



FAIR WORK
COMMISSION

18 January 2017

Mr Gregory Northcott
Secretary, South Australian Branch
United Firefighters' Union of Australia

By email: info@ufusa.com.au

Dear Mr Northcott

Re: Lodgement of Financial Statements and Accounts – United Firefighters' Union of Australia, South Australian Branch - for year ended 30 June 2016 (FR2016/251)

I refer to the financial report for the South Australian Branch of the United Firefighters' Union of Australia. The report was lodged with the Fair Work Commission on 22 December 2016.

The financial report has been filed based on a primary review. This involved confirming whether the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and Reporting Guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that the financial report for the year ending 30 June 2017 may be subject to an advanced compliance review.¹

Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The FWC recommends reporting units use this model as it will assist in ensuring compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

Should you require further information on the financial reporting requirements of the Act, I may be contacted on [REDACTED] or [REDACTED] or by email at stephen.kellett@fwc.gov.au

Yours sincerely

Stephen Kellett
Senior Adviser
Regulatory Compliance Branch

¹ The full range of disclosure requirements that may apply can be found itemised on the advanced assessment form available at <https://www.fwc.gov.au/documents/documents/organisations/factsheets/org-financial-report-checklist-advanced.pdf>

Our Ref: Auditors>Returns

15 December 2016

General Manager
Fair Work Commission
GPO Box 1994
Melbourne Vic 3001



Dear Sir/Madam

Re: Financial Return – Year Ending 30 June 2016

In accordance with the Fair Work (Registered Organisations) Act 2009, I have enclosed the Operating Report, Committee of Management Statement, General Purpose Financial Report (GPFR) and Auditor's Statement of the United Firefighters Union of Australia (South Australian Branch) for the financial year ended 30 June 2016, which were presented to an Annual General Meeting on Monday 12 December. The Secretary's Certificate dated 15 December 2016 is also attached.

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

Yours faithfully

A handwritten signature in black ink, appearing to be "G. Northcott".

Greg Northcott
Secretary

**UNITED FIREFIGHTERS UNION
OF AUSTRALIA**

South Australia Branch



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Strength in Unity

United Firefighters Union of Australia (South Australia) Branch

Secretary's Certificate

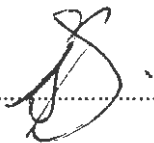
s.268 of the Fair Work (Registered Organisations) Act 2009

Certificate for period ended 30 June 2016

I Gregory Northcott being the Secretary of the United Firefighters Union of Australia (South Australia Branch) certify:

- that the documents lodged herewith are copies of the full report for the United Firefighters Union of Australia (South Australia) Branch for the period ended 30 June 2016 referred to in s.268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on the Union's website on 11 November 2016, as well as posted to each worksite on 11 November 2016; and
- that the full report was presented to an Annual General Meeting on Monday 12 December 2016 in accordance with s.266 of the Fair Work (Registered Organisations) Act 2009.

Signature of prescribed designated Officer


.....

Name of prescribed designated Officer: Gregory Bruce Northcott

Title of prescribed designated Officer: Secretary

Dated:

15th Dec 2016
.....

UNITED FIREFIGHTERS UNION OF AUSTRALIA (SOUTH AUSTRALIAN BRANCH)

FINANCIAL STATEMENTS

FOR YEAR ENDED 30 JUNE 2016

UNITED FIREFIGHTERS UNION OF AUSTRALIA (SOUTH AUSTRALIAN BRANCH)

General Purpose Financial Report for the Year Ended 30/6/2016

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Operating Report

Committee of Management Statement

Statement of Financial Position

Statement of Cash Flows

Statement of Changes in Equity

Notes to the Financial Statements

Independent Auditor's Report

United Firefighters Union of Australia South Australian Branch

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2016

The committee presents its report on the reporting unit for the financial year ended 30 June 2016.

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.

Financial Affairs

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

Resignation

Members of the Union may resign from membership by written notice addressed and delivered to the Secretary of the Branch to which such member belongs. This right is provided for in the Rules of the Union.

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 2016, the three Union nominees serving as directors were:

Gregory Northcott
Michael Vander Jeugd
David Harvey

Membership

As at 30 June 2016, there were 1065 members of the Branch made up as follows:-

Firefighters	871
Retained	141
Transfield	37
Engineering/Techs	8
Administrative	2
Secretary	1
Life Members	5

Number of Employees

There are no employees.

