



7 November 2014

Mr Oliver Judd
Secretary
National Electrical Contractors Association,
The Australian Capital Territory Chapter
oliverj@neca.asn.au

CC: Wearne & Co Audit Pty Ltd Attn: Peter Woodhead C/- graeme@wearne.com.au
CC: Fiona Bunting by email: fbunts@optusnet.com.au

Dear Mr Judd,

**National Electrical Contractors Association, The Australian Capital Territory Chapter
Financial Report for the year ended 30 June 2013 - [FR2013/189]**

I acknowledge receipt of further information from the National Electrical Contractors Association, The Australian Capital Territory Chapter. The documents were received by the Fair Work Commission on 7 November 2014.

Thank you for addressing, simply and clearly, all of the concerns raised in the earlier correspondence. Your patience in this matter is sincerely appreciated.

The financial report has now been filed based on an advanced compliance review.

If you have any queries regarding this letter, please contact me on (03) 8661 7974 or via email at catherine.bebbington@fwc.gov.au.

Yours sincerely

CATHERINE BEBBINGTON
Regulatory Compliance Branch

FAIR WORK COMMISSION
Tel: 03 8661 7974
Fax: 03 9655 0410
catherine.bebbington@fwc.gov.au

GPO Box 1994, Melbourne Victoria 3001

www.fwc.gov.au

28 October 2014

Ms Catherine Bebbington
Regulatory Compliance Branch
Fair Work Commission
catherine.bebbington@fwc.gov.au

Dear Ms Bebbington,

**Re: National Electrical Contractors Association, The Australian Capital Territory Chapter
Financial Report for the year ended 30 June 2013 – [FR2013/189]**

I write in response to your letter of 19th August 2014 in relation to the above. Please find following explanations or additional information as requested in that letter.

ISSUES THAT MUST BE RESOLVED PRIOR TO FILING THE 2012-13 REPORT

The Operating Report

Please find following an amended operating report, which includes details as required under subsection 254(2)(d) of the RO Act and item 36 of the Reporting Guidelines, as requested.

The Committee of Management Statement

Please find following an amended Committee of Management Statement, which now includes the date and the correct wording of the resolution of the Committee, as requested.

Material Revenue and Revenue Recognition Policies

The amount of \$80,000 disclosed as 'other revenue' in the Statement of Comprehensive Income is comprised of the following:

- \$ 5,524.00 Insurance commission
- \$26,114.00 Excellence Awards income
- \$51,500.00 Sponsorship revenue

Statement of Cash flows or the Notes

Please refer to the tables below, which set out the figures you had queried in your letter, which have now been agreed with the other reporting units. Where required the 2013 comparatives figures in our 2013-2014 financial report will reflect these corrected amounts.

Note 6: Payables

ACT Chapter	Other Chapter & Amount	Correct Amount
\$0	National - \$2,473	\$2,473
\$0	NSW - \$14,034	\$14,034

Note 8: Cash flows

Cash in to the Branch

ACT Chapter	Other Chapter & Amount	Correct Amount
\$1,485	QLD - \$0	\$0
\$0	NSW - \$83,031	\$0

Cash outflows

ACT Chapter	Other Chapter & Amount	Correct Amount
\$25,396	National - \$36,733	\$36,733
\$0	QLD - \$5,049	\$5,049
\$72,758	NSW - \$58,724	\$79,124

Administration of affairs by a third party

A general outline of the terms and conditions of the administration is as follows:


National Electrical Contractors Association – NSW Chapter (NECA-NSW) will manage all of National Electrical Contractors Association- ACT Chapter's (NECA-ACT) operations, for which it will charge an administration fee of \$5,000 per month. If, at the end of the financial year, NECA-ACT has in excess of \$10,000 in profits, NECA-NSW will appropriate the excess.

Changes to the reporting guidelines and model financial statements

These changes have all been noted and we will aim to have them correct for our 2013-2014 financial report.

Should you have any further queries in relation to any of the above matters please don't hesitate to contact me on (02) 9744 1099 or via email at: oliver.judd@neca.asn.au.

