



FAIR WORK
AUSTRALIA

1 April 2010

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

By email: info@ufusa.com.au

Dear Mr Northcott

**Fair Work (Registered Organisations) Act 2009 – (RO Act)
Financial report for year ended 30 June 2009 – FR2009/310
United Firefighters' Union of Australia – South Australian Branch**

I acknowledge receipt of the financial report of the South Australian Branch of the United Firefighters' Union of Australia for year ended 30 June 2009. The documents were lodged with Fair Work Australia on 23 December 2010. I apologise for the delay in responding to this matter.

The financial report has been filed.

Although the financial report has been filed there are matters which will require attention in the preparation of future financial reports.

1. Auditor's report

Section 253(1) of the RO Act requires the reporting unit to prepare a general purpose financial report and s257(5) requires the auditor to express his opinion on the general purpose financial report. (See attached)

The auditor's report for the United Firefighters' Union of Australia, South Australian Branch dated 22 October 2009 stated that the financial report is a special purpose financial report and furthermore, the auditor's report contained an accompanying disclaimer in paragraph 5 that is often found in special purpose financial reports. However, paragraph (ii) of the auditor's report provided an additional auditor's opinion which referred to the financial report as a general purpose financial report.

I had sought further information from your auditor, Mr Paul Gosnold, regarding the status of the financial report and he promptly advised that *"for the purposes of the Workplace Relations Act 1996, the financial report is a general purpose financial report. Our audit report quite properly refers to them as a special purpose financial report that for all material purposes complies with the legislation."*

In future, the financial report will only be filed if the financial report is a general purpose financial report. To satisfy the requirements of the Fair Work (Registered Organisations) Act 2009, the financial report must be a general purpose financial report. The financial report should not be referred to as a special purpose financial report and should not contain a disclaimer similar to that found in paragraph 5 of the auditor's report. I acknowledge this had not been brought to your

attention in previous years this is because this issue only came to my attention in this year's financial report.

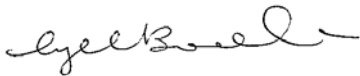
A copy of this letter has been forwarded to your auditor.

2. Secretary's Certificate

The secretary's certificate refers to both a full report and a concise report but yet only a full report has been lodged. Please delete references to the concise report if such a report will not be lodged.

Should you wish to discuss any matters raised in this letter I may be contacted on (03) 8661 7989 (Wednesdays – Fridays) or by email at cynthia.lobooth@fwa.gov.au

Yours sincerely



Cynthia Lo-Booth
Tribunal Services and Organisations

Copy: Mr Paul Gosnold
Partner
BDO Kendalls (SA)
Chartered Accountants
info.adelaide@bdo.com.au

Fair Work (Registered Organisations) Act 2009

253 Reporting unit to prepare general purpose financial report

(1) As soon as practicable after the end of each financial year, a reporting unit must cause a general purpose financial report to be prepared, in accordance with the Australian Accounting Standards, from the financial records kept under subsection 252(1) in relation to the financial year.

(2) The general purpose financial report must consist of:

(a) financial statements containing:

- (i) a profit and loss statement, or other operating statement; and
- (ii) a balance sheet; and
- (iii) a statement of cash flows; and
- (iv) any other statements required by the Australian Accounting Standards; and

(b) notes to the financial statements containing:

- (i) notes required by the Australian Accounting Standards; and
- (ii) information required by the reporting guidelines (see section 255); and

(c) any other reports or statements required by the reporting guidelines (see section 255).

(3) The financial statements and notes for a financial year must give a true and fair view of the financial position and performance of the reporting unit. This subsection does not affect the obligation for a financial report to comply with the Australian Accounting Standards.

Note 1: This section is a civil penalty provision (see section 305).

Note 2: The Australian Accounting Standards may be modified for the purposes of this Act by the regulations.

Note 3: If the financial statements and notes prepared in compliance with the Australian Accounting Standards would not give a true and fair view, additional information must be included in the notes to the financial statements under paragraph (2)(b).

257 Powers and duties of auditors

....

(5) An auditor must, in his or her report, state 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) any other requirements imposed by this Part.

If not of that opinion, the auditor's report must say why.

