



UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

REVISED FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

These financial statements have been amended from those previously issued and supersede the previously issued financial statements and audit report dated 19th November 2025.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ABN 51 824 544 079

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ABN 51 824 544 079

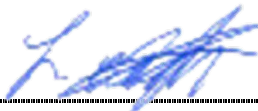
CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

Certificate For The Year Ended 30 June 2025

I, Leigh Hills, being the President of the United Firefighters Union of Australia certify:

- that the documents lodged herewith are copies of the full report for the United Firefighters Union of Australia for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit onthe 2nd of February 2026.....; and
- that the full report was presented to a meeting of the National Committee of Management of the reporting unit on
.....the 9th of February 2026.....; in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of designated officer:


.....

Name of designated officer:

Leigh Hills
.....

Title of designated officer:

National President
.....

Dated: 9th of February 2026
.....

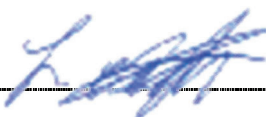
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EXPENDITURE REPORT - PER SUBSECTION 255(2A)
FOR THE YEAR ENDED 30 JUNE 2025

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2025.

Categories of expenditures	2025	2024
	\$	\$
Remuneration and other employment-related costs and expenses - employees	368,402	281,285
Advertising	-	-
Operating costs	397,502	263,835
Donations to political parties	-	-
Legal costs	8,330	251,378

Signature of designated officer:



Name and title of designated officer: Leigh Hills - UFU of A National President

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ABN 51 824 544 079

OPERATING REPORT

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009 (the Act), your Committee of Management present their report on the Union for the financial year ended 30 June 2025.

Principal activities

The principal activities of the United Firefighters' Union of Australian include but are not limited to the following:

- 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 the members 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 interest of members.
- Undertaking and commissioning research on issues affecting members' interest

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.

The operating deficit of the Union for the financial year amounted to \$101,481 (2024: deficit \$130,259).

No provision for tax was necessary as the reporting unit is exempt from income tax.

Significant Changes in Financial Affairs

NSW State Branch

The dispute with the NSW state branch, as reported in previous financial reports, remains unresolved. We have commenced the necessary process to amend the UFUA rules to allow branches to be disbanded with the intention of completing that process by the end of the 2025 calendar year.

Due to the resignation of the NSW BCOM in December 2022, the National Office was informed by the Fair Work Commission that given there are no office bearers in the NSW Branch, the obligations under the RO Act to provide financial returns and statements for 2021/22 and 2022/23 and 2024/25 fall to the UFU of A. In addition to costs for continued auditing work, the future of the NSW Branch position is not yet resolved.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

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OPERATING REPORT (CONTINUED)

Significant Changes in Financial Affairs (Continued)

Queensland State Branch

Application to amend the UFUA Rules was made by the Queensland Branch Administrator and subsequently approved by the Fair Work Commission's General Manager on 08/09/2022. This matter remained ongoing throughout the reporting period and will continue to have financial impact on the National Office due to costs relating to legal matters and auditing expenses. As with the NSW Branch, the process has commenced to amend the UFUA rules to allow branches to be disbanded with the intention of completing that process by the end of the 2025 calendar year. This will allow the audit process to be less expensive and onerous, while holding the branches open to reconstitution at a later time. The November 2024 meeting of the NCOM recognized that the QLD branch was unfinancial.

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

No other significant changes in the Union's state of affairs occurred during the financial year.

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.

Rights of members to resign

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 organisation by written notice addressed to and delivered to the secretary of the organisation.

Superannuation officeholders

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

Name	Branch	Company
Max Adlam	South Australia	SAMFS Superannuation Fund Pty Ltd

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

Officers or members who are superannuation fund trustees

No officer or member of the reporting unit:

(a) is a trustee of a superannuation entity or an exempt public sector superannuation scheme; or

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

Other prescribed information

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

Number of members

- (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 organisation under section 244 of the Fair Work (Registered Organisations) Act 2009 was 9,005 (2024: 8,894). This includes the number of members (1,287) of the reconstituted Queensland Branch.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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OPERATING REPORT (CONTINUED)

Number of employees

- (b) the number of persons who were at the end of the financial year employees of the organisation including both full and part time employees measured on a full time equivalent basis was 3.0 (2024: 3.0).

Names of Committee of Management members and period positions held during the financial year

- (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:

Branch	Names	Period
National Office	Greg McConville	01 July 2024 - 30 June 2025
	Leigh Hills	01 July 2024 - 30 June 2025
Representing New South Wales	<i>No representative</i>	
Representing Victoria	David Hamilton	01 July 2024 - 30 June 2025
	Peter Marshall	01 July 2024 - 30 June 2025
	David Pitcher	01 July 2024 - 30 June 2025
	David Black	01 July 2024 - 30 June 2025
	Ed Starinkas	01 July 2024 - 30 June 2025
	Chris Tempest	01 July 2024 - 30 June 2025
Representing Queensland	Don Luther	01 July 2024 - 30 June 2025
Representing South Australia	Max Adlam	01 July 2024 - 30 June 2025
Representing Western Australia	John Marsh	01 July 2024 - 30 June 2025
	Alan Crossman	01 July 2024 - 30 June 2025
Representing Aviation	Rory McCabe	01 July 2024 - 30 June 2025
	Wes Garrett	01 July 2024 - 30 June 2025
Representing Australian Capital Territory	Greg McConville	01 July 2024 - 30 June 2025
Representing Tasmania	Leigh Hills	01 July 2024 - 30 June 2025

Other relevant information

Nil

Signed for and on behalf of the Committee of Management:

LEIGH HILLS
NATIONAL PRESIDENT

Dated 19th of November 2025

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

COMMITTEE OF MANAGEMENT CERTIFICATE

On the...19th.....day of...November 2025.....the Committee of Management of the United Firefighters' Union of Australia passed the following resolution in relation to the general purpose financial report (GPFR) for the financial year ended 30 June 2025.

The Committee of Management declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations Act) 2009; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the Committee of Management.

LEIGH HILLS
PRESIDENT



Dated this 19th day of November 2025

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

Opinion

I have audited the financial report of United Firefighters' Union Of Australia (the Reporting Unit), which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year ended 30 June 2025, notes to the financial statements, including a summary of significant accounting policies, expenditure statement per subsection 255(2A); and the Committee of Management Certificate.

