



Australian Government
Australian Industrial Registry

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7799
Fax: (03) 9654 6672
www.airc.gov.au

Mr Phil Harrison
Secretary
United Firefighters' Union of Australia
South Australian Branch
148 South Rd
TORRENSVILLE SA 5031

By email: info@ufsa.com.au

Mr Harrison,

Re: Financial Documents - year ended 30 June 2005 (FR2005/456)
Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)

I have received the financial report for the SA Branch of the United Firefighters' Union of Australia for year ended 30 June 2005. The documents were lodged on 23 December 2005.

This is the second lodgment by the branch of its financial reports under the *Registration and Accountability of Organisations (RAO) Schedule* which commenced on 12 May 2003.

A *Timeline* of the RAO provisions is enclosed for your assistance.

While the documents have been filed the branch will need to also comply with the following points in future financial years.

Presentation of documents to a meeting.

The financial reports are required to be presented to a *General Meeting* of the members within 6 months of the end of the financial year. The documents may only be presented to a *Committee of Management Meeting* if the rules of the organisation allow up to 5% of members to request a general meeting to consider the accounts (see RAO s266).

Secretary's Certificate

The Secretary (or another authorised officer) is required to lodge a certificate confirming that the documents have been presented to a meeting (see RAO s266).

Auditor's Report

The Auditor must state whether the accounts are in accordance with the *Australian Accounting Standards* and the *RAO Reporting Guidelines* (see RAO s257).

Committee of Management Statement

The Committee of Management Statement must be set out in accordance with Items 24 to 26 of the *RAO Reporting Guidelines* (enclosed)

Signing of documents

Documents lodged under the RAO Schedule may only be signed by a designated officer of the branch. They cannot be signed by a non officer 'for' an officer or 'on behalf' of an officer.

