



5 January 2018

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

Sent via email

Dear Mr Northcott

**Re: – United Firefighters' Union of Australia, South Australian Branch - financial report for year ending 30 June 2017 (FR2017/198)**

I refer to the financial report of the South Australian Branch of the United Firefighters' Union of Australia. The documents were lodged with the Registered Organisations Commission ('the ROC') on 18 December 2017.

The financial report has been filed. The financial report was 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.

You are not required to take any further action in respect of the report lodged. However I make the following comments to assist you when preparing the next report. Please note the financial report for the period ending 30 June 2018 may be subject to an advanced compliance review.

Auditor's report: declaration regarding going concern

Paragraph 39 of the Reporting Guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statements they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate. This declaration was not included in the auditor's statements.

Reporting Requirements

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

Please note that new Reporting Guidelines will apply to organisations and branches with financial years *commencing* on or after 1 July 2017. Updates and information on the new guidelines will be provided through the ROC website and the [subscription service](#).

Yours faithfully

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett  
Financial Reporting  
Registered Organisations Commission

**From:** United Firefighters Union SA [<mailto:info@ufusa.com.au>]  
**Sent:** Monday, 18 December 2017 10:45 AM  
**To:** ROC - Registered Org Commission  
**Subject:** HPRM: On CMS FR2017/198 Amended Letter

[FR2017/198](#)

My sincere apologies I have just noticed in letter sent earlier this morning I referred to our AGM failing to reach a quorum on Monday 11 December this should have read Wednesday 13 December. I have attached an amended letter.

Kind Regards

Vanessa Melville  
Office Manager  
United Firefighters Union of SA Inc  
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PO Box 289 Torrensville Plaza SA 5031

Proud to be Union

-----Original Message-----

From: DocuCentre-V C4476 [<mailto:info@ufusa.com.au>]  
Sent: Monday, 18 December 2017 10:10 AM  
To: United Firefighters Union SA <[info@ufusa.com.au](mailto:info@ufusa.com.au)>  
Subject: Scan Data from FX-0D3411

Number of Images: 1  
Attachment File Type: PDF

Device Name: DocuCentre-V C4476  
Device Location:



18122017100952-00  
01.pdf

Our Ref: Auditors>Returns

18 December 2017

Registered Organisations Commission  
GPO Box 2983  
Melbourne Vic 3001

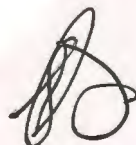
Dear Sir/Madam

**Re: Financial Return – Year Ending 30 June 2017**

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 2017, which were presented to a Branch Committee of Management Meeting on Thursday 14 December 2017, after failing to get a quorum at the AGM on Wednesday 13 December 2017. The Secretary's Certificate dated 14 December 2017 is also attached.

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

Yours faithfully



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 2017

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 2017 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 2 November 2017, as well as posted to each worksite on 2 November 2017; and
- that the full report was presented to the Branch Committee of Management of the reporting unit on Thursday 14 December 2017 in accordance with s.266 of the Fair Work (Registered Organisations) Act 2009.

Signature of prescribed designated Officer



.....

**Gregory Bruce Northcott**

**Secretary**

**Dated:**

14 Dec 2017

# United Firefighters Union of Australia South Australian Branch

## OPERATING REPORT FOR THE YEAR ENDED 30 JUNE 2017

The committee presents its report on the reporting unit for the financial year ended 30 June 2017.

### 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 2017, the three Union nominees serving as directors were:

Gregory Northcott  
Michael Vander Jeugd  
David Harvey

### Membership

As at 30 June 2017, there were 1061 members of the Branch made up as follows:-

Firefighters	866
Retained	131
Broadspectrum (formerly Transfield)	45
Engineering/Techs	11
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 2016 to 30 June 2017 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**

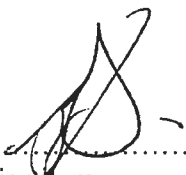
**Greg Northcott** - (Board Member SA Metropolitan Fire Service Superannuation Scheme) (Board Member of the Fire Service Credit Union)

**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)

**Tyrone King** – (proxy Board Member SA Metropolitan Fire Service Superannuation Scheme)



.....  
Signature  
Greg Northcott  
Secretary  
**SA Branch**  
**United Firefighters Union of Australia**

.....  
12/10/2017  
Dated

UNITED FIRE FIGHTERS UNION OF AUSTRALIA  
SOUTH AUSTRALIAN BRANCH

ANNUAL REPORT

YEAR ENDED 30 JUNE 2017

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UNITED FIRE FIGHTERS UNION OF AUSTRALIA  
SOUTH AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017

On the 12th of October 2017, 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 2017.

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 2017 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 2017.



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Secretary

Signed at Adelaide this 12th day of October 2017

UNITED FIRE FIGHTERS UNION OF AUSTRALIA  
SOUTH AUSTRALIAN BRANCH

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2017 \$	2016 \$
Revenue	5	78,623	73,238
Other income	6	-	-
<b>Expenses</b>			
Employee benefits		-	-
Legal expenses		-	-
Capitation fees to United Firefighters' of Australia National Office		(78,623)	(73,238)
<b>Surplus for the year</b>		<u>-</u>	<u>-</u>
<b>Other comprehensive income for the year</b>		-	-
<b>Total comprehensive income for the year</b>		<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 2017