Yours sincerely,



Oliver Judd
Secretary
National Electrical Contractors Association – ACT Chapter

**AMENDED OPERATING REPORT
FOR THE PERIOD ENDED 30 JUNE 2013**

The committee presents its report on the reporting unit for the financial year ended 30 June 2013.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The principal activities of the Association during the financial year were to represent the interests of its members in the electro technology industry.

There was no significant change with these activities. The operating result of the entity was a profit, after providing for income tax, which amounted to \$10,000.

Significant changes in financial affairs

No significant change in the financial affairs of the reporting entity occurred during the financial year.

Right of members to resign

A member of an organization may resign from membership by written notice addressed and delivered to a person designated for the purposes in the rules of the organization or a branch of the organization in accordance with Rule 11, Resignation from Membership, of the Federal Rules of the National Electrical Contractors Association – ACT Chapter. Rule 11 conforms with Section 174, Resignation from Membership, of the Fair Work (Registered Organisations) Act 2009.

Officers & members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

To the best of our knowledge and belief, no officer or member of the organisation, by virtue of their office or membership of NECA, is;

- (i) A trustee of a superannuation entity or an exempt public sector superannuation scheme;
- or
- (ii) A director of a company that is the trustee of a superannuation entity or an exempt public sector superannuation scheme;

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation.

Number of members

As at 30 June 2013 there were 101 members of the National Electrical Contractors Association - ACT Chapter.

Number of employees

As at 30 June 2013 there were no employees of the reporting unit.

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER

Names of Committee of Management members and period positions held during the financial year

R Donnelly — President	P Hart — Vice President
S Patrick	G Bawden
S Buckley	J O'Malley
B Skinner — appointed 8 July 2012	B Dawson — resigned 16 August 2012
O Judd — Secretary — appointed 9 November 2012	

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Officers & employees who are directors of a company or a member of a board

Mr Robert Donnelly
Martin Donnelly Pty Ltd

Mr Peter Hart
Control & Electric Pty Ltd

Mr Steven Patrick
Steve Patrick Electrical Pty Ltd

Mr Grant Bawden
Manager Intravision Pty Ltd

Mr Stephen Buckley
Secom Technical Services Pty Ltd

Mr Justin-Lee O'Malley
General Lighting Services (Monaro) Pty Ltd

Mr Oliver Judd
Executive Director/Secretary NECA ACT

Mr Barry Dawson
General Manager NECA Group Training

After balance date events

No matter or circumstances have arisen since the end of the financial year which significantly affected, or may significantly affect, the operations of the Association, the results of these operations or the status of affairs of the Association in future financial years.

Signature of designated officer: 

Name and title of designated officer: OLIVER JUDD - Executive Director

Dated: 7/11/14

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER

AMENDED COMMITTEE OF MANAGEMENT STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2013

On 7th Nov 2013 the Committee of Management of the National Electrical Contractors Association – ACT Chapter passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30th June 2013:

The Committee of Management declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates 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 a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) 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; and
 - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) during the financial year to which the GPFR relates, no recovery of wages activities were undertaken.

This declaration is made in accordance with a resolution of the Committee of Management.

Signature of designated officer: 

Name and title of designated officer: OLIVER JUDD Executive Director

Dated: 7/11/14



19 August 2014

Mr Oliver Judd
Secretary

National Electrical Contractors Association, The Australian Capital Territory Chapter
oliverj@neca.asn.au

CC: Wearne & Co Audit Pty Ltd Attn: Peter Woodhead C/- graeme@wearne.com.au

Dear Mr Judd,

**National Electrical Contractors Association, The Australian Capital Territory Chapter
Financial Report for the year ended 30 June 2013 - [FR2013/189]**

I acknowledge receipt of the financial report of the National Electrical Contractors Association, The Australian Capital Territory Chapter. The documents were lodged with the Fair Work Commission (the Commission) on 20 December 2013.

The financial report has not been filed.

I have examined the financial report and identified a number of matters, the details of which are set out below, that you are required to address before the report can be filed. Given the current timeframes, the reporting unit should ensure that this information is also included within the report that is being drafted for the next financial year.