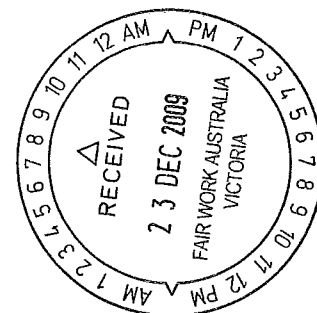


**United Firefighters Union
of Australia**

South Australian Branch

Our Ref: Auditors>Returns

18 December 2009



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

Dear Sir/Madam

Re: Financial Return – Year Ending 30 June 2009

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 2009.

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**

**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 30th October 2009.
- That the full report was presented to an Annual General Meeting of members on Friday 11th December 2009; in accordance with Section 266 of the RAO Schedule.



Greg Northcott
18 December 2009

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

**General Purpose Financial Report
and Financial Statements**

**For the year ended
30 June, 2009**

United Firefighters Union of Australia South Australian Branch

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2009

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 2009.

Membership

As at 30 June 2009, there were 980 members of the Branch made up as follows:-

Firefighters	830
Retained	103
Transfield	28
Engineering/Techs	12
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.

Committee of Management

The Branch Committee of Management as at 30 June 2009 was:

President	Barry Luke
Vice President	Michael Vander Jeugd
Vice President	David Scarce
Secretary	Greg Northcott
Trustee	Brendan West
Trustee	Bart Lewis
Trustee	Chas Thomas
Committee Member (Officer)	Neil Mangelsdorf
Committee Member (Officer)	Gideon Douglas
Committee Member (Officer)	Greg Smithson
Committee Member (Firefighter)	Kevin Fischer
Committee Member (Firefighter)	David Harvey
Committee Member (Firefighter)	Ben Gore

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 2009, the three Union nominees serving as directors were:

Gregory Northcott
Michael Vander Jeugd
William Jamieson



Greg Northcott
Secretary

SA Branch
United Firefighters Union of Australia
9th July 2009



BDO Kendalls

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ABN 68 506 530 045

INDEPENDENT AUDITOR'S REPORT

To the members of United Fire Fighters Union
of South Australia Incorporated

We have audited the accompanying financial report, being a special purpose financial report, of United Fire Fighters Union of South Australia Incorporated, which comprises the balance sheet as at 30 June 2009, and the income statement and cash flow statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the State Council's declaration.

The Responsibility of the Treasurer and members of the State Council for the Financial Report

The Treasurer and members of the State Council 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 Industrial and Employee Relations Act 1994 and are appropriate to meet the needs of the members. The Treasurer and members of the State Council'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 Treasurer and members of the State Council, 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 Treasurer and members of the State Council's financial reporting under the constitution and Industrial and Employee Relations Act 1994. 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 Fire Fighters Union of South Australia Inc as at 30 June 2009 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

BDO Kendalls (SA)
Chartered Accountants



Paul Gosnold
Partner

Dated: 22 October 2009

UNITED FIRE FIGHTERS UNION OF

SOUTH AUSTRALIA

ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2009


UNITED FIRE FIGHTERS 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 2008 to 30 June 2009;
- (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 2009;
- (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



B Luke
President

Dated this 8th day of October 2009

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

BALANCE SHEET

AS AT 30 JUNE 2009

CURRENT ASSETS	Note	2009	2008
Cash and cash equivalents	3	\$ 513,098	\$ 430,278
Trade and other receivables	4	2,476	65
TOTAL CURRENT ASSETS		<u>515,574</u>	<u>430,343</u>
NON-CURRENT ASSETS			
Financial assets		10	10
Property, plant and equipment	5	748,427	753,836
TOTAL NON-CURRENT ASSETS		<u>748,437</u>	<u>753,846</u>
TOTAL ASSETS		<u>1,264,011</u>	<u>1,184,189</u>
CURRENT LIABILITIES			
Trade and other payables	6	24,623	18,272
Short term provisions	7 (a)	58,709	32,232
TOTAL CURRENT LIABILITIES		<u>83,332</u>	<u>50,504</u>
NON-CURRENT LIABILITIES			
Long-term provisions	7 (b)	69,273	56,735
TOTAL NON-CURRENT LIABILITIES		<u>69,273</u>	<u>56,735</u>
TOTAL LIABILITIES		<u>152,605</u>	<u>107,239</u>
NET ASSETS		<u>1,111,406</u>	<u>1,076,950</u>
Represented by:			
MEMBERS FUNDS:			
Accumulated Surplus		566,892	532,436
Asset Revaluation Reserve	8	544,514	544,514
TOTAL MEMBERS FUNDS		<u>1,111,406</u>	<u>1,076,950</u>

