



FAIR WORK
AUSTRALIA

30 May 2012

Mr Greg Northcott
Branch 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

**Financial report for year ended 30 June 2011 – FR2011/2618
Fair Work (Registered Organisations) Act 2009 – (RO Act)**

I acknowledge receipt of the new designated officer's certificate dated 29 May 2012 confirming that the full report was presented to a general meeting of members with a quorum on 29 May. Together with the financial report lodged with Fair Work Australia on 23 December 2011, the financial documents are now filed.

From the information provided in the past financial reports it may be possible that s269 RO Act (see Attachment A for reproduction of legislation) may be relevant to your reporting unit. I urge to consider the following action for future financial years if you are of the opinion that s269 is applicable.

Section 269 RO Act - Reduced reporting requirements for reporting units with substantial common membership with State registered bodies

This letter will refer to the South Australian Branch of the United Firefighters' Union of Australia (UFUA SA Br) as the reporting unit and the Firefighters Union of South Australia Incorporated (UFUSA Inc) as the State body/State association.

I note that the financial documents of the UFUA SA Br provide very little detail as the Branch has no assets or liabilities and all income is collected and all expenses are paid on behalf of the Branch by the UFUSA Inc.

The reporting unit may apply for reduced reporting requirements under s.269 if the State body:

- is registered or recognised as such an association (however described) under the *Industrial and Employee Relations Act 1994 (SA)*; and
- is, or purports to be, composed of substantially the same members as the reporting unit; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit [see s269(1)].

The reduced reporting obligations under s269 does not require the reporting unit to prepare, have audited, circulate to members, present to a committee of management meeting a separate set of

accounts for the Branch of the federally registered organisation, instead they rely on the State association's audited accounts that have been lodged with the relevant State authority.

A section 269 application is optional. If the reporting unit wish to rely on s269 to reduce their financial reporting requirements an application must be made each financial year to the General Manager of FWA or her Delegate. The timeline for lodging a section 269 application and the associated documents are due the same time the full report is usually due - 6 months and 2 weeks starting from the date of the end of the financial year (14 January).

If you are of the opinion that the UFUA SA Branch may qualify under s269 to provide reduced financial reporting obligations, then in future financial years the reporting unit should annually lodge with FWA:

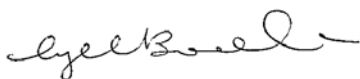
- A section 269 application providing relevant facts as set out in ss269(1) and 269(2) of the RO Act; and
- The financial report for the UFUSA Inc which has been prepared, audited, copies provided to its members and lodged with the relevant State authority in accordance with *the Industrial and Employee Relations Act 1994* [see ss269(2)(b), 269(2)(c)]; and
- An Operating Report required under s254 and s269(2)(e) of the RO Act. This Operating Report must also have been circulated to members along with the UFUSA Inc financial report; and
- Ensure that any members of the reporting unit who are not also members of the associated State body are provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the associated State body. A statement to this effect should be provided in the s269 application.

I encourage you to consider whether s269 will apply to your reporting unit. A successful s269 application will allow your reporting unit to save money as only one set of accounts for the State association will be required to be prepared and audited. Also the full report will not be required to be presented to a general meeting of members of the reporting unit under s266 as long as the State legislation reporting obligations are complied with. The only additional work required is the preparation and distribution of the Operating Report.

In the event that the reporting unit do not wish to proceed with a s269 application in future financial years then please ensure that the full report is presented to a general meeting of members of the reporting unit and not to the committee of management.

If you wish to discuss any matters contained in this correspondence please do not hesitate to contact me on (03) 8661 7989 (Tuesday – Friday) or by email at cynthia.lobooth@fwa.gov.au

Yours sincerely



Cynthia Lo-Booth
Organisations, Research and Advice

Attachment A - s269 RO Act

Fair Work (Registered Organisations) Act 2009

s269 Reporting units with substantial common membership with State registered bodies

(1) This section applies to a reporting unit if there is an industrial association (the *associated State body*) that:

- (a) is registered or recognised as such an association (however described) under a prescribed State Act; and
- (b) is, or purports to be, composed of substantially the same members as the reporting unit; and
- (c) has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit.

(2) A reporting unit is taken to have satisfied this Part if this section applies to the reporting unit and:

- (a) the General Manager, on the application of the reporting unit, issues a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the associated State body; and
- (b) the associated State body has, in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the audited accounts with the relevant State authority; and
- (c) the reporting unit has lodged a copy of the audited accounts with FWA; and
- (d) any members of the reporting unit who are not also members of the associated State body have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the associated State body; and
- (e) a report under section 254 has been prepared in respect of the activities of the reporting unit and has been provided to members of the reporting unit with the copies of the accounts.

