



# Fair Work Australia

19 October 2009

Graeme Greer  
Secretary  
United Firefighters' Union of Australia  
West Australian Branch  
59 Railway Parade  
MT LAWLEY WA 6050

Dear Mr Greer

**Applications for certificates stating financial affairs of Branch encompassed by financial affairs of associated State body for years ended 31 December 2005, 2006, 2007 and 2008**

I refer to your applications lodged pursuant to s269 of the *Fair Work (Registered Organisations) Act 2009* in respect of the West Australian Branch of the United Firefighters' Union of Australia for the financial years ended 31 December 2005, 2006, 2007 and 2008. The applications were lodged with Fair Work Australia on 30 September 2009.

Repeated efforts have been made to secure lodgement of the financial reports of the Branch for the said financial years. While section 269 does not contain any express provision for retrospective operation in respect of previous financial years, I am prepared to consider exercise of the power provided under section 269 in relation to the applications for the earlier financial years.

I have granted the applications in relation to the financial years ended 31 December 2005, 2006, 2007 and 2008. My certificate is enclosed.

Although I have granted the applications, I am not obliged to do so. Your letter of 1 October provides an assurance that there will be no further oversights. Any future applications lodged with Fair Work Australia will therefore be expected within the legislative timeframe.

Yours sincerely

Terry Nassios  
Delegate of the General Manager  
Fair Work Australia

FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

*s.269(2)(a) - Reporting unit's financial affairs encompassed by associated State body*

**United Firefighters' Union of Australia**

**CERTIFICATE**

On 30 September 2009 applications were made under s269(2)(a) of the Act by the West Australian Branch (the Branch) of the abovenamed organisation for certificates stating that the financial affairs of the Branch are encompassed by the financial affairs of the United Firefighters Union of Australia West Australian Branch (the Association), an associated State body, in respect of the financial years ending 31 December 2005, 2006, 2007 and 2008.

On 30 September 2009, the Branch lodged a copy of the audited accounts of the Association with Fair Work Australia.

I am satisfied that the Association:

- is registered under the *Industrial Relations Act 1979 (WA)*, a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the Branch; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the Branch; and
- is an associated State body.

I am further satisfied that:

- the Association has in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the accounts with the relevant State authority; and
- any members of the Branch who are not also members of the Association have been provided with copies of the accounts at substantially the same time as the members of the Branch who are members of the Association.

I am satisfied that the financial affairs of the Branch in respect of the financial year ending 31 December 2005, 2006, 2007 and 2008, are encompassed by the financial affairs of the Association and I certify accordingly under s269(2)(a) of the Act.

  
T. Nassios  
Delegate of the General Manager  
Fair Work Australia



19 October 2009



**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**WEST AUSTRALIAN BRANCH**

ABN: 31 367 577 278

PRESIDENT: Kevin Jolly

SECRETARY: Graeme Geer

The Industrial Registrar  
Attn Mr Rob Pfeiffer  
Statutory Services Branch  
Australian Industrial Branch  
GPO Box 1994S  
Melbourne VIC 3001

1 October 2009

Dear Robert

Re: Branch Elections - Change of Secretary

In 2005 as a result of Branch elections there was a change of the Secretary of the West Australian Branch from Tony Drewett to David Bowers and again in May 2009 from David Bowers to myself Graeme Geer.

Previous to David Bowers tenure, exemption from reporting to the Australian Industrial Relations Commission had been requested and granted.

As David Bowers has moved on, I am unable to ascertain why the reports were not lodged. I am left to assume, as we were reporting to Western Australia Industrial Relations Commission that it was an oversight of the requirement to seek exemption or report to the Australian Industrial Relations Commission.

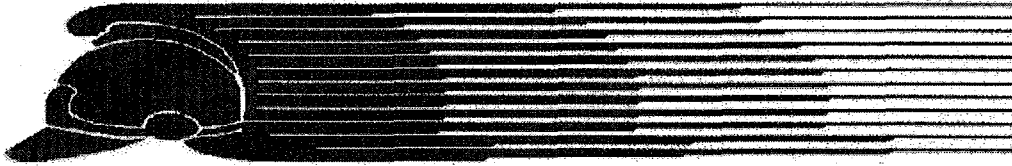
We apologise for the errors and will ensure there is no further oversights.

Regards

Graeme Geer  
Secretary

59 Railway Parade Mt Lawley WA 6050

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Fax: 08 9272 7789  
[www.ufuofwa.net.au](http://www.ufuofwa.net.au)



**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**WEST AUSTRALIAN BRANCH**

ABN: 31 367 577 278

PRESIDENT: Kevin Jolly

SECRETARY: Graeme Geer

The Industrial Registrar  
 Attn Mr Rob Pfeiffer  
 Statutory Services Branch  
 Australian Industrial Branch  
 GPO Box 1994S  
 Melbourne VIC 3001

30 September 2009

Dear Mr Pfeiffer

Re: Application Pursuant to s.269 of Schedule 1 B of the Fair Work (Registered Organisations) Act 2009 (the RO Act)

The United Firefighters Union of Australia West Australian Branch makes application pursuant to s.269 of Schedule 1 B of the Fair Work (Registered Organisations) Act 2009 (the RO Act), to be taken to have satisfied Part 3 of Schedule 1 B.