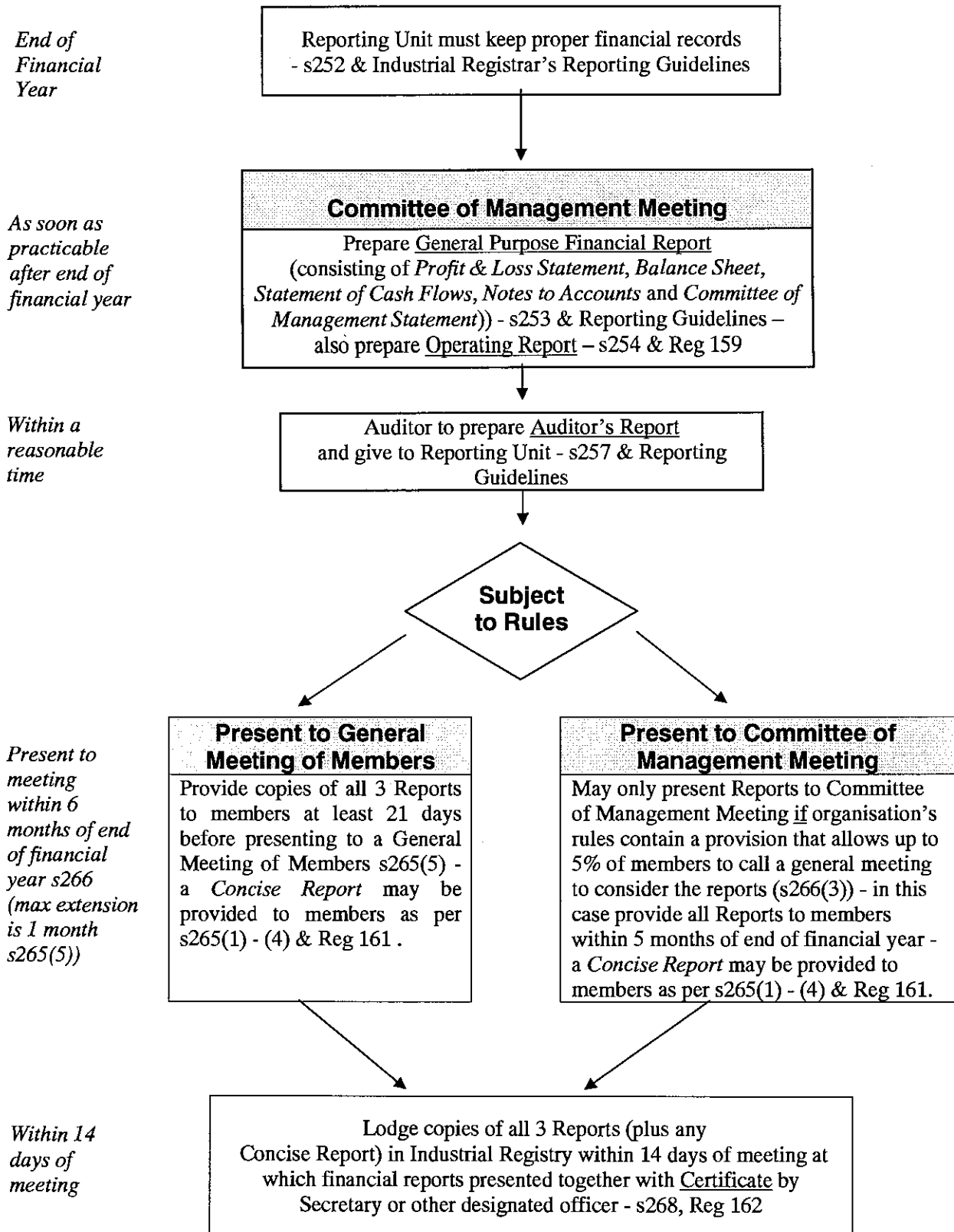
Yours faithfully,

Andrew Schultz
Statutory Services Branch

16 June 2006

Financial Reporting Timeline (RAO Schedule)

Lodge financial reports within 6½ months of end of financial year by completing the following steps:



Workplace Relations Act 1996

Schedule 1B

Australian Industrial Registry
Principal Registry
Nauru House
80 Collins Street
Melbourne Vic 3000

(Postal Address:
GPO Box 1994S
Melbourne Vic 3001)

Determination of reporting guidelines for the purposes of section 253 of RAO Schedule

Application

1. These reporting guidelines are made under section 255 of Schedule 1B (the RAO Schedule) of the *Workplace Relations Act 1996* (the Act).
2. These reporting guidelines apply to all general purpose financial reports of a reporting unit as defined in section 242 of the RAO Schedule except where a Registrar has issued a certificate under subsection 270(1) to the reporting unit in relation a financial year. Separate reporting guidelines made under section 255 of the RAO Schedule for purposes of section 270 apply to a general purpose financial report of a reporting unit in relation to the financial year for which a certificate has been issued under subsection 270(1).
3. In the event of a conflict between a requirement of these reporting guidelines and a requirement of an Australian Accounting Standard, the requirement of the Standard prevails unless there has been a determination under section 241 of the RAO Schedule that the Standard or the relevant part of the Standard does not apply in relation to an organisation or a class of organisations.

Operative Date

4. These reporting guidelines apply to each financial year of an organisation that starts on or after 1 November 2004.

Purpose of Reporting Guidelines

5. These reporting guidelines apply for purposes of section 253 of the RAO Schedule.
6. Under subsection 253(1) of the RAO Schedule a reporting unit is required to have a general purpose financial report (GPFR) prepared. The GPFR must be prepared in accordance with Australian Accounting Standards. These reporting guidelines prescribe certain disclosure requirements in addition to those prescribed by Australian Accounting Standards having in mind the nature of organisations registered under the RAO Schedule.
7. The disclosure requirements prescribed by these reporting guidelines are directed towards providing members of a reporting unit with information to enable them to gauge the performance of the committee of management and other holders of office in relation to the financial management of the reporting unit. In addition, the reporting guidelines seek to improve the quality of information available to users of the GPFR about the reporting unit's economic support of, or economic dependency on, other reporting units of the organisation.

