



Australian Government

Australian Industrial Registry

11 Exhibition Street  
Melbourne, VIC 3000  
GPO Box 1994, Melbourne, VIC 3001  
Telephone: (03) 8661 7989  
Fax: (03) 9655 0410  
Email: [Cynthia.lobooth@air.gov.au](mailto:Cynthia.lobooth@air.gov.au)

Mr Greg Northcott  
Secretary  
United Firefighters Union of Australia  
South Australian Branch  
PO Box 289  
Torrensville Plaza  
TORRENSVILLE SA 5031

Email: [info@ufusa.com.au](mailto:info@ufusa.com.au)

Dear Mr Northcott

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)  
Financial Reports for year ended 30 June 2007 – FR2007/505**

I acknowledge receipt of the financial reports of the United Firefighters Union of Australia for the year ended 30 June 2007 and the signed Certificate of Secretary subsequently forwarded to our office. The documents were lodged in the Industrial Registry on 13 December 2007 and 25 June 2008 respectively.

The documents have been filed.

Although the documents have been filed, I like to make some comments to assist you when your organisation prepares future financial reports. You *do not* need to take any further action in respect of the financial reports already lodged.

**1. Operating Report**

As a requirement of regulation 159(b) of the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003*, the operating report must specify the number of employees who, at the end of the financial year, were employees of the reporting unit including both full-time and part-time employees measured on a full-time equivalent basis.

The operating report lodged did not address this requirement. Please ensure the number of employees employed at the end of the financial year by your organisation is specified in future operating reports.

Similar to the certificate of secretary lodged on 13 December 2007, the operating report was also unsigned but dated. As a matter of course all documents should be signed *and* dated with the date of execution.

**2. Committee of Management Statement**

Item 26(b) of the *Reporting Guidelines* requires the committee of management statement to specify the date of passage of the resolution. A gap had been left in the precursory paragraph to the statement but had been left blank. Please ensure the resolution date is provided in future committee of management statements.

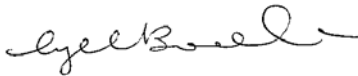
### 3. Certificate of Secretary

The reference to Schedule 1B of the *Workplace Relations Act 1996* appearing in the secretary's certificate should properly be referred to as Schedule 1 or the RAO Schedule of the *Workplace Relations Act 1996*.

I encourage you to take advantage of the electronic lodgement service provided by the Registry for future lodgements. You may lodge your documents at [orgs@air.gov.au](mailto:orgs@air.gov.au). Please note the Rules of the Commission allow for electronic signatures to be used, other than for statutory declarations (see subrule 74A(1)). Where documents are lodged electronically, there will be no need to forward hard copies of the documents

Should you wish to discuss any matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7989 on Wednesdays and Thursdays or by email at [Cynthia.lobooth@air.gov.au](mailto:Cynthia.lobooth@air.gov.au)

Yours sincerely,



Cynthia Lo-Booth  
Statutory Services Branch

25 June 2008



UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA INC  
148 South Road Torrensville SA 5031

# FACSIMILE

Date: 25/6/08

Number of pages including cover sheet

To: Cynthia Lo-Booth  
AIR

From: Greg Northcott  
Secretary  
United Firefighters Union of SA Inc.

Phone: .....  
Fax: .....  
CC: .....

Phone: (08) 8352 7211  
Fax: (08) 8234 1031  
Email: [info@ufusa.com.au](mailto:info@ufusa.com.au)  
Website: [ufusa.asn.au](http://ufusa.asn.au)

- Urgent     For your review     Reply ASAP     Please comment

Hi Cynthia – attached is signed Secretary's Certificate as per your email.

Regards  
Vanessa

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

### **Secretary's Certificate S268 of Schedule IB Workplace Relations Act 1996**

I, Greg Northcott being the Acting Secretary of the United Firefighters Union of Australia (South Australian) Branch certify:

- That the documents lodged herewith are copies of the full report, and the concise report, referred to in s268 of the RAO Schedule; and
- That both the concise report and full report was provided to members on the 9<sup>th</sup> November 2007.
- That the full report was presented to an Annual General Meeting of members on Monday 10<sup>th</sup> December 2007; in accordance with Section 266 of the RAO Schedule.



