

# **UNITED FIREFIGHTERS UNION OF AUSTRALIA**

**ABN 51 824 544 079**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2016**

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
ABN 51 824 544 079**

**GENERAL PURPOSE FINANCIAL REPORT FOR THE  
YEAR ENDED 30 JUNE 2016**

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**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**OPERATING REPORT**  
**30 JUNE 2016**

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009, your Committee of Management present their report on the Union for the financial year ended 30 June 2016.

**Principal activities**

The Principle activities of the UFUA in financial year 2016-2017 included but were not limited to:

- Providing an industrial advocacy and representation service with regard to national matters, and relationships with industry, employers and other parties.
- Acting as a national spokesperson on national issues and major matters
- Providing assistance and advice to Branches with regards to industrial matters, disputes, industrial relations legislation, health and safety, bargaining and other issues of national significance.
- Representation on the ACTU
- Representation on Australian Standards, International Standards Organisation.
- Representation of the skills and training needs of members through participation on Public Safety Industry Training committees
- Advocating members' interests through political lobbying at Federal and State levels
- Advocating members interests at a workplace, branch, state and national level. This has included meeting with employers and industry representatives, lobbying and representing members' interests in Industrial Tribunals, courts and other jurisdictions as necessary. This is across the spectrum of common national issues, fire agency specific issues and cases impacting on an individual member.
- Identification of issues at state and national level and coordinating an approach for desired outcomes for members' interests.
- Assisting Branches with Branch specific issues including bargaining terms and conditions.
- Campaigning on issues affecting members' interests or to promote members' interests
- Organising and hosting conferences examining specific interests of members
- Regulatory compliance including the maintenance of the membership eligibility rule
- Undertaking due diligence including legal and expert advice
- Submissions to Federal and State Parliamentary and other inquiries, appearing before committees as necessary and participating in the legislative process of Bills and other legislative instruments being considered.
- Promotion of firefighter health, safety and wellness issues to improve workplace practices, policies and programmes for the benefit of firefighters.
- Maintaining the Union's national and international affiliations including drawing on the experience of international industry experts to further the interests of members.
- Undertaking and commissioning research on issues affecting members' interests

No significant change in the nature of these activities occurred during the year.

**Operating result**

The Union continued its principal activities during the year being the representation of professional fire fighters and their safety. The results of those activities are the continued successful provision of services to members and result in a net operating surplus of \$86,117 (2015: \$97,984). No provision for tax was necessary as the reporting unit is exempt from income tax.

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**Significant changes in state of affairs**

No significant changes in the Unions' state of affairs occurred during the financial year.

The dispute with one of the state branches, as reported in previous financial reports, remains unresolved. Legal proceeding ceased during the 2012 financial year and no further action has been undertaken by the Union during the 2016 financial year regarding this matter.

Outstanding dues owing from the branch continue to be fully provided for.

**After balance day events**

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

**Rights of members**

Subject to the rules of the organisation and Sec 174 of the Fair Work (Registered Organisations) Act 2009, members have the right to resign from membership of the organisations by written notice addressed to and delivered to the secretary of the organisations.

**Superannuation officeholders**

The following members of the committee of management are directors of a company that is a trustee of a superannuation entity.

<b>Name</b>	<b>Branch</b>	<b>Company</b>
Greg Northcott	South Australia	SA Metropolitan Fire Service Superannuation Pty Ltd
Michael Vander-Jeugd	South Australia	SA Metropolitan Fire Service Superannuation Pty Ltd
Chris Read	New South Wales	NSW Fire Brigades Superannuation Pty Ltd

No members of the committee of management are an individual trustee of a superannuation entity.

**Other prescribed information**

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Act 2009:

- (a) the number of persons that were at the end of the financial year recorded in the register of members for section 230 of the Fair Work (Registered Organisations) Act 2009 and who are taken to be members of the registered organisations under section 244 of the Fair Work (Registered Organisations) Act 2009 was 9,717.
- (b) the number of persons who were at the end of the financial year employees of the organisation was 1.5 full time equivalent employee.

The role of National Secretary is not included in the above employee numbers. From 1 April 2014 the National Secretary is solely employed by the United Firefighters Union – Victorian Branch. The services of the National Secretary are contracted out from the Victorian Branch.

