

Annual Report

June 2004



Volunteer
Fire
Brigades
Victoria

VFBV – advancing the interests of *all* Victorian fire brigade volunteers...

Annual Report of the Overarching Body

For the year ended 30 June 2004

For submission to the Annual General Meeting of the Association on 15 October 2004

LOGO's

Volunteer Fire Brigades Victoria Inc.

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VFBV Board Members and Office Bearers 2003/2004

Quentin Turner AFSM
Chairman 2003/2004
Board Member 2002/2004
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Mick Taylor AFSM
Board Member 2003/2006
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Bruce Conboy
Deputy Chairman 2003/04
Board Member 2003/05
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Rob Waterson AFSM
Board Member 2002/2005
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Ron Schultz
Board Member 2002/2004
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Tom Brodie
Board Member 2002/2005
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Peter Davis AFSM
Joint Executive Officer
Treasurer 2003/2004
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Peter Downes
Board Member 2003/2004
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Bob MacDonald
Joint Executive Officer
Public Officer 2003/2004
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CHAIRMAN'S REPORT Quentin Turner AFSM



In its second year of operation, VFBV is steadily moving towards its strategically planned outcomes.

It has a culture that reflects the considered opinions about the future of volunteers and an ethos of all volunteers of the Associations being equal.

A perceived threat to the fabric of volunteerism in Victoria has been averted in respect to payments and compensation being considered at a National level.

CFA volunteers have since reaffirmed, that to take payment or compensation for the work we do, is fundamentally offside with the very ethos of volunteerism. This will reinforce that we are true volunteers in respect to the Emergency Management Australia definition of volunteerism.

After a number of papers, presentations, debates and finally an open forum, it seems the general consensus of CFA volunteers is still in agreement with VFBV.

However, there are other means of support to Victorian volunteers and employers, that VFBV will present at State and National levels to

ensure our 'Good Samaritan' status is maintained.

It is very pleasing as your Chairman, to see the great co-operation from members of the VFBV Board, State Executives of the two Associations, Regional Councils, Brigades and volunteers. There is a strong feeling of co-operation and commonality on most issues. Of course with such a broad based membership, one cannot expect to get 100% agreement. However, as long as the majority of brigades and members agree with an issue, we are compelled to run with it on behalf of all volunteers.

A major challenge for VFBV in the early months of 2004, was to re-form the Executive Officer role with a major reorganization, resulting in the interim arrangement we now have. Both Bob and Peter, along with Lisa and Jenni, have risen to the occasion to encompass both strategic and day to day operations of VFBV and the Associations.

As indicated during the initial process, the arrangement is now due to be reviewed.

As your Chairman, I feel that we are now strategically ahead of a number of issues. This gives us more credibility and a greater chance to influence any decision makers, before decisions that may impact upon our volunteers, are made.

A number of important principles have been agreed upon such as:

- no payments to volunteers;
- all volunteers under broader brigade principals are equal;
- volunteers support the volunteerism of employers;
- focus on the issues that bind volunteers;
- consider compromise on the Urban/Rural cultural differences of the past, and steadily work closer together.

However, there are still many challenges ahead of us in this ever changing socio / political environment in which we live. Nevertheless, we strongly believe VFBV is up to these challenges and confident that our volunteer service will continue long into the future.



ANNUAL GENERAL MEETING – SEPTEMBER 2003

At the Annual General Meeting of VFBV on 26th September 2003, the following elections were held:

Chairman: Quentin Turner AFSM
Deputy Chairman: Bruce Conboy
Treasurer: Peter Davis AFSM
Auditors: Christopher Falkingham,
Balance Corporation

Board Appointments:

The annual appointment of an urban representative and a rural representative on the Board was acknowledged. The VRFBA had re-appointed Gary Lyttle and the VUFBA had re-appointed Mick Taylor. Peter Downes had been appointed in August by the VRFBA to the vacancy created by the resignation of Rick Hill. Chairman Quentin Turner welcomed these members.

EXECUTIVE OFFICERS' REPORT

**Joint Executive Officers: Peter Davis
Bob MacDonald**

As Allan Woodward had indicated to the VFBV Board in December that he would not be extending his contract when it expired in January, interim staffing arrangements were put in place to ensure the continued administration of VFBV, the VRFBA and the VUFBA.