In my opinion, the accompanying financial report presents fairly, in all material respects, the financial position of United Firefighters' Union Of Australia as at 30 June 2025, and its financial performance and its cash flows for the year ended on that date in accordance with:

- (a) the Australian Accounting Standards; and
- (b) any other requirements imposed by the Reporting Guidelines of Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statements of the Reporting Unit is appropriate.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Reporting Unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Matter - Revised Financial Report

We draw attention to Note 4(d) and Note 17 of the financial statements, which explain that the financial statements have been revised to correct the classification of certain payments and to update the disclosures relating to contingencies to reflect events occurring up to the date of issue of this auditor's report. The financial statements were previously audited by us and an auditor's report dated 19th November 2025 was issued. Our opinion is not modified in respect of these matters. The previously issued auditor's report should no longer be relied upon.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Committee of Management for the Financial Report

The Committee of Management of the Reporting Unit is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Reporting Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Reporting Unit or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDIT REPORT (Continued)**Auditor's Responsibilities for the Audit of the Financial Report**

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- a Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b Obtain an understanding of internal control relevant to the audit 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 Reporting Unit's internal control.
- c Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- d Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- e Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- f Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit opinion.

I communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an auditor registered under the RO Act.

Kidmans Partners Audit Pty Ltd



Evan Mudie
Director

Date 2 / 2 / 2026

Registration number (as registered under the RO Act): AA2022/14
Melbourne

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ABN 51 824 544 079

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
REVENUE			
Revenue from contracts with customers			
Membership subscriptions		-	-
Capitation Fees	3 (a)(i)	618,104	614,533
Affiliation levies	3 (a)(ii)	50,069	49,087
Total revenue from contracts with customers		668,173	663,620
Income for furthering objectives			
Grants and donations		-	-
Campaign and legal cost recoveries		-	-
Revenue from recovery of wages activity		-	-
Health & Safety committee		4,580	1,760
Sponsorships		-	-
Total income for furthering objectives	3 (b)	4,580	1,760
Other income			
Income distributions		-	-
Interest received		-	-
Other income		-	859
Total other income	3 (c)	-	859
Total revenue		672,753	666,239
EXPENSES			
Accounting fees	5	10,950	4,750
Administration expenses		-	-
Affiliation fees and levies	4 (c)	52,983	53,421
Amortisation	10	3,282	3,282
Audit fees	5	12,955	14,900
Bank charges		291	471
Branch donation contribution	4 (k)	100,000	-
Campaign, dispute and awareness costs	4 (i)	781	-
Computer expenses		2,153	4,678
Conference and meetings	4 (f)	105,576	92,846
Consultancy		8,060	52,093
Depreciation	9 (a)	1,289	2,194
Doubtful debts		-	-
Employment costs	4 (a)	368,402	281,285
General expenses		1,364	206
Grants or donations	4 (d)(e)	60,000	-
Interest expense		-	90
Legal fees	4 (h)	8,330	251,378
Office occupancy expenses		22,785	21,780
Printing, postage and stationery		408	37
Storage		4,887	4,311
Subscriptions		9,738	8,776
Total expenses		774,234	796,498
OPERATING SURPLUS/ (DEFICIT) FOR THE YEAR		(101,481)	(130,259)
Other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME/(DEFICIT) FOR THE YEAR		(101,481)	(130,259)

The above statement should be read in conjunction with the notes.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ABN 51 824 544 079

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	84,481	241,614
Trade and other receivables	7	99,403	10,216
Other assets	8	-	226
TOTAL CURRENT ASSETS		183,884	252,056
NON-CURRENT ASSETS			
Plant and equipment	9	577	1,866
Intangible assets	10	6,557	9,839
TOTAL NON CURRENT ASSETS		7,134	11,705
TOTAL ASSETS		191,018	263,761
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	11	1,089	13,973
Other payables	11	56,263	36,179
Employee provisions	12	33,592	13,975
TOTAL CURRENT LIABILITIES		90,944	64,127
NON-CURRENT LIABILITIES			
Employee provisions	12	2,740	819
TOTAL NON-CURRENT LIABILITIES		2,740	819
TOTAL LIABILITIES		93,684	64,946
NET ASSETS		97,334	198,815
MEMBERS' EQUITY			
Members funds		97,334	198,815
TOTAL MEMBERS' EQUITY		97,334	198,815

The above statement should be read in conjunction with the notes.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ABN 51 824 544 079

**STATEMENT OF CHANGES IN MEMBERS' EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Members funds \$	Total \$
Balance at 1 July 2023	329,074	329,074
Surplus/(deficit) attributable to members	(130,259)	(130,259)
Balance at 30 June 2024	198,815	198,815
Surplus/(deficit) attributable to members	(101,481)	(101,481)
Balance at 30 June 2025	97,334	97,334

The above statement should be read in conjunction with the notes.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers (including members and related activities)		641,923	821,293
Payments to suppliers and employees		(799,056)	(836,049)
Interest received		-	-
Finance costs		-	(90)
Net cash provided by (used in) operating activities	13 (b)	(157,133)	(14,846)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment			
Payment for property, plant and equipment		-	(905)
Payment for intangibles		-	-
Net cash provided by (used in) investing activities		-	(905)
Net increase / (decrease) in cash held		(157,133)	(15,751)
Cash at beginning of financial year		241,614	257,365
Cash at end of financial year	6	84,481	241,614

The above statement should be read in conjunction with the notes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance

These Financial Statements are of the national body of the United Firefighters Union of Australia (the Union). 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 Union is a not-for-profit entity.

Basis of preparation

The financial statements for the year ended 30 June 2025 have been revised from those previously issued to correct certain classification errors (refer Note 4(d)) and to update the disclosures relating to contingencies to reflect events occurring up to the date of the auditor's report (refer Note 17). The revised financial statements supersede the previously issued financial statements and audit report dated 19th November 2025.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities 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) Revenue

The Union enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, grants, and donations.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

Revenue from contracts with customers

Where the Union has a contract with a customer, the Union recognises revenue when or as it transfers control of goods or services to the customer. The Union accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

Membership subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of the Union.

If there is only one distinct membership service promised in the arrangement, the Union recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect the Union's promise to stand ready to provide assistance and support to the member as required.