Fair Work (Registered Organisations) Regulations 2009

Reg 163 Prescribed State Act (s 269 (1) (a))

(1) For paragraph 269 (1) (a) of the Act, the following are prescribed State Acts:

- (a) *Industrial and Employee Relations Act 1994* (SA);
- (b) *Industrial Relations Act 1979* (WA);
- (c) *Industrial Relations Act 1984* (Tas);
- (d) *Industrial Relations Act 1996* (NSW);
- (e) *Industrial Relations Act 1999* (Qld).

(2) For paragraph 269 (2) (b) of the Act, the following legislation is prescribed State legislation:

- (a) any Act mentioned in subregulation (1);
- (b) any subordinate legislation made under any Act mentioned in subregulation (1).



**United Firefighters Union
of Australia**

South Australian Branch

Our Ref: Auditors>Returns

29 May 2012

General Manager
Fair Work Australia
GPO Box 1994
Melbourne Vic 3001

Dear Sir/Madam

Attention: Cynthia Lo-Booth

Re: Financial Return – Year Ending 30 June 2011

I refer to your emails and telephone calls and advise that in accordance with the Fair Work (Registered Organisations) Act, I have enclosed the financial statements of the United Firefighters Union of Australia (South Australian Branch) for the financial year ended 30th June 2011, which were presented to a Special General Meeting today 29th May 2012, where a quorum was achieved.

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

Yours faithfully

Greg Northcott
Secretary

enc

United Firefighters Union of Australia South Australian Branch

Secretary's Certificate S268 of the Fair Work (Registered Organisations) Act 2009

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, referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- The date the full report was first provided to members was the 21/11/2011.
- The date the full report was again provided to members was the 14/5/2012.
- The date in December 2011 when the Branch attempted to present the full report but the General Meeting failed to achieve a quorum was Tuesday 13th December 2011.
- The date the full report was presented to a meeting of the Committee of Management was the 16/12/2012.
- The date the full report was presented to a Special General Meeting where a quorum was achieved was Tuesday 29th May 2012.

Signature.....
Greg Northcott

Date.. 29th May 2012.....



FAIR WORK
AUSTRALIA

2 March 2012

Mr Greg Northcott
Branch 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

**Financial report for year ended 30 June 2011 – FR2011/2618
Fair Work (Registered Organisations) Act 2009 – (RO Act)**

I refer to my letter to you dated 30 December 2011.

To date Fair Work Australia has no record of any further documents lodged by your reporting unit. The financial report for year ended 30 June 2011 has yet to be filed.

In my last correspondence I advised that the full report lodged on 23 December 2011 was not presented to a meeting of the correct body as required by s.266 of the RO Act and I requested that the full report be presented to a general meeting of member immediately.

Reason reporting unit cannot present full report to Branch Committee of Management

The reporting unit cannot rely on Sub-Rule 55(2) of the UFUA Rules to present the full report to a meeting of the committee of management under s.266(3). This is due to the Sub-Rule's inclusion of the word '*financial*'.

Sub-Rule 55(2) relevantly states:

...If a request in writing signed by at least one twentieth of the financial members of the Branch or such other lesser number as determined by the Branch Committee of Management to call a special meeting of the Branch to consider a specified question or questions is given to a Branch Secretary, the Committee of Management of the Branch shall cause a special meeting to be held as soon as practicable.

Section 266(3) provides:

If the rules of the reporting unit provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report, the full report may instead be presented to a meeting of the committee of management of the reporting unit that is held within the period mentioned in subsection (1).

The decision in R2006/209 [PR973101] concerned a rule alteration that included a rule allowing for '*5% of financial members to request a meeting*'. This rule was an attempt to permit the reporting unit to present a full report to the committee of management under

s266(3). The Acting Industrial Registrar, Mr Terry Nassios, who is the current Delegate made it clear in his decision that the alteration did not satisfy the requirements of s266(3). He stated that the organisation would have to pass further rule alterations to delete the word 'financial' in order to avail themselves to the benefit of s266(3). This is still Mr Nassios' position.