Committee of Management

The Branch Committee of Management for the period 1 July 2015 to 30th June 2016 are as follows:-

President	Michael Vander Jeugd
Vice President (Officer)	Neil Mangelsdorf
Vice President (Firefighter)	David Harvey
Secretary	Greg Northcott
Trustee	Gideon Douglas
Trustee	Rhys Lauritsen
Trustee	Chas Thomas
Committee Member (Officer)	Chris Barry
Committee Member (Officer)	Bart Lewis
Committee Member (Officer)	Steve Smithson
Committee Member (Firefighter)	Kevin Fischer
Committee Member (Firefighter)	Jesse Virgo
Committee Member (Firefighter)	Tyrone King

Officer and Employees who are directors of a company or a member of a Board

Greg Northcott - (Board Member SA Metropolitan Fire Service Superannuation Scheme) (Board Member of the Fire Service Credit Union)

Michael Vander-Jeugd – (Board Member SA Metropolitan Fire Service Superannuation Scheme), Director Van Hutch Pty Limited (principal activity painting)

David Harvey – (Board Member SA Metropolitan Fire Service Superannuation Scheme)

Neil Mangelsdorf – (proxy Board Member SA Metropolitan Fire Service Superannuation Scheme)

Chris Barry – (proxy Board Member SA Metropolitan Fire Service Superannuation Scheme)


.....

Signature

Greg Northcott

Secretary

SA Branch

United Firefighters Union of Australia

20th Oct 2016
.....
Dated

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

ANNUAL REPORT

YEAR ENDED 30 JUNE 2016

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UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

On the 17th of October 2016, the Branch Committee of Management of the United Fire Fighters Union of Australia (SA Branch) passed the following resolution in relation to the general purpose financial report (GPRF) for the year ended 30 June 2016.

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 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 2016 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; and
 - (vi) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation.
- (f) there has been no recovery of wages for the year ended 30 June 2016.



Secretary

Signed at Adelaide this 20 day of October 2016

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 \$	2015 \$
Revenue	5	68,080	68,231
Other income	6	-	-
Expenses			
Employee benefits		-	-
Legal expenses		-	-
Capitation fees to United Firefighters' of Australia National Office		(68,080)	(68,231)
Surplus for the year		<u>-</u>	<u>-</u>
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u><u>-</u></u>	<u><u>-</u></u>

The above Statement of Profit and Loss and Other 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 2016

	Note	2016 \$	2015 \$
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>	<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>	<u><u>-</u></u>
Net assets		<u><u>-</u></u>	<u><u>-</u></u>
EQUITY			
Other reserves		-	-
Retained earnings	14	-	-
Total equity		<u><u>-</u></u>	<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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 \$	2015 \$
Cash flows from operating activities			
Membership fees		-	-
Cash paid to suppliers and employees		-	-
Interest received		-	-
Interest paid		-	-
Net cash inflow/(outflow) from operating activities	16	<u>-</u>	<u>-</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
Net cash inflow/(outflow) from investing activities		<u>-</u>	<u>-</u>
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net cash inflow/(outflow) from financing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		-	-
Cash and cash equivalents at beginning of period		<u>-</u>	<u>-</u>
Cash and cash equivalents at end of period	9	<u>-</u>	<u>-</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2016

	Reserves \$	Retained earnings \$	Total \$
At 1 July 2014	-	-	-
Net surplus for the year		-	-
Other comprehensive income for the year			
Total comprehensive income for the year		-	-
At 30 June 2015	-	-	-
Net surplus for the year		-	-
Other comprehensive income for the year			
Total comprehensive income for the year		-	-
At 30 June 2016	-	-	-

The above Statement of Changes in Equity 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 2016**

NOTE 1 CORPORATE INFORMATION

United Fire Fighters Union of Australia, South Australia Branch is a Branch of the United Firefighters' Union of Australian, which is a federally registered body incorporated under section 27 of the Fair Work (Registered Organisations) Act 2009. The address of the office and principal place of business is located at 148 South Road, Torrensville SA 5031.

The financial statements are presented in the Australian currency.

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 Branch is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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. The following specific recognition criteria must also be met before revenue is recognised:

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

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 2016

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

Short term benefits

Liabilities for wages and salaries, including the non-monetary benefit 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 term benefits

Liabilities for long term 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 2016**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Goods and Services Tax (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 2016 reporting period. The entity's assessment is that these new standards and interpretations will have no material impact on future financial statements.

(l) Going concern

The branch is not reliant on financial support to continue as a going concern. Financial support has not been received from or provided to any other reporting unit.

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.