If there is more than one distinct good or service promised in the membership subscription, the Union allocates the transaction price to each performance obligation based on the relative standalone selling prices of each promised good or service. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that the Union charges for that good or service in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the good (for example, books or clothing) or as the service transfers to the customer (for example, member services or training course), the Union recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Revenue (continued)

For member subscriptions paid annually in advance, the Union has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the customer pays and the good or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from the Union at their standalone selling price, the Union accounts for those sales as a separate contract with a customer.

Capitation fees

Where the Union's arrangement with a branch or another reporting unit meets the criteria to be a contract with a customer, the Union recognises the capitation fees promised under that arrangement when or as it transfers the services to the Branches.

In circumstances where the criteria for a contract with a customer are not met, the Union will recognise capitation fees as income upon receipt (as specified in the income recognition policy below).

Levies

Levies paid by a member (or other party) in an arrangement that meets the criteria to be a contract with a customer is recognised as revenue when or as the Union transfers the services to the Branches.

In circumstances where the criteria for a contract with a customer are not met, the Union will recognise levies as income upon receipt (as specified in the income recognition policy below).

Income of the Union as a Not-for-Profit Entity

Consideration is received by the Union to enable the entity to further its objectives. The Union recognises each of these amounts of consideration as income when the consideration is received (which is when the Union obtains control of the cash) because, based on the rights and obligations in each arrangement:

- the arrangements do not meet the criteria to be contracts with customers because either the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- the Union's recognition of the cash contribution does not give to any related liabilities.

During the year, the Union received cash consideration from the following arrangements whereby that consideration will be recognised as income upon receipt:

- donations and voluntary contribution from members (including whip arounds); and
- government grants.

Gains from sale of assets

An item of property, plant and equipment is derecognised upon disposal (which is at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss when the asset is derecognised.

Interest income

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

(b) Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Land, Buildings, Plant and Equipment

Asset Recognition Threshold

Purchases of land, buildings, plant and equipment are recognised initially at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Revaluations—Land and Buildings

Following initial recognition at cost, land and buildings are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Revaluations are performed with sufficient frequency such that the carrying amount of assets do not differ materially from those that would be determined using fair values as at the reporting date.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the profit or loss except to the extent that they reverse a previous revaluation increment for that class. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset is restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful life using, in all cases, the straight line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

<i>Class of Fixed Asset</i>	<i>Depreciation Rate</i>
- Leasehold Improvements	2.50% Prime Cost
- Furniture, fixtures & fittings	15% Diminishing Value
- Office equipment	15% - 67% Diminishing Value

Derecognition

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognised in profit and loss when the asset is derecognised.

(d) Intangibles

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful life. The estimated useful lives and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses. The useful life of Union intangible assets are:

<i>Class of Intangible Asset</i>	<i>Depreciation Rate</i>
- Computer Software	20% Prime Cost

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Financial instruments

Financial assets and financial liabilities are recognised when the Union becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

(f) Financial assets

Financial assets are classified into the following specified categories: financial assets at fair value through profit or loss, held-to-maturity investments, available-for-sale financial assets 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.

Fair value through profit or loss

Financial assets are classified as at fair value through profit or loss when the financial asset is either held for trading or it is designated as at fair value through profit or loss.

Held-to-maturity investments

Financial assets with fixed or determinable payments and fixed maturity dates that the reporting unit 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.

Impairment of financial assets

(i) Trade receivables

For trade receivables that do not have a significant financing component, the Union applies a simplified approach in calculating expected credit losses (ECLs) which requires lifetime expected credit losses to be recognised from initial recognition of the receivables.

Therefore, the Union does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Union has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Financial assets (continued)

(ii) Debt instruments other than trade receivables

For all debt instruments other than trade receivables and debt instruments not held at fair value through profit or loss, the Union recognises an allowance for expected credit losses using the general approach. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Union expects to receive, discounted at an approximation of the original effective interest rate. ECLs are recognised in two stages:

- Where there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses from possible default events within the next 12-months (a 12-month ECL).
- Where there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the debt, irrespective of the timing of the default (a lifetime ECL).

The Union considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Union may also consider a financial asset to be in default when internal or external information indicates that the Union is unlikely to receive the outstanding contractual amounts in full. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Derecognition of financial assets

The reporting unit 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 asset's 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.

(g) Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Fair value through profit or loss

Financial liabilities are classified as at fair value through profit or loss when the financial liability is either held for trading or it is designated as at fair value through profit or loss.

Other financial liabilities

Other 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.

Derecognition of financial liabilities

The reporting unit derecognises financial liabilities when, and only when, the reporting units obligations are discharged, cancelled or they expire. The difference between the carrying amounts of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(h) Leases

The Union assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Union as a lessee

The Union applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Union recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Short-term leases and leases of low-value assets

The Union's short-term leases are those that have a lease term of 12 months or less from the commencement. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

(i) Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 Employee Benefits) and termination benefits which are expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by the reporting unit in respect of services provided by employees up to reporting date.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Provision is made for separation and redundancy benefit payments. The reporting unit recognises a provision for termination as part of a broader restructuring when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. A provision for voluntary termination is recognised when the employee has accepted the offer of termination.

(j) 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.

Derecognition

An item of land, buildings, 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(k) Taxation

United Firefighters' Union of Australia is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the statement of cash flows 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.

(l) Fair value measurement

The Union measures financial instruments, such as, financial assets as at fair value through the profit and loss, financial assets at fair value through OCI, 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 13.

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 Union. 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.

The Union uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Union determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuers are involved for valuation of significant assets, such as land and buildings and investment properties. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. For the purpose of fair value disclosures, the Union has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(m) Going concern

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

(n) Comparative amounts

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

(o) Current versus non-current classification

The Union presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Union classifies all other liabilities as non-current.