The matters identified should be read in conjunction with the *Fair Work (Registered Organisations) Act 2009* (the RO Act), *Fair Work (Registered Organisations) Regulations 2009* (the RO Regs), Reporting Guidelines (RG) made under section 255 of the RO Act and Australian Accounting Standards. A set of 'Model financial statements' are also available on the FWC website to assist organisations in preparing their returns.

The Operating Report

Trustee of superannuation entity

Subsection 254(2)(d) of the RO Act and item 36 of the Reporting Guidelines requires details of any officer *or member* of the reporting unit who is a trustee, or a director of a company that is a trustee, of a superannuation entity or an exempt public sector superannuation scheme. The reporting unit has only supplied information for officers or employees.

Please amend the Operating Report accordingly and resubmit to the Commission.

The Committee of Management Statement

Item 42 of the Reporting Guidelines requires that the Committee of Management Statement be made in accordance with such resolution as is passed by the Committee of Management. Such statement must also specify the date of passage of the resolution. I note that the date of the resolution was not provided.

Additionally, though the Committee of Management Statement says it 'is made in accordance with a resolution of the Committee of Management' it actually appears to be a resolution of the Vice President and Secretary. While the statement must be signed and dated by an officer (such as the

Vice President or Secretary) the Committee of Management Statement must be a resolution of the Committee of Management. Please amend the statement so that it is a reflection of the Committee of Management resolution. The Reporting Guidelines and the Model Statements both contain wording that satisfies this requirement.

Please amend the Committee of Management Statement to include this date and the proper wording and resubmit to the Commission.

Material Revenue and Revenue Recognition Policies

Australian Accounting Standard *AASB 101 Presentation of Financial Statements* paragraph 97 requires material items to be presented separately. The Statement of Comprehensive Income reports \$80,000 as 'other revenue' which is a material amount. This item is required to be further divided to ensure that any material items within 'other revenue' are separately disclosed.

Statement of Cash flows or the Notes

There appear to be minor discrepancies in the cash flows between the report of the ACT chapter and other reporting units. Please find below a breakdown on the items which during a cross checking exercise between all NECA Chapters discrepancy were noted. Please provide evidence to support the figure that appears in the NECA ACT General Purpose Financial Report.

Note 8: Cash in to Branch

ACT Chapter	Other Chapters	Amount
\$1,485	QLD	\$0
\$0	NSW	\$83,031

Note 8: Cash out of Branch

ACT Chapter	Other Chapters	Amount
\$25,396	National	\$36,733
\$0	QLD	\$5,049
\$72,758	NSW	\$58,724

Note 6: Payables

ACT Chapter	Other Chapters	Amount
\$0	National	\$2,437
\$0	NSW	\$14,034

Administration of affairs by a third party

I note that the financial affairs of the reporting unit appear to be managed by the NSW reporting unit. While the organisation has provided the requisite statement as per the Reporting Guidelines it has not supplied the terms and conditions of the arrangement. This would include any fees or conditions that have been agreed to between the two reporting units.

Please supply a general outline of the terms and conditions of the administration.

Changes to the reporting guidelines and model financial statement

A fourth edition of the General Manager's s.253 Reporting Guidelines was gazetted on 13 June 2014. These guidelines will apply to all financial reports that end on or after 30 June 2014. A model set of financial statements for the 2013-2014 financial year is also available on the Fair Work

Commission website. The Fair Work Commission 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.

The Reporting Guidelines and Model Financial Statements are available on the website here: <https://www.fwc.gov.au/registered-organisations/compliance-governance/financial-reporting>

If you have any queries regarding this letter, please contact me on (03) 8661 7974 or via email at catherine.bebbington@fwc.gov.au.