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**OPERATING REPORT**  
**30 JUNE 2016**

**Other prescribed information (continued)**

(c) the name of each person who has been a member of the Committee of Management of the organisation at any time during the financial year, and the periods for which they held such a position were:

<b>Office</b>	<b>Name</b>	<b>Period</b>
National Office	Greg Northcott	1 July 2015 – 30 June 2016
	Peter Marshall	1 July 2015 – 30 June 2016
Representing New South Wales	Chris Read	1 July 2015 – 30 June 2016
Representing Victoria	Peter Marshall	1 July 2015 – 30 June 2016
	David Hamilton	1 July 2015 – 30 June 2016
	Anthony Trimble	1 July 2015 – 30 June 2016
	Ken Brown	1 July 2015 – 30 June 2016
Representing Queensland	Danny Ward	1 July 2015 – 30 June 2016
	John Oliver	1 July 2015 – 30 June 2016
	Mark Dearlove	1 July 2015 – 10 May 2016
	Lawrence Cullen	11 May 2016 – 30 June 2016
	Shane Malley	1 July 2015 – 30 June 2016
Representing South Australia	Peter Draper	1 July 2015 – 30 June 2016
	Greg Northcott	1 July 2015 – 30 June 2016
	Michael Vander-Jeugd	1 July 2015 – 30 June 2016
Representing Western Australia	Kevin Jolly	1 July 2015 – 30 June 2016
	Lea Anderson	1 July 2015 – 30 June 2016
Representing Aviation	Henry Lawrence	1 July 2015 – 30 June 2016
	Jon Vaughan	1 July 2015 – 30 June 2016
Representing Australian Capital Territory	Greg McConville (Acting)	16 October 2015 – 9 February 2016
	Greg McConville	10 February 2016 – 30 June 2016
	Vacant Position	1 July 2015 – 15 October 2015
Representing Tasmania	Greg Cooper	1 July 2015 – 30 June 2016

**Other relevant information**

Nil.

Signed for and on behalf of the Committee of Management:

**GREG NORTHCOTT**  
**PRESIDENT**

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 2018.



# **INDEPENDENT AUDIT REPORT TO THE MEMBERS OF UNITED FIREFIGHTERS UNION OF AUSTRALIA**

We have audited the financial report of United Firefighters Union of Australia, which comprises the statement of financial position as at 30 June 2016, the statement of comprehensive income, statement of changes in members equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee of management certificate.

## **Committee of management's responsibility for the financial report**

The committee of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009, and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

## **Auditor's responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Union's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Independence**

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

## **Declaration**

We are an approved auditor for the purposes of the Fair Work (Registered Organisations) Act 2009. We are also a member of the Chartered Accountants Australia and New Zealand and hold a current Certificate of Public Practice.



**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
**ABN 51 824 544 079**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2016**

<b>INCOME</b>	<b>Notes</b>	<b><u>2016</u></b>	<b><u>2015</u></b>
		<b>\$</b>	<b>\$</b>
Branch subscriptions	3(a)	660,077	636,293
Affiliation fees	3(b)	39,789	32,987
Magazine revenue		18,182	30,000
Interest received		280	243
Other income		-	5,750
		<u>718,328</u>	<u>705,273</u>
<b>Administration and other operating costs</b>			
Affiliation fees	4(c)	63,124	54,020
Doubtful debts		61	102
Bank charges		180	30
Campaign costs		1,545	2,807
Computer expenses		30	-
Consultancy		17,128	24,334
Depreciation		984	1,360
General expenses		7,280	-
Legal fees	4(g)	44,345	16,904
Printing, postage and stationery		18,059	16,282
Promotional and magazine expenses		8,426	3,465
Rent, services and occupancy expenses		32,227	23,299
Storage		2,636	3,145
Subscriptions and donations	4(d)	1,000	500
Travelling		-	1,979
Web hosting		10,000	1,077
		<u>207,025</u>	<u>149,304</u>
<b>Accounting fees</b>	5	20,000	26,000
<b>Audit fees</b>	5	<u>12,000</u>	<u>11,000</u>
<b>Employment costs</b>	4(a)	<u>286,333</u>	<u>300,658</u>
<b>Conference and meetings</b>	4(e)	<u>106,853</u>	<u>120,327</u>
<b>TOTAL EXPENDITURE</b>		<u>632,211</u>	<u>607,289</u>
<b>OPERATING SURPLUS</b>		86,117	97,984
Accumulated surplus at beginning of year		<u>181,431</u>	<u>83,447</u>
<b>ACCUMULATED SURPLUS AT 30 JUNE 2016</b>		<u>267,548</u>	<u>181,431</u>

The accompanying notes form part of these accounts

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2016**

	Notes	<u>2016</u>	<u>2015</u>
		\$	\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash at bank	10(a)	405,997	310,290
Trade and other receivables	6	-	6,477
<b>Total current assets</b>		<u>405,997</u>	<u>316,767</u>
<b>Non current assets</b>			
Plant and equipment	7	2,915	3,899
<b>Total non current assets</b>		<u>2,915</u>	<u>3,899</u>
<b>TOTAL ASSETS</b>		<u>408,912</u>	<u>320,666</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8	66,933	69,369
Provisions	9	70,528	69,866
<b>Total current liabilities</b>		<u>137,461</u>	<u>139,235</u>
<b>Non current liabilities</b>			
Provisions	9	3,903	-
<b>Total non current liabilities</b>		<u>3,903</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>141,364</u>	<u>139,235</u>
<b>NET ASSETS</b>		<u>267,548</u>	<u>181,431</u>
<b>MEMBERS' EQUITY</b>			
Members' funds		<u>267,548</u>	<u>181,431</u>
<b>TOTAL MEMBERS' EQUITY</b>		<u>267,548</u>	<u>181,431</u>