**RELIEF SOUGHT**

- That the Registrar issue a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body.
- That the Reporting Unit is taken to have satisfied Part 3 of Schedule 1 B of the Fair Work (Registered Organisations) Act 2009 (the RO Act)

**GROUND AND REASONS**

S.269 of Schedule 1 B applies to the UFU of WA West Australian Branch (hereinafter referred to as "Reporting Unit") on the following basis:

1. The United Firefighters Union of WA (hereinafter referred to as the "associated State body") is registered as an industrial organisation under the Industrial Relations Act (WA) 1979.
2. The associated State body is composed of substantially the same members as the Reporting Unit.
3. The officers of the associated State body are substantially the same as the officers of the Reporting Unit.

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The reporting Unit is taken to have satisfied Part 3 of Schedule 1B on the following basis:

- a. The associated State body has, in accordance with the Industrial Relations Act (WA) 1979, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members, and lodged the audited accounts with the West Australian Industrial Registry; and
- b. A copy of the audited accounts are attached hereto (See Attachment 1);
- c. All members of the Reporting Unit and the associated State body, at substantially the same time, have been provided a copy of the Auditor's Report, Balance Sheet and Statement of Income and Expenditure, free of charge, in accordance with s.65 of the Industrial Relations Act 1979, by publishing the Reports in the Reporting Unit and Associated State Body's monthly Minutes.
- d. All members of the Reporting Unit have been provided with a copy of the Operating Report in accordance with s.65 of the Industrial Relations Act 1979, by publishing the Reports in the Reporting Unit and Associated State Body's monthly Minutes.
- e. A copy of the Operating Report is attached hereto (see attachment 2)

The United Firefighters Union of Australia, West Australian Branch submits that based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies s.269 of Schedule 1B and consequently seeks the relief as sought in this application.

If you have any queries with regard to this application or seek further supporting evidence, please contact this office.

Regards



Graeme Geer  
Secretary

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Mt. Lawley WA 6050

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## **UNITED FIREFIGHTERS UNION OF WA, WEST AUSTRALIAN BRANCH**

**Operating Report** for year ended 31 December 2005 - s254

### Principal Activities

The principal activities of the Branch during the reporting period were to provide industrial and organizing services to the members, consistent with the objects of the Union as per Rule 4: Objects of the Rules. s254(2)(a).

The Branch's principal activities results in maintaining and improving the wages and conditions of employment of the membership, particularly for those members in collective enterprise agreements negotiated by the Union. s254(2)(a).

There were no significant changes in the nature of the Unions principal activities during the reporting period. s254(2)(a).

### Manner of Resignation

Members may resign from the Branch in accordance with Rule 7, which reads as follows: s254(2)(c)

## **7 - TERMINATION OF MEMBERSHIP**

- (1) A member of the union may end that membership by written notice of resignation to the union.
- (2) A notice of resignation shall be served on the union by:
  - (a) Delivering it personally to the union's office at the address registered under the act.
  - (b) Sending it by certified mail to the address mentioned in paragraph 2 (a) of this rule or to the address of the union as ascertained by referring to a current directory of telephone numbers.
- (3) A notice of resignation takes effect on the day on which it is served of the organisation or on a day specified in the notice.
- (4) 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.
- (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 and 2).

- (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.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s254(2)(d)

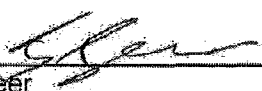
No officers of the branch held positions of Trustee or director of Trustee Company of a superannuation entity or exempt public sector superannuation scheme.

Number of Members

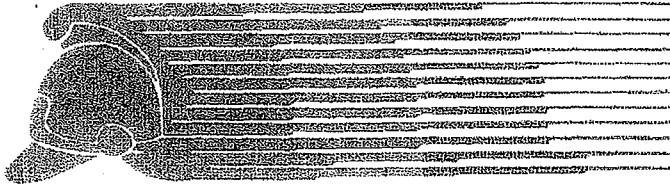
The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Branch was 948.

Number of Employees

The numbers of persons who were, at the end of the reporting period, employees of the Branch was 2 Full Time and 1 Part Time - 40%.

  
\_\_\_\_\_  
Graeme Geer  
(Secretary)

Date: 29/9/09



10 May 2006

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
WEST AUSTRALIAN BRANCH**

PRESIDENT: G Geer

SECRETARY: D Bowers

ABN: 31 367 577 278

YOUR REF:

OUR REF:

F.5

Registrar  
Western Australian Industrial Relations  
Commission  
AXA Centre  
111 St. George's Terrace  
PERTH WA 6000

Dear Sir,

**Statutory Declarations for the 2005 Audit Report, 2006 Office  
Holders and Membership Return.**

The 2006 election of officer holders for the next three year period has recently been concluded under the rules of our counterpart federal organisation.

Please find attached a Statutory Declaration listing the names, residential addresses and occupations of persons holding office for the State organisation together with a declaration of the number of members in the organisation as at December 31, 2005.

Also attached is a Statutory Declaration required by Regulation 107 (2) for the Auditor's Report for the organisation's financial year ending 31<sup>st</sup> December 2005.