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	2016	2015
	\$	\$
From operations		
Members subscriptions	68,080	68,231
Capitation fees received	-	-
Compulsory levies raised	-	-
Donations or grants received	-	-
Financial support received	-	-
Rendering of services	-	-
	<u>68,080</u>	<u>68,231</u>
 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 2016

	2016	2015
	\$	\$
NOTE 7 EXPENSES		
The surplus of the branch includes the following specific expenses:		
<i>Amortisation expense</i>		
Leasehold improvements	-	-
	-	-
Impairment expense	-	-
	-	-
<i>Depreciation expense</i>		
Plant and equipment	-	-
	-	-
Employee benefits	-	-
	-	-
<i>Finance Costs</i>		
Interest paid/payable	-	-
Fee expense on financial liabilities	-	-
Total finance costs expensed	-	-
	-	-
Rental expenses relating to operating leases	-	-
Defined contribution superannuation expense	-	-
Affiliation fees paid	-	-
compulsory levies imposed	-	-
Bad and doubtful debts - current receivables	-	-
Net loss on disposal of property, plant and equipment	-	-
Grants or donations paid	-	-
Fees or allowances paid to persons to attend a conference or meeting	-	-
Held conference and other meeting expenses	-	-
Legal expenses	-	-
Penalties imposed under the RO Act and Regulations	-	-
	-	-
NOTE 8 AUDITORS' REMUNERATION		
Audit services		
Amounts paid/payable to BDO for audit of the financial statements	-	-
	-	-
Audit-related services		
Amounts paid/payable to BDO for non-audit services	-	-
	-	-

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

	2016	2015
	\$	\$
NOTE 9 CASH AND CASH EQUIVALENTS		
Cash at bank and in hand	-	-
Term deposits	-	-
	<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>
Receivable with another reporting unit	-	-
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 - other reporting unit	-	-
Other payables - legal costs	-	-
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 2016**

	2016	2015
	\$	\$
NOTE 14 RESERVES		
Asset revaluation reserve	-	-

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

	2016	2015
(a) Categories of financial instruments	\$	\$
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 significant 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	-	-

UNITED FIRE FIGHTERS UNION OF AUSTRALIA
SOUTH AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

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

	2016	2015
	\$	\$
Short-term employee benefits	-	-
Post-employment benefits	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

NOTE 18 CONTINGENCIES

The branch had no contingent liabilities as at 30 June 2016 (2015: Nil).

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

	-	-
	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

NOTE 20 EVENTS AFTER THE REPORTING PERIOD

No matter or circumstances has arisen since 30 June 2016 that has significantly affected, or may significantly affect the branch's operations, the results of those operations, or the branch's state of affairs in future financial years.

NOTE 21 RELATED PARTY TRANSACTIONS

There were no related party transactions undertaken during the year.

NOTE 22 ADMINISTRATION OF FINANCIAL AFFAIRS BY A THIRD PARTY

All income is collected and all expenses are paid on behalf of the Branch by the United Firefighters Union of South Australia Inc. No fee is charged for these services.

NOTE 23 SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or General Manager:

(1) A member of a reporting unit, or the General Manager, 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).



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420 King William St
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
AUSTRALIA

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 2016, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies and 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 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.

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 2016 and of its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009.

Report on Other Legal and Regulatory Requirements

In addition:

- (i) There were kept by the Branch in relation to the year ended 30 June 2016 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 the Fair Work (Registered Organisations) Act 2009;
- (iii) we have obtained all information and explanations required in accordance with section s257 (2) of the Fair Work (Registered Organisations) Act 2009; and
- (iv) as part of our audit of the Branch, we are of the opinion that management's use of the going concern basis of financial reporting is appropriate.

BDO Audit (SA) Pty Ltd

Paul Gosnold
Director

Registered company auditor (310046)

Approved Auditor (FWC Act and Regulations)

Adelaide, 1 November 2016

United Firefighters Union of Australia South Australian Branch

OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2016

The committee presents its report on the reporting unit for the financial year ended 30 June 2016.

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.

Financial Affairs

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

Resignation

Members of the Union may resign from membership by written notice addressed and delivered to the Secretary of the Branch to which such member belongs. This right is provided for in the Rules of the Union.

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 2016, the three Union nominees serving as directors were:

Gregory Northcott
Michael Vander Jeugd
David Harvey

Membership

As at 30 June 2016, there were 1065 members of the Branch made up as follows:-

Firefighters	871
Retained	141
Transfield	37
Engineering/Techs	8
Administrative	2
Secretary	1
Life Members	5

Number of Employees

There are no employees.