All four members of staff formerly employed by VRFBA and VUFBA were transferred to the employment of VFBV with Peter Davis and Bob MacDonald appointed as interim Joint Executive

Officers of VFBV. Both Peter and Bob still fill the roles of VUFBA Secretary and VRFBA Executive Officer. Jenni Laing and Lisa Preston are our other two members of staff. This arrangement has operated as from 1st March 2004.

The staffing arrangements have assisted in bringing the three organisations closer together and joint newsletters are now forwarded to all brigades on a quarterly basis. A joint meeting of the three organisations has been held and a joint volunteer workshop conducted. More joint meetings and workshops are planned.

The new arrangements have also been instrumental in achieving a consistent approach by the three organisations to important issues such as brigade ABN's, introduction of the Emergency Alerting System, Review of the CFA Act and Regulations, CFA Awards etc.

These arrangements have been in place for only four months but the closer working relationship between the three organisations is already providing benefits for the State's volunteer firefighters.

With planned regional meetings between the VFBV Board and both urban and rural Regional Council Presidents, Secretaries and other volunteers (see separate article) to occur within the next few months, it is hoped that the representation of all of our volunteers will continue to strengthen.

Unfortunately, due to difficulties with our Webpage provider, the VFBV Webpage has not been updated with current information. We are in the process of changing providers and the Webpage should be back in operation before the end of 2004

FROM C.E.O. TO JOINT EXECUTIVE OFFICERS

In December, C.E.O. Allan Woodward advised the VFBV Board that he would not be seeking extension of his contract when it became due for renewal in January.

Allan was the first C.E.O. appointed to VFBV, having previously worked for CFA and later seconded to assist with the creation of the new organisation.

The Board of VFBV approached both volunteer associations suggesting an interim arrangement involving the VRFBA Executive Officer and the VUFBA Secretary jointly filling the position until a new C.E.O. could be appointed. As well as ensuring that uninterrupted administration of VFBV continued, the proposal could also assist to achieve a closer working relationship between the three organisations.

Both Associations agreed to the proposal together with their respective administrators.

VFBV and the two Associations also agreed that all administrative staff of both Associations would be employed by VFBV and work jointly for VFBV and the respective Associations.

On 1st March 2004, the new arrangements came into operation.

POLICIES AND REVIEWS

During the past twelve months VFBV has provided input into or made submissions to:

- CFA Donations and Sponsorship Policy
- Victorian Bushfire Inquiry
- Volunteer Discipline Policy
- CFA Media Policy and Procedures
- Victorian Government's Green Paper on Water
- CFA Regulations Review
- CFA Act Review
- CFA Standards on Pipeline Irrigation Schemes
- OH & S Act Review
- COAG National Bushfire Inquiry

REGIONAL COUNCIL MEETINGS

The Board of VFBV has agreed to conduct four meetings in Regional Victoria and one at CFA Headquarters in the year 2004/2005 principally in an endeavor to improve communications between regional office bearers and State bodies.

The opportunity will also be taken to see what assistance is needed by Regional Committees to enable them to better meet the needs of their brigades and groups.

It is intended to invite Regional Presidents and Secretaries to the meetings as well a number of other interested persons.

At this time the four regional meetings are scheduled to be held in Bendigo, Traralgon, Benalla and Hamilton.

COMMUNICATIONS

VFBV is very aware of the need to communicate on a regular basis with its constituents to make them aware of the work of the organisation and the issues it is dealing with.

Each month the Chairman of VFBV has a column in "The Fireman" newspaper and a combined Newsletter is produced in conjunction with the two Associations on a quarterly basis.

The newsletter is sent to all brigades and groups as well as to Regional Presidents and Secretaries.

JOINT MEETING

On 23 May, 2004 a joint meeting of the VFBV Board, VRFBA State Council and VUFBA Executive Committee was held at Fiskville.

The meeting was facilitated by VFBV and was opened by the Chairman Quentin Turner.

In his address Mr Turner spoke of the reasons behind the setting up of VFBV and the recent resignation of Allan Woodward as CEO. He went on to talk about the subsequent appointment of Peter Davis and Bob MacDonald as joint Executive Officers.

Mr Turner also addressed the challenges of synchronising the two Associations on common issues and the rationalization of resources.

Following Mr Turner's address the meeting raised and discussed a wide range of issues that are of concern to volunteers.

In the second part of the meeting the members were broken up into syndicates to workshop the question "How to Progress the Development of VFBV?"