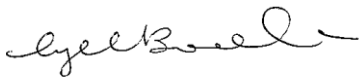
Immediate action required by the reporting unit

To expedite this matter, the reporting unit must schedule a general meeting as soon as possible. The reporting unit must then provide written advice of the date of the general meeting to this office immediately. This will allow us to anticipate when the s268 designated officer's certificate will be received by our office. Once the full report has been presented to the general meeting the reporting unit must without delay prepare and sign a new s268 certificate and lodge the certificate with our office to conclude this matter.

May I remind you that under s266(1) of the RO Act the full report was required to be presented to the general meeting by 31 December and possibly by 31 January if the General Manager had granted an extension of time had an extension been sought. Both dates have since lapsed. There is no power under the RO Act for the General Manager to grant an extension beyond one month. I strongly suggest that the **reporting unit attend to this matter with utmost urgency.**

If you wish to discuss any matters contained in this correspondence I may be contacted on (03) 8661 7989 (Tuesday – Friday) or by email at cynthia.lobooth@fwa.gov.au

Yours sincerely



Cynthia Lo-Booth
Organisations, Research and Advice



FAIR WORK
AUSTRALIA

30 December 2011

Mr Greg Northcott
Branch 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

Financial report for year ended 30 June 2011 – FR2011/2618
Fair Work (Registered Organisations) Act 2009 – (RO Act)
Fair Work (Registered Organisations) Regulations 2009 – (RO Regulations)

I acknowledge receipt of the financial report for the South Australian Branch of the United Firefighters' Union of Australia (UFUA) for the year ended 30 June 2011. The financial report was lodged with Fair Work Australia (FWA) on 23 December 2011.

The financial report has not been filed because the designated officer's certificate dated 20 December 2011 reveals that the full report was presented to the incorrect body, namely the Branch committee of management. A reporting unit may only present a full report to a meeting of the committee of management if the organisation rules provide for a "5 per cent rule" in accordance with s.266(3) of the RO Act.

Section 266(3) relevantly states:

If the rules of the reporting unit provide for a specified percentage (not exceeding 5%) of members to be able to call a general meeting of the reporting unit for the purpose of considering the auditor's report, the general purpose financial report and the operating report, the full report may instead be presented to a meeting of the committee of management of the reporting unit...

It appears from the UFUA rules only the National Office [Rule 31A] and the Queensland Branch [Rule 6 Schedule 3] has such a 5 per cent rule to allow for the National Office and the Queensland Branch to present their full reports to a meeting of their respective committees.

Accordingly, the South Australian Branch is required to present the full report to a general meeting of members in accordance with s.266(1) of the RO Act as soon as possible. I apologise that this mistake of presenting the full report to a committee of management was overlooked in last year's financial report (FR2010/2604). This may have given the reporting unit the impression that it is permitted to present the full report to the committee of management rather than to a general meeting of members.

Moreover, there is a time restriction to present the full report to a general meeting of members. The full report must be presented to a general meeting within six months starting at the end of

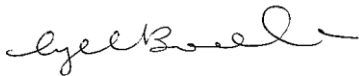
the financial year (31 December) unless the General Manager grants a one month extension under s265(5).

The reporting unit should take the following action to expedite the matter:

1. Seek an extension of time under s265(5) of the RO Act from the General Manager. There is no particular form. The application can be done in the style of a letter quoting the section number. The maximum time extension permitted is one month.
2. Schedule a general meeting of South Australian members in January 2012 and present the full report to the general meeting; and
3. Prepare, sign and lodge with FWA a new designated officer's certificate to provide details of when the full report is presented to the general meeting of members. The first two paragraphs of the certificate stating that the "documents lodged are copies of the full report..." and the "full report was provided to members on 21 November 2011" should remain the same. The certificate should be signed off *only after* the full report has been presented at the general meeting.

If you wish to discuss any matters contained in this correspondence I may be contacted on (03) 8661 7989 (Tuesday – Friday) or by email at cynthia.lobooth@fwa.gov.au I will be on leave until 9 January 2012 (inclusive). If you require urgent assistance you may contact my manager, MaryAnne Guina, on (03) 8661 7984.

Yours sincerely



Cynthia Lo-Booth
Organisations, Research and Advice

FR 2011/2618



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

Our Ref: Auditors>Returns

20 December 2011

General Manager
Fair Work Australia
GPO Box 1994
Melbourne Vic 3001

Dear Sir/Madam

Re: Financial Return – Year Ending 30 June 2011

In accordance with the Fair Work (Registered Organisations) Act, I have enclosed the financial statements of the United Firefighters Union of Australia (South Australian Branch) for the financial year ended 30th June 2011.