The notes on pages 6 to 12 form part of these financial statements

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009	2008
		\$	\$
INCOME			
Member Subscriptions		490,958	457,340
Late Fees Collected		20	-
Interest		26,593	18,356
EBA Refund		3,636	-
Management Fees		5,700	1,182
Sundry Income		670	327
		<u>527,577</u>	<u>477,205</u>
EXPENDITURE			
Accounting & Audit		12,694	8,590
Advertising		1,640	937
Affiliation Fees		33,744	25,887
Bank Charges		20	42
Campaigns		4,055	10,477
Capital Expenditure		576	-
Cleaning		3,200	2,760
Clothing Allowance		2,727	3,000
Computer Software		-	25
Consultants Fees		2,331	-
Depreciation		12,970	12,198
Disposal of Assets		217	(891)
Donations		8,455	9,127
EBA Agreement		4,537	-
Electricity		1,883	1,534
Entertainment		1,929	2,070
Freight		40	46
Fringe Benefits Tax		2,079	2,260
Honorariums		7,500	7,762
Insurance		4,648	4,707
Internet		1,934	2,206
Interest		106	5
Legal Costs		1,152	(2,258)
Leasing Costs		4,913	4,018
Marketing		7,876	1,646
Motor Vehicle expense		7,764	7,205
National Executive expense		4,371	4,748
Photocopy Expense		881	551

The notes on pages 6 to 12 form part of these financial statements

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009	2008
		\$	\$
EXPENDITURE			
Postage		3,046	2,439
Printing & Stationery		1,184	3,895
Rates & Taxes		6,997	7,919
Repairs & Maintenance		9,606	14,102
Security Services		1,585	1,591
Staff Amenities		2,388	1,849
Annual Leave Provision		26,478	4,552
Long Service Leave Provision		12,538	10,382
Subscriptions Ordered		2,217	1,909
Sundry Expense		2,847	1,454
Superannuation		33,206	29,212
Wages & Salaries		221,048	196,544
Workers Compensation		5,183	5,383
Temporary/Casual Staff		690	1,815
State Council Expenses		6,458	5,176
Telephone		12,716	9,227
Training Expenses		4,354	11,109
Travel Expenses		5,762	3,489
Union Shopper Membership		-	359
Xmas Function - Members		-	923
Yard Maintenance		576	876
		<u>493,121</u>	<u>422,857</u>
SURPLUS			
Accumulated Surplus at the beginning of the financial year		34,456	54,348
Accumulated Surplus at the end of the financial year		<u>532,436</u>	<u>478,088</u>
		<u>566,892</u>	<u>532,436</u>

The notes on pages 6 to 12 form part of these financial statements

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2009

	Note	2009 \$	2008 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Subscriptions received		550,489	504,734
Interest received		26,593	18,356
Administration and operating costs paid		(486,483)	(441,732)
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	9	90,599	81,358
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(7,779)	(45,561)
Proceeds from sale of property, plant and equipment		-	9,617
NET CASH USED IN INVESTING ACTIVITIES		(7,779)	(35,944)
CASH FLOW FROM FINANCING ACTIVITIES			
Payment of borrowings		-	-
Proceeds from borrowings		-	-
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES		-	-
NET INCREASE IN CASH HELD		82,820	45,414
Cash at beginning of year		430,278	384,864
Cash at end of year	3(a)	513,098	430,278

The notes on pages 6 to 12 form part of these financial statements

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

1 Accounting Policies

The Union is a non reporting entity. These financial statements are a special purpose financial report prepared in order to satisfy the requirements of the Industrial and Employee Relations Act 1994 and the following Australian Accounting Standards:

AASB 1031	Materiality
AASB 110	Events after Balance Sheet Date

(a) Basis of Preparation

The accounts are prepared on an accruals basis and are based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

(b) Fixed Assets

Each class of property, plant and equipment is carried at cost less where applicable, any accumulated depreciation.

Property

Freehold land and buildings are shown at their fair value (being the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction), based on periodic but at least triennial, valuations by external independent valuers.

