<hr/>	<hr/>
<b><u>Professional Fees</u></b>			
Audit Fees		11,200	8,500
Accounting Fees		6,240	6,825
		<hr/>	<hr/>
		17,440	15,325
		<hr/>	<hr/>
<b><u>Social Committee Expenses</u></b>			
Retired Firefighters' Functions		15,758	17,593
Firefighters' Ball (net of income received)		909	3,098
Union Picnic		9,594	6,625
Gifts		785	2,034
		<hr/>	<hr/>
		27,046	29,350
		<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 2006

	Notes	2006 \$	2005 \$
<b><u>Staff Costs</u></b>			
Salaries	9	498,302	422,656
Temporary Wages		55,904	51,934
Superannuation		42,405	47,043
Workcover Insurance		9,960	8,846
Staff Amenities		901	977
		<hr/>	<hr/>
		607,472	531,456
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		2,221,422	1,516,591
		<hr/>	<hr/>
<b><u>OPERATING SURPLUS/(DEFICIT)</u></b>		66,868	(45,855)
		=====	=====

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 2006**

	Note	2006 \$	2005 \$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Receipts from Members & Related Activities		2,325,735	1,493,721
Payments to Suppliers & Employees		(2,210,760)	(1,440,041)
		<hr/>	<hr/>
		114,975	53,680
Interest Received		9,018	8,628
		<hr/>	<hr/>
<b>Net Cash Inflow/(Outflow) From Operating Activities</b>	7 (ii)	123,993	62,308
<b><u>CASH FLOWS FROM INVESTING &amp; FINANCING ACTIVITIES</u></b>			
Payments for Property, Plant & Equipment		(15,915)	(39,516)
Proceeds from Sale of Property, Plant & Equipment		4,551	9
Repayment of Borrowings		(3,696)	(14,554)
		<hr/>	<hr/>
<b>Net Cash Inflow/(Outflow) From Investing Activities</b>		(15,060)	(54,061)
		<hr/>	<hr/>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		108,933	8,247
Cash at the Beginning of the Financial Year		433,017	424,770
		<hr/>	<hr/>
<b>CASH AT THE END OF FINANCIAL YEAR</b>	7 (i)	541,950 =====	433,017 =====

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 2006

#### **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 2005.

(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.

	2006 \$	2005 \$
<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.	3,365	3,365
	=====	=====

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
<b>Note 3 - Land &amp; Buildings, Motor Vehicles, Office Furniture, Fittings &amp; Equipment</b>		
Land & Buildings		
Freehold Land at:		
- Independent valuation 2004	1,050,000	1,050,000
- Cost	100,000	100,000
	<hr/>	<hr/>
	1,150,000	1,150,000
	<hr/>	<hr/>
Buildings at:		
- Independent valuation 2004	457,922	457,922
- Cost	192,078	192,078
Less: Accumulated Depreciation	(6,617)	(3,359)
	<hr/>	<hr/>
	643,383	646,641
	<hr/>	<hr/>
Total Land & Buildings	1,793,383	1,796,641
	<hr/>	<hr/>
Motor Vehicles - at Cost	53,610	57,826
Less: Accumulated Depreciation	(34,748)	29,845
	<hr/>	<hr/>
	18,862	27,981
	<hr/>	<hr/>
Office Furniture & Equipment - at Cost	173,201	162,335
Less: Accumulated Depreciation	(134,537)	119,097
	<hr/>	<hr/>
	38,664	43,238
	<hr/>	<hr/>
Furniture & Fittings - at Cost	87,621	87,621
Less: Accumulated Depreciation	(64,683)	61,273
	<hr/>	<hr/>
	22,938	26,348
	<hr/>	<hr/>
Pooled Assets	22,358	17,603
Less: Accumulated Depreciation	(14,643)	11,980
	<hr/>	<hr/>
	7,715	5,623
	<hr/>	<hr/>
Total Written Down Value	1,881,562	1,899,831
	<hr/>	<hr/>

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2006**

	2006 \$	2005 \$
<b>Note 4 - Provisions</b>		
Provision for Annual Leave	82,759	51,273
Provision for Long Service Leave	26,851	22,752
	<hr/>	<hr/>
	109,610	74,025
	=====	=====

**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)."

**Note 6 – Donations**

As required by the Workplace Relations Act 1996 listed below are any donations in excess of \$1,000;

Royal Children's Hospital	2,000
Sunfolk Hardship Fund	2,452

**UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

**VICTORIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2006**

**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>2006</b>	<b>2005</b>
		\$	\$
Petty Cash Imprest		50	50
Cash at Bank		541,900	432,967
		<hr/>	<hr/>
		541,950	433,017

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

<u>Operating Surplus/(Deficit)</u>		66,868	(45,855)
Depreciation & Amortisation		29,828	31,892
(Profit)/Loss on Sale of Non-Current Assets		(64)	(9)
Interest on Hire Purchase Loans		64	786
 <u>Changes in Operating Assets</u> <u>&amp; Liabilities:</u>			
(Increase)/Decrease in Stock on Hand		(4,105)	783
(Increase)/Decrease in Sundry Debtors		16,797	24,670
Increase/(Decrease) in Trade Creditors and Accruals		45,293	68,187
Increase/(Decrease) in Provisions		35,585	(3,801)
Increase/(Decrease) in Net GST Payable		24,313	(14,345)
		<hr/>	<hr/>
Cash Inflow from Operating Activities		123,993	62,308
		=====	=====

UNITED FIREFIGHTERS' UNION OF AUSTRALIA

VICTORIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2006**

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

**Note 8 – Compulsory Levies**

<u>Fighting Fund Levy</u>	299,317	287,136
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- Levy raised to fund litigation and operating costs of campaigns on behalf of UFU members.

EBA Campaign Fund

	763,642	--
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- A levy was imposed on all members as stipulated by the rules to raise additional income required to secure a rise in members wages and improved conditions.

**Note 9 - Salaries**

Salaries - Officials	98,790	94,583
- Staff	387,527	320,273
President's Honorarium	6,600	7,800
Officials Makeup wages	5,385	--

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	498,302	422,656
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