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

Yours faithfully

Greg Northcott
Secretary

enc

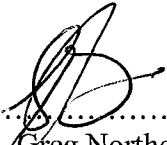


**United Firefighters Union of Australia
South Australian Branch**

**Secretary's Certificate
S268 of the Fair Work (Registered Organisations) Act 2009**

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, referred to in s268 of the Fair Work (Registered Organisations) Act 2009; and
- That the full report was provided to members on the 21st November 2011.
- That the full report was presented to a meeting of the Committee of Management of the reporting unit on 16th December 2011 in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature.....
Greg Northcott

Date...20 Dec 2011.....

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

**General Purpose Financial Report
and Financial Statements**

**For The Year Ended
30 June, 2011**

United Firefighters Union of Australia South Australian Branch

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2011

This Operating Report has been prepared in accordance with Section 253(1) of the Fair Work (Registered Organisations) Act 2009 - (RO 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 2011.

Membership

As at 30 June 2011, there were 1085 members of the Branch made up as follows:-

Firefighters	862
Retained	175
Transfield	28
Engineering/Techs	13
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 the Fair Work (Registered Organisations) Act 2009 - (RO Act).

Committee of Management

The Branch Committee of Management as at 30 June 2011 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 2011, the three Union nominees serving as directors were:

Gregory Northcott
Michael Vander Jeugd
David Harvey

Greg Northcott
Secretary

SA Branch

United Firefighters Union of Australia

11th July 2011

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

ANNUAL REPORT

YEAR ENDED 30 JUNE 2011

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UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2011

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 13th day of October 2011, 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 2011 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 section 252 of the Fair Work (Registered Organisations) Act 2009;
 - (iv) the information sought in any request of a member of the entity or the General Manager duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager;
 - (v) there has been compliance with any order for inspection of financial records made under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) there has been no recovery of wages for the year ended 30 June 2011



Secretary

Signed at Adelaide this 15th day of November 2011

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2011

	Note	2011 \$	2010 \$
Revenue	5	61,335	20,879
Other income	6	-	-
Expenses			
Employee benefits		-	-
Legal expenses		-	-
Contributions to administration expenses of the United Fire Fighters Union of Australia		(61,335)	(20,879)
Surplus for the year		<u>-</u>	<u>-</u>
Other comprehensive income for the year		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u>-</u>	<u>-</u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2011

	Note	2011 \$	2010 \$
ASSETS			
Current assets			
Cash and cash equivalents	9	-	-
Trade and other receivables	10	-	-
Other Assets		-	-
Total current assets		<u>-</u>	<u>-</u>
Non-current assets			
Total non-current assets		<u>-</u>	<u>-</u>
Total assets		<u>-</u>	<u>-</u>
LIABILITIES			
Current liabilities			
Trade and other payables	11	-	-
Provisions	13	-	-
Total current liabilities		<u>-</u>	<u>-</u>
Non-current liabilities			
Interest-bearing liabilities	12	-	-
Provisions	13	-	-
Total non-current liabilities		<u>-</u>	<u>-</u>
Total liabilities		<u>-</u>	<u>-</u>
Net assets		<u>-</u>	<u>-</u>
EQUITY			
Other reserves	14	-	-
Retained earnings		-	-
Total equity		<u>-</u>	<u>-</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011

NOTE 1 CORPORATE INFORMATION

The financial statements of the United Fire Fighters Union of Australia, South Australia Branch for the year ended 30 June 2011 were authorised for issue in accordance with a resolution of the committee of management on 13 October 2011.

The financial statements are presented in the Australian currency.

United Fire Fighters Union of Australia, South Australia Branch is incorporated in South Australia. The address of the office and principal place of business is located at 148 South Road, Torrensville SA 5031.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work (Registered Organisations) Act 2009.

The financial statements have also been prepared on a historical cost basis..

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements:

(b) Revenue Recognition

Revenue is recognised at the fair value of consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances and duties and taxes paid. The following specific recognition criteria must also be met before revenue is recognised:

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

Interest

Interest revenue is recognised as interest accrues using the effective interest method. The effective interest method uses the effective interest rate which is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial asset.

(c) Income Tax

The activities of the branch are exempt from income tax.