General Requirements for Presentation and Disclosures in GPFR

8. The reporting unit must disclose in the notes to the financial statements:
- (a) where the reporting unit is dependent on another reporting unit of the organisation for a significant volume of revenue or financial support and that dependency is not clearly discernible from a separate line item in the profit and loss statement or the balance sheet:
 - (i) the name of the reporting unit on which there is an economic dependency; and
 - (ii) the amount of revenue or financial support derived from the other reporting unit;
 - (b) information for the preceding corresponding financial year which corresponds to the disclosures specified for the current financial year must be disclosed, except where, in respect of the financial year to which these reporting guidelines are first applied, corresponding information was not required under the Act or the Workplace Relations Regulations or a superseded version of these reporting guidelines; and
 - (c) the notice required by subsection 272(5) of the RAO Schedule drawing attention to subsections (1), (2) and (3) of section 272 and setting out those subsections.
9. Where a reporting unit acquires during the financial year an asset or a liability as a result of:
- (a) an amalgamation under Chapter 3, Part 2 of the RAO Schedule in which the organisation was the amalgamated organisation; or
 - (b) a restructure of the branches of the organisation; or
 - (c) a determination by the Industrial Registrar under subsection 245(1) of the RAO Schedule of an alternative reporting structure for the organisation; or
 - (d) a revocation by the Industrial Registrar under subsection 249(1) of the RAO Schedule of a certificate issued to an organisation under subsection 245(1),
- the reporting unit must disclose in the notes to the financial statements in respect of each such asset or class of assets or each such liability or class of liabilities:
- (e) date acquired;
 - (f) description; and
 - (g) name of the entity (including a reporting unit of the organisation or that of another organisation) from which it was acquired.

Profit and Loss Statement

10. Balances for the following items of revenue must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the profit and loss statement in accordance with Australian Accounting Standards:
- (a) entrance fees or periodic subscriptions (in these guidelines referred to as membership subscriptions) in respect of membership of the organisation;
 - (b) where under the rules of the organisation or a branch of the organisation a reporting unit may receive from another reporting unit of the organisation as a contribution towards the general administrative expenses of the reporting unit a proportion of the total amount received by the other reporting unit as entrance fees or membership subscriptions - the amount and the name in respect of each such reporting unit;
 - (c) where the circumstances specified in subparagraph (b) apply in relation to more than one other reporting unit of the organisation - the aggregate amount for all such reporting units;
 - (d) compulsory levies raised from the members or as appeals for voluntary contributions for the furtherance of particular purposes - the amount and a brief description of the purpose of each such levy or appeal; and

- (e) donations or grants (other than voluntary contributions referred to in subparagraph (d)).
11. Balances for the following items of expense must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the profit and loss statement in accordance with Australian Accounting Standards:
- (a) expenses incurred as consideration for employers making payroll deductions of membership subscriptions;
 - (b) where under the rules of the organisation or the rules of a branch of the organisation the reporting unit must pay to another reporting unit of the organisation as a contribution towards the administrative expenses of the other reporting unit a proportion of the total amount derived by the reporting unit as entrance fees or membership subscriptions - the amount and the name in respect of each such reporting unit;
 - (c) where the circumstances specified in subparagraph (b) apply in relation to more than one other reporting unit of the organisation - the total amount in respect of all other reporting units;
 - (d) fees and periodic subscriptions in respect of its affiliation to any political party, any federation, congress, council or group of organisations, or any international body having an interest in industrial matters;
 - (e) compulsory levies imposed on the reporting unit - for each such levy, the amount, a brief description of purpose and the name of the entity imposing the levy (including another reporting unit of the organisation);
 - (f) grants or donations;
 - (g) employee benefits to holders of office of the reporting unit;
 - (h) employee benefits to employees (other than holders of offices) of the reporting unit;
 - (i) fees or allowances (other than any amount included in an amount referred to in subparagraphs (g) or (h) of this paragraph) to persons in respect of their attendances as representatives of the reporting unit at conferences or other meetings;
 - (j) legal costs and other expenses related to litigation or other legal matters;
 - (k) expenses (other than expenses included in an amount referred to elsewhere in this paragraph) incurred in connection with meetings of members of the reporting unit and any conferences or meetings of councils, committees, panels or other bodies for the holding of which the reporting unit was wholly or partly responsible; and
 - (l) penalties imposed on the reporting unit under the Act or Regulations.
12. Balances for the following items must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the profit and loss statement in accordance with Australian Accounting Standards:
- (a) where any amount (other than an amount included in an amount referred to elsewhere in these reporting guidelines) has been transferred to a fund or account kept for a specific purpose by the reporting unit or any such amount has been withdrawn from such a fund or account - the amount transferred to, or withdrawn from, that fund or account, as the case may be, and the name of the fund or account; and
 - (b) the net surplus or net deficit of the reporting unit that has been transferred to the general fund.