The Union's property, located at 148 South Road, Torrensville, Adelaide, was valued at \$669,100 in June 2008 by Kofi Adih Pty Ltd and revalued to this amount in the balance sheet at 30 June 2008. The State Council considers that this value is a fair representation of the property's value as at 30 June 2009. The excess value over cost is represented by the balance of the asset revaluation reserve.

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

(c) Depreciation

The depreciable amount of all fixed assets, excluding freehold land and buildings, is depreciated on a diminishing value basis over their useful lives to the union commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable asset are:

Class of fixed Asset	Depreciation Rate
Plant and Equipment	9% to 40%

Each asset's residual value and useful life is reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(d) Inventory

All stationery and other printed materials are written off immediately on acquisition through the income and expenditure account.

(e) Superannuation Contributions

The Union contributes to a master plan for its employees. Contributions are charged to income and expenditure as they become payable in accordance with the rules of the scheme.

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

(f) Employee Benefits

Provision is made for the Union's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

Long Service Leave is disclosed as a non-current liability. While the Union does not have a legal right to defer settlement for a period greater than twelve months, this classification reflects the expectation that a material amount of long service leave is not expected to be taken within the next twelve months.

(g) Taxation

The Union is exempt from income tax.

(h) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits on call with banks and other short-term highly liquid investments with original maturities of three months or less.

(i) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the rendering of service is recognised upon the delivery of the service to the members.

All revenue stated is net of the amount of goods and services tax (GST).

(j) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

2 Profit from ordinary activities

	Note	2009	2008
a. Expenses		\$	\$
Depreciation of property, plant and equipment		12,970	12,198
Remuneration of auditor - audit or review		6,500	6,500
		<u>19,470</u>	<u>18,698</u>
b. Revenue and net gains			
Net gain on disposal of property, plant and equipment		-	891
		<u>-</u>	<u>891</u>

3 Cash Assets

Cash on Hand	150	150
Cash at Bank	<u>512,958</u>	<u>430,128</u>
	<u>513,108</u>	<u>430,278</u>

a. Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the balance sheet as follows:

Cash and cash equivalents	<u>513,098</u>	<u>430,278</u>
	<u>513,098</u>	<u>430,278</u>

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

4 Receivables

Current		
Trade Receivables	658	65
	<hr/>	<hr/>
Prepayments	1,818	-
	<hr/>	<hr/>
	2,476	65
	<hr/>	<hr/>

5 Property, Plant and Equipment

Land and Buildings at:		-
- independent valuation 2008	699,100	699,100
Less accumulated depreciation	-	-
Total land and buildings	<hr/>	<hr/>
	699,100	699,100
Plant and equipment at cost	169,653	174,706
Less accumulated depreciation	(120,326)	(119,970)
Total plant and equipment	<hr/>	<hr/>
	49,327	54,736
Total property, plant and equipment	<hr/>	<hr/>
	748,427	753,836

The Union's land at buildings were revalued at 30 June 2008 by independent valuers. The valuation was made upon the basis of open market value. The revaluation surplus was credited to an asset revaluation reserve in members equity.

6 Payables

CURRENT		
Sundry payables and accrued expenses	24,623	18,272
	<hr/>	<hr/>
	24,623	18,272
	<hr/>	<hr/>

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

7 Provisions

7 (a)	CURRENT		
	Employee benefits	<u>58,709</u>	<u>32,232</u>
7 (b)	NON-CURRENT		
	Employee benefits	<u>69,273</u>	<u>56,735</u>

8 Reserves

- a. Asset Revaluation Reserve
The asset revaluation reserve records revaluations of non-current assets.

9 Cash Flow Information

a.	Reconciliation of Cash Flow Operations with Profit from Operating Activities after Income		
		2009	2008
		\$	\$
	Profit from operating activities after income tax	34,456	54,348
	Non cash flows in profit from operating activities		
	Depreciation	12,970	12,198
	Net (gains)/loss on disposal of plant and equipment	218	(891)
	Changes in assets and liabilities		
	(Increase)/Decrease in receivables	(593)	-
	(Increase)/Decrease in prepayments	(1,818)	
	Increase/(Decrease) in payables	6,351	769
	Increase/(Decrease) in provisions	<u>39,015</u>	<u>14,934</u>
	Cash Flows from operations	<u>90,599</u>	<u>81,358</u>

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
10 Contingent Liabilities		
Estimates of the potential financial effect contingent liabilities that may become payable:		
Legal advice for Union Members	-	-