Yours sincerely



CATHERINE BEBBINGTON
Regulatory Compliance Branch

FAIR WORK COMMISSION

Tel: 03 8661 7974

Fax: 03 9655 0410

catherine.bebbington@fwc.gov.au

11 Exhibition Street, Melbourne Victoria 3000
GPO Box 1994, Melbourne Victoria 3001

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20 December 2013

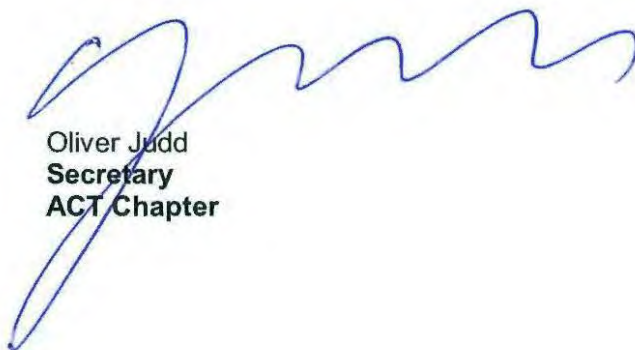
Tribunal Services and Organisations
Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001

Dear Sir

I enclose the following documents for your consideration:

- Designated Officer's Certificate pursuant to the Fair Work Act 2009.
- Financial statements of the National Electrical Contractors Association (ACT Chapter) for the year ending on 30 June 2013.

Yours sincerely



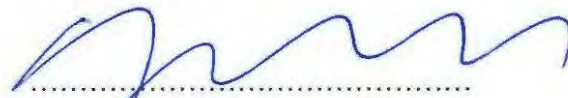
Oliver Judd
Secretary
ACT Chapter

Designated Officer's Certificate
s.268 of the Fair Work Act 2009

I, Oliver Rupert Judd being the Secretary of the National Electrical Contractors Association (ACT Chapter) certify:

- That the documents lodged herewith are copies of the full report referred to in s.268 of the Fair Work (Registered Organisations) Act 2009; and
- That the full report was provided to members on 25 November 2013, and
- That the full report was presented to a general meeting of members of the reporting unit on 19 December 2013, in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature:

A handwritten signature in blue ink, consisting of a series of loops and curves, written over a horizontal dotted line.

Date:

20 December 2013

NECA ACT CHAPTER ANNUAL GENERAL MEETING

to be held at

**NECA ACT, 1/2 YALLOURN STREET, FYSHWICK ACT
THURSDAY 19 DECEMBER 2013 at 4.00 pm**

AGENDA

- 1. Attendance and apologies**

- 2. Confirmation of Minutes**
 - 2.1** Minutes of Annual General Meeting held on 18 October 2012 (attached)
 - 2.2** Minutes of Special General Meeting held on 20 June 2013

- 3. Matters Arising from Minutes of Previous Meeting**

- 4. Annual Financial Statements**
 - 4.1** NECA ACT Annual Report and audited annual accounts for the year ended 30 June 2013 (attached).

- 5. Other Business**

- 6. Meeting Close**



national
electrical and
communications
association

NECA ACT ANNUAL REPORT 2012-2013

ACT CHAPTER

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Fyshwick ACT 2609

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E act@neca.asn.au
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ABN 86 870 297 399

PRESIDENT'S ANNUAL REVIEW FOR THE 2012-2013 FINANCIAL YEAR

The 2012/2013 financial year marked a turning point for the ACT Chapter of NECA. We started out with a commitment to change how the Association communicates with its members. To this end, the team at NECA has undertaken the following:

- Introduced our e-News and e-Alert Services
- Launched the tri-state NECA News publication
- Introduced our Webinar Series
- Rolled out our Industry Briefing Nights
- NECA Conference in Langkawi (supported by the SA, VIC and Tas Chapters of NECA).

It is pleasing to say that each of the above initiatives have been incredibly well received by not only the NECA Membership, but also other industry participants. The stand out of these initiatives has been the Industry Briefing Nights which to date has enabled the NECA team to meet and get to know our members and non members. It is more pleasing to say that these nights have had a great impact on member satisfaction, growth of membership and greater participation by members in NECA activities.

We also committed to review our range of products and service offerings. In light of this commitment we have introduced:

1. NECA Work Wear
2. Business Structure Advice Service
3. A new range of Work Health Safety Products
4. Human Resource Manual
5. NECA Red Book

NECA Legal is now offering services to members in New South Wales, Victoria, Queensland and the Australian Capital Territory.