Yours faithfully

DAVID BOWERS  
SECRETARY

*CLIST & CIMS updated  
all done at 15/5/06*

Encl.



WESTERN AUSTRALIA  
THE EVIDENCE ACT, 1906  
STATUTORY DECLARATION

I, DAVID JOHN BOWERS, being the Secretary of the United Firefighters Union of Western Australia do solemnly declare as follows:

That the number of financial members in the Union as at 31 December 2005 was 948

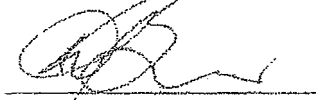
That in accordance with section 63 (2) of the Western Australia Industrial Relations Act I hereby file a copy of a list of the names, residential addresses, and occupations of the persons holding offices in the organisation.

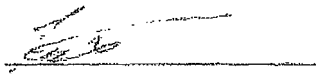
That such attached list is a correct statement of the information contained therein.

And I make this solemn declaration conscientiously believing the same to be true and by virtue of Section 106 of the "The Evidence Act 1906".

DECLARED AT Perth

In the State of Western Australia this Eleventh day of MAY 2006

  
\_\_\_\_\_

Before me   
\_\_\_\_\_

**FRANK MARTINELLI JR.**  
\_\_\_\_\_

**UNITED FIREFIGHTERS UNION OF WESTERN AUSTRALIA  
LIST OF OFFICE BEARERS**

OFFICE	NAME	ADDRESS	OCCUPATION
President	Vacant by-election required		
Vice President Officers	Kevin JOLLY	[REDACTED]	Station Officer
Vice President Firefighters	Vacant by-election required		
Secretary	David BOWERS	[REDACTED]	Secretary
Assistant Secretary	Brian LONGMAN	[REDACTED]	Station Officer
Trustee (3) Trustees Officers	Graham GEER	[REDACTED]	Station Officer
Trustee Firefighter	David YOUNG	[REDACTED]	Firefighter
Trustee Ordinary	Iain AGNEW	[REDACTED] FORRESTFIELD WA 6058	Firefighter
Ordinary Committee			
Station Officers (5)	Geoff O'DAY	[REDACTED]	Station Officer
	Terry GRIFFITHS	[REDACTED]	Station Officer
	Frank MARTINELLI	[REDACTED]	Station Officer
	Les HOLDEN	[REDACTED]	Station Officer
	Brad STRINGER	[REDACTED] MUSGRAVE ST, PERTH WA 6000	District Officer
Firefighters (5)	Leigh BISHOP	[REDACTED]	Firefighter
	Graham BLACKFORD	[REDACTED]	Firefighter
	Scott GAMBLE	[REDACTED]	Firefighter
	Neil MACINTOSH	[REDACTED]	Firefighter
	Vacant by-election required		
General Committee Member (1)	Vacant by-election required		

**UNITED FIREFIGHTERS' UNION  
OF WESTERN AUSTRALIA**

**31 DECEMBER 2005**

**UNITED FIREFIGHTERS' UNION  
OF WESTERN AUSTRALIA**

**31 DECEMBER 2005**

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**Independent Audit Report to the members of  
United Firefighters' Union of Western Australia**

**Scope**

*The financial report and trustees responsibility*

We have audited the financial report of the United Firefighters' Union of Western Australia for the year ended 31 December 2005 as set out on pages 7 to 25. The Committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance 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 financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and in accordance with the Industrial Relations Act 1979 so as to present a view which is consistent with our understanding of the organisation's financial position and performance as represented by the results of its operations and its cash flows.

*Audit approach*

We conducted an independent audit in order to express an opinion to the members of the union. 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 judgement, 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 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 trustees.

**Horwath Audit (WA) Pty Ltd**

ABN 79 112 284 787

Chartered Accountants

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128 Hay Street Subiaco WA 6008

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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.

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

### **Audit Opinion**

In our opinion;

- (a) the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the United Firefighters' Union of Western Australia as at 31 December 2005, and the results of its operations and cash flows for the year then ended.
- (b) the financial report for the year ended 31 December 2005 as set out on pages 7 to 25 have been properly drawn up in accordance with the Industrial Relations Act 1979 (as amended) and the Regulations under the Trade Unions Act, 1902.
- (c) no person has contravened or failed to comply with Section 74 of the Industrial Relations Act 1979.

Dated this 22 day of February 2006.

**HORWATH**  
Audit (WA) Pty Ltd

A handwritten signature in black ink, appearing to read "A G Bevan".

**A G BEVAN**  
Director

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
STATEMENT BY THE TRUSTEES**

To the members of the United Firefighters' Union of Western Australia, the trustees state that in their opinion:

- (a) the financial statements as set out on pages 7 to 25 show true and fair state of the financial affairs of the organisation for the year ended 31 December 2005;
- (b) the affairs of the organisation have been conducted in accordance with the rules of the organisation; and
- (c) the organisation complied with the requirements of the Industrial Relations Act 1979 and the Trade Unions Act 1902 in relation to the lodgement of the annual accounts of the preceding year and that the accounts were freely available to the members.