Some of the comments that came forward from the syndicates were as follows:

- Need to communicate more, particularly successes;
- Need to become one Association to work efficiently;
- Need to cater for all brigades, both big and small;
- Ultimate aim is to amalgamate both Associations, but will take time;
- Rural and Urban competitions will always be different;
- Funding of brigades not equitable and needs to be addressed;
- Alternative method of funding VFBV needs to be investigated for true independence;
- Need for Regional Councils to work towards combined meetings;
- Need to involve and target younger people;
- Need to develop working party to look at detail of bringing two Associations together;
- Need to discuss issues prior to Joint Meetings to ensure consensus;
- Need to examine differences between the two Associations.

At the conclusion of the syndicate presentations Quentin Turner summarised by saying there was a need for improved communication, the issues register is not being utilized properly, there was a harmony of working together for a common purpose and the acceptance of one representative body for all members.

Michael Wootten, CFA Director of Finance and Administration then addressed the meeting on the Charities Legislation that is dealt with elsewhere in this Annual Report.

The final part of the meeting was a presentation by Craig Lapsley, CFA Deputy Chief Officer on the proposed CFA Vehicle Procurement Program for the next several years.

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ISSUES REGISTER

VFBV has developed an issues register as a means of tracking its business and providing our stakeholders on the progress of particular interest to them.

Each Board meeting an updated copy of the register is tabled for consideration of the Board.

An abbreviated form of the issues register has been produced for circulation to each stakeholder.

The register lists the issues which have come before the Board, the actions taken and when and progress to date. Issues are catalogued as active, closed since last meeting or achieved.

VOLUNTEER WORKSHOP – EMERGENCY ALERTING SYSTEM

In November, the Board discussed the concept of conducting mini summits or workshops for the volunteers on topical issues. Two topics were identified - the introduction of a Statewide Emergency Alerting System and Volunteer & Employer Support measures. The concept was discussed with the CFA and its support was readily provided.

It was agreed to hold the first workshop in June with the second workshop in August. Invitations were forwarded to all Regional Councils for representatives to attend both workshops.

Over 40 volunteers from across the State attended the Emergency Alerting System workshop on 27th June and were briefed by DCO Geoff Evans and Acting Project Manager for Country CAD Mark Glover.

The project that will cost approximately \$100M, plans to have one paging system in place across the State by November 2005. 190 towers will be required to provide coverage plus temporary boosters where a need is identified. Some 25,000 pagers will be issued to CFA volunteers.

The system will be introduced progressively across the State commencing with Regions 15 and 22. Initially the system will be an alerting system only, apart from two small areas in Regions 15 and 22 which will also use the Ballarat Country CAD centre as a communications centre.

At the workshop, information on the continuing introduction of the Spectrum pre conferencing telephone system to replace the ERS which Telstra was withdrawing, was also provided.

The introduction of the emergency alerting system is being funded by the State Government.

MEETING WITH EMERGENCY SERVICES COMMISSIONER

The Board of VFBV and senior members of the two Associations met with Bruce Esplin, Emergency Services Commissioner early in 2004 to receive an update on the progress of the recommendations contained in his review of the devastating 2003 fires in Victoria.

Mr. Esplin briefed the group on what had transpired since the release of his report and then VFBV put forward a number of issues for his consideration in regard to his report.

At the conclusion of the meeting Mr. Esplin agreed to give the Board a further update at a later date and that meeting is scheduled for September 2004.

REVIEW OF THE CFA ACT (1958)

A number of key personnel within VFBV have been involved in the review of the CFA Act in the second half of the year.

Chairman Quentin Turner and Deputy Chairman Bruce Conboy are members of the steering committee along with CFA Chairman Len Foster, CFA CEO Neil Bibby and CFA Board Member Clif Lang. Joint Executive Officers Peter Davis and Bob MacDonald are involved at the working party level with VFBV Board Members Peter Downes and VUFBA member Ian Thomson.

During the process the working party considered and made recommendations to the steering committee on:

- Roles and responsibilities of a CFA Board;
- Roles and functions of the Chief Executive Officer and the Chief Officer;
- Liability/immunity and OH & S issues;
- Brigades and groups;
- Industrial relations and human resources;
- Community relationships;
- Community relationships and roles
 - public awareness and preparedness,
 - facilitating community initiatives eg. Community Fireguard;
- Relationships and role of Local Government
 - role of municipal fire prevention officer,
 - fire prevention plans and committees,
 - implementation and audit of plans,
 - role of administrator and endorsement of restrictions or requirement on private land;
- role of CFA in land use planning process.