(d) Impairment of Assets

At the end of each reporting period the branch assesses whether there is any indication that individual assets are impaired. Where impairment indicators exist, recoverable amount is determined and impairment losses are recognised in profit or loss where the asset's carrying value exceeds its recoverable amount. Recoverable amount is the higher of an asset's fair value less costs to sell and value in use. As the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and given the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate recoverable amount for an individual asset, recoverable amount is determined for the cash-generating unit to which the asset belongs.

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(e) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash on hand and at bank, other short term, highly liquid investments with maturities of three months or less, that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

(f) Leases

Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term.

Leases where the lessor retains substantially all the risks and rewards of ownership of the net asset are classified as operating leases. Payments made under operating leases (net of incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease.

(g) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the branch prior to the year end and which are unpaid. These amounts are unsecured and have 1-60 day payment terms.

(h) Interest-Bearing Liabilities

All loans and borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost.

All borrowings are classified as current liabilities unless the branch has an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

(i) Employee Benefit Provisions

Wages and Salaries and Annual Leave

Liabilities for wages and salaries, including the non-monetary benefit annual leave expected to be settled within 12 months of the end of the reporting period are recognised in respect of employees' services rendered up to the end of the reporting period and are measured at amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when leave is taken and measured at the actual rates paid or payable.

Long Service Leave

Liabilities for long service leave are recognised as part of the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees to the end of the reporting period. Consideration is given to expected future salaries and wages levels, experience of employee departures and periods of service. Expected future payments are discounted using national government bond rates at the end of the reporting period with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) GST

Revenues and expenses are recognised net of GST except where GST incurred on a purchase of goods and services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the taxation authority is included as part of payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

(k) Accounting Standards Issued But Not Yet Effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2011 reporting periods. The entity's assessment is that these new standards and interpretations will have no material impact on future financial statements.

NOTE 3 ACCOUNTING ESTIMATES AND JUDGEMENTS

Critical judgements

In applying the accounting policies of the branch, management continually evaluated judgements, estimates and assumptions based on experience and other factors, including expectations of future events that may have an impact on the entity. All judgements, estimates and assumptions made are believed to be reasonable based on the most current set of circumstances available to management. Actual results may differ from the judgements, estimates and assumptions.

Impairment of non-financial assets

The branch assesses impairment of all assets at each reporting date by evaluating conditions specific to the entity and to the particular asset that may lead to impairment. If an impairment trigger exists the recoverable amount of the asset is determined.

NOTE 4 SEGMENT INFORMATION

The branch operates predominately in one business and geographical segment being the provision of union services in South Australia.

There has been no change in the principal activity of the branch from the previous reporting period.

NOTE 5 REVENUE

	2011	2010
	\$	\$
From operations		
Members subscriptions	61,335	20,879
Rendering of services	x	-
	61,335	20,879
	61,335	20,879

NOTE 6 OTHER INCOME

Interest	-	-
Other income	-	-
	-	-
	-	-

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
NOTE 9 CASH AND CASH EQUIVALENTS		
Cash at bank and in hand	-	-
Term deposits	-	-
Special projects fund	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Reconciliation of Cash		
The above figures reconcile to the cash at the end of the financial year as shown in the statement of cash flows.		
NOTE 10 TRADE AND OTHER RECEIVABLES (CURRENT)		
Trade receivables	-	-
Allowance for doubtful debts	-	-
	<u>-</u>	<u>-</u>
Other receivables	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Analysis of Allowance Account		
Opening Balance	-	-
Provisions for doubtful receivables	-	-
Closing balance	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
NOTE 11 TRADE AND OTHER PAYABLES		
Trade payables	-	-
Other payables	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
NOTE 12 INTEREST-BEARING LIABILITIES		
NON-CURRENT		
Secured		
Bank loans	-	-
Total secured non-current interest-bearing liabilities	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total non-current interest-bearing liabilities	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
NOTE 13 PROVISIONS		
Annual leave	-	-
Long service leave	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
NON-CURRENT		
Long service leave	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

	2011	2010
	\$	\$
NOTE 14 RESERVES		
Asset revaluation reserve	-	-
	<u>-</u>	<u>-</u>

Asset revaluation surplus

The asset revaluation surplus records increments and decrements on the revaluation of individual parcels of land and buildings.