Signed at Boninway Pde this 22 day of February 2006.  
M. Lawley

In accordance with a resolution of the trustees and in accordance with the rules of the organisation.

G. J. O'Day  
TRUSTEE

J. [Signature]  
TRUSTEE

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
STATEMENT BY THE SECRETARY**

In my opinion,

- (i) the accompanying income and expenditure statement represents a just and true account of all moneys paid and received during the year;
- (ii) the accompanying balance sheet represents a just and true account of the state of affairs of the organisation and of the funds remaining in my hands as at the end of the financial year;
- (iii) the accounts have been maintained in accordance with the rules of the organisation;
- (iv) the accounts have been prepared in accordance with Australian Accounting Standards and other mandatory professional reporting requirements; and
- (v) all relevant books and documents in relation to the financial affairs of the Union have been provided to the auditor.

Signed at *63 Railway Pde* this *22* day of February 2006.  
*MT Lawley*



\_\_\_\_\_  
SECRETARY



**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	NOTES	2005 \$	2004 \$
Revenues from ordinary activities	2	504,667	493,271
Affiliation fees		(27,978)	(25,104)
Borrowing costs expense	3	(2,240)	(528)
Contributions:			
- Administration Fund		(68,357)	(54,329)
- Building and Maintenance Fund		(14,000)	(22,000)
Depreciation expenses	3	(12,213)	(12,849)
Employee expenses		(168,839)	(159,396)
Legal fees		(25,000)	(25,000)
Other expenses from ordinary activities		(134,448)	(135,760)
Share of net profits of joint ventures			
- Administration Fund		4,435	(5,689)
- Building and Maintenance Fund		2,549	6,859
		-----	-----
Net Profit/(Loss) from ordinary activities attributable to the members of the Union		58,576	59,475
		-----	-----
<b>Total changes in equity of the Union</b>		<u>58,576</u>	<u>59,475</u>

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
BALANCE SHEET  
AS AT 31 DECEMBER 2005**

	NOTES	2005 \$	2004 \$
<b>CURRENT ASSETS</b>			
Cash assets	4	191,392	141,568
Receivables	5	15,276	17,813
Inventories	6	3,249	2,210
Other assets	7	16,707	15,057
<b>TOTAL CURRENT ASSETS</b>		226,624	176,648
<b>NON CURRENT ASSETS</b>			
Other financial assets	8	845,813	845,813
Property, plant and equipment	9	159,955	174,562
<b>TOTAL NON CURRENT ASSETS</b>		1,005,768	1,020,375
<b>TOTAL ASSETS</b>		1,232,392	1,197,023
<b>CURRENT LIABILITIES</b>			
Payables	10	42,479	41,009
Interest bearing liabilities	11	26,520	26,520
Provisions	12	27,028	34,611
<b>TOTAL CURRENT LIABILITIES</b>		96,027	102,140
<b>NON CURRENT LIABILITIES</b>			
Interest bearing liabilities	11	158,009	170,972
Provisions	12	4,906	9,037
<b>TOTAL NON CURRENT LIABILITIES</b>		162,915	180,009
<b>TOTAL LIABILITIES</b>		258,942	282,149
<b>NET ASSETS</b>		973,450	914,874
<b>EQUITY</b>			
Retained Profits		973,450	914,874
<b>TOTAL EQUITY</b>		973,450	914,874

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	NOTES	2005 \$	2004 \$
<b>OPENING BALANCE EQUITY</b>		914,874	855,399
Profit/(loss) for the year attributable to the United Firefighters' Union of WA		58,576	59,475
<b>CLOSING BALANCE EQUITY</b>		<u>973,450</u>	<u>914,874</u>

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	NOTES	2005 \$	2004 \$
<b>Cash flows from operating activities</b>			
Receipts from members		503,934	481,631
Other operating receipts		60,983	60,097
Payments to suppliers and employees		(486,366)	(441,736)
Interest received		353	258
Interest paid		(12,618)	(16,771)
<b>Net cash provided by operating activities</b>	14(b)	66,286	83,479
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment		179	(28,680)
Proceeds from sales of plant and equipment		-	13,500
<b>Net cash used in investing activities</b>		(179)	(15,180)
<b>Cash flows from financing activities</b>			
Repayment of loan		(12,963)	(49,749)
<b>Net cash (used in) provided by financing activities</b>		(12,963)	(49,749)
Net increase/(decrease) in cash held		53,144	18,550
Cash at the beginning of the financial year		121,014	102,464
<b>Cash at the end of the financial year</b>	14(a)	174,158	121,014

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICES**

This financial report is a general purpose financial report that has been prepared in accordance with the Australian equivalents to International Financial Reporting Standards (AIFRSs) and other mandatory professional reporting requirements and in accordance with the Industrial Relations Act 1979.

*Application of AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards*

These financial statements are the first union financial statements to be prepared in accordance with AIFRSs. AASB 1 First-time Adoption of Australian Equivalents to International Financial Reporting Standards has been applied in preparing these financial statements.

Financial statements of the union until 31 December 2004 had been prepared in accordance with previous Australian Generally Accepted Accounting Principles (AGAAP). AGAAP differs in some respects to AIFRS, however the restatement of the comparative figures in accordance with AIFRS did not result in any material adjustments.