The accompanying notes form part of these accounts

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
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**STATEMENT OF CHANGES IN MEMBERS' EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2016**

	<b>Members'</b>	<b>Total</b>
	<b>funds</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2014</b>	83,447	83,447
Surplus for the year	97,984	97,984
<b>Balance at 30 June 2015</b>	181,431	181,431
Surplus for the year	86,117	86,117
<b>Balance at 30 June 2016</b>	<u>267,548</u>	<u>267,548</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

	Note	<u>2016</u>	<u>2015</u>
		\$	\$
<b>Cash flows from operating activities</b>			
Receipts from customers (including members and related activities)	10(c)	796,911	801,379
Payment to suppliers and employees	10(c)	(701,484)	(695,561)
Interest received		280	243
<b>Net cash provided by operating activities</b>	10(b)	<u>95,707</u>	<u>106,061</u>
<b>Cash flows from investing activities</b>			
Purchase of plant and equipment			(2,524)
<b>Net cash provided by investing activities</b>			<u>(2,524)</u>
<b>Net increase in cash held</b>		95,707	103,537
Cash at the beginning of the financial year		310,290	206,753
<b>Cash at end of financial year</b>	10(a)	<u>405,997</u>	<u>310,290</u>

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

**Note 1 –Significant accounting policies**

**Statement of compliance**

These accounts are the accounts of the national body of the United Firefighters Union of Australia. They do not include the accounts of each of the branches of the Union.

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisation) Act 2009. For the purpose of preparing the general purpose financial statements, the United Firefighters Union of Australia is a not-for-profit entity.

**Basis of preparation**

This reissued financial report replaces the previously issued financial report approved on 7 December 2016.

The reason for the reissue of the financial report dated 7 December 2016 is due to a request from the Registered Organisations Commission to include additional disclosure items. The items disclosed have no financial effect on the previous financial report but provide confirmation of specific matters required by the Registered Organisations Commission.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) Comparative amounts

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

(b) Employee benefits

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 and annual leave which will be settled after one year have been measured at their nominal amount.

Other long-term employee benefits are measured as the present value of the estimated future cash outflows to be made by the Union in respect of services provided by employees up to reporting date.

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

(c) Provisions

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

**Note 1 – Significant accounting policies (continued)**

(d) Plant and equipment

Office furniture, equipment, software and leasehold improvements are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

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

Plant and equipment	15 – 67%
Computer software	40%
Leasehold improvements	2.5%

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

All plant and equipment is assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Union were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

(e) Income tax

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

(f) Cash and cash equivalents

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

(g) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of GST, except where the amount of GST incurred is not recoverable from the tax authority. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

**Note 1 – Significant accounting policies (continued)**

(h) Revenue

Revenue is measured at the fair value of the consideration received or receivable. In accordance with generally accepted accounting principles for such organisations, branch contributions are accounted for on an accrual basis.

Interest revenue is recognised on an accruals basis using the effective interest method.

(i) Financial assets

Financial assets are classified into the following specified categories: held-to-maturity investments, and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised upon trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

*Held-to-maturity investments*

Financial assets with fixed or determinable payments and fixed maturity dates that the Union has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are measured at amortised cost using the effective interest method less any impairment.

*Loan and receivables*

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

*Effective interest method*

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, when appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest rate basis except for debt instruments other than those financial assets that are recognised at fair value through profit or loss.

*Derecognition of financial assets*

The Union derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The difference between the assets carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

**Note 1 – Significant accounting policies (continued)**

(j) Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the assets carrying amount and the present value of future cash flows, discounted at the financial asset's original effective interest rate.

(k) Financial liabilities

Financial liabilities, including borrowings and trade and other payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

The Union derecognises financial liabilities when, and only when, the Union's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

(l) Leases

Operating lease payment are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

(m) Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

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(n) Significant accounting judgements and estimates

The preparation of financial statements requires the management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

(o) Fair value measurement

The United Firefighters Union of Australia measures financial instruments, such as, financial asset as at fair value through the profit and loss, available for sale financial assets, and non-financial assets such as land and buildings and investment properties, at fair value at each balance sheet date. Also, fair values of financial instruments measured at amortised cost are disclosed in Note 11B.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the United Firefighters Union of Australia. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

(p) Going concern

United Firefighters Union of Australia is not reliant on the agreed financial support of another reporting unit to continue on a going basis.