(p) 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(q) New Australian Accounting Standards

Adoption of New Australian Accounting Standards and amendments

The entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

NOTE 2: 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 2025

	Note	2025 \$	2024 \$
NOTE 3: REVENUE AND INCOME			
(a). Disaggregation of revenue from contracts with customers			
A disaggregation of the Union's revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below also sets out a disaggregation of revenue by type of customer:			
Type of customer			
Member Branches		668,173	663,620
Total revenue from contracts with customers		668,173	663,620
(i). Capitation fees			
Capitation fees are receivable from State Branches based on membership numbers and paid quarterly in arrears .			
Capitation fees rendered for the period are made up as follows:			
United Firefighters' Union - Queensland Branch		-	-
United Firefighters' Union - South Australian Branch		35,130	35,869
United Firefighters' Union - Tasmanian Branch		30,945	30,698
United Firefighters' Union - Victorian Branch		353,149	351,138
United Firefighters' Union - Western Australian Branch		97,593	99,727
United Firefighters' Union - New South Wales Branch		-	-
United Firefighters' Union - Australian Capital Territory		34,638	34,474
United Firefighters' Union - Aviation Branch		66,649	62,627
Total capitation fees		618,104	614,533
(ii) Levies			
ACTU affiliation levies rendered for the period are made up as follows:			
United Firefighters' Union - Queensland Branch		-	-
United Firefighters' Union - South Australian Branch		3,040	3,128
United Firefighters' Union - Tasmanian Branch		2,528	2,501
United Firefighters' Union - Victorian Branch		28,479	27,553
United Firefighters' Union - Western Australian Branch		7,811	7,959
United Firefighters' Union - New South Wales Branch		-	-
United Firefighters' Union - Australian Capital Territory		2,840	2,781
United Firefighters' Union - Aviation Branch		5,371	5,165
Total levies		50,069	49,087

UNITED FIREFIGHTERS UNION OF AUSTRALIA

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 3: REVENUE AND INCOME (CONTINUED)			
(b). Disaggregation of income for furthering activities			
A disaggregation of the Union's income by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below also sets out a disaggregation of income by funding source:			
Income funding sources			
Government		-	-
Member Branches		4,580	1,760
Other parties		-	-
Total income for furthering activities		4,580	1,760
Grants, Subsidies and Cost Recoveries:			
Reimbursement of legal fees		-	-
Government COVID-19 subsidies		-	-
Campaign cost recoveries		-	-
Health & Safety committee		4,580	1,760
Sponsorships		-	-
Grants		-	-
Donations		-	-
		4,580	1,760
(c) Other Income			
Interest received		-	-
Trust distribution ACTU		-	-
Miscellaneous income		-	859
Total other income		-	859
NOTE 4: EXPENSES			
(a) Employee expense			
Holders of office:			
Wages and salaries		83,630	80,631
Superannuation		14,551	13,237
Honorariums		42,902	39,713
Contract services (i)		-	-
Movement in leave and other entitlements		7,397	1,893
Separation and redundancies		-	-
Other employee expenses		-	-
Subtotal employee expenses – holders of office		148,481	135,474

UNITED FIREFIGHTERS UNION OF AUSTRALIA

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 4: EXPENSES (CONTINUED)			
Employees other than office holders:			
Wages and salaries		178,800	125,571
Superannuation		27,232	18,184
Movement (increase)/decrease in leave and other entitlements		12,220	527
Separation and redundancies		-	-
Other employee expenses		150	671
Subtotal employee expenses - employees other than holders of office		218,401	144,953
Other employee expenses - work cover insurance		1,520	858
Total employee expenses		368,402	281,285
(b) Capitation fees			
Capitation fees		-	-
Total capitation fees		-	-
(c) Affiliation fees			
	Type		
Australian Council of Trade Unions	Affiliation fees	52,714	50,196
APHEDA	Affiliation fees	269	3,225
Total affiliation fees		52,983	53,421
(d) Donations			
Total paid that were \$1,000 or less		-	-
Total paid that exceeded \$1,000		60,000	-
Total donations		60,000	-
<u>Reclassification of payments</u>			
The Union identified classification errors in respect of two payments. These have been corrected in the revised financial statements as follows:			
1. A payment of \$60,000 to Your Union Your Choice Ltd was originally disclosed in the Statement of Profit or Loss as Campaign, dispute and awareness expense. Based on the nature of the payment, this amount represents a donation and has been reclassified to Donation Expense, as disclosed in Note 4(d).			
2. A payment of \$1,363 to United Firefighters Union - Victorian Branch was originally disclosed as a donation. This payment is branch assistance to cover funeral and memorial-related costs and has therefore been reclassified from Donations to General Expenses.			
These adjustments correct classification errors only and do not change the Union's total expenses, operating result or cash flows for the year.			
(e) Grants			
Total paid that were \$1,000 or less		-	-
Total paid that exceeded \$1,000		-	-
Total grants		-	-
(f) Conference and meeting costs			
Conference and meeting travel expenses		101,418	82,798
Conference and meeting fees/allowances		-	4,851
Venue, speakers and catering costs		3,064	-
Teleconferencing		203	191
Other conference and meeting expenses		891	5,006
		105,576	92,846

UNITED FIREFIGHTERS UNION OF AUSTRALIA

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 4: EXPENSES (CONTINUED)			
(g) Administration and other operating expenses			
Rent and Services		22,785	21,700
Other expense		-	80
Compulsory Levies		-	-
Total paid to employers for payroll deductions of membership subscriptions		-	-
		<u>22,785</u>	<u>21,780</u>
(h) Legal costs			
Litigation		-	-
Other legal matters		8,330	251,378
Total legal costs		<u>8,330</u>	<u>251,378</u>
(i) Campaign costs			
Consultants		781	-
Travel		-	-
Total campaign costs		<u>781</u>	<u>-</u>
(j) Other expenses			
Penalties - via RO Act or the Fair Work Act 2009		-	-
Total other expenses		<u>-</u>	<u>-</u>
(k) Branch donation contribution			
Branch donation contribution		100,000	-
Total brach donation contribution expenses		<u>100,000</u>	<u>-</u>
The Union provided \$100,000 to the UFU Victorian Branch to contribute towards donations made by the branch.			
NOTE 5: AUDITORS' REMUNERATION			
Remuneration of the auditor of the Union for			
- Auditing or reviewing the financial report		12,455	13,400
- Auditing the UFUA QLD Branch financial report		-	1,500
- Other services		4,150	3,750
- Other services provided to UFUA QLD Branch		(500)	1,000
Total Auditor's remuneration		<u>16,105</u>	<u>19,650</u>
NOTE 6: CASH AND CASH EQUIVALENTS			
Cash on hand		-	-
Cash at bank		84,481	241,614
Short-term deposits		-	-
Total cash and cash equivalents		<u>84,481</u>	<u>241,614</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 7: TRADE AND OTHER RECEIVABLES			
Receivables from other reporting units			
United Firefighters' Union - Aviation		-	-
United Firefighters' Union - New South Wales		288,959	288,959
United Firefighters' Union - Queensland		940,796	940,796
United Firefighters' Union - South Australia		-	-
United Firefighters' Union - Victoria		89,187	-
United Firefighters' Union - Western Australia		-	-
Total receivables from other reporting units		1,318,942	1,229,755
Less allowance for expected credit losses			
United Firefighters' Union - New South Wales		(288,959)	(288,959)
United Firefighters' Union - Queensland		(940,796)	(940,796)
		(1,229,755)	(1,229,755)
Net receivables from other reporting units		89,187	-
Other trade receivables		-	-
Less allowance for expected credit losses		-	-
		-	-
Sundry receivables:			
- Amounts owing from former office bearers		-	-
- Insurance refunds		-	-
- Reimbursement		10,216	10,216
- Legal fees re-charged		-	-
		10,216	10,216
Total trade and other receivables		99,403	10,216