NOTE 15 FINANCIAL RISK MANAGEMENT

(a) Categories of financial instruments	2011	2010
	\$	\$
Financial Assets		
Loans and receivables	-	-
Cash and cash equivalents	-	-
Financial Liabilities at amortised cost		
Trade and other payables	-	-

(b) General objectives, policies and processes

The committee has overall responsibility for the determination of the risk management objectives and policies of the branch. The risk management policies and objectives of the branch are designed to minimise the potential impacts of these risks on the results of the branch where such impacts may be material. The overall objective of the committee is to set policies that seek to reduce risk as far as possible without unduly affecting the operations of the branch. Further details regarding these policies are set out below:

(c) Credit Risk

The branch does not have any material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the branch.

(d) Liquidity risk

Liquidity risk is the risk that the branch may encounter difficulties raising funds to meet commitments associated with financial instruments, e.g. borrowing repayments. It is the policy of the branch that operations are monitored to ensure that the operations of the branch are adequate to meet liabilities due.

(e) Market Risk

The branch is not exposed to any market risk

NOTE 16 CASH FLOW INFORMATION

Reconciliation of surplus to net cash flow from operating activities

Surplus for the year	-	-
Depreciation and amortisation	-	-
Bad debts provision	-	-
- (Increase)/decrease in trade debtors	-	-
- (Increase)/decrease in other assets	-	-
- Increase/(decrease) in trade creditors	-	-
- Increase/(decrease) in other provisions	-	-
Net cash flow from operating activities	<u>-</u>	<u>-</u>

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011

NOTE 17 KEY MANAGEMENT PERSONNEL DISCLOSURES

(a) Remuneration of Specified Board Members and Specified Executives

All committee members act in an honorary capacity with respect to their duties as committee members.

(c) Key management personnel compensation

Key Management Personnel includes Committee Members

	2011	2010
	\$	\$
Short-term employee benefits	-	-
Post-employment benefits	-	-
	-	-
	-	-

NOTE 18 CONTINGENCIES

At 30 June 2011, the branch did not have any material contingent liabilities.

NOTE 19 COMMITMENTS

Lease commitments

Non-cancellable operating leases - future minimum lease payments

Payable:

Within one year	-	-
Later than one year but not later than 5 years	-	-
Later than 5 years	-	-
	-	-
	-	-

NOTE 20 SUBSEQUENT EVENTS

No events have occurred since 30 June 2011 that will affect the information disclosed in these financial statements.



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**INDEPENDENT AUDITOR'S 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 of United Fire Fighters Union of Australia South Australian Branch, which comprises the statement of financial position as at 30 June 2011, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies other explanatory notes and the committee of management statement for United Fire Fighters Union of Australia South Australian Branch ("the Branch").

Committee Members' Responsibility for the Financial Report

The committee members of the Branch are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009. This responsibility also 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. 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 members, as well as evaluating the overall presentation of the financial report.

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 United Fire Fighters Union of Australia South Australian Branch as of 30 June 2011 and of its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards (including the Accounting Interpretations).

Report on Other Legal and Regulatory Requirements

In addition:

- (i) There were kept by the Branch in relation to the year ended 30 June 2011 satisfactory accounting records, including:
 - (a) Records of the sources and nature of the income of the organisation, including income from members
 - (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 the Fair Work (Registered Organisations) Act 2009
- (iii) We have obtained all information and explanations required in accordance with section 257 (2) of the Fair Work (Registered Organisations) Act 2009.

BDO (SA)

Paul Gosnold
Partner

Date 17 November 2011

UNITED FIRE FIGHTERS UNION OF

SOUTH AUSTRALIA

ANNUAL REPORT

FOR THE YEAR ENDED

30 JUNE 2011


UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA


STATEMENT BY COUNCIL

In the opinion of the members of Council:

- (a) the statement of comprehensive income is drawn so as to present fairly the surplus of the Union for the financial year from 1 July 2010 to 30 June 2011;
- (b) the statement of financial position 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 2011;
- (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 15th day of November 2011

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2011

CURRENT ASSETS	Note	2011 \$	2010 \$
Cash and cash equivalents	3	772,309	635,974
Trade and other receivables	4	4,659	5,619
TOTAL CURRENT ASSETS		776,968	641,593
NON-CURRENT ASSETS			
Financial assets		10	10
Property, plant and equipment	5	853,935	761,140
TOTAL NON-CURRENT ASSETS		853,945	761,150
TOTAL ASSETS		1,630,913	1,402,743
CURRENT LIABILITIES			
Trade and other payables	6	30,486	25,864
Short term provisions	7	84,810	69,208
TOTAL CURRENT LIABILITIES		115,296	95,072
NON-CURRENT LIABILITIES			
Long-term provisions	7	81,214	73,878
TOTAL NON-CURRENT LIABILITIES		81,214	73,878
TOTAL LIABILITIES		196,510	168,951
NET ASSETS		1,434,403	1,233,792
Represented by:			
MEMBERS FUNDS:			
Accumulated Surplus		788,990	689,278
Asset Revaluation Reserve	8	645,414	544,514
TOTAL MEMBERS FUNDS		1,434,403	1,233,792