United Firefighters Union of Australia has not agreed to provide financial support to another reporting unit to ensure they can continue on a going basis.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
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**Note 2 – Application of new and revised Accounting Standards**

The following new and revised Standards and Interpretations have been adopted in the current year and have not affected the amounts reported in these financial statements.

Standard

AASB 2013-9 'Amendments to Australian Accounting Standards: Conceptual Framework, Materiality and Financial Instruments'.

AASB 2015-3 'Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality.

There are no new and revised Standards and Interpretations adopted in these financial statements affecting the reporting results or financial position.

**Standards and Interpretations in issue not yet adopted**

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

<u>Standard/Interpretation</u>	<u>Effective for annual reporting periods beginning on or after</u>	<u>Expected to be initially applied in the financial year ending</u>
AASB 9 'Financial Instruments' Includes requirements for the classification and measurement of financial assets	1 January 2018	30 June 2018
AASB 15 'Revenue from contracts with customers' Establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entities contracts with customers.	1 January 2018	30 June 2018
AASB 16 'Lease' Introduces a single lessee accounting model and requires lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.	1 January 2019	30 June 2019

The Committee of Management anticipates that the adoption of the above standards or interpretations will not have an impact on the Union's financial statements.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2016**

	<u>2016</u>	<u>2015</u>
	\$	\$
<b>Note 3 – Income</b>		
<b>(a) Capitation fees</b>		
Capitation fees are receivable from State Branches based on membership numbers and paid quarterly in arrears.		
Capitation fees rendered for the year ended 30 June 2016 are made up as follows:		
United Firefighters' Union – Queensland Branch	152,932	149,709
United Firefighters' Union – South Australian Branch	68,080	68,232
United Firefighters' Union – Tasmanian Branch	25,729	24,816
United Firefighters' Union – Victorian Branch	241,520	230,015
United Firefighters' Union – Western Australian Branch	85,752	82,007
United Firefighters' Union – New South Wales Branch	104	102
United Firefighters' Union – Australian Capital Territory	24,911	25,178
United Firefighters' Union – Aviation Branch	61,050	56,234
<b>Total capitation fees</b>	<b>660,077</b>	<b>636,293</b>
<b>(b) Levies</b>		
ACTU affiliation levies rendered for the year ended 30 June 2016 are made up as follows:		
United Firefighters' Union – Queensland Branch	10,036	8,413
United Firefighters' Union – South Australian Branch	4,358	3,809
United Firefighters' Union – Tasmanian Branch	1,481	1,231
United Firefighters' Union – Victorian Branch	14,009	11,412
United Firefighters' Union – Western Australian Branch	4,941	4,072
United Firefighters' Union – New South Wales Branch	13	11
United Firefighters' Union – Australian Capital Territory	1,434	1,249
United Firefighters' Union – Aviation Branch	3,515	2,790
<b>Total levies</b>	<b>39,789</b>	<b>32,987</b>
<b>(c) Grants or donations</b>		
Grants	-	-
Donations	-	-
<b>Total Grants or donations</b>	<b>-</b>	<b>-</b>

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	<u>2016</u>	<u>2015</u>
	\$	\$
<b>Note 4 – Expenses</b>		
<b>(a) Employee expenses</b>		
<b>    Holders of office</b>		
Wages and salaries	-	22,518
Back pay adjustment	-	21,133
Contract services (i)	84,854	77,892
Superannuation	2,946	4,147
Movement in leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
Honorary	31,009	4,248
Subtotal employee expenses – holders of office	118,809	129,938
<b>    Employees other than office holders</b>		
Wages and salaries	137,980	145,702
Superannuation	23,187	24,774
Movement in leave and other entitlements	4,564	(5,379)
Separation and redundancies	-	-
Other employee expenses	429	3,643
Subtotal employee expenses – employees other than office holders	166,160	168,740
Other employee expenses - work cover insurance	1,364	1,980
<b>Total employee expenses</b>	286,333	300,658
 (i) Reimbursement of wages paid to National Secretary by the United Firefighters Union – Victorian Branch. The total amount paid to the Victorian Branch from 1 July 2015 to 30 June 2016 included in the above holders of office amounts:		
Contract services	84,854	77,892
Superannuation	-	-
Movement in leave and other entitlements	-	-
	84,854	77,892
<b>(b) Capitation fees</b>		
	-	-
<b>Total Capitation fees</b>	-	-
<b>(c) Affiliation fees</b>		
ACTU Affiliation	45,645	33,840
ACTU IR Levy	16,660	19,398
APHEDA	818	782
<b>Total Affiliation fees</b>	63,124	54,020