A provision for doubtful debts has been booked in the accounts representing disputed amounts payable by State Branches.

New South Wales State Branch

The only known bank account for the NSW Branch, Firefighters Mutual Bank BSB 802-825 A/C 610024789 had a balance at the end of June 2023 of zero based on bank statements. The bank has confirmed that the account was closed on 25 January 2023.

Queensland State Branch

The only bank account for the QLD Branch Commonwealth BSB 06 4007 A/C 10013634 had a balance as at 31 May 2024 of \$15.20. The account has only one signatory, Gavin Marshall, the previous administrator. The Commonwealth Bank have advised that UFUA has two options:

1. Pass a motion at a Committee of Management meeting authorising a change of signatories for the current account, removing the previous administrator and adding alternatives.
2. The previous administrator closes the account, and the National Office or a new QLD Branch Executive open a new account.

The approach to be taken will be determined by the NCOM at its November meeting.

UNITED FIREFIGHTERS UNION OF AUSTRALIA

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 8: OTHER ASSETS			
Prepayments		-	226
		-	226
NOTE 9: PLANT AND EQUIPMENT			
Office furniture and equipment			
At cost		4,812	4,812
Accumulated depreciation		(4,235)	(2,946)
		577	1,866
Leasehold improvements			
At cost		-	-
Accumulated depreciation		-	-
		-	-
Total property, plant and equipment		577	1,866
a. Movements in Carrying Amounts			
Movement in the carrying amount for each class of property, plant and equipment between the beginning and the end of the current financial year.			
	Office furniture and equipment \$	Leasehold improvements \$	Total \$
Cost or valuation			
Balance at 1 July 2023	3,907	-	3,907
Additions	905	-	905
Disposals	-	-	-
Balance at 30 June 2024	4,812	-	4,812
Additions	-	-	-
Disposals	-	-	-
Balance at 30 June 2025	4,812	-	4,812
Accumulated depreciation			
Balance at 1 July 2023	(752)	-	(752)
Depreciation expense	(2,194)	-	(2,194)
Disposals	-	-	-
Balance at 30 June 2024	(2,946)	-	(2,946)
Depreciation expense	(1,289)	-	(1,289)
Disposals	-	-	-
Balance at 30 June 2025	(4,235)	-	(4,235)
NOTE 10: INTANGIBLE ASSETS			
	2025 \$	2024 \$	
Computer software			
At cost	16,410	16,410	
Accumulated amortisation	(9,853)	(6,571)	
	6,557	9,839	

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 11: TRADE AND OTHER PAYABLES			
Payables to other reporting units			
United Firefighters' Union - Victorian Branch		-	12,187
		-	12,187
<i>Settlement is usually made within 30 days</i>			
External Trade payables, consisting of:			
Legal costs		1,089	-
Other		-	1,786
Total Trade payables		1,089	13,973
Wages, salaries and superannuation - accrued		5,818	3,815
Consideration payable to employers for making payroll deductions of membership subscriptions		-	-
Legal costs			
Litigation		-	-
Other legal matters		-	-
GST Payable		23,656	4,127
PAYG Withholding		7,458	7,142
Superannuation		-	-
Accrued expenses		19,331	21,095
Other		-	-
		56,263	36,179
		57,352	50,152
NOTE 12: EMPLOYEE PROVISIONS			
Employee provisions			
Office holders:			
Annual leave		10,219	3,745
Long service leave		1,342	418
Separation and redundancies		-	-
Other		-	-
Subtotal employee provisions – office holders		11,560	4,163
Employees other than office holders:			
Annual leave		23,373	10,230
Long service leave		1,398	401
Separation and redundancies		-	-
Other		-	-
Subtotal employee provisions – employees other than office holders		24,772	10,631
Total employee provisions		36,332	14,794
Current		33,592	13,975
Non Current		2,740	819
Total employee provisions		36,332	14,794

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
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NOTE 13: CASH FLOW INFORMATION

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	84,481	241,614
Cash at Bank - Firefighters Mutual Bank	-	-
	<u>84,481</u>	<u>241,614</u>

b. Reconciliation of cash flow from operating activities

Net surplus/(deficit) for the period	(101,481)	(130,259)
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Adjustments for non-cash income and expense items:

Amortisation and depreciation	4,571	5,476
Doubtful debt expense	-	-
Asset write off	-	-

Changes in operating assets and liabilities

(Increase)/decrease in trade and other receivables	(89,187)	80,391
(Increase)/decrease in prepayments	226	28,834
Increase/(decrease) in trade payables and accruals	7,200	(1,708)
Increase/(decrease) in provisions	21,538	2,420
	<u>(157,133)</u>	<u>(14,846)</u>

c. Cash flows with related parties

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

Receipts from members and related activities include the following amounts received from related parties:

	2025			
	Capitation \$	Levies \$	Reimburse't \$	Total \$
Cash inflows from operating activities				
United Firefighters' Union - Queensland Branch	-	-	-	-
United Firefighters' Union - South Australian Branch	38,643	3,344	-	41,987
United Firefighters' Union - Tasmanian Branch	34,040	2,781	-	36,820
United Firefighters' Union - Victorian Branch	388,464	31,327	-	419,791
United Firefighters' Union - Western Australian Branch	107,352	8,592	-	115,944
United Firefighters' Union - New South Wales Branch	-	-	-	-
United Firefighters' Union - Australian Capital Territory	38,102	3,124	-	41,226
United Firefighters' Union - Aviation Branch	73,314	5,908	-	79,222
	<u>679,914</u>	<u>55,076</u>	<u>-</u>	<u>734,990</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
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c. Cash flows with related parties (continued)