Committee of Management

The Branch Committee of Management for the period 1 July 2015 to 30th June 2016 are as follows:-

President	Michael Vander Jeugd
Vice President (Officer)	Neil Mangelsdorf
Vice President (Firefighter)	David Harvey
Secretary	Greg Northcott
Trustee	Gideon Douglas
Trustee	Rhys Lauritsen
Trustee	Chas Thomas
Committee Member (Officer)	Chris Barry
Committee Member (Officer)	Bart Lewis
Committee Member (Officer)	Steve Smithson
Committee Member (Firefighter)	Kevin Fischer
Committee Member (Firefighter)	Jesse Virgo
Committee Member (Firefighter)	Tyrone King

Officer and Employees who are directors of a company or a member of a Board


Greg Northcott - (Board Member SA Metropolitan Fire Service Superannuation Scheme) (Board Member of the Fire Service Credit Union)

Michael Vander-Jeugd – (Board Member SA Metropolitan Fire Service Superannuation Scheme), Director Van Hutch Pty Limited (principal activity painting)

David Harvey – (Board Member SA Metropolitan Fire Service Superannuation Scheme)

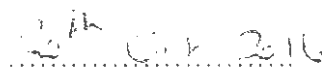
Neil Mangelsdorf – (proxy Board Member SA Metropolitan Fire Service Superannuation Scheme)

Chris Barry – (proxy Board Member SA Metropolitan Fire Service Superannuation Scheme)


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Signature
Greg Northcott
Secretary

SA Branch
United Firefighters Union of Australia


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Dated



8 December 2016

Mr Greg Northcott
Branch Secretary
United Firefighters' Union of Australia-South Australian Branch

Sent via email: gnorthcott@ufusa.com.au

Dear Mr Northcott,

Lodgement of Financial Report - Reminder to lodge

The Fair Work Commission's (the Commission) records disclose that the financial year of the United Firefighters' Union of Australia-South Australian Branch (the reporting unit) ended on the 30 June 2016.

As you would be aware, the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires that a reporting unit prepare a financial report in accordance with the RO Act, make it available to the members and then must lodge the financial report within 14 days after the general meeting of members, or if the rules of the reporting unit allow, the Committee of Management meeting (s.268).

The maximum period of time allowed under the RO Act for the full financial report to be presented to a general meeting of members or a committee of management meeting is six months after the expiry date of its financial year (s.253, s254, s265, s.266, s.268). The full report must be lodged with the Commission within 14 days of that meeting.

The Commission encourages your reporting unit to lodge its financial report at the earliest opportunity in order to ensure compliance with its obligations. Failure of a reporting unit to lodge its financial report is a breach of a civil penalty provision of the RO Act. This can result in the General Manager instituting an inquiry or investigation into a reporting unit's non-compliance under Chapter 11, Part 4 of the RO Act. The actions available to the General Manager following an investigation include issuing Federal Court legal proceedings for breach of a civil penalty provision. The orders available to the Federal Court include imposition of a pecuniary penalty on the organisation or individual officer, whose conduct led to the contravention, of up to \$54,000 per contravention on the organisation and up to \$10,800 per contravention on an officer whose conduct led to the contravention.

Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$54,000 for a body corporate and \$10,800 for an individual per contravention) being imposed upon your organisation and/or an officer whose conduct led to the contravention.

We encourage you to lodge the full financial report directly to orgs@fwc.gov.au. That is the official email address for electronic lodgements of material related to registered organisations matters.

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001

Telephone : (03) 8661 7777
Email : orgs@fwc.gov.au
Internet : www.fwc.gov.au

Should you seek any clarification in relation to the above, please contact me on (03) 8656 4699 or via email at Sam.Gallichio@fwc.gov.au.

Yours sincerely,



Sam Gallichio
Adviser
Regulatory Compliance Branch



15 July 2016

Mr Greg Northcott
Branch Secretary
United Firefighters' Union of Australia-South Australian Branch
By email: gnorthcott@ufusa.com.au

Dear Mr Northcott,

**Re: Lodgement of Financial Report - [FR2016/251]
*Fair Work (Registered Organisations) Act 2009 (the RO Act)***

The financial year of the United Firefighters' Union of Australia-South Australian Branch (the reporting unit) ended on 30 June 2016.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date under s.268 of the RO Act, that being within 14 days after the meeting referred to in s.266 of the RO Act.