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	<u>2016</u>	<u>2015</u>
	\$	\$
<b>(d) Grants or donations</b>		
Grants:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	1,000	500
Total paid that exceeded \$1,000	-	-
<b>Total grants or donations</b>	<b>1,000</b>	<b>500</b>
 <b>(e) Conference and meeting costs</b>		
Conference and meeting travel expenses	68,511	71,950
Conference and meeting fees/ allowances	-	-
Venue and catering costs	26,345	30,602
Teleconferencing	7,605	4,405
Other conference and meeting expenses	4,392	13,370
	<b>106,853</b>	<b>120,327</b>
 <b>(f) Administration and other operating expenses</b>		
Operating lease rentals		
Minimum lease payments	18,790	18,655
	<b>18,790</b>	<b>18,655</b>
 <b>(g) Legal costs</b>		
Litigation	-	-
Other legal matters	44,346	16,904
<b>Total legal costs</b>	<b>44,346</b>	<b>16,904</b>
 <b>(h) Other expenses</b>		
Penalties – via RO Act or RO Regulations	-	-
No expenses incurred as consideration for employers making payroll deductions of membership subscriptions in 2016. (2015 :\$0)	-	-
 <b>Note 5 – Remuneration of auditors</b>		
Remuneration of the auditor of the Union for:		
Audit of the financial report – Kidmans Partners	12,000	-
Audit of the financial report – Agostinelli Perlen	-	11,000
Other services – Agostinelli Perlen	20,000	26,000
<b>Total remuneration of auditors</b>	<b>32,000</b>	<b>37,000</b>

The auditor of United Firefighters Union of Australia is Kidman Partners (2015: Agostinelli Perlen).  
Kidmans Partners did not receive any fees for other services

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	<u>2016</u>	<u>2015</u>
	\$	\$
<b>Note 6 – Trade and other receivables</b>		
<b>Receivables from other reporting units</b>		
United Firefighters' Union – New South Wales	288,822	288,762
Total receivables from other reporting units	288,822	288,762
<b>Less provision for doubtful debts</b>		
United Firefighters' Union – New South Wales	288,822	288,762
Total provision for doubtful debts	288,822	288,762
Net receivables from other reporting units	-	-
A provision for doubtful debts has been booked in the accounts representing a disputed amount payable by a State Branch.		
<b>Other receivables</b>		
Other trade receivables	-	6,477
Total other receivables	-	6,477
<b>Total net trade and other receivables</b>	-	6,477
<b>Note 7 – Plant and equipment</b>		
Office furniture and equipment - at cost	4,191	4,191
Less: accumulated depreciation	(3,503)	(2,584)
	688	1,607
Leasehold Improvements	2,591	2,591
Less: accumulated depreciation	(364)	(299)
	2,227	2,292
	2,915	3,899

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**Note 7 – Plant and equipment (continued)**

**Movements in carrying amounts**

Movement in the carrying amount for each class of plant and equipment between the beginning and the end of the current financial year:

	<b>Office furniture and equipment</b>	<b>Computer software</b>	<b>Leasehold improvements</b>	<b>Total</b>
	\$	\$	\$	\$
<b>Cost</b>				
Balance at 1 July 2014	1,667	10,182	2,591	14,440
Additions/(Disposals)	2,524	(10,182)	-	(7,658)
Balance at 30 June 2015	4,191	-	2,591	6,782
Additions/(Disposals)	-	-	-	-
Balance at 30 June 2016	4,191	-	2,591	6,782
<b>Accumulated depreciation</b>				
Balance at 1 July 2014	(1,289)	(10,182)	(234)	(11,705)
Disposals	-	10,182	-	10,182
Depreciation expense	(1,295)	-	(65)	(1,360)
Balance at 30 June 2015	(2,584)	-	(299)	(2,883)
Disposals	-	-	-	-
Depreciation expense	(919)	-	(65)	(984)
Balance at 30 June 2016	(3,503)	-	(364)	(3,867)

<b><u>2016</u></b>	<b><u>2015</u></b>
\$	\$

**Note 8 – Trade and other payables**

**Payables to other reporting units**

United Firefighters' Union – South Australian Branch	-	1,322
United Firefighters' Union – Victorian Branch	11,000	1,100
United Firefighters' Union – Western Australian Branch	1,702	-
Subtotal payables to other reporting units	12,702	2,422

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	<u>2016</u>	<u>2015</u>
	\$	\$
<b>Trade and other payables</b>		
Wages and salaries	3,373	-
Trade creditors	14,329	2,352
GST payable	6,914	18,146
PAYG Withholding Tax Payable	6,646	21,721
Superannuation	3,050	-
Legal Costs:		
Litigation	-	-
Other legal matters	-	-
Consideration to employers for payroll deductions	-	-
Other	19,919	24,728
Subtotal trade and other payables	54,231	66,947
<b>Total trade and other payables</b>	<b>66,933</b>	<b>69,369</b>