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

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2011

	Note	2011	2010
		\$	\$
INCOME			
Member Subscriptions		620,135	566,062
Interest		30,833	14,724
Management Fees		-	4,300
Sundry Income		323	68
		<u>651,291</u>	<u>585,155</u>
EXPENDITURE			
Accounting & Audit		10,416	11,086
Advertising		1,084	1,860
Affiliation Fees		72,694	31,784
Bank Charges		39	248
Campaigns		7,505	1,364
Capital Expenditure		-	107
Cleaning		2,940	2,880
Clothing Allowance		2,727	2,727
Computer Software		2,446	1,078
Depreciation		14,723	13,554
Disposal of Assets		64	74
Donations		7,617	5,239
EBA Agreement		1,600	-
Electricity		1,995	1,926
Entertainment		4,142	1,489
Freight		-	32
Fringe Benefits Tax		2,763	2,313
Honorariums		8,979	8,576
Insurance		3,740	2,830
Internet		1,010	1,365
Leasing Costs		4,872	4,872
Marketing		973	261
Motor Vehicle expense		9,323	8,150
National Executive expense		21,986	7,915
Photocopy Expense		1,621	1,628

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

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2011

	Note	2011 \$	2010 \$
EXPENDITURE			
Postage		3,781	2,765
Printing & Stationery		1,847	2,989
Rates & Taxes		5,223	4,275
Repairs & Maintenance		4,489	6,083
Security Services		1,702	1,627
Staff Amenities		3,475	1,769
Annual Leave Provision		15,601	10,499
Long Service Leave Provision		7,336	4,605
Subscriptions Ordered		1,846	2,844
Sundry Expense		3,532	3,054
Superannuation		37,284	36,949
Wages & Salaries		246,877	237,660
Workers Compensation		5,628	4,917
State Council Expenses		5,860	8,310
Telephone		11,924	10,506
Training Expenses		3,487	1,354
Travel Expenses		5,530	6,849
Yard Maintenance		897	2,356
		<u>551,579</u>	<u>462,769</u>
SURPLUS FOR THE YEAR			
Accumulated Surplus at the beginning of the financial year		689,278	566,892
Accumulated Surplus at the end of the financial year		<u>788,990</u>	<u>689,278</u>

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

UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA

STATEMENT OF CASHFLOWS

FOR THE YEAR ENDED 30 JUNE 2011

	Note	2011 \$	2010 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Subscriptions received		682,260	624,675
Interest received		30,833	14,724
Administration and operating costs paid		(570,075)	(490,182)
NET CASH (USED IN)/PROVIDED BY OPERATING ACTIVITIES	9	143,018	149,217
CASH FLOW FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(6,683)	(51,796)
Proceeds from sale of property, plant and equipment		-	25,455
NET CASH USED IN INVESTING ACTIVITIES		(6,683)	(26,341)
CASH FLOW FROM FINANCING ACTIVITIES			
Payment of borrowings		-	-
Proceeds from borrowings		-	-
NET CASH PROVIDED BY/(USED IN) FINANCING ACTIVITIES		-	-
NET INCREASE IN CASH HELD		136,335	122,876
Cash at beginning of year		635,974	513,098
Cash at end of year	3(a)	<u>772,309</u>	<u>635,974</u>

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 FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2011

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 the Reporting Period.

(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).

The Union's property, located at 148 South Road, Torrensville, Adelaide, was valued at \$669,100 in June 2008 by Koff Adih Pty Ltd and revalued to this amount in the statement of financial position at 30 June 2008. The adjustment processed for the value at 30 June 2011 has been based on the value determined as per the Valuer General. The State Council considers that this value is a fair representation of the property's value as at 30 June 2011. 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 FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2011

(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	13% to 100%

Each asset's residual value and useful life is reviewed, and adjusted if appropriate, at each reporting 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 statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to accumulated surplus.

(d) Inventory

All stationery and other printed materials are written off immediately on acquisition through the statement of comprehensive income.

(e) Superannuation Contributions

The Union contributes to nominated superannuation funds on behalf of its employees. Contributions are charged to income and expenditure as they become payable.