Timelines

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets, guidance notes and model statements

Fact sheets and guidance notes in relation to financial reporting under the RO Act are provided on the Fair Work Commission website. This includes a model set of financial statements which have been developed by the FWC. It is not obligatory to use this model but it is a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards. The model statement, Reporting Guidelines and other resources can be accessed through our website under [Financial Reporting](#) in the Compliance and Governance section.

Loans, grants and donations: our focus this year

Also you are reminded of the obligation to prepare and lodge a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 for the reporting unit during its financial year. Section 237 requires this statement to be lodged with the FWC within 90 days of the end of the reporting unit's financial year, that is on or before 28 September 2016. A sample statement of loans, grants or donations is available at [sample documents](#).

Over the past year we have noted issues in organisations' financial reports relating to timelines and how loans, grants and donations are reported. We will be focusing closely on these areas this year. Please find attached below fact sheets relating to these requirements or alternatively visit our website for information regarding [financial reporting timelines](#) and [loans, grants and donations](#).

It is requested that the financial report and any Statement of Loans, Grant or Donations be lodged electronically by emailing orgs@fwc.gov.au.

11 Exhibition Street
Melbourne VIC 3000
GPO Box 1994
Melbourne VIC 3001

Telephone : (03) 8661 7777
Email : orgs@fwc.gov.au
Internet : www.fwc.gov.au

Civil penalties may apply

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$54,000 for a body corporate and \$10,800 for an individual per contravention) being imposed upon your organisation and/or an officer whose conduct led to the contravention.

Contact

Should you wish to seek any clarification in relation to the above, email orgs@fwc.gov.au.