Payments to suppliers and employees include the following amounts paid to related parties:

	2025			
	Rent and other services \$	Contract services \$	Reimburse't \$	Total \$
Cash outflows from operating activities				
United Firefighters' Union - Queensland Branch	-	-	-	-
United Firefighters' Union - South Australian Branch	-	-	-	-
United Firefighters' Union - Tasmanian Branch	-	-	-	-
United Firefighters' Union - Victorian Branch	-	-	20,790	20,790
United Firefighters' Union - Western Australian Branch	-	-	-	-
United Firefighters' Union - New South Wales Branch	-	-	-	-
United Firefighters' Union - Australian Capital Territory	25,064	-	-	25,064
United Firefighters' Union - Aviation Branch	-	-	-	-
	25,064	-	20,790	45,853
	2024			
	Capitation \$	Levies \$	Reimburse't \$	Total \$
Cash inflows from operating activities				
United Firefighters' Union - Queensland Branch	-	-	-	-
United Firefighters' Union - South Australian Branch	39,456	3,441	-	42,897
United Firefighters' Union - Tasmanian Branch	33,768	2,751	-	36,519
United Firefighters' Union - Victorian Branch	386,252	30,308	-	416,560
United Firefighters' Union - Western Australian Branch	109,700	8,755	-	118,455
United Firefighters' Union - New South Wales Branch	-	-	-	-
United Firefighters' Union - Australian Capital Territory	37,921	3,059	-	40,981
United Firefighters' Union - Aviation Branch	68,890	5,682	-	74,571
	675,985	53,996	-	729,982

Payments to suppliers and employees include the following amounts paid to related parties:

	2024			
	Rent and other services \$	Contract services \$	Other services \$	Total \$
Cash outflows from operating activities				
United Firefighters' Union - Queensland Branch	-	-	-	-
United Firefighters' Union - South Australian Branch	-	-	-	-
United Firefighters' Union - Tasmanian Branch	-	-	-	-
United Firefighters' Union - Victorian Branch	-	-	-	-
United Firefighters' Union - Western Australian Branch	-	-	-	-
United Firefighters' Union - New South Wales Branch	-	-	-	-
United Firefighters' Union - Australian Capital Territory	23,870	-	-	23,870
United Firefighters' Union - Aviation Branch	-	-	-	-
	23,870	-	-	23,869

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
NOTE 14: EQUITY			
a). General Funds			
The Union has had no General Funds or Reserves either during or since the financial year or comparative year.			
b). Other specific disclosures - funds			
The Union has had no compulsory levy or voluntary contribution funds or other funds invested in assets either during or since the financial year or comparative year.			
NOTE 15: FINANCIAL RISK MANAGEMENT			
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:			
Financial assets			
Cash and cash equivalents		<u>84,481</u>	<u>241,614</u>
<i>Loans and receivables</i>			
Trade and other receivables		<u>99,403</u>	<u>10,216</u>
Carrying amount of financial assets		<u>183,884</u>	<u>251,830</u>
Financial liabilities			
Trade and other payables		<u>57,352</u>	<u>50,152</u>
Carrying amount of financial liabilities		<u>57,352</u>	<u>50,152</u>
Specific financial risk exposures and management			
The main risks the Union is exposed to through its financial instruments are liquidity risk and market risk through interest rate risk.			
(a) Net income and expense from financial assets and financial liabilities			
<i>Cash and cash on hand</i>			
Interest revenue		<u>-</u>	<u>-</u>
Net gain/(loss) on cash and cash on hand		<u>-</u>	<u>-</u>
Net gain/(loss) from financial assets		<u>-</u>	<u>-</u>
<i>Other financial liabilities</i>			
Interest expense		<u>-</u>	<u>-</u>
Net gain/(loss) financial liabilities at amortised cost		<u>-</u>	<u>-</u>
Net gain/(loss) from financial liabilities		<u>-</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 15: FINANCIAL RISK MANAGEMENT (CONTINUED)

(b) Fair value of financial instruments

	2025		2024	
	Carrying amount	Fair value	Carrying amount	Fair value
<i>Financial assets</i>				
Cash and cash equivalents	84,481	84,481	241,614	241,614
Loans and receivables	99,403	99,403	10,216	10,216
Investments	-	-	-	-
Total	183,884	183,884	251,830	251,830
<i>Financial liabilities</i>				
Trade and other payables	57,352	57,352	50,152	50,152
Other liabilities	-	-	-	-
Total	57,352	57,352	50,152	50,152

(c) Credit risk

Credit risk refers to the risk of any default on any type of debt owing to the Branch. The Branch is exposed to credit risk on its member subscriptions, trade debtors, and other debtors.

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

	2025	2024
	\$	\$
Financial assets		
Trade and other receivables	99,403	10,216
Total	99,403	10,216

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

	2025		2024	
	Not past due nor impaired	Past due or impaired	Not past due nor impaired	Past due or impaired
	\$	\$	\$	\$
Trade and other receivables	-	1,229,755	-	1,229,755
	-	1,229,755	-	1,229,755

Ageing of financial assets that were past due but not impaired for 2025

	0 to 30 days	31 to 60 days	61 to 90 days	90+ days	Total
	\$	\$	\$	\$	\$
Trade and other receivables	-	-	89,187	-	89,187
	-	-	89,187	-	89,187

Ageing of financial assets that were past due but not impaired for 2024

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 15: FINANCIAL RISK MANAGEMENT (CONTINUED)

(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:

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

Financial liability and financial asset maturity analysis

	2025			
	On demand	< 1 year	1-5 years	Total
	\$	\$	\$	\$
Financial assets – cash flow realisable				
Cash and cash equivalents	84,481	-	-	84,481
Trade and other receivables	99,403	-	-	99,403
Total anticipated inflows	183,884	-	-	183,884

Financial liabilities due for payment

Trade and other payables	-	57,352	-	57,352
Other liabilities	-	-	-	-
Total contractual outflows	-	57,352	-	57,352
Net inflow/(outflow) on financial instruments	183,884	(57,352)	-	126,532

	2024			
	On demand	< 1 year	1-5 years	Total
	\$	\$	\$	\$
Financial assets – cash flow realisable				
Cash and cash equivalents	241,614	-	-	241,614
Trade and other receivables	10,216	-	-	10,216
Total anticipated inflows	251,830	-	-	251,830

Financial liabilities due for payment

Trade and other payables	-	50,152	-	50,152
Other liabilities	-	-	-	-
Total contractual outflows	-	50,152	-	50,152
Net inflow/(outflow) on financial instruments	251,830	(50,152)	-	201,678

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 15: FINANCIAL RISK MANAGEMENT (CONTINUED)

(e) Financial and non-financial assets and liabilities fair value hierarchy

The following tables provide an analysis of financial and non-financial assets and liabilities that are measured at fair value, by fair value hierarchy.