The project officer Helen Proctor is preparing a draft discussion paper on the conclusions reached by both the Steering Committee and Working Party for key stakeholders such as volunteer firefighters throughout the State. There will be a three month period of consultation before the working party will consider the points raised in submissions and develop a "final position" of the key principles on which a new Act would be based. The Steering Committee will consider and endorse "the recommended" final position.

A request will then be made to Department of Justice to seek cabinet approval for preparation of an exposure draft of the Bill.

VFBV POSITION ON PAYMENT TO VOLUNTEERS

As a result of some movement to seek greater support for CFA volunteers including reimbursement for lost wages, VFBV developed a paper "*Payments to Volunteers will Destroy the Fabric of Volunteerism*".

Whilst VFBV is fully supportive of measures to provide appropriate levels of support for our volunteers and their employers, it rejects the notion of any form of payment to the volunteers for their services as this is completely contrary to the definition of volunteerism.

Both the VUFBA and the VRFBA supported the VFBV position.

VFBV Chairman Quentin Turner presented the Paper to the 10th National Conference on Volunteering held in Melbourne in June 2004.

This issue was also to be the subject of the Workshop to be conducted by VFBV in August at which all Regions had been invited to send representatives.

CHARITIES DEFINITION INQUIRY / CFA AND BRIGADE ABN's

Prior to the formation of VFBV, the Federal Government had initiated an Inquiry into the Definition of Charities. The CFA and the two volunteer associations made a joint submission to the Inquiry supporting retention of charitable status for the CFA.

During the 2003/04 year the Inquiry's recommendations were released which, if adopted, would result in the CFA and its brigades losing their charitable/public benevolent institution status.

During September, the CFA made a submission to a Board of Taxation reviewing the Inquiry's recommendations and VFBV agreed to forward a letter to the Federal Treasurer supporting the CFA's position for retention of charitable status.

In late December, the Federal Treasurer announced that amendments would be made to the Income Taxation Assessment Act to recognise the CFA as a Deductible Gift Recipient organisation that would protect the tax deductibility of donations to the CFA and its

brigades. VFBV advised brigades early in January of the Federal Government's decision.

In March, the CFA informed VFBV of the requirement to create a Trust Fund for brigade donations to ensure they continued to be recognised as tax deductible donations. Together with this advice, the CFA indicated that it required all brigades to operate under the CFA ABN in future. Separate advice was received by VFBV from the Australian Taxation Office, indicating that brigades could be treated as charities in their own right and operate under their own ABN.

In view of the conflicting advice, a meeting between officers of the Taxation Office, CFA and its legal advisors and VFBV was held in late June. As the CFA and the Taxation Office positions were vastly different, VFBV suggested a moratorium on any further action by all parties until the Taxation Office could give consideration to the CFA's legal opinion on the one ABN for the CFA and its brigades. At the end of June 2004, the moratorium was in place and VFBV was awaiting advice from the Taxation Office of its position following consideration of the CFA legal opinion.

CFA AND BRIGADES DONATIONS TRUST FUND

As a consequence of the recommendations of the Inquiry into the Definition of Charities, the CFA would cease to be recognised as a Public Benevolent Institution or Deductible Gift Recipient organisation as from 30th June 2004.

To preserve the tax deductibility of donations to the CFA and its brigades from 1st July 2004 onwards, the CFA created a Trust Fund which would be recognised under Section 30 of the Income Taxation Assessment Act.

The CFA agreed to a VFBV suggestion to name the Trust Fund the 'CFA and Brigades Donations Trust Fund' to provide a degree of ownership to volunteer brigades. The CFA wished to have strong volunteer representation amongst the Trustees for the Trust Fund and agreed to five of the seven trustees being volunteers. VFBV nominated Quentin Turner, Tom Brodie, Gary Lyttle, Ron Schultz and Mick Taylor to represent the State's volunteers, whilst the CFA nominated Len Foster and Neil Bibby (CFA C.E.O.)

VICTORIAN BUSHFIRE INQUIRY

During 2003/04, VFBV in conjunction with the two Associations and in consultation with the CFA, made a submission to the Victorian Bushfire Inquiry which incorporated the views of volunteers as provided to VFBV.