Yours sincerely,

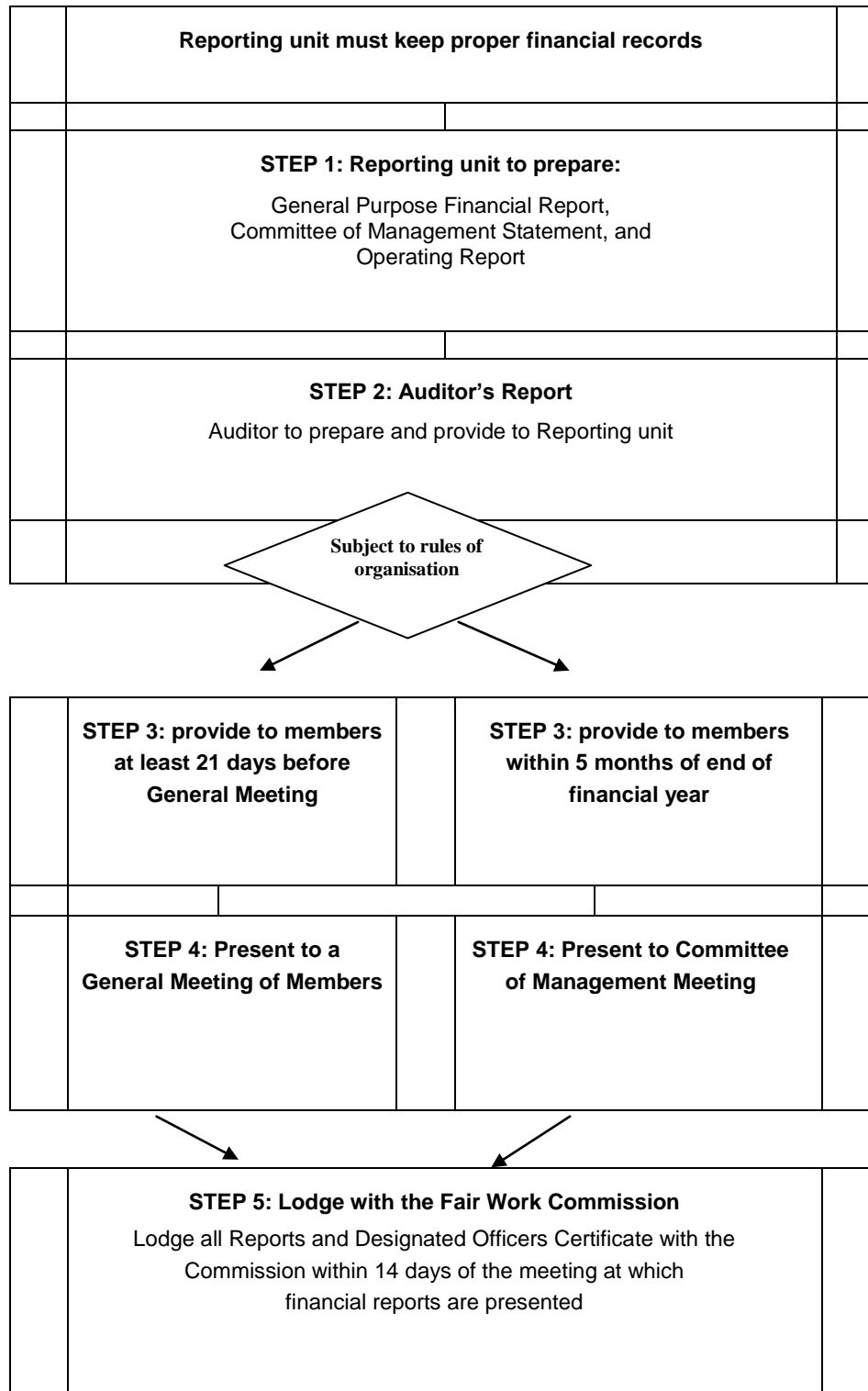


Anastasia Kyriakidis
Adviser
Regulatory Compliance Branch

Financial reporting timelines

Financial reports are to be lodged with the Fair Work Commission (the Commission) within 14 days of the meeting at which the financial reports have been presented, by completing the steps as outlined below.

See Fact sheet—Financial reporting for an explanation of each of these steps.



Fact Sheet - Loans, Grants & Donations

The Loans, Grants & Donations Requirements

The *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires an organisation or branch to lodge a loans, grants and donations statement (the statement) within **90 days** of the ending of the financial year.

Under the General Manager's Reporting Guidelines, a reporting unit's General Purpose Financial Report (the financial report) must break down the amounts of grants and donations (see below). The figures in the financial report will be compared to the loans, grants and donations statement.

The Loans, Grants & Donations Statement

Section 237 of the RO Act applies to every loan, grant and donation made by an organisation or branch during the financial year that exceed \$1000. The following information must be supplied to the Commission for each relevant loan, grant or donation:







- the amount,
- the purpose,
- the security (if it is a loan),
- the name and address of the person to whom it was made,* and
- the arrangements for repaying the loan.*

*The last two items are not required if the loan, grant or donation was made to relieve a member of the organisation (or their dependent) from severe financial hardship.

The statement must be lodged within 90 days of the end of the financial year and the Commission has a [Template Loans, Grants and Donations Statement](#) on its website. The Commission encourages branches and organisations to lodge the statement even if all of the figures are NIL.

Common misconceptions

Over the years, staff of the Commission have noted that there are some common misunderstandings made in relation to the Statement. They include:

Misconception	Requirement
 Only reporting units must lodge the Statement.	 All branches and organisations, regardless of whether they lodge a financial report, must lodge the statement within 90 days of the end of the financial year. An organisation cannot lodge a single statement to cover all of its branches.
 Employees can sign the Statement.	 The statement must be signed by an elected officer of the relevant branch.
 Statements can be lodged with the financial report.	 The deadline for the statement is much shorter (90 days) and if it is lodged with the financial report it is likely to be late.

Grants & Donations within the Financial Report

Item 16(e) of the [General Manager's Reporting Guidelines](#) requires the reporting unit to separate the line items relating to grants and donations into grants or donations that were \$1000 or less and those that exceeded \$1000.

As such, the note in the financial report relating to grants and donations will have four lines.

In the [Commission's Model Statements](#) the note appears as follows:

Note 4E: Grants or donations*

Grants:	2016	2015
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Total grants or donations	-	-

Item 17 of the General Manager's Reporting Guidelines requires that these line items appear in the financial report even if the figures are NIL.

Implications for filing the Financial Report

During their review of the 2016 financial report staff of the Commission will confirm that the figures in the financial report match the disclosures made in the statement. Any inconsistencies in these figures will be raised with the organisation or branch for explanation and action.

This may involve lodging an amended loans, grants or donations statement. Any failure to lodge a loans, grants or donations statement or lodging a statement that is false or misleading can attract civil penalties under the RO Act.

If a reporting unit did not fully comply with these requirements in their 2015 financial report, its filing letter will have included a statement reminding the reporting unit of its obligations.

It is strongly recommended that all reporting units review their filing letters from the previous financial year to ensure any targeted concerns are addressed in their latest financial report. Failure to address these individual concerns may mean that a financial report cannot be filed.

Previous financial reports and filing letters are available from the [Commission's website](#).

Further information

If you have any further questions relating to the loan, grant and donation disclosure requirements in the statement or the financial report, please contact the Regulatory Compliance Branch on orgs@fwc.gov.au