Greg Northcott  
11 December 2007

FR2007/505



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

Our Ref: GN:VM:084:Auditors

11 December 2007



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

Dear Sir/Madam

**Re: Financial Return – Year Ending 30 June 2007**

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 30<sup>th</sup> June 2007.

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

Yours faithfully

Greg Northcott  
Secretary

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**UNITED FIREFIGHTERS**

**UNION OF AUSTRALIA**

**GENERAL PURPOSE FINANCIAL REPORT**

**AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2007**

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United Firefighters Union of Australia  
South Australian Branch

**Operating Report**

This Operating Report has been prepared in accordance with Section 254 of Schedule 1 (Registration and Accountability of Organisations) of the Workplace Relations Act.

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**Activities**

The principal activity of the Branch is to provide industrial representation of professional firefighters. No significant change in the nature of those activities occurred during the year.

As at 30 June 2007, there were 916 members of the Branch.

**Financial Affairs**

There have been no significant changes in the financial affairs of the Branch during the financial year. The Branch has no assets or liabilities. All income is collected and all expenses are paid on behalf of the Branch by the United Firefighters Union of SA Inc.

**Resignation**

Members of the Union may resign from membership by written notice addressed and delivered to the Secretary of the Branch to which such member belongs. This right is provided for in the Rules of the Union, and is in accordance with Section 174 of Schedule 1 of the Workplace Relations Act.

The Branch Committee of Management as at 30 June 2007 were:

President	Bill Jamieson
Vice President	Michael Vander Jeugd
Vice President	David Scarce
Secretary	Greg Northcott
Trustee	Blair Foley
Trustee	Neil Mangelsdorf
Trustee	Cameron Stott
Committee Member	Greg Howard
Committee Member	Greg Chivers
Committee Member	Barry Luke
Committee Member	Kevin Fischer
Committee Member	Brendan West

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**Superannuation**

The Branch nominates three member representatives to the Board of SA Metropolitan Fire Service Superannuation Pty Ltd, which is the trustee of the SA Metropolitan Fire Service Superannuation Fund.

At 30 June 2007, the three Union nominees serving as directors were:

William Jamieson

Gregory Northcott

~~Michael Vander Jeugd~~

Greg Northcott

Secretary

**SA Branch**

**United Firefighters Union of Australia**

11 December 2007



United Firefighters Union of Australia  
South Australian Branch

**Secretary's Certificate**

S268 of Schedule IB Workplace Relations Act 1996

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I, Greg Northcott being the Acting Secretary of the United Firefighters Union of Australia (South Australian) Branch certify:

- That the documents lodged herewith are copies of the full report, and the concise report, referred to in s268 of the RAO Schedule; and
- That both the concise report and full report were provided to members on the
- That the full report was presented to an Annual General Meeting of members on Monday 10<sup>th</sup> December 2007; in accordance with Section 266 of the RAO Schedule.

Greg Northcott  
**Secretary**  
11 December 2007


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

**COMMITTEE OF MANAGEMENT STATEMENT**

I, Geoff Northcott, being the Secretary of the United Firefighters Union of Australia (SA Branch) do state on behalf of the Branch Committee of Management and in accordance with a resolution passed by the Committee on the        day of        2007, that:

- (a) the financial statements and notes comply with 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 year ended 30 June 2007 and of its financial performance and cash flows for the year ended on that date;
- (d) there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year 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 the branch concerned; and
  - (ii) the financial affairs of the entity have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
  - (iii) the financial records of the entity have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
  - (iv) the information sought in any request of a member of the entity or a Registrar duly made under section 272 of Schedule 1 (the RAO Schedule) of the Workplace Relations Act 1996 has been furnished to the member or Registrar; and
  - (v) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of Schedule 1 (the RAO Schedule) of the Workplace Relations Act 1996.
- (f) there has been no recovery of wages activity for the year ended 30 June 2007

  
.....  
**Geoff Northcott**  
Secretary

*Greg*  
*JB*  
Dated this 11<sup>th</sup> day of October 2007.

**UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA**

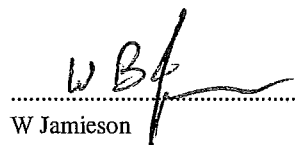
**STATEMENT BY COUNCIL**

In the opinion of the members of Council:

- (a) the income and expenditure statement is drawn so as to present fairly the surplus of the Union for the financial year from 1 July 2006 to 30 June 2007;
- (b) the balance sheet is drawn up so to present fairly the state of affairs of the Union as at the end of the financial year on 30 June 2007;
- (c) at the date of this statement, there are reasonable grounds to believe that the Union will be able to pay its debts as and when they fall due; and
- (d) the financial statements have been made out in accordance with the stated accounting policies of the Union as detailed in note 1 to the accounts, and the requirements of the Industrial and Employee Relations Act 1994.

This statement is made in accordance with the resolution of the members of Council and is signed on behalf of the Council by:

  
.....  
G Northcott  
Secretary

  
.....  
W Jamieson  
President

Dated this 11<sup>th</sup> day of Oct. 2007



## INDEPENDENT AUDIT REPORT

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

#### Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of United Firefighters Union Of Australia – SA Branch, which comprises the balance sheet as at 30 June 2007, the income statement, statement in changes in equity and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes and the Committee of Management Statement.

#### *The Responsibility of the Committee of Management for the Financial Report*

The Committee of Management of the entity are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1, which form part of the financial report, are appropriate to meet the financial reporting requirements of the constitution, the relevant provisions of the Workplace Relations Act 1996 and are appropriate to meet the needs of the members. The Committee of Management's responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee of Management, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee of Management's financial reporting under the constitution and Workplace Relations Act 1996. 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.

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

*Independence*

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

*Auditor's Opinion*

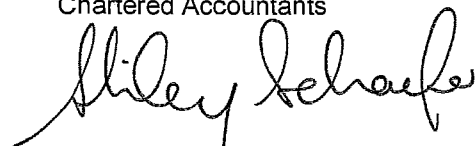
In our opinion, the financial report presents fairly, in all material respects, the financial position of the United Firefighters Union of Australia –SA Branch as at 30 June 2007 and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements

**Report on Other Legal and Regulatory Requirements**

In addition:

- (i) There were kept by the Union in relation to the year ended 30 June 2007 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
- (ii) the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996 and
- (iii) we have obtained all information and explanations required in accordance with section 257(2) of Schedule 1 (the RAO Schedule) of the Workplace Relations Act 1996.

**BDO Kendalls (SA)**  
Chartered Accountants



**Shirley Schaefer**  
Partner

Dated: 19 October 2007

Adelaide

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

**REPORT UNDER THE WORKPLACE RELATIONS ACT 1996**

**INCOME STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2007**

	2007 \$	2006 \$
<b>Income</b>		
Members Subscriptions	32,599	17,524
Other Income	<u>0</u>	<u>0</u>
<b>TOTAL INCOME</b>	<u>32,599</u>	<u>17,524</u>
<b>Expenditure</b>		
Contributions paid towards the administrative expenses of the United firefighters Union of Australia	32,599	17,524
Affiliation political & other industrial contributions paid	0	0
National Levies paid	0	0
<b>TOTAL EXPENDITURE</b>	<u>32,599</u>	<u>17,524</u>
<b>Operating Surplus/(Deficit)</b>	<u>0</u>	<u>0</u>

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

**BALANCE SHEET**

**AS AT 30 JUNE 2007**

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	2007 \$	2006 \$
Current Assets	0	0
Non-Current Assets	<u>0</u>	<u>0</u>
<b>Total Assets</b>	0	0
Current Liabilities	0	0
Non-Current Liabilities	<u>0</u>	<u>0</u>
<b>Net Assets</b>	<u>0</u>	<u>0</u>
Represented by:		
<b>Members Funds</b>	<u>0</u>	<u>0</u>

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

**CASH FLOW STATEMENT**

**AS AT 30 JUNE 2007**

	2007 \$	2006 \$
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 at beginning of year	<u>0</u>	<u>0</u>
Cash at end of year	<u>0</u>	<u>0</u>

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2007**

	Members Funds
Balance at 1 July 2005	<u>0</u>
Profit attributable to members	0
Balance at 30 June 2006	<u>0</u>
Profit attributable to members	0
Balance at 30 June 2007	<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 2007**

**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 272(1), (2) and (3) of Schedule 1 of the Act that prescribed information is available to members on request. Those sub-sections are reproduced below:

**272 Information to be provided to members or Registrar**

- (1) A member of a reporting unit, or a Registrar, 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).