The VFBV submission included issues such as fuel reduction; obligations on landowners to reduce risk; research into the effectiveness of fuel reduction; concerns about water conservation policy; protection of water supplies following bushfires; maintenance of roads, trails and brigades that provide access during fires; adequate funding for fire appliance replacement; occasional funding assistance for the introduction of new technology; retention of the existing ERS until such time as an equivalent or better service is available; consideration of ways to offset out of pocket expenses for volunteers; consideration of a model for compensation for employers and self employed persons and a call for a more flexible approach with volunteers who are unemployed.

VFBV also worked in conjunction with the CFA to support a substantial CFA submission to the Inquiry.

At a later date, VFBV personnel met with Inquiry staff to discuss the submission in greater detail.

The Inquiry's report was released in November and contained 148 recommendations.

O H & S REVIEW DISCUSSION PAPER

In December 2003 VFBV made a submission to the OH & S Review Discussion Paper prepared by Mr. Chris Maxwell QC on behalf of the State Government.

The combined Emergency Services Organisations in Victoria also made a submission and we advised Mr. Maxwell that we were generally in agreement with that submission.

There were a number of specific issues we took the opportunity to comment on in the paper.

Whilst VFBV agreed with the commentary in the paper that volunteers are protected by the duty owed by employers under Section 22 of the Act,

we believe the protection could be more extensive. We feel it is appropriate that volunteers are recognized in the OH & S Act (1985) by extending the duties of employers to include volunteers.

VFBV also argued that volunteers should have the right to elect health and safety officers if they wish as do paid employees, otherwise denying them this right would be discriminatory.

Volunteers do the same work as paid firefighters, they are trained to the same competency and therefore should have the same rights from an O H & S stand point.

We also stressed the real fear that volunteers have about litigation under O H & S and cited the example of volunteers being reluctant to take leadership offices because of their concerns. It is our view that if legislative changes included obligations on volunteers under Section 25 of the Act there will be negative repercussions.

Practicability

Whilst the paper discussed the term "practicable" as it applies to employers obligations we argued that the same term can be applied to employees and volunteers.

The application of "practicability" to emergency services is of concern to volunteers, particularly in relation to the workplace.

VFBV accept that fire stations and their environs are workplaces and that there is a level of predictability about work activities undertaken there. To extend the definition to the fireground however makes volunteer firefighters uneasy.

We stressed that fire is inherently dangerous and control of safety on the fireground is not always possible.

Code of Practice on Consultation

The paper questioned whether it would be more appropriate to provide guidance on consultation through a code of practice and we agreed it would give greater flexibility.

We did caution however that the key principles of equal participation as expressed in the Act would need to be retained.

SECURING OUR WATER FUTURE

VFBV responded to the State Government Green Paper on Securing our Water Future in November of the year under review.

Submissions were also made to the paper by the VRFBA and CFA and VFBV indicated its support of both those responses.

In its submission VFBV emphasised a number of issues including the fact that firefighting services are clearly stakeholders in the provision of water yet the green paper did not explicitly mention them.

It is our contention that the provision of water for firefighting purposes should be included in policy considerations otherwise decision may be taken that work against the protection of life and property.

Concern was also raised about the size and water pressure in some new housing subdivision mains. The legislation currently specifically exempts the requirement to provide water for firefighting purposes.

VFBV also raised the need to have safeguards to protect firefighters should the use of grey water or contaminated water be considered for firefighting purposes.

Fire Hydrant and Plug Maintenance

We sought that Government address the matter of fire hydrant and plug maintenance as there is in our view a clear lack of understanding between municipalities, water authorities and fire agencies in the role played by each in this matter.

Replacement of water taken for Firefighting purposes

VFBV raised the issue of replacing water taken for firefighting purposes in particular circumstances.

Our view is that it is important that harmony is maintained between volunteer firefighters and their communities, which could be put in jeopardy if water is taken from landholders who have paid for it.

Impact of Pricing Reform

We raised the question of whether fire authorities may in future be required to pay for water used under any pricing reform.

Fire Water Runoff and the use of Class A Foam

VFBV stressed that the use of Class A Foam is a worthwhile strategy in conserving water but posed the question of the long term environmental impacts of its use and sought greater research.

Fire Management in Water Catchment Areas

Whilst not expressly included in the green paper VFBV highlighted the need for good fire management practices in water catchment areas to minimise the impact of soil erosion, ash and debris on our water supplies.