Balance Sheet

13. Where an item is disclosed on the face of the balance sheet as:

- (a) a receivable or other right to receive cash; or
- (b) a payable or other financial liability; and
- (c) the item or a part of the item has been derived as a result of one or more transactions and/or other past events with another reporting unit of the organisation,

the following additional disclosures should be made in the notes to the financial statements about the item or the part of the item:

- (d) name of the other reporting unit; and
 - (e) cost or value attributable to the other reporting unit.
14. Total amounts for the following items must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the balance sheet in accordance with Australian Accounting Standards:

Liabilities

- (a) payables to employers as consideration for the employers making payroll deductions of membership subscriptions;
- (b) payables in respect of legal costs and other expenses related to litigation or other legal matters;
- (c) employee benefits in respect of holders of offices in the reporting unit;
- (d) employee benefits in respect of employees (other than holders of offices) of the reporting unit;

Equity

- (e) name and balance of each fund or account operated in respect of compulsory levies raised by the reporting unit or voluntary contributions collected from members of the reporting unit;
- (f) where moneys, or the balance of moneys, standing to the credit of a fund or account referred to in subparagraph (e) have been invested in any assets - the name of the fund or account and the value of those assets;
- (g) name and balance of each fund or account operated (other than the general fund or a fund referred to in (e)) the operation of which is required by the rules of the organisation including the rules of a branch of the organisation; and
- (h) the balance of the general fund.

Statement of Cash Flows

15. Where another reporting unit of the organisation is the source of a cash inflow or the application of a cash outflow, such cash flow should be separately disclosed in the notes to the financial statements and show the name of the other reporting unit concerned.

Recovery of wages activity financial report

16. Where the reporting unit has undertaken recovery of wages activity (and has derived revenues for the financial year in respect of such activity) the reporting unit must cause to be prepared for purposes of paragraph 253(2)(c) of the RAO Schedule a financial report in which is disclosed financial information associated with such activity.
17. The financial report required under paragraph 16 should be prepared and presented in a manner consistent with Australian Accounting Standards and Statements of Accounting Concepts approved by the Australian Accounting Standards Board.
18. Comparatives for the preceding financial year must be disclosed in the financial report required under paragraph 16 except where, in respect of the financial year to which these reporting guidelines are first applied, comparatives were not required under a superseded version of these reporting guidelines.
19. The financial report required under paragraph 16 may be prepared under the cash basis of accounting or the accrual basis of accounting, at the option of the organisation provided that all reporting units of the organisation use the same. The Appendix to these reporting guidelines provides for purposes of illustration only the format of this financial report prepared under the cash basis of accounting.
20. Balances including nil amounts for the following items of revenue must be disclosed in the financial report required under paragraph 16:
 - (a) amounts in aggregate recovered from employers in respect of recovery of wages activity; and
 - (b) interest received on recovered moneys.
21. Balances including nil amounts for the following items of outgoings from recovered moneys must be disclosed in the financial report required under paragraph 16:
 - (a) deductions of amounts payable in aggregate in respect of membership of the organisation where at the time of deduction the amounts had become payable:
 - (i) 12 months before or earlier; or
 - (ii) greater than 12 months before; and
 - (b) deductions of donations or other contributions made to a fund or account of the reporting unit showing the name and amount in aggregate in respect of each such fund or account; and
 - (c) deductions of donations or other contributions made to a fund or account of another reporting unit of the organisation showing the name of the other reporting unit and the name and amount in aggregate in respect of each such fund or account; and
 - (d) deductions of donations or other contributions made to a fund or account of another entity showing the name of the other entity and the name and amount in aggregate in respect of each such fund or account; and
 - (e) deductions in aggregate of fees charged or reimbursements in aggregate of expenses incurred by the reporting unit in respect of recovery of wages activity; and
 - (f) amounts in aggregate distributed to workers as recovered moneys.
22. Balances including nil amounts for cash assets attributable to recovered moneys must be disclosed in the financial report required under paragraph 16 as at the:
 - (a) beginning of the financial year; and