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	9	-	-
Trade and other receivables	10	-	-
Other Assets		-	-
<b>Total current assets</b>		<u>-</u>	<u>-</u>
<b>Non-current assets</b>			
<b>Total non-current assets</b>		<u>-</u>	<u>-</u>
<b>Total assets</b>		<u><u>-</u></u>	<u><u>-</u></u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	11	-	-
Provisions	13	-	-
<b>Total current liabilities</b>		<u>-</u>	<u>-</u>
<b>Non-current liabilities</b>			
Interest-bearing liabilities	12	-	-
Provisions	13	-	-
<b>Total non-current liabilities</b>		<u>-</u>	<u>-</u>
<b>Total liabilities</b>		<u><u>-</u></u>	<u><u>-</u></u>
<b>Net assets</b>		<u><u>-</u></u>	<u><u>-</u></u>
<b>EQUITY</b>			
Other reserves	14	-	-
Retained earnings		-	-
<b>Total equity</b>		<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 2017

	Note	2017 \$	2016 \$
<b>Cash flows from operating activities</b>			
Membership fees		86,485	80,562
Cash paid to suppliers and employees		(86,485)	(80,562)
Interest received		-	-
Interest paid		-	-
<b>Net cash inflow/(outflow) from operating activities</b>	16	<u>-</u>	<u>-</u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
<b>Net cash inflow/(outflow) from investing activities</b>		<u>-</u>	<u>-</u>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
<b>Net cash inflow/(outflow) from financing activities</b>		<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>		-	-
Cash and cash equivalents at beginning of period		-	-
<b>Cash and cash equivalents at end of period</b>	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 2017

	Reserves \$	Retained earnings \$	Total \$
At 1 July 2015	-	-	-
Net surplus for the year	-	-	-
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	-	-
At 30 June 2016	-	-	-
Net surplus for the year	-	-	-
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	-	-
At 30 June 2017	-	-	-

*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 2017

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 2017

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 2017

**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 2017 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.

	2017	2016
	\$	\$
<b>NOTE 5 REVENUE</b>		
<b>From operations</b>		
Members subscriptions	72,552	68,880
Affiliation fees - ACTU	6,071	4,358
Capitation fees received	-	-
Compulsory levies raised	-	-
Donations or grants received	-	-
Financial support received	-	-
Rendering of services	-	-
	<u>78,623</u>	<u>73,238</u>
<b>NOTE 6 OTHER INCOME</b>		
Interest	-	-
Other income	-	-



UNITED FIRE FIGHTERS UNION OF AUSTRALIA  
SOUTH AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	\$	\$
<b>NOTE 7 EXPENSES</b>		
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	-	-
	-	-
<b>NOTE 8 AUDITORS' REMUNERATION</b>		
<b>Audit services</b>		
Amounts paid/payable to BDO for audit of the financial statements	-	-
	-	-
<b>Audit-related services</b>		
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 2017

	2017	2016
	\$	\$
<b>NOTE 9 CASH AND CASH EQUIVALENTS</b>		
Cash at bank and in hand	-	-
Term deposits	-	-
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
<b>Reconciliation of Cash</b>		
The above figures reconcile to the cash at the end of the financial year as shown in the statement of cash flows.		
<b>NOTE 10 TRADE AND OTHER RECEIVABLES (CURRENT)</b>		
Trade receivables	-	-
Allowance for doubtful debts	-	-
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
Receivable with another reporting unit	-	-
Other receivables	-	-
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
<b>Analysis of Allowance Account</b>		
Opening Balance	-	-
Provisions for doubtful receivables	-	-
Closing balance	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
<b>NOTE 11 TRADE AND OTHER PAYABLES</b>		
Trade payables	-	-
Other payables - other reporting unit	-	-
Other payables - legal costs	-	-
Other payables	-	-
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
<b>NOTE 12 INTEREST-BEARING LIABILITIES</b>		
<b>NON-CURRENT</b>		
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>
<b>NOTE 13 PROVISIONS</b>		
Annual leave	-	-
Long service leave	-	-
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
<b>NON-CURRENT</b>		
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 2017

	2017	2016
	\$	\$
<b>NOTE 14 RESERVES</b>		
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**

	2017	2016
	\$	\$
<b>(a) Categories of financial instruments</b>		
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 2017

**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

	2017	2016
	\$	\$
Short-term employee benefits	-	-
Post-employment benefits	-	-
	-	-
	-	-

**NOTE 18 CONTINGENCIES**

The branch had no contingent liabilities as at 30 June 2017 (2016: 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	-	-
	-	-
	-	-

**NOTE 20 EVENTS AFTER THE REPORTING PERIOD**

No matter or circumstances has arisen since 30 June 2017 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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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNITED FIRE FIGHTERS UNION OF AUSTRALIA SOUTH AUSTRALIAN BRANCH

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of United Fire Fighters Union of Australia South Australian Branch (the reporting unit), which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the committee of management statement.

In our opinion the accompanying financial report of United Fire Fighters Union of Australia South Australian Branch presents fairly, in all material respects, the reporting unit's financial position as at 30 June 2017 and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and Part 3 of the *Fair Work (Registered Organisations) Act 2009*.

#### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the reporting unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Other information

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the reporting unit's operating report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



### **Responsibilities of the Committee of Management for the Financial Report**

The Committee of Management of the reporting unit are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: [http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

### **Declaration by the auditor**

I, Paul Gosnold, declare that I am an approved auditor, a member of the Institute of Chartered Accountants in Australia and hold a current Public Practice Certificate.

BDO Audit (SA) Pty Ltd

Paul Gosnold

Director

Adelaide, 20 October 2017

Registration number (as registered by the RO Commissioner under the Act): AA2017/182