Settlement is usually made within 30 days

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	<b><u>2016</u></b>	<b><u>2015</u></b>
	<b>\$</b>	<b>\$</b>
<b>Note 9 – Provisions</b>		
<b>Employee provisions</b>		
<b>Office holders</b>		
Annual leave	28,483	28,483
Long service leave	19,900	19,900
Separation and redundancies	-	-
Other employee provisions	-	-
Subtotal employee provisions – office holders	48,383	48,383
<b>Employees other than office holders</b>		
Annual leave	22,145	21,483
Long service leave	3,903	-
Separation and redundancies	-	-
Other employee provisions	-	-
Subtotal employee provisions – employees other than office holders	26,048	21,483
<b>Total employee provisions</b>	<b>74,431</b>	<b>69,866</b>
<b>Current</b>		
Employee benefits	70,528	69,866
Other provisions	-	-
<b>Total current provisions</b>	<b>70,528</b>	<b>69,866</b>
<b>Non-current</b>		
Employee benefits	3,903	-
Other provisions	-	-
<b>Total current provisions</b>	<b>3,903</b>	<b>-</b>
<b>Total</b>	<b>74,431</b>	<b>69,866</b>

The balance of employee entitlements for the National Secretary has been frozen as at 31 March 2014. From 1 April 2014 the United Firefighters Union of Australia – Victorian Branch has taken responsibility for accruing all employee entitlements in relation to the position of The National Secretary. United Firefighters Union of Australia reimburses the Victorian Branch for all payroll expenses for The National Secretary from 1 April 2014.

**Note 10 - Notes to the statement of cash flows**

**(a) 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:

Cash at Bank – Commonwealth Bank	324,890	249,365
Cash at Bank – Credit Union	81,107	60,925
	<b>405,997</b>	<b>310,290</b>

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405,997	310,290
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**NOTES TO THE FINANCIAL STATEMENTS**  
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	<b><u>2016</u></b>	<b><u>2015</u></b>
	<b>\$</b>	<b>\$</b>
<b>Note 10 - Notes to the statement of cash flows (continued)</b>		
<b>(b) Reconciliation of cash flow from operating activities</b>		
Operating surplus	86,117	97,984
<b>Adjustments for non-cash income and expense items:</b>		
Depreciation expense	984	1,360
Doubtful debts	61	102
<b>Changes in operating assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	6,416	26,421
Increase/(decrease) in trade and other payables	(2,436)	(13,677)
Increase/(decrease) in provisions	4,565	(6,129)
<b>Cash Inflow from operating activities</b>	<b>95,707</b>	<b>106,061</b>
<b>(c) Cash flow information</b>		
Cash inflows	796,911	801,379
<b>Total cash inflows</b>	<b>796,911</b>	<b>801,379</b>
Cash outflows	701,484	698,085
<b>Total cash outflows</b>	<b>701,484</b>	<b>698,085</b>

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The following amounts relate to cash inflows/outflows from related party entities. The cash flows presented are on a gross basis including GST.

	<b>2016</b>		
	<b>Subscription</b>	<b>ACTU</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash from operating activities</b>			
Receipts from members and related activities include the following amounts received from related parties:			
United Firefighters' Union – Queensland Branch	168,225	11,040	179,265
United Firefighters' Union – South Australian Branch	74,888	4,795	79,683
United Firefighters' Union – Tasmanian Branch	28,302	1,629	29,931
United Firefighters' Union – Victorian Branch	265,672	15,410	281,082
United Firefighters' Union – Western Australian Branch	94,327	5,435	99,762
United Firefighters' Union – Australian Capital Territory	27,402	1,577	28,979
United Firefighters' Union – Aviation Branch	67,155	3,866	71,021
	725,971	43,752	769,723

	<b>2016</b>		
	<b>Rent and other services</b>	<b>Contract services</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payments to suppliers and employees include the following amounts paid to related parties:			
United Firefighters' Union – Victorian Branch	33,869	93,339	127,208
	33,869	93,339	127,208

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	<b>2015</b>		
	<b>Subscription</b>	<b>ACTU</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash from operating activities</b>			
Receipts from members and related activities include the following amounts received from related parties:			
United Firefighters' Union – Queensland Branch	164,680	9,254	173,934
United Firefighters' Union – South Australian Branch	75,054	4,190	79,244
United Firefighters' Union – Tasmanian Branch	27,298	1,354	28,652
United Firefighters' Union – Victorian Branch	253,017	12,553	265,570
United Firefighters' Union – Western Australian Branch	90,208	4,479	94,687
United Firefighters' Union – Australian Capital Territory	27,696	1,374	29,070
United Firefighters' Union – Aviation Branch	61,857	3,069	64,926
	<b>699,810</b>	<b>36,273</b>	<b>736,083</b>

	<b>2015</b>		
	<b>Rent</b>	<b>Contract Services</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payments to suppliers and employees include the following amounts paid to related parties:			
United Firefighters' Union – Victorian Branch	18,655	77,892	96,547
	<b>18,655</b>	<b>77,892</b>	<b>96,567</b>