- (b) end of the financial year.
23. For purposes of subparagraph 253(2)(b)(ii) of the RAO Schedule the notes to the financial statements must contain the following information in relation to recovery of wages unless already disclosed in the financial report required under paragraph 16:
- (a) the number of workers to which the moneys recovered mentioned in subparagraph 20(a) relate; and
 - (b) aggregate payables to workers attributable to recovered moneys but not yet distributed; and
 - (c) the number of workers to which the payables mentioned in subparagraph (b) relate; and
 - (d) name and balance of each fund or account operated for recovery of wages activity; and
 - (e) where moneys, or the balance of moneys, standing to the credit of a fund or account referred to in subparagraph (d) have been invested in any assets - the name of the fund or account and the value of those assets.

Committee of Management Statement

24. For purposes of paragraph 253(2)(c) of the RAO Schedule the reporting unit must cause to be prepared a committee of management statement containing declarations by the committee of management in relation to the GPFR.
25. The committee of management statement must include declarations by the committee of management as to whether in the opinion of the committee of management that:
- (a) the financial statements and notes comply with the Australian Accounting Standards;
 - (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
 - (c) the financial statements and notes 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 RAO Schedule and the RAO Regulations; and
 - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the Industrial Registrar; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the RAO Schedule all recovery of wages activity by the reporting unit in which revenues had been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

26. The committee of management statement must:

- (a) be made in accordance with such resolution as is passed by the committee of management of the reporting unit in relation to the matters requiring declaration;
- (b) specify the date of passage of the resolution;
- (c) be signed by a designated officer within the meaning of section 243 of the RAO Schedule; and
- (d) be dated as at the date the designated officer signs the statement.

Auditor's Statement

27. The auditor's statement required under section 257(5) of the RAO Schedule must include a declaration as to whether in the auditor's opinion the general purpose financial report is presented fairly in accordance with any of the following that apply in relation to the reporting unit:

- (a) the Australian Accounting Standards;
- (b) in relation to recovery of wages activity;
 - (i) that the scope of the audit encompassed recovery of wages activity;
 - (ii) that the financial statements and notes and recovery of wages activity financial report properly and fairly report all information required by the reporting guidelines of the Industrial Registrar, including;
 1. any fees charged to or reimbursements of expenses claimed from members and others for recovery of wages activity; and
 2. any donations or other contributions deducted from recovered money; and
- (c) any other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the RAO Schedule.

Glossary of Terms

28. The following terms are used in these reporting guidelines - the meaning of any term defined in the Australian Accounting Standards is not modified by the following glossary:

amalgamated organisation has the meaning provided in section 35 of the RAO Schedule.

assets are future economic benefits controlled by the reporting unit as a result of past transactions or other past events.

Australian Accounting Standards means the accounting standards issued by the Australian Accounting Standards Board (AASB) or issued by CPA Australia and by The Institute of Chartered Accountants in Australia and adopted by the AASB (section 6 of the RAO Schedule).

cash assets means cash on hand and cash-equivalent assets.

cash-equivalent assets means highly liquid investments with short periods to maturity which are readily convertible to cash on hand at the investor's option and are subject to an insignificant risk of changes in value.

cash flows means cash movements resulting from transactions with parties external to the reporting unit.

cash on hand means notes and coins held, and deposits held at call with a financial institution.

comparatives mean the corresponding amounts and other disclosures for the preceding financial year presented for comparative purposes as part of the current year's financial report.

designated officer is an officer of the reporting unit within the meaning of section 243 of the RAO Schedule.

employee benefits means all forms of consideration given by the reporting unit in exchange for services rendered by holders of office or employees.

