



Australian Government
Australian Industrial Registry

20 March 2009

Mr Greg Northcott
Branch Secretary
United Firefighters' Union of Australia
South Australian Branch
PO Box 289
Torrensville Plaza
TORRENSVILLE SA 5031
By email: info@ufusa.com.au

Cc: Ms Shirley Schaefer
Partner
BDO Kendalls (SA)
Chartered Accountants
By email: info.adelaide@bdo.com.au

Dear Mr Northcott

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2008 – FR2008/300**

I acknowledge receipt of the financial report for the South Australian Branch of the United Firefighters' Union of Australia for the year ended 30 June 2008. The documents were lodged in the Industrial Registry on 18 December 2008. I apologise for the delay in responding to the lodged financial report.

The documents have been filed.

Although the documents have been filed, I would like to a comment arising out of the report. This comment is to assist you when you next prepare the financial reports. You *do not* need to take any further action in respect of the financial report already lodged.

Approved Auditor

The definition of an *approved auditor* is in regulation 4 of the *Workplace Relations (Registration and Accountability of Organisations) Regulations 2003* (RAO Regulations).

Regulation 4 states:

“...an *approved auditor* means:

(a) a person who:

(i) is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants; **and**

(ii) holds a current *Public Practice Certificate*...”

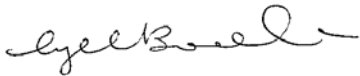
It is more than likely that your auditor is an approved auditor as defined by the RAO Regulations but the preferred practice is that the qualifications of the individual auditor **and** more particularly, the fact that she holds a current Public Practice Certificate be made explicit in the signature block.

I have forwarded this correspondence to your auditor, Ms Shirley Schaefer.

Your attention to the abovementioned matter when preparing future financial reports will be much appreciated.

Should you wish to discuss any matters contained in this letter I may be contacted on (03) 8661 7989 (Wed – Fri) or by e-mail at cynthia.lobooth@airc.gov.au.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Cynthia Lo-Booth', with a long horizontal flourish extending to the right.

Cynthia Lo-Booth
Statutory Services Branch



**United Firefighters Union
of Australia**

South Australian Branch

Our Ref: Auditors>Returns

11 December 2008

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



Dear Sir/Madam

Re: Financial Return – Year Ending 30 June 2008

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 2008.

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

Yours faithfully

Greg Northcott
Secretary

United Firefighters Union of Australia South Australian Branch

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2008

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

Principal 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.

The Union employed a total of 3 staff as at 30th June 2008.

Membership

As at 30 June 2008, there were 934 members of the Branch made up as follows:-

| | |
|-------------------|-----|
| Firefighters | 784 |
| Retained | 107 |
| Transfield | 27 |
| Engineering/Techs | 9 |
| Administrative | 1 |
| Secretary | 1 |
| Life Members | 5 |

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.

Significant Changes

There have been no significant changes to the structure of the Union.

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.

:2:

Committee of Management

The Branch Committee of Management as at 30 June 2008 was:

| | |
|------------------|----------------------|
| 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 |
| Committee Member | David Harvey |

Superannuation Trustees

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 2008, 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

14th August 2008

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

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

I, Greg Northcott being the 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 24th October 2008.
- That the full report was presented to an Annual General Meeting of members on Monday 8th December 2007; in accordance with Section 266 of the RAO Schedule.



Greg Northcott
12 December 2008

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

COMMITTEE OF MANAGEMENT STATEMENT

I, Greg 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 15th day of OCTOBER 2008, 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 2008 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 2008


.....
Greg Northcott
Secretary

Dated this 15 day of Oct. 2008.


UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

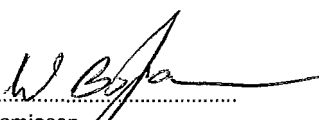
STATEMENT BY COUNCIL

In the opinion of the members of Council:

- (a) the income statement is drawn so as to present fairly the surplus of the Union for the financial year from 1 July 2007 to 30 June 2008;
- (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 2008;
- (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 15th day of October 2008



BDO Kendalls

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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 2008, 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 controls 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

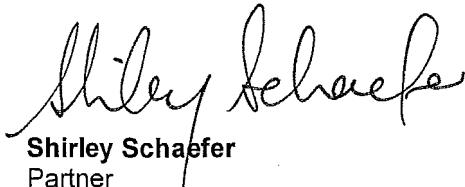
In our opinion, the financial report presents fairly, in all material respects, the financial position of the United Firefighters Union of Australia –SA Branch as at 30 June 2008 and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies described 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 2008 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: 17 October 2008

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

REPORT UNDER THE WORKPLACE RELATIONS ACT 1996

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2008

| | 2008 | 2007 |
|---|---------------|---------------|
| | \$ | \$ |
| Income | | |
| Members Subscriptions | 25,888 | 32,599 |
| Other Income | 0 | 0 |
| TOTAL INCOME | <u>25,288</u> | <u>32,599</u> |
| | | |
| Expenditure | | |
| Contributions paid towards the administrative expenses of the United firefighters Union of Australia | 25,888 | 32,599 |
| Affiliation political & other industrial contributions paid | 0 | 0 |
| National Levies paid | 0 | 0 |
| TOTAL EXPENDITURE | <u>25,888</u> | <u>32,599</u> |
| | | |
| Operating Surplus/(Deficit) | <u>0</u> | <u>0</u> |

UNITED FIREFIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE 2008

| | 2008 \$ | 2007 \$ |
|-------------------------|------------|------------|
| 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**

CASH FLOW STATEMENT

AS AT 30 JUNE 2008

| | 2008 | 2007 |
|--------------------------------------|-----------------|-----------------|
| | \$ | \$ |
| 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><u>0</u></u> | <u><u>0</u></u> |

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2008**

| | Members Funds |
|--------------------------------|-----------------|
| Balance at 1 July 2006 | <u>0</u> |
| Profit attributable to members | 0 |
| Balance at 30 June 2007 | <u>0</u> |
| Profit attributable to members | 0 |
| Balance at 30 June 2008 | <u><u>0</u></u> |

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

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2008

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).