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	<u>2016</u>	<u>2015</u>
	\$	\$
<b>Note 11 - Financial risk management</b>		
The Union's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and accounts payable.		
The totals for each category of financial instrument are as follows:		
<b>Financial assets</b>		
Cash and cash on hand	405,997	310,290
Loans and receivables		
Trade and other receivables	-	6,477
<b>Carrying amount of financial assets</b>	<u>405,997</u>	<u>316,767</u>
<b>Financial liabilities</b>		
Other financial liabilities		
Trade and other payables	66,932	69,369
<b>Carrying amount of financial liabilities</b>	<u>66,932</u>	<u>69,369</u>
The main risks the Union is exposed to through its financial instruments are liquidity risk and market risk through credit risk.		
<b>(a) Net income and expense from financial assets and financial liabilities</b>		
Cash and cash on hand		
Interest revenue	280	243
Net gain on cash and cash on hand	280	243
<b>Net gain from financial assets</b>	<u>280</u>	<u>243</u>

The net income/expense from financial liabilities is \$nil (2015: \$nil)

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**Note 11 - Financial risk management (continued)**

**(b) Fair value of financial instruments**

	<b>2016</b>		<b>2015</b>	
	<b>Carrying amount \$</b>	<b>Fair value \$</b>	<b>Carrying amount \$</b>	<b>Fair value \$</b>
<b>Financial assets</b>				
Cash and cash on hand	405,997	405,997	310,290	310,290
Trade and other receivables	-	-	6,477	6,477
<b>Total</b>	<b>405,997</b>	<b>405,997</b>	<b>316,767</b>	<b>316,767</b>
<b>Financial liabilities</b>				
Trade and other payables	66,932	66,932	69,369	69,369
<b>Total</b>	<b>66,932</b>	<b>66,932</b>	<b>69,369</b>	<b>69,369</b>

**(c) Credit risk**

Credit risk refers to the risk of any default on any type of debt owing to the Union. The Union is exposed to credit risk on its subscription fees, trade debtors, and other debtors.

The following table illustrates the Unions' gross exposure to credit risk, excluding any collateral or credit enhancements

	<b><u>2016</u></b>	<b><u>2015</u></b>
	<b>\$</b>	<b>\$</b>
<b>Financial assets</b>		
Trade and other receivables	-	6,477
<b>Total</b>	<b>-</b>	<b>6,477</b>

**Credit quality of financial instruments not past due or individually determined as impaired**

	<b>2016</b>		<b>2015</b>	
	<b>Not past due nor impaired \$</b>	<b>Past due or impaired \$</b>	<b>Not past due nor impaired \$</b>	<b>Past due or impaired \$</b>
Trade and other receivables	-	288,822	6,477	288,762
	-	288,822	6,477	288,762

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**Note 11 - Financial risk management (continued)**

**(c) Credit risk (continued)**

**Ageing of financial assets that were past due but not impaired for 2016**

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Trade and other receivables	-	-	-	-	-
	-	-	-	-	-

**Ageing of financial assets that were past due but not impaired for 2015**

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Trade and other receivables	-	-	-	-	-
	-	-	-	-	-

**(d) Liquidity risk**

Liquidity risk arises from the possibility that the Union might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities.

The Union manages risk through the following mechanisms:

- Comparing the maturity profile of financial liabilities with the realisation profile of financial assets;
- Managing credit risk related to financial assets;
- Maintaining a reputable credit risk profile; and
- Monitoring undrawn credit facilities.

**Financial liability and financial asset maturity analysis**

	On demand		Within 1 year		Total contractual cash flow	
	2016 \$	2015 \$	2016 \$	2015 \$	2016 \$	2015 \$
<b>Financial assets – cash flow realisable</b>						
Cash and cash equivalents	405,997	310,290		-	405,997	310,290
Trade and other receivables	-	-		6,477	-	6,477
Total anticipated inflows	405,997	310,290		6,477	405,997	316,767
Trade and other payables		-	66,932	69,369	66,932	69,369
Total contractual outflows		-	66,932	69,369	66,932	69,369
<b>Net inflow/(outflow) on financial instruments</b>	405,997	310,290	(66,932)	(62,892)	339,065	247,398