11 Union Details

The registered office of the Union is:

United Fire Fighters Union of South Australia
148 South Road
Torrensville SA 5031

12 RELATED PARTIES

Members of the State Council throughout the year are as follows:

President	B Luke (Elected May 09) W Jamieson (Retired May 09)
Secretary	G Northcott
Vice Presidents	M VanderJeugd D Scarce
Trustees	B West (Elected May 09) B Lewis (Elected May 09) C Thomas (Elected May 09) C Stott (Retired May 09) B Foley (Retired May 09) N Mangelsdorf (Appointed to Member May 09)
Members	K Fischer Dave Harvey (Elected May 09) N Mangelsdorf (Elected May 09) B Gore (Elected May 09) G Smithson (Elected May 09) G Douglas (Elected May 09) B West (Appointed to Trustee May 09) B Luke (Appointed to President May 09) G Howard (Retired May 09) G Chivers (Retired May 09)

In the course of fulfilling his duties as an office bearer, the Secretary has occasionally incurred personal expenses on the Union's account. The Secretary has reimbursed the Union as soon as those expenses are quantified.



BDO Kendalls

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www.bdo.com.au

ABN 68 506 530 045

INDEPENDENT AUDIT REPORT

To the Members of United Fire Fighters 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 Fire Fighters Union of Australia South Australian Branch, which comprises the balance sheet as at 30 June 2009, 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 Fire Fighters Union of Australia South Australian Branch as at 30 June 2009 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

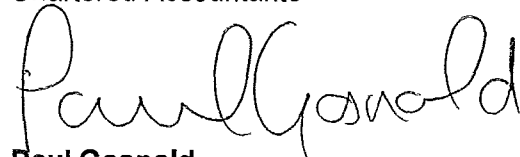
Report on Other Legal and Regulatory Requirements

In addition:

- (i) There were kept by the Union in relation to the year ended 30 June 2009 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 1B of the Workplace Relations Act 1996 and
- (iii) we have obtained all information and explanations required in accordance with section 257(2) of Schedule 1B (the RAO Schedule) of the Workplace Relations Act 1996.

BDO Kendalls (SA)

Chartered Accountants



Paul Gosnold

Partner

Dated: 22 October 2009

**UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH**

COMMITTEE OF MANAGEMENT STATEMENT

I, Greg Northcott, being the Secretary of the United Fire Fighters 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 8th day of October 2009, 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 branch for the year ended 30 June 2009 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;
- (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;
 - (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;
 - (iii) the financial records of the entity have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations;
 - (iv) the information sought in any request of a member of the entity or a Registrar duly made under section 272 of Schedule 1B (the RAO Schedule) of the Workplace Relations Act 1996 has been furnished to the member or Registrar;
 - (v) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of Schedule 1B (the RAO Schedule) of the Workplace Relations Act 1996.
- (f) there has been no recovery of wages for the year ended 30 June 2009


.....
Greg Northcott
Secretary

Dated this 8th day of October 2009.

**UNITED FIRE FIGHTERS
UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH**

**ANNUAL REPORT
FOR THE YEAR ENDED
30 JUNE 2009**

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

BALANCE SHEET

AS AT 30 JUNE 2009

	2009 \$	2008 \$
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 FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH**

REPORT UNDER THE WORKPLACE RELATIONS ACT 1996

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2009

	2009	2008
	\$	\$
Income		
Members Subscriptions	21,959	25,888
Other Income	<u>0</u>	<u>0</u>
TOTAL INCOME	<u>21,959</u>	<u>25,288</u>
Expenditure		
Contributions paid towards the administrative expenses of the United firefighters Union of Australia	21,959	25,888
Affiliation political & other industrial contributions paid	0	0
National Levies paid	0	0
TOTAL EXPENDITURE	<u>21,959</u>	<u>25,888</u>
Operating Surplus/(Deficit)	<u>0</u>	<u>0</u>

**UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH**

CASH FLOW STATEMENT

AS AT 30 JUNE 2009

	2009	2008
	\$	\$
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	0	0
Cash at beginning of year	0	0
Cash at end of year	0	0

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2009**

	Members Funds
Balance at 1 July 2007	0
Profit attributable to members	0
Balance at 30 June 2008	0
Profit attributable to members	0
Balance at 30 June 2009	0

**UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH**

NOTES TO AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2009

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 1B 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).