The financial report covers United Firefighters' Union of Western Australia as an individual entity. The organisation is a registered state union domiciled in Australia.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money valuations. Cost is based on the fair values of the consideration given in exchange for assets.

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

**(a) Members Dues and Subscriptions**

Members' dues and subscriptions are accounted for on a cash receipts basis.

**(b) Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rate applicable to the financial assets.

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

**(c) Income tax**

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

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICES (Continued)**

**(d) Joint Ventures**

United Firefighters' Union of Western Australia is involved in two joint ventures with the Western Australian Prison Officers' Union of Workers.

It has a 40.89% share of the Joint Unions Administration Fund which administers the shared office facilities.

It has a 50% share of the Joint Unions Building and Maintenance Fund which administers the holiday cottages which are owned as tenants in common with the Western Australian Prison Officers' Union of Workers.

The Union's interest in the joint ventures has been recognised in the financial statements by including its share of any assets, liabilities, and surplus or deficit of the joint venture within the relevant items reported in the Statement of Financial Performance and Income and Expenditure Statement.

Contributions to the Administration Fund are calculated on the basis of membership numbers. The contribution to the Building and Maintenance Fund is fixed at \$2,000 per month (unless varied by mutual agreement).

**(e) Cash**

For the purposes of the statement of cash flows, the organisation considers cash to include cash on hand, at banks or financial institutions and on deposit.

**(f) Property, plant and equipment**

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

Plant and Equipment

Plant and equipment are measured on the cost basis.

The carrying amount of property, plant and equipment is reviewed annually by the organisation to ensure it is not in excess of the recoverable amount from those assets. The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amount.

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICES (Continued)**

**(f) Property, plant and equipment (continued)**

Depreciation

The depreciation amount of all fixed assets is depreciated using the diminishing value basis over the useful lives of the assets to the organisation commencing from the time the asset is ready for use. Land and buildings and properties held for investment purposes are not subject to a depreciation charge.

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

<u>Class of fixed asset</u>	<u>Depreciation rate</u>
Furniture & equipment	7.5 – 100%
Motor vehicles	22.5%

**(g) Investment Property**

Non-current investment property is measured on the cost basis.

The carrying amount of these assets is reviewed annually by the organisation to ensure it is not in excess of the recoverable amount of these investments. The recoverable amount is assessed on the basis of market value.

**(h) Employee Entitlements**

Provision is made for the organisation'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 and annual leave which will be settled after one year have been measured at their nominal amount. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements

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

**(i) Interest rate risk**

The organisation's exposure to interest rate risk, which is the risk that financial instruments value will fluctuate as a result of changes in market interest rates, is considered negligible.

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICES (Continued)**

**(j) 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 any provisions for doubtful debts, as disclosed in the statement of financial position and notes to the financial statements. The organisation does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the organisation.

**(k) Net fair values**

Methods and assumptions used in determining net fair value.

The net fair values of assets and liabilities approximate their carrying values. No financial assets and financial liabilities are readily traded on organised markets in standardised form. The aggregate net fair value and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to the financial statements.

**(l) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current year.

	2005	2004
	\$	\$
<b>NOTE 2. REVENUE</b>		
Operating activities		
- advertising	2,000	4,500
- members subscriptions	449,737	437,847
- other sources	3,140	4,199
	454,877	446,546
Non-operating activities		
- interest received	353	258
- rent received	49,437	46,467
	49,790	46,725
Total Revenue	504,667	493,271



**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
<b>NOTE 3. PROFIT FROM ORDINARY ACTIVITIES</b>		
Profit from ordinary activities has been determined after:		
Borrowing costs	2,240	528
Depreciation of property, plant and equipment	12,213	12,849
Net loss on disposal of plant and equipment	-	584
Remuneration of auditor		
- audit services	6,126	8,316
- membership audit	550	918
- other services (related firm)	3,504	3,958

**NOTE 4. CASH ASSETS**

Energy Credit Union - General account	117,258	73,668
Energy Credit Union - Staff leave	12,869	11,669
Energy Credit Union - Vehicle replacement	39,386	29,786
Undeposited Funds	4,545	5,791
Petty cash	100	100
Joint Unions		
-Administration Fund cash	2,998	4,293
-Building & Management cash	14,236	16,261
	191,392	141,568
	191,392	141,568

**NOTE 5. RECEIVABLES**

<b>Current</b>		
Sundry debtors	2,967	11,352
Joint Unions		
-Administration Fund debtors	7,689	5,461
-Building & Maintenance Fund Loan to United firefighters Union of WA	-	1,000
-Building & Maintenance Fund debtors	4,620	-
	15,276	17,813
	15,276	17,813

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$

**NOTE 6. INVENTORIES**

<b>Current</b>		
Stock on hand – at cost	3,249	2,210
	<u>3,249</u>	<u>2,210</u>

**NOTE 7. OTHER ASSETS**

<b>Current</b>		
Prepayments	8,378	8,261
Joint Unions		
-Administration Fund prepayments	1,250	1,206
-Building & Maintenance Fund prepayments	5,337	4,435
-Loan to Joint Union Administration Fund	1,742	1,155
	<u>16,707</u>	<u>15,057</u>