entity means any legal, administrative, or fiduciary arrangement, organisational structure (including a reporting unit of an organisation) or other party (including a person) having the capacity to deploy scarce resources in order to achieve objectives.

equity means the residual interest in the assets of the reporting unit after deduction of its liabilities.

financial liability includes an obligation to deliver cash to another entity.

financial records to the extent that they relate to finances or financial administration includes a register, any other record of information, financial reports or financial records, however compiled, recorded or stored, a document (section 6 of the RAO Schedule).

financial statements comprise a profit and loss statement, a balance sheet and a statement of cash flows (paragraph 253(2)(a) of RAO Schedule).

financial year in relation to an organisation means the period of 12 months commencing on 1 July in any year or another period of 12 months as is provided in the rules of the organisation (section 6 of RAO Schedule) or a different period in the special circumstances set out in section 240 of the RAO Schedule.

general administrative expenses includes expenses in respect of the office of the reporting unit, and other expenses that arise at the reporting unit level and relate to the reporting unit as a whole.

general fund means the equity of the reporting unit other than in relation to any fund operated by the reporting unit for a specific purpose.

general purpose financial report has the meaning set out in subsection 253(2) of the RAO Schedule.

grant or donation is taken to have the same meaning as used in section 149 or section 237 of the RAO Schedule though is not limited by amount.

liabilities are the future sacrifices of economic benefits that the reporting unit is presently obliged to make to other entities as a result of past transactions or other past events.

membership subscriptions means periodic subscriptions in respect of membership of the organisation.

notes to the financial statements comprise notes required by Australian Accounting Standards and information required by the reporting guidelines (paragraph 253(2)(b) of the RAO Schedule).

organisation means an organisation registered under the RAO Schedule.

payables are amounts owed by the reporting unit to other entities for goods or services delivered.

RAO Schedule means Schedule 1B to the *Workplace Relations Act 1996*.

RAO Regulations means the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003*.

receivables are amounts owed to the reporting unit by other entities (including members of the reporting unit) for goods or services delivered (including membership subscriptions).

recovery of wages activity means work by the organisation to recover from employers money due and payable to workers under awards, certified agreements or Australian Workplace Agreements and contracts of employment.

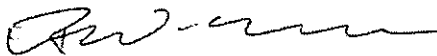
reporting unit has the meaning set out in section 242 of the RAO Schedule.

revenues are inflows or other enhancements, or savings in outflows, of future economic benefits in the form of increases in assets or reductions in liabilities of the reporting unit that result in an increase in equity during the financial year.

rules of an organisation are the rules that an organisation must have under Chapter 5, Part 2 of the RAO Schedule.

workers means, in the context of recovery of wages activity, an employee of an employer who may or may not be a member of the organisation engaging in the recovery of wages activity.

Dated: 12 October 2004



Nicholas Wilson
Industrial Registrar

Appendix*

* refer paragraph 19 of reporting guidelines for the purposes of section 253 of the RAO Schedule

[full name of reporting unit]

Statement of receipts and payments for recovery of wages activity - Cash Basis - for year ended 30 June 2004

	Note	2004 \$	2003 \$
Cash assets in respect of recovered money at beginning of year		X	X
Receipts			
Amounts recovered from employers in respect of wages etc		X	X
Interest received on recovered money		X	X
		<hr/>	<hr/>
Total receipts		X	X
Payments			
Deductions of amounts due in respect of membership for:			
• 12 months or less		(X)	(X)
• greater than 12 months		(X)	(X)
Deductions of donations or other contributions to accounts or funds of:			
• the reporting unit -			
➤ [name of account]		(X)	(X)
➤ [name of fund]		(X)	(X)
➤ [name of fund]		(X)	(X)
• [name of other reporting unit of the organisation] -			
➤ [name of account]		(X)	(X)
➤ [name of fund]		(X)	(X)
➤ [name of fund]		(X)	(X)
• [name of other entity] -			
➤ [name of account]		(X)	(X)
➤ [name of fund]		(X)	(X)
➤ [name of fund]		(X)	(X)
Deductions of fees or reimbursements of expenses		(X)	(X)
Payments to workers in respect of recovered money		(X)	(X)
		<hr/>	<hr/>
Total payments		(X)	(X)
		<hr/>	<hr/>
Cash assets in respect of recovered money at end of year		X	X

FR 2005/456



United Fire Fighters Union of South Australia Inc.