**VOLUNTEER FIRE BRIGADES VICTORIA INC.
REVENUE & EXPENDITURE STATEMENT
FOR YEAR ENDING 30TH JUNE 2004**

Income

CFA Grant Operations	325,001.00
CFA Grant Travel Reimbursement (Agreed Meetings)	104,000.00
Association Contributions	28,333.32
Transfer from Travel Account	10,000.00
Myob Refund	100.00
EFT Payments Rejected	1,539.96
Interest Current Accounts	3,651.32
Interest Term Deposits	<u>4,648.01</u>

Total Income

\$477,273.61

Expenses

Accommodation/Meals		
Chairman	290.69	
Board Members (Board Meetings)	552.46	
C.E.O.	<u>53.64</u>	896.79
Accounting		2,060.00
Catering (Board Meetings)		548.23
Communications		
Telephone & Internet	2,830.69	
Board Members Tel/Internet	2,400.00	
T Drive	<u>387.48</u>	5,618.17
Contract Labour		
Legal Advice		500.00
Depreciation		1,807.77
Insurance (WorkCover)		6,601.90
Miscellaneous		
Transfer to Travel Account	10,000.00	
Grant to The Fireman	1,000.00	
Conference Registration	336.36	
Consumer Affairs	29.54	
Flowers	<u>147.27</u>	11,513.17
Rent		
Office Rent	6,774.19	
Outgoings	<u>349.77</u>	7,123.96
Stationery & Software		
General	415.01	
Maintenance	276.16	
Printing	518.48	
Postage	3,132.52	
Board Member Consumables	1,083.21	
Software	1,749.09	
Stationery	<u>446.98</u>	7,621.45
Salary & Wages		129,726.25
Annual Leave Provision		7,662.84
Superannuation		23,432.13
Travel Reimbursement		
Chairman Approved Travel	3,192.84	
Board Member Travel	15,560.36	
C.E.O. Travel	13,213.20	
Training & Conferences	<u>268.18</u>	

Travel Reimbursement (Agreed Meetings)			
Association Executives	4,563.94		
Volunteer Travel	51,266.67		
Room Hire	435.00		
Accommodation / Meals	5,522.28		
Catering	<u>6,350.90</u>	68,138.79	
Total Expenses			<u>\$305,486.03</u>
Net Profit			<u>\$171,787.58</u>

**VOLUNTEER FIRE BRIGADES VICTORIA INC.
BALANCE SHEET
FOR YEAR ENDING 30TH JUNE 2004**

Assets

Current

General Cheque Account		87,923.24	
Travel Reimbursement Account		51,661.80	
Term Deposits			
TD – 122428808	100,000.00		
TD – 119437937	50,000.00		
TD – 119437895	<u>50,000.00</u>	<u>200,000.00</u>	
Total Current			339,585.04

Non Current

Office Equipment			
Office Equipment at Cost	7,672.52		
Office Equipment Accum Dep	<u>-3,442.04</u>	4,230.48	
Total Non Current			<u>4,230.48</u>

Total Assets

\$343,815.52

Liabilities

Current

Long Service Leave		945.00	
Annual Leave		2,900.00	
Trade Creditors		25,134.32	
GST Liabilities			
GST Collected	17,782.11		
GST Paid	<u>-2,210.47</u>	<u>15,571.64</u>	
Total Current			19,416.64

Payroll Liabilities

Superannuation Payable		11,680.03	
PAYG Withholding Payable		<u>8,423.89</u>	
Total Payroll Liabilities			<u>20,103.92</u>

Total Liabilities

\$39,520.563

Net Assets

\$304,294.96

Equity

Retained Earnings		132,507.38	
Current Earnings		171,787.58	

Total Equity

\$304,294.96

INDEPENDENT AUDIT REPORT

To the members of Volunteer Fire Brigades Victoria Inc.

Scope

We have audited the attached special purpose financial report comprising the Profit and Loss Statement and Balance Sheet, of Volunteer Fire Brigades Victoria Inc for the period ended 30 June 2004. The Volunteer Fire Brigades Victoria Inc. Committee of Management is responsible for the financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of the Volunteer Fire Brigades Victoria Inc. constitution and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of Volunteer Fire Brigades Victoria Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Volunteer Fire Brigades Victoria Inc.'s constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly. (These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia).

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

Audit Opinion

In our opinion, the financial report presents fairly, in accordance with the Balance Sheet of Volunteer Fire Brigades Victoria Inc. as at 30 June 2004 and the Profit and Loss Statement for the period then ended.

Christopher Falkingham FCA & FCPA

Date 22nd September 2004