**NOTE 8. OTHER FINANCIAL ASSETS**

**Investment Property**

**United Firefighters' Union of Australia**

<b>Land and Buildings</b>		
23 Chick Place, Kalbarri – at cost	248,531	248,531
Melros Place, Dawesville – at cost	167,704	167,704
59 Railway Parade, Mt Lawley – at cost	181,625	181,625
104 Boronia Ridge, Walpole – at cost	55,369	55,369
	<u>653,229</u>	<u>653,229</u>

**Joint Unions Building & Maintenance Fund - 50% share**

<b>Land and Buildings</b>		
6 Pelican Place, Dunsborough – at cost	64,096	64,096
9 Pelican Place, Dunsborough – at cost	87,379	87,379
61 Railway Parade, Mt Lawley – at cost	36,386	36,386
	<u>187,861</u>	<u>187,861</u>

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
<b>NOTE 8. OTHER FINANCIAL ASSETS (Continued)</b>		
<b>Building Improvements</b>		
6 Pelican Place, Dunsborough – at cost	1,074	1,074
9 Pelican Place, Dunsborough – at cost	1,452	1,452
61 Railway Parade, Mt Lawley – at cost	2,197	2,197
	4,723	4,723
<b>Total</b>	<b>845,813</b>	<b>845,813</b>

**NOTE 9. PROPERTY, PLANT AND EQUIPMENT**

**Land and Buildings**

**Joint Unions Building & Maintenance Fund - 50% share**

63 Railway Parade, Mt Lawley

At cost	91,387	91,387
Building Improvement	7,447	7,447

	98,834	98,834
--	--------	--------

**Plant and Equipment**

**23 Chick Place, Kalbarri – Furniture and Fittings**

At cost	52,286	52,286
Less: Accumulated depreciation	39,170	36,408
	13,116	15,878

**Melros, Dawesville – Furniture and Fittings**

Cost	20,205	20,026
Less: Accumulated depreciation	16,144	15,045
	4,061	4,981

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
<b>NOTE 9. PROPERTY, PLANT AND EQUIPMENT (continued)</b>		
<b>59 Railway Parade, Mt Lawley – Furniture and Fittings</b>		
Cost	2,285	2,285
Less: Accumulated depreciation	902	807
	1,383	1,478
<b>63 Railway Parade, Mt Lawley - Furniture and Fittings</b>		
Cost	12,612	12,612
Less: Accumulated depreciation	10,757	10,590
	1,855	2,022
<b>Motor Vehicles</b>		
Cost	48,368	48,368
Less: Accumulated depreciation	20,501	12,411
	27,867	35,957
<b>Joint Unions Administration Fund - 40.89% share</b>		
Cost	21,139	20,295
Less: Accumulated depreciation	17,341	15,738
	3798	4,557
<b>Joint Unions Building &amp; Maintenance Fund - 50% share</b>		
Cost	52,513	52,387
Less: Accumulated depreciation	43,472	41,532
	9,041	10,855
<b>Total Plant And Equipment</b>	<b>61,121</b>	<b>75,728</b>
<b>Total Property, Plant and Equipment</b>	<b>159,955</b>	<b>174,562</b>

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

**NOTE 9. PROPERTY, PLANT AND EQUIPMENT (continued)**

Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year

	Land and Buildings \$	Plant and equipment \$	Total \$
Balance at the beginning of year	98,834	75,728	174,562
Additions	-	179	179
Disposals	-	-	-
Additions – Administration Fund	-	844	844
Additions – Building & Maintenance Fund	-	126	126
Depreciation expense	-	(12,213)	(12,849)
Depreciation – Administration Fund	-	(1,603)	(1,603)
Depreciation – Building & Maintenance Fund	-	(1,940)	(1,940)
Carrying amount at the end of the year	<u>98,834</u>	<u>61,121</u>	<u>159,955</u>
		<b>2005</b>	<b>2004</b>
		\$	\$

**NOTE 10. PAYABLES**

<b>Current</b>		
Other Creditors	22,552	13,145
Other Accruals	6,319	17,479
GST payable	8,555	5,932
Joint Funds		
- Joint Unions Administration Fund	5,039	3,160
- Joint Unions Building & Maintenance Fund	14	1,293
	<u>42,479</u>	<u>41,009</u>

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
<b>NOTE 11. INTEREST BEARING LIABILITES</b>		
<b>Current</b>		
Secured		
Bank loans	26,520	26,520
	<u>26,520</u>	<u>26,520</u>
<b>Non current</b>		
Secured		
Bank loans	158,009	170,972
	<u>158,009</u>	<u>170,972</u>
<p>(a) The bank loans are secured by a registered first Mortgage over 59 Railway Parade, Mt Lawley; and 23 Chick Place, Kalbarri.</p> <p>(b) The carrying amounts of non-current assets pledged as security are:</p>		
First mortgage		
Freehold land and buildings	430,156	430,156
	<u>430,156</u>	<u>430,156</u>