NECA also went through a significant restructure with appointments to the following roles:

1. Stafford Poyser – Solicitor Director, NECA Legal Pty Limited
2. Gordon Jervis – Employee Relations Manager
3. Brian Davies – Marketing and Membership Services Manager.

NECA has introduced specialised training for members in remote and regional areas. These services are delivered face to face (critical mass required to facilitate training is 10 participants), through our webinar series and the following online training courses:

- a. Asbestos Awareness
- b. Risk Management
- c. Safe Work Method Statements
- d. Manual Handling
- e. Working at Heights
- f. Circuit Testing
- g. NECA Red Book Quiz.

We continue to be active in our lobbying activities. The major issues of concern that NECA has been working on relate to the Inquiry into Construction Industry Insolvency and the National Licensing Program which currently poses significant threat to our Industry.

The annual Excellence Awards night was an outstanding success, showcasing some of the ACTs finest Electrical Installations. I am pleased to advise that the number of submissions received this year and the level of participation increased making the ACT Excellence Awards one of our industries showcase events. Congratulations to all participants, winners and the NECA organising committee for such a fantastic evening.

None of the above would have been possible without the hard work and commitment from the staff at NECA and the Support of the ACT Executive Committee.

This year has seen a few changes to the ACT Chapter's Executive Committee. We welcome Barry Skinner to the Committee who was also appointed to the role of Chapter President. Peter Hart has again been elected Vice-President. Other Committee Members are Rob Donnelly, Grant Bawden, Stephen Buckley and Justin O'Malley. Steven Patrick did not stand for re-election and we thank him for his contribution to the ACT Chapter over the years. Rob Donnelly and Grant Bawden have been elected as National Councillors with Rob accepting the role on the National Executive.

Finally we would like to thank the loyal members of NECA who have been so encouraging and supportive over the past 12 months. We hope that we have lived up to your expectations and look forward to making NECA the best possible Association we can in 2013/14.



Robert Donnelly
President

**THE NATIONAL ELECTRICAL CONTRACTORS
ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2013**

**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

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**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER**

Report on the Financial Report

We have audited the accompanying financial report of National Electrical Contractors Association - ACT Chapter (the association) which comprises the statement of financial position as at 30 June 2013 and the income statement, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by members of the committee.

Executive Committee's Responsibility for the Financial Report

The executive committee of the Association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 and for such internal control as the executive committee determines is necessary to enable the preparation of the financial report that is free of 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 conduct our audit in accordance with Australian Auditing Standards. Those 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 of 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 of the financial report that gives a true and fair view 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, 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.

**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER**

Independence

In conducting our audit, we complied with the independence requirements of Australian professional ethical pronouncements.

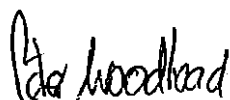
Declaration by Auditor

Peter Woodhead (Registered Auditor 4223) is a member of the audit firm Wearne & Co Audit Pty Limited (Registered Auditor 338571). Peter Woodhead is a member of the Institute of Chartered Accountants in Australia and holds a current Public Practice Certificate.

Auditor's Opinion

In our opinion, the financial report of National Electrical Contractors Association – ACT Chapter is in accordance with Part 3 of Chapter 8 of Fair Work (Registered Organisations) Act 2009 including:

- (i) giving a true and fair view of the Associations financial position as at 30 June 2013 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards and;
- (iii) the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009; and
- (iv) there is no recovery of wages activity; and
- (v) the management's use of the going concern basis of accounting in the preparation of the Associations financial statements is appropriate.



Peter Douglas Woodhead
Principal – Wearne & Co Audit Pty Limited
Chartered Accountants
Authorised Audit Company No 338571

Dated: 7-11-2013

**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

s.268 *Fair Work (Registered Organisations) Act 2009*

CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

Certificate for the period ended 30 June 2013

I Oliver Judd being the Secretary of the National Electrical Contractors Association - ACT Chapter certify:

- that the documents lodged herewith are copies of the full report for the National Electrical Contractors Association - ACT Chapter for the period ended 30 June 2013 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 25/11/2013; and
- that the full report was presented to [*a meeting of the committee of management*] of the reporting unit on 7-11-13 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Mr O Judd - Secretary: 

Dated: 7/11/13

**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

**OPERATING REPORT
FOR THE PERIOD ENDED 30 JUNE 2013**

The committee presents its report on the reporting unit for the financial year ended 30 June 2013.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year

The principal activities of the Association during the financial year were to represent the interests of the members in the electro technology industry.