ABN 30 080 654 964

148 South Road

Torrensville

South Australia 5031

Telephone: (08) 8352 7211

Fax: (08) 8234 1031

Email: info@ufsa.com.au

*Rec'd
23/12/05*

Our ref: PH:VM:124:Financial

Secretary: P.J. Harrison

19 December 2005

Industrial Registrar
Australian Industrial Registry
GPO Box 1994S
Melbourne Vic 3001

Dear Sir/Madam

Re: Financial Return – Year Ending 30 June 2005

In accordance with the Workplace Relations Act 1996, I have enclosed the financial statements of the United Firefighters Union of Australia (South Australian Branch) for the financial year ended 30th June 2005.

Should you require any further information please do not hesitate to contact me.

Yours faithfully

P Harrison
Secretary

enc.

**United Firefighters' Union of Australia
South Australian Branch**

General Purpose Financial Report

For the year ended 30 June, 2005

**United Firefighters' Union of Australia
South Australian Branch**

**General Purpose Financial Report For The Year Ended
30 June, 2005**

Contents

OPERATING REPORT

STATEMENT OF THE COMMITTEE OF MANAGEMENT

AUDITORS' REPORT TO MEMBERS

STATEMENT OF FINANCIAL POSITION

MEMBERS' FUNDS

STATEMENT OF FINANCIAL PERFORMANCE

STATEMENT OF CASH FLOWS

NOTES TO THE FINANCIAL STATEMENTS

United Firefighters' Union of Australia
South Australian Branch

OPERATING REPORT

I, Phillip John Harrison, being the officer responsible for keeping the accounting records of the United Firefighters' Union of Australia (South Australian Branch) certify that as at 30 June, 2005 the number of members of the organisation was 876.

The principal activity of the Union is to represent professional firefighters and their safety. No significant change in the nature of these activities occurred during the year.

The number of persons employed by the Union as at 30 June 2005 were two part-time employees and two fulltime employees.

The Branch Committee of Management as at 30 June 2005 were as follows:

President	Bill Jamieson
Vice President	Mark Shepherd
Vice President	Kevin Ryan
Secretary	Phillip Harrison
Trustee	Chris Smith
Trustee	Wayne Tresize
Trustee	Ted Templer
Committee Member	Greg Northcott
Committee Member	David Scarce
Committee Member	Cameron Stott
Committee Member	Brendan West
Committee Member	Mick Vander-Jeugd

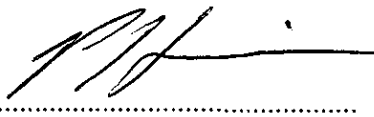
A member of the Union may resign from membership by written notice addressed and delivered to the Secretary of the Branch to which such member belongs.

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

COMMITTEE OF MANAGEMENT CERTIFICATE

We, W Jamieson and P Harrison, being two members of the National Committee of Management of the United Firefighters Union of Australia (SA Branch) do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

- (i) In the opinion of the Committee of Management, the attached documents show a true and fair view of the financial affairs of the Union as at 30 June 2005.
- (ii) In the opinion of the Committee of Management, meetings of the Committee were held during the year in accordance with the rules of the Union.
- (iii) To the knowledge of any member of the Committee, there have been no instances where records of the Union or other documents (not being documents containing information made available to a member of the Union under the Workplace Relations Act - 1996) or copies of those records or documents, or copies of the rules of the Union, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act 1996, or the rules of the Union.
- (iv) The Union has complied with the Act in relation to the financial accounts in respect of the year ended 30 June 2005 and the Auditor's report thereon.



.....
P Harrison
Secretary



.....
W Jamieson
President

Dated this *16th* day of *December* 2005.