Fair value hierarchy – 30 June 2025

	Date of Valuation	Level 1	Level 2	Level 3
<i>Assets measured at fair value</i>				
Land and buildings	NIL - N/A	-	-	-
Total		-	-	-
<i>Liabilities measured at fair value</i>				
Financial liabilities	NIL - N/A	-	-	-
Total		-	-	-

Fair value hierarchy – 30 June 2024

	Date of Valuation	Level 1	Level 2	Level 3
<i>Assets measured at fair value</i>				
Land and buildings	NIL - N/A	-	-	-
Total		-	-	-
<i>Liabilities measured at fair value</i>				
Financial liabilities	NIL - N/A	-	-	-
Total		-	-	-

There have been no transfers into or out of each level during the year ended 30 June 2025 or the prior year.

The Union has a number of assets and liabilities which are not measured at fair value, but for which fair values are disclosed in Note 15(b).

Cash and cash equivalents as well as receivables from other financial institutions are short-term liquid assets which approximate fair value.

The carrying value less impairment provision of receivables and payables is a reasonable approximation of their fair values due to their short-term nature.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 16: RELATED PARTY TRANSACTIONS			
Revenue transactions in relation to capitation fees GST exclusive:			
United Firefighters' Union - Queensland Branch		-	-
United Firefighters' Union - South Australian Branch		35,130	35,869
United Firefighters' Union - Tasmanian Branch		30,945	30,698
United Firefighters' Union - Victorian Branch		353,149	351,138
United Firefighters' Union - Western Australian Branch		97,593	99,727
United Firefighters' Union - New South Wales Branch		-	-
United Firefighters' Union - Australian Capital Territory		34,638	34,474
United Firefighters' Union - Aviation Branch		66,649	62,627
		<u>618,104</u>	<u>614,533</u>
Revenue transactions in relation to levies GST exclusive:			
United Firefighters' Union - Queensland Branch		-	-
United Firefighters' Union - South Australian Branch		3,040	3,128
United Firefighters' Union - Tasmanian Branch		2,528	2,501
United Firefighters' Union - Victorian Branch		28,479	27,553
United Firefighters' Union - Western Australian Branch		7,811	7,959
United Firefighters' Union - New South Wales Branch		-	-
United Firefighters' Union - Australian Capital Territory		2,840	2,781
United Firefighters' Union - Aviation Branch		5,371	5,165
		<u>50,069</u>	<u>49,087</u>
The above levies are collected by the National Office and paid to the Australian Council of Trade Unions (ACTU) on behalf of the branches.			
Revenue transactions in relation to other charges GST exclusive:			
United Firefighters' Union - Queensland Branch		-	-
United Firefighters' Union - South Australian Branch		-	-
United Firefighters' Union - Tasmanian Branch		-	-
United Firefighters' Union - Victorian Branch		-	-
United Firefighters' Union - Western Australian Branch		-	-
United Firefighters' Union - New South Wales Branch		-	-
United Firefighters' Union - Australian Capital Territory		-	-
United Firefighters' Union - Aviation Branch		-	-
		<u>-</u>	<u>-</u>
Total revenue transactions with related parties		<u><u>668,173</u></u>	<u><u>663,620</u></u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 16: RELATED PARTY TRANSACTIONS (CONTINUED)			
Expense transactions with related parties			
United Firefighters' Union - Queensland Branch		-	-
United Firefighters' Union - South Australian Branch		-	-
United Firefighters' Union - Tasmanian Branch		-	-
United Firefighters' Union - Victorian Branch		-	-
Expense reimbursements		18,900	-
Branch donation contribution		100,000	-
United Firefighters' Union - Western Australian Branch		-	-
United Firefighters' Union - New South Wales Branch		-	-
United Firefighters' Union - Australian Capital Territory		-	-
Rent and other services		22,785	21,700
Expense reimbursements		-	-
United Firefighters' Union - Aviation Branch		-	-
		<u>141,685</u>	<u>21,700</u>
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 - Aviation		-	-
United Firefighters' Union - New South Wales		288,959	288,959
United Firefighters' Union - Queensland		940,796	940,796
United Firefighters' Union - South Australian Branch		-	-
United Firefighters' Union - Victorian Branch		89,187	-
United Firefighters' Union - Western Australia Branch		-	-
Total receivables from other reporting units		<u>1,318,942</u>	<u>1,229,755</u>
Less provision for doubtful debts			
United Firefighters' Union - New South Wales		(288,959)	(288,959)
United Firefighters' Union - Queensland		(940,796)	(940,796)
United Firefighters' Union - South Australian Branch		-	-
		<u>(1,229,755)</u>	<u>(1,229,755)</u>
Total amounts owed by related parties		<u>89,187</u>	<u>-</u>
Trade and other payables:			
United Firefighters' Union - Victorian Branch		-	12,187
Total amounts owed to related parties		<u>-</u>	<u>12,187</u>

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 year end 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.

The branch did not acquire an asset or liability due to an amalgamation under Part 2 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission; and the branch did not make a payment to a former related party of the branch.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
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NOTE 17: COMMITMENTS AND CONTINGENCIES

Commitments:

United Firefighters Union of Australia has a temporary storage facility in place for UFUA property in Victoria through a rented storage facility, which will continue until such time as a permanent solution can be put in place.

Contingencies:

Revision of disclosure

This note has been updated in the revised financial statements to reflect developments occurring up to the date of issue of the auditor's report. The update provided additional information regarding decisions made by the NCOM and the status of proposed rule changes lodged with the Fair Work Commission.

Branch Dispute - New South Wales Branch:

The dispute between the National Office and the NSW 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 2024 and will continue to be provided for until the dispute is resolved.