**NOTE 12. PROVISIONS**

<b>Current</b>		
Provision for audit		
- United Firefighters' Union of Western Australia,	8,400	7,600
- Joint Unions Administration Fund	1,431	1,349
- Joint Unions Building & Maintenance Fund	1,900	1,900
Provision for employee leave entitlements		
- United Firefighters' Union of Western Australia	12,534	17,208
- Joint Unions Administration Fund	2,763	6,554
	<u>27,028</u>	<u>34,611</u>

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
<b>NOTE 12. PROVISIONS (continued)</b>		
<b>Non current</b>		
Provision for employee leave entitlements		
- United Firefighters' Union of Western Australia	1,407	3,151
- Joint Unions Administration Fund		
Long Service Leave	3,499	5,886
	4,906	9,037
	4,906	9,037
 (a) Aggregate employee entitlements liability	19,797	32,799
 (b) Number of employees at year-end	2	2

**NOTE 13. CONTINGENT ASSET**

A contingent asset of \$21,100 exists in relation to additional affiliation fees contributed by United Firefighters Union of Western Australia (UFUWA). The additional fees were paid in accordance with an agreement with the National Office and four other states to make up for fees which the NSW branch had failed to contribute. The contributions were paid to the United Firefighters Union of Australia, and it was agreed that these additional fees would be repaid to UFUWA contingent upon the full payment of the fees owed by the NSW office.

**NOTE 14. RECONCILIATION OF PROFIT FROM  
ORDINARY ACTIVITIES TO NET CASH  
INFLOW FORM OPERATING ACTIVITIES**

<b>(a) Reconciliation of Cash</b>		
Energy Credit Union - General account	117,258	73,668
Energy Credit Union - Staff leave	12,869	11,669
Energy Credit Union - Vehicle replacement	39,386	29,786
Undeposited Funds	4,545	5,791
Petty cash	100	100
	174,158	121,014
	174,158	121,014

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

2005            2004  
\$                    \$

**NOTE 14. RECONCILIATION OF PROFIT FROM  
ORDINARY ACTIVITIES TO NET CASH  
INFLOW FORM OPERATING ACTIVITIES (continued)**

**(b) Reconciliation of net cash provided by  
operating activities to net profit/(loss)**

Net profit/(loss)	58,576	59,475
Non-cash flows in profit from ordinary activities:		
Depreciation	12,213	12,849
Net loss on disposal of plant and equipment	-	584
Share of net (surplus)/deficiency		
- Joint Unions Administration Fund	(2,549)	5,689
- Joint Unions Building & Maintenance Fund	(4,435)	(6,859)
Changes in assets and liabilities:		
Decrease/(increase) in receivables	8,385	(533)
Decrease/(increase) in prepayments	(118)	1,325
(Decrease)/increase in inventories	(1,039)	764
(Decrease)/increase in other creditors and accruals	869	3,795
Increase in provisions	(5,616)	6,390
	66,286	83,479
	66,286	83,479

**(c) The organisation has no credit stand-by or unused financing facilities in place.**

**(d) There were no non-cash financing or investing activities during the period.**



**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

**NOTE 15. REMUNERATION AND RETIREMENT BENEFITS**

The committee of management who held office during the year were:

I Agnew, President (January - December)  
T Ajduk, Officer Vice President (January - December)  
D Bowers, Secretary (October - Present)  
J Broomhall, Committee  
G Cahill, F/F Trustee  
J Chatfield, Committee (December - Present)  
G Clifford, Committee (January - December)  
A Drewett, Secretary (January - July)  
P Evans, Assistant Secretary (January - December)  
R Forster, Committee (December - Present)  
S Gamble, Committee (January - December), Interim F/F Vice President (December - Present)  
G Geer, Ordinary Trustee (January - December), Interim President (December - Present)  
M Hayes, Officer Trustee (January - December)  
L Holden, Committee (December - Present)  
K Holloway, Committee (December - Present)  
K Jolly, Committee (January - December), Interim Officer Vice President (December - Present)  
B Longman, Committee (January - December), Interim Assistant Secretary (December - Present)  
N MacIntosh, Committee (December - Present)  
F Martinelli, Officer Trustee (December - Present)  
A McDowell, Committee (January - December)  
G O'Day, Ordinary Trustee  
L Parker, Committee (January - December)  
M Payne, Committee (December - Present)  
G Sanford, F/F Vice President (January - December)  
B Stevenson, Committee (January - December)  
B Stringer, Committee  
M Watson, Committee (January - December)  
K Wyeth, Committee (January - December)  
D Young, Committee (December - Present)

Members of the committee of management were in office from the beginning of the financial year until the date of this report, unless otherwise stated.