Chartered Accountants

ABN 68 506 530 045
248 Flinders Street Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Tel: (08) 8223 1066 Fax: (08) 8232 0902
Email: enquiries@bdosa.com.au
www.bdo.com.au

INDEPENDENT AUDIT REPORT

**To the Members of
UNITED FIREFIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH**

Scope

We have audited the accounts of the United Firefighters Union of Australia (South Australian Branch) as set out on page 4 to 7 for the year ended 30 June 2005. In accordance with the registered constitution and rules of the Union and the National Executive and Branches, the members of the South Australian Branch are responsible for the preparation and presentation of the accounts and the information contained therein. We have conducted an independent audit of these accounts in order to express an opinion on them to the members on their preparation and presentation. No opinion is expressed as to whether the accounting policies used and described in Note 1 are appropriate to the needs of the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with the accounting policies as described in Note 1 and the relevant provisions of the Workplace Relations Act 1996, so as to present a view of the Union's financial position which is consistent with our understanding of its financial position results of its operations and cash flows.

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

Audit Opinion

In our opinion:

- (i) There were kept by the Union in relation to the year ended 30 June 2005 satisfactory accounting records, including:
 - (a) records of the sources and nature of the income of the organisation, including income from members; and
 - (b) records of the nature and purpose of the expenditure of the organisation; and
- (ii) the accounts and statements prepared under section 273 of the Workplace relations Act 1996 in relation to the year ended 30 June 2005 were properly drawn up so as to give a true and fair view of:
 - (a) the financial affairs of the Union as at end of the year;
 - (b) the income and expenditure and surplus for the year; and
- (iii) we have obtained all information and explanations required in accordance with section 276(2) of the Workplace Relations Act 1996.

BDO
Chartered Accountants

Shirley Schaefer
Partner

Date
Adelaide, 19th December 2005

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

REPORT UNDER THE WORKPLACE RELATIONS ACT 1996

**Income & Expenditure Account
For the Year Ended 30 June 2005**

	2005 \$	2004 \$
Income		
Members Subscriptions	16,219	15,523
Other Income	<u>0</u>	<u>0</u>
TOTAL INCOME	<u>16,219</u>	<u>15,523</u>
 Expenditure		
Contributions paid towards the administrative expenses of the United firefighters Union of Australia	16,219	15,523
Affiliation political & other industrial contributions paid	0	0
National Levies paid	0	0
TOTAL EXPENDITURE	<u>16,219</u>	<u>15,523</u>
 Operating Surplus/(Deficit)	<u>0</u>	<u>0</u>

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

BALANCE SHEET

AS AT 30 JUNE 2005

	2005 \$	2004 \$
Current Assets	0	0
Non-Current Assets	<u>0</u>	<u>0</u>
Total Assets	0	0
Current Liabilities	0	0
Non-Current Liabilities	<u>0</u>	<u>0</u>
Net Assets	<u>0</u>	<u>0</u>
Represented by:		
Members Funds	<u>0</u>	<u>0</u>

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

STATEMENT OF CASH FLOWS

For the Year Ended 30 JUNE 2005

	2005 \$	2004 \$
Cash flows from Operating Activities	0	0
Cash flows from Investing Activities	0	0
Cash flows from Financing Activities	0	0
Net increase in cash held	<u>0</u>	<u>0</u>
Cash held at 1 July 2004	<u>0</u>	<u>0</u>
Cash held at 30 June 2005	<u>0</u>	<u>0</u>

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

NOTES TO AND FORMING PART OF THE ACCOUNTS

For the Year Ended 30 JUNE 2005

1. Accounting Policies

(a) Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with Australian accounting standards.

(b) Assets and Liabilities

The branch has no assets or liabilities.

(c) Income and Expenses

All income is collected and all expenses are paid on behalf of the Branch by the United Firefighters Union of South Australia Inc.

(d) Taxation

The Union is exempt from income tax.

2. PRESCRIBED INFORMATION NOTICE

The *Workplace Relations Act 1996* provides within subsections 274(1), (2) and (3) of Schedule 1B of the Act that prescribed information is available to members on request:

274 Information to be provided to members or Registrar

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under subsection (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under subsection (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of a member.