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2011

(f) Employee Benefits

Provision is made for the Union's liability for employee benefits arising from services rendered by employees to reporting 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 twelve 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 services 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 statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cashflows 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 FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2011

2	Profit from ordinary activities			
		Note	2011	2010
a.	Expenses		\$	\$
	Depreciation of property, plant and equipment		14,723	13,554
	Remuneration of auditor			
	- audit and compilation of financial statements		8,000	8,000
			<u>22,723</u>	<u>21,554</u>
b.	Revenue and net gains			
	Net gain on disposal of property, plant and equipment		-	-
			<u>-</u>	<u>-</u>
3	Cash Assets			
	Cash on Hand		150	150
	Cash at Bank		772,159	635,824
			<u>772,309</u>	<u>635,974</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 statement of financial position as follows:			
	Cash and cash equivalents		772,309	635,974
			<u>772,309</u>	<u>635,974</u>

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
4 Receivables		
Current		
Trade Receivables	3,701	3,457
Prepayments	958	2,162
	<u>4,659</u>	<u>5,619</u>
5 Property, Plant and Equipment		
Land and Buildings at:		
- fair value	800,000	699,100
Less accumulated depreciation	-	-
Total land and buildings	<u>800,000</u>	<u>699,100</u>
Plant and equipment at cost	179,987	174,844
Less accumulated depreciation	(126,052)	(112,804)
Total plant and equipment	<u>53,935</u>	<u>62,040</u>
Total property, plant and equipment	<u>853,935</u>	<u>761,140</u>
<p>Land and buildings are measured on the fair value basis. Fair value in the current year is determined in accordance with the valuation of the South Australian Valuer-General. The value of the Union's land and buildings in the comparative balances were valued at 30 June 2008 by an independent valuer. The revaluation surplus was credited to an asset revaluation reserve in members funds.</p>		
6 Payables		
CURRENT		
Sundry payables and accrued expenses	30,486	25,864
	<u>30,486</u>	<u>25,864</u>

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
7 Provisions		
CURRENT		
Employee benefits	84,810	69,208
NON-CURRENT		
Employee benefits	81,214	73,878
8 Reserves		
Asset revaluation reserve		
Opening reserve balance	544,514	544,514
revaluation increment/(decrement)	100,900	-
Closing reserve balance	645,414	544,514
Asset Revaluation Reserve		
The asset revaluation reserve records revaluations of non-current assets.		
9 Cash Flow Information		
Reconciliation of Cash Flow Operations with Surplus from Operating Activities after Income Tax		
Surplus from operating activities after income tax	99,711	122,386
Non cash flows in profit from operating activities		
Depreciation	14,723	13,554
Net (gains)/loss on disposal of plant and equipment	64	74
Changes in assets and liabilities		
(Increase)/Decrease in receivables	(244)	(2,799)
(Increase)/Decrease in prepayments	1,204	(344)
Increase/(Decrease) in payables	4,622	1,241
Increase/(Decrease) in provisions	22,937	15,105
Cash Flows from operations	143,018	149,217

UNITED FIREFIGHTERS UNION OF SOUTH AUSTRALIA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2011

	2011	2010
	\$	\$
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)
Secretary	G Northcott	
Vice Presidents	M VanderJougd D Scarce	
Trustees	B West	(Elected May 09)
	B Lewis	(Elected May 09)
	C Thomas	(Elected 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)

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.



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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
UNITED FIRE FIGHTERS UNION OF SOUTH AUSTRALIA**

We have audited the accompanying financial report, being a special purpose financial report, of United Fire Fighters Union of South Australia, which comprises the Statement of Financial Position as at 30 June 2011, and the Statement of Comprehensive Income and Statement of Cash Flows for the year then ended, a summary of significant accounting policies, other explanatory notes and the statement by council.

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

The 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 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. 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 members of the State Council, as well as evaluating the overall presentation of the financial report.

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 as at 30 June 2011 and of its financial performance and its cash flows for the year then ended in accordance with the financial reporting requirements of the Industrial and Employee Relations Act 1994.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the United Fire Fighters Union of South Australia to meet the requirements of the Industrial and Employee Relations Act 1994. As a result, the financial report may not be suitable for another purpose.

A handwritten signature of 'BDO' in black ink.

BDO (SA)

A handwritten signature of 'Paul Gosnold' in black ink.

Paul Gosnold
Partner

17 November 2011