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

2005            2004  
\$                    \$

**NOTE 15. REMUNERATION AND RETIREMENT BENEFITS (continued)**

**Remuneration of Officers**

Remuneration received or receivable by all officers of the committee of management:

- from the organisation or any related party in connection with the management of the organisation	157,366	136,411
	157,366	136,411

**NOTE 16. RELATED PARTY DISCLOSURES**

**(a) Transactions with Committee Members**

The following payments and/or benefits provided to the committee during the year

Meeting Allowance	8,500	9,650
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**(b) Transactions with Joint Ventures**

Contributions payable to Joint Unions Administration Fund	(5,336)	(4,789)
Building & Maintenance fund	(4,000)	-

Share of net surplus/(deficit)		
Joint Unions Administration Fund	4,435	(5,689)
Joint Unions Building & Maintenance Fund	2,549	6,859

Contributions Paid		
Joint Unions Administration Fund	68,357	54,329
Joint Unions Building & Maintenance Fund	14,000	22,000

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2005**

**NOTE 17: EXPLANATION OF TRANSITION TO AUSTRALIAN  
EQUIVALENTS TO IFRs**

**(1) Reconciliation of Members' Funds reported under previous Australian Generally Accepted Accounting Principles (AGAAP) to Members' Funds under Australian equivalents to IFRSs (AIFRS).**

**(a) At the date of transition to AIFRS: 1 January 2004**

The adoption of AIFRSs has not resulted in any material adjustments to the balance sheet.

**(b) At the end of the last reporting period under previous AGAAP: 31 December 2004.**

The adoption of AIFRSs has not resulted in any material adjustments to the balance sheet.

**(2) Reconciliation of the profit for the year ended 31 December 2004**

The adoption of AIFRSs has not resulted in any material adjustments to the income statement.

**(3) Reconciliation of the cash flow statement for the year ended 31 December 2004**

The adoption of AIFRSs has not resulted in any material adjustments to the cash flow statement.

**NOTE 18. SEGMENT INFORMATION**

The entity is a Western Australian registered state union whose objectives are to further and protect the interests of its members.

**NOTE 19. UNION DETAILS**

The principal place of business of the Union is:

United Firefighters' Union Of Western Australia  
63 Railway Parade  
Mt Lawley WA 6050



**Horwath Audit (WA) Pty Ltd**

ABN 79 112 284 787

Chartered Accountants

A member of Horwath International

128 Hay Street Subiaco WA 6008

PO Box 700 West Perth WA 6872

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Telephone (08) 9380 8400

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**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA**

**DISCLAIMER**

**TO THE MEMBERS OF  
UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA**

The additional financial report data presented on pages 27 - 28 is in accordance with the books and records which have been subjected to the auditing procedures applied in our statutory audit for the year ended 31 December 2005. It will be appreciated that our statutory audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on such financial data and we give no warranty of accuracy of reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than United Firefighters' Union of Western Australia), in respect of such data, including any errors or omissions therein however caused.

Dated this 22 of February 2006.

**HORWATH**  
Audit (WA) Pty Ltd

A handwritten signature in black ink, appearing to read "A G Bevan".

A handwritten signature in black ink, appearing to read "A G Bevan".

**A G BEVAN**  
Director

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
DETAILED INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
<b>INCOME</b>		
Advertising and royalties	2,000	4,500
Share of net surplus – Joint Unions		
- Joint Unions Building & Maintenance Fund	2,546	6,859
- Joint Unions Administration Fund	4,435	(5,689)
Interest received	353	258
Members dues and subscriptions	449,737	437,847
Rental income	49,437	46,467
Merchandise sales	2,782	2,859
Sundry income	360	1,340
	-----	-----
<b>TOTAL INCOME</b>	<b>511,650</b>	<b>494,441</b>
	-----	-----
<b>EXPENDITURE</b>		
Advertising		-
Affiliation and membership fees	27,978	25,104
Agents commission	4,054	4,152
Airfares – diners	2,414	-
Ambulance	1,076	3,196
Audit	6,676	9,834
Accounting fees	3,505	3,358
Bank fees	2,240	528
Computer expenses	5,810	2,391
Committee and delegate expenses	15,722	15,001
Contributions - Administration Fund	68,357	54,329
Contributions - Building & Maintenance Fund	14,000	22,000
Depreciation	12,213	12,849
Donations	4,615	5,600
Electricity	4,426	4,896
Fringe benefits tax	6,233	7,240
Gardening and cleaning	2,877	3,332
Gas	1,106	1,586
General expenses	4,789	1,282
Hire	4,134	2,164
Honorariums and presentations	3,900	4,100
Hospital television hire	40	36
Increase/(Decrease) in leave provision	(6,418)	5,790
Insurance	6,251	5,197
Interest	12,618	16,771
Legal fees	25,000	25,000
Loss on sale of assets	-	584
Motor vehicle expenses	7,094	7,706
Printing, postage and stationery	12,235	15,194

**UNITED FIREFIGHTERS' UNION OF WESTERN AUSTRALIA  
 DETAILED INCOME AND EXPENDITURE STATEMENT  
 FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005	2004
	\$	\$
<b>EXPENDITURE (CONTINUED)</b>		
Purchases – merchandise	3,296	2,023
Rates, water & land tax	8,452	8,388
Repairs and maintenance	1,586	2,357
Standby	5,400	4,020
Subscriptions	120	-
Superannuation	17,893	17,194
Salaries	157,367	136,411
Telephone	72	5,353
Telephone – landline	3,846	-
Telephone – mobile	2,097	-
	-----	-----
<b>TOTAL EXPENDITURE</b>	<b>453,074</b>	<b>434,966</b>
	-----	-----
 <b>PROFIT/(LOSS) FOR THE YEAR</b>	 <b>58,576</b>	 <b>59,475</b>
	=====	=====