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	<b>2016</b>	<b>2015</b>
	\$	\$
<b>Note 12 – Related party transactions</b>		
Revenue transactions in relation to branch subscriptions:		
United Firefighters' Union – Queensland Branch	152,932	149,709
United Firefighters' Union – South Australian Branch	68,080	68,232
United Firefighters' Union – Tasmanian Branch	25,729	24,816
United Firefighters' Union – Victorian Branch	241,520	230,015
United Firefighters' Union – Western Australian Branch	85,752	82,007
United Firefighters' Union – New South Wales Branch	104	102
United Firefighters' Union – Australian Capital Territory	24,911	25,178
United Firefighters' Union – Aviation Branch	61,050	56,234
	660,077	636,293
Revenue transactions in relation to affiliation fees:		
United Firefighters' Union – Queensland Branch	10,036	8,413
United Firefighters' Union – South Australian Branch	4,359	3,809
United Firefighters' Union – Tasmanian Branch	1,481	1,231
United Firefighters' Union – Victorian Branch	14,009	11,412
United Firefighters' Union – Western Australian Branch	4,941	4,072
United Firefighters' Union – New South Wales Branch	13	11
United Firefighters' Union – Australian Capital Territory	1,434	1,249
United Firefighters' Union – Aviation Branch	3,515	2,790
	39,789	32,987
The above affiliation fees are collected by the National Office and paid to the Australian Council of Trade Unions (ACTU) on behalf of the branches.		
<b>Total revenue transactions with related parties</b>	699,866	669,280
Expense transactions in relation to rent and other services:		
United Firefighters' Union – Victorian Branch		
Rent and other services	30,790	18,655
Contract services (note 4(a))	84,854	77,892
<b>Total expense transactions with related parties</b>	115,644	96,547
Expense reimbursements to related parties are not included in the above disclosure. Amounts reimbursed to branches are equal to the total amount charged by the third party.		
The following balances were outstanding at the end of the period:		
Trade receivables		
United Firefighters' Union – New South Wales Branch	288,822	288,762
	288,822	288,762
Provision for doubtful debts		
United Firefighters' Union – New South Wales Branch	(288,822)	(288,762)
<b>Total amounts owed by related parties</b>	-	-

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**NOTES TO THE FINANCIAL STATEMENTS**  
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	<u>2016</u>	<u>2015</u>
	\$	\$
<b>Note 12 – Related party transactions (continued)</b>		
Trade payables		
United Firefighters’ Union – South Australian Branch	-	1,322
United Firefighters’ Union – Victorian Branch	11,000	1,100
United Firefighters’ Union – Western Australian Branch	1,702	-
<b>Total amounts owed to related parties</b>	<b>12,702</b>	<b>2,422</b>

**Terms and conditions of transactions with related parties**

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm’s length transactions. Outstanding balances for sales and purchases at the yearend are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables.

**Note 13 – Key management personnel**

The total remuneration paid to elected officials of the Branch during the period is as follows:

Short-term employee benefits		
Salary	-	22,518
Back pay adjustment (i)	-	21,133
Contract services (ii)	84,854	77,892
Allowances	-	-
Honorarium	31,009	4,248
<b>Total short-term employee benefits</b>	<b>115,863</b>	<b>125,791</b>
Post-employment benefits		
Superannuation	2,946	4,147
<b>Total post-employment benefits</b>	<b>2,946</b>	<b>4,147</b>
<b>Total employee benefits</b>	<b>118,809</b>	<b>129,938</b>

(i) Per an independent review of National Secretary remuneration, an adjustment for pay was required. The amount paid was in relation to several years’ wages as well as entitlements.

(ii) From 1 April 2014 the National Secretary is solely employed by the United Firefighters Union – Victorian Branch. The services of the National Secretary are contracted out from the Victorian Branch. The United Firefighters Union of Australia reimburses the Victorian Branch for all payroll expenses for the National Secretary.

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**Note 14 - Commitments and contingencies**

The dispute between the National Office and a State Branch remains unresolved at the date of signing the committee report despite cessation of legal proceedings during the 2012 financial year. Membership dues owing from that Branch are in dispute and remain unpaid at year end. These amounts were fully provided for as at 30 June 2016 and will continue to be provided for until the dispute is resolved.

United Firefighters Union of Australia rents office space from the United Firefighters Union - Victorian Branch. Under the current arrangement the space is leased to the Victorian Branch on a month by month basis with rent payable one month in advance. On the basis the arrangement may be ended at any stage it has not been treated as an on-going commitment for disclosure purposes.

The United Firefighters Union of Australia has agreed to contribute \$35,000 to United Firefighters Union – Victorian Branch to assist in the campaign. The payment has been made after the end of the financial year.

**Note 15 - After balance date events**

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

The on-going dispute with one of the state branches, as disclosed in Note 14, remains unchanged after balance date up to the date of signing of this report.

**Note 16 - Notice required under the Fair Work (Registered Organisations) Act 2009:**

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009 the attention of members is drawn to the provisions of subsections (1), (2) and (3) of Section 272, which read as follows:

Information to be provided to members or the General Manager:

- (1) A member of a reporting unit, or the General Manager, 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).

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
ABN 51 824 544 079**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**Note 17 - Union details**

**(a) Registered office**

The registered office of the Union is:  
United Firefighters' Union of Australia  
410 Brunswick Street  
Fitzroy VIC 3065

**(b) Principal place of business**

The principal place of business is:  
410 Brunswick Street  
Fitzroy VIC 3065