Due to the resignation of the NSW BCOM in December 2022, the National Office was informed by the Fair Work Commission that given there are no office bearers in the NSW Branch, the obligations under the RO Act to provide financial returns and statements for 2021/22 and 2022/23 fall to the UFU of A. This has had a financial impost to the National Office with invoices owing to Daley's Auditors for previous work still owing in addition to costs for continued auditing work:

NSW Audit 2020 - \$1,320

NSW Audit 2022 - \$8,000

NSW Audit 2023 - \$4,000

Consideration of the amounts owed by NSW and QLD were discussed at the NCOM meeting held in November. Legal guidance had been provided as to how to "park" the branches, and additional rules to facilitate reducing the financial and time burden placed on the National Office had been discussed with the FWC. At the NCOM Meeting, the proposed new rules were voted on and approved. The proposed rule changes have since been lodged with the FWC, and are under consideration. If approved by the FWC, these rule changes will make clear that the NCOM has the power to disband branches and will codify the approach to be taken with respect to remaining members.

It is then expected that the NCOM would apply the new rules to disband the NSW and QLD Branches.

Assuming that FWC approves the Rule changes allowing for Branches to be disbanded, and NCOM decides to apply those rule changes in respect of NSW, the items listed above are expected to be the final residual reporting obligations to be borne by the National body in respect of NSW.

Outstanding matters for the NSW Branch financial reporting requirements:

- For the year ended 30 June 2023, the Fair Work Commission (FCW) issued correspondence on 3 July 2024 raising certain issues with the Audited Financial Statements lodged for that financial year, which still need to be resolved.
- For the year ended 30 June 2024, the Audited Financial Statements contained a 'Qualified Audit Opinion', on the basis that the Auditor could not obtain access to the Branch's accounting books and records for that financial year. Subsequently, FWC advised that the Auditor was not eligible to audit the 2024 year, as it had exceeded the mandatory 7-year audit rotation requirements. Accordingly, a new auditor will need to be appointed and undertake an audit for that year.
- For the year ended 30 June 2025, the Branch did not operate and did not undertake any transactions in that financial year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Note	2025 \$	2024 \$
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NOTE 17: COMMITMENTS AND CONTINGENCIES (CONTINUED)

Branch Dispute - Queensland Branch:

The Queensland Branch officers and delegates all collectively resigned between the 12th and 22nd of August 2019. The United Firefighters of Australia - National Office successfully lodged an application to appoint an administrator to the Union with a view to restart operations and manage the Union. As of 24th of February 2022, Mr. Gavin Marshall was appointed as an administrator per the terms of the Federal Court Order which enabled the Queensland Branch of the United Firefighters' Union Branch to function effectively. The Union through the Administrator subsequently prepared Financial Reports for the Queensland Branch for the financial years 2018-19, 2019-20, 2020-21, and 2021-22. As per the Court Order, the Union has an obligation to indemnify the UFU Queensland in respect of the administration of the Queensland Branch. Otherwise, the Union has no further obligations in regards to the Queensland Branch

Queensland Branch elections were held on 15 December 2022 finalised and declared on 23 December 2022 by the AEC. The positions of President, Vice President, Secretary and three executive members were filled. Branch activities did not resume after this time. The State President of UFUQ, Wayne McLean sent through resignations to Secretary Don Luther, removing close to 800 members before the end of the 2023 reporting period. 1,318 members remained at 30/06/2024. These members receive newsletters from the National Office.

QLD elections were required to be held in March 2024. Matter E2023/193. The process did not proceed due to the election notice and nomination form not being posted or distributed when received on March 13 2024. No nominations were received. This was not known by the UFUA national office until the Post Declaration Reminder correspondence from the FWC on 23/04/2024.

Vice President Rick Salisbury resigned 9/08/2023. President Gordon Finlayson resigned on 24/04/2024 and Gerard Williams Exec Member/NCOM Delegate resigned on 24/04/2024.

Outstanding matters for the QLD Branch financial reporting requirements:

- FWC has confirmed that the QLD Branch, despite not operational in the 2024 and 2025 financial years, is still required to prepare and lodge an Audited Financial Report for each of those years respectively, both of which are still to be completed as at the date of this report.
- Other than a refund of GST in respect of the June 2022 Business Activity Statement of \$11,511 which was received by the UFUA on 16 February 2025, the QLD Branch undertook no transactions in the 2025 financial year.

The UFUA remains in discussions with the Fair Work Commission to agree upon a resolution to the ongoing operations of the Queensland Branch, and in relation to financial reporting requirements.

Application to amend the UFUA Rules was made by the Queensland Branch Administrator and subsequently approved by the Fair Work Commission's General Manager on 08/09/2022. UFUQ and FBEU have made an application to the Fair Work Commission ('FWC') to have their entity names removed from the Rules in order to reflect that no relationship exists between their entities and the UFUA. This matter remained ongoing throughout the reporting period and will continue to have financial impost on the National Office due to costs relating to representation at the FWC. This matter was settled on 6 July 2023 by Murray Furlong FWC – R2022/65 – alteration of rules – permission not granted. Leave for appeal was sought, however not granted, with the ruling C2023/4351 & C2023/4353 by a Full Bench of the FWC (Deputy President Saunders/Deputy President Slevin/Deputy President Grayson) refusing permission to appeal on the 19th of December 2023.

There were no other contingent liabilities or contingent assets as at balance sheet date.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
NOTE 18: EVENTS AFTER THE BALANCE DATE			
<i>Branch Disputes</i>			
The ongoing disputes with the state branches, as disclosed in Note 17, remain unchanged after balance date up to the date of signing of this report.			
Apart from the above, no other matters of 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.			
NOTE 19: KEY MANAGEMENT PERSONNEL			
The total remuneration paid to elected officials of the Branch during the period are as follows:			
Short-term employee benefits:			
Salary and wages		83,630	80,631
Contract services (i)		-	-
Allowances		-	-
Honorarium		42,902	39,713
Total short-term employee benefits		126,532	120,344
Post-employment benefits			
Superannuation		14,551	13,237
Total post-employment benefits		14,551	13,237
Total employee benefits		141,084	133,581

NOTE 20: UNION DETAILS

Registered office & Principal place of business

The registered office and principal place of business of the Union is:

United Firefighters' Union of Australia - National Branch
Unit 15A, 71 Leichhardt Street
KINGSTON ACT 2604