There was no significant change with these activities, the operating result of the entity was a profit after providing for income tax amounted to \$10,000.

Significant changes in financial affairs

No significant change in the nature of these activities occurred during the financial year.

Right of members to resign

A member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purposes in the rules of the organisation or a branch of the organisation in accordance with Rule 11, Resignation from Membership, of the Federal Rules of National Electrical Contractors Association - ACT Chapter. Rule 11 conforms with Section 174, Resignation from Membership of the Fair Work (Registered Organisation Act 2009).

Officers & employees who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee

No officer and employees served as trustees or directors of a company that is a superannuation fund transfer within this association.

Number of members

As at 30 June 2013 there were 101 members of the National Electrical Contractors Association - ACT Chapter.

Number of employees

As at 30 June 2013 there were no full time employees, part time employees or contractors under the National Electrical Contractors Association - ACT Chapter.

Names of Committee of Management members and period positions held during the financial year

R Donnelly – President
O Judd – Secretary – appointed 9 November 2012
P Hart – Vice President
S Patrick
G Bawden
S Buckley
J O'Malley
B Skinner – appointed 8 July 2012
B Dawson – resigned 16 August 2012

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399

OPERATING REPORT
FOR THE PERIOD ENDED 30 JUNE 2013

Officers & employees who are directors of a company or a member of a board

Mr Robert Donnelly
Martin Donnelly Pty Ltd

Mr Peter Hart
Control & Electric Pty Ltd

Mr Steven Pattrick
Steve Pattrick Electrical Pty Ltd

Mr Grant Bawden
Manager
Intravision Pty Ltd

Mr Stephen Buckley
Secom Technical Services Pty Ltd

Mr Justin-Lee O'Malley
General Lighting Services (Monaro) Pty Ltd

Mr Oliver Judd
Executive Director/Secretary
NECA ACT

Mr Barry Dawson
General Manager
NECA Group Training

After balance date events

No matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association the results of these operations or the status of affairs of the Association in future financial years

Signed in accordance with a resolution of the members of the committee.

Mr. P. Hart - Vice President: 

Mr O Judd - Secretary: 

Dated: 

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399

COMMITTEE OF MANAGEMENT STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2013

On the 7th / 11 / 2013 the Vice President P Hart and Secretary O Judd of the National Electrical Contractors Association - ACT Chapter passed the following resolution in relation to the general purpose financial report (GPRF) for the year ended 30 June 2013:

The President and Secretary declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPRF relates 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 a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) 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; and
 - (v) where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) in relation to recovery of wages activity:
 - (i) there was no recovery of wages by the Association,

This declaration is made in accordance with a resolution of the Committee of Management.

Mr P Hart - Vice President:

Mr O Judd - Secretary:

Dated: 7/11/13

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399

STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 JUNE 2013

	Notes	2013 \$	2012 \$
Revenue			
Membership subscription*		123,223	112,874
Capitation fees		-	-
Levies		-	-
Interest	3A	8,022	10,069
Rental revenue		-	-
Other revenue		83,137	80,801
Total revenue		<u>214,382</u>	<u>203,744</u>
Other Income			
Grants and/or donations		-	-
Share of net profit from associate		-	-
Net gains from sale of assets		-	-
Total other income		<u>-</u>	<u>-</u>
Total income		<u>214,382</u>	<u>203,744</u>
Expenses			
Employee expenses	4A	-	-
Capitation fees	4B	25,396	24,772
Affiliation fees		-	-
Administration expenses	4C	12,025	12,505
Grants or donations		-	-
Depreciation and amortisation		-	-
Finance costs	4D	1,308	1,319
Legal costs		-	-
Audit fees	9	9,410	3,460
Share of net loss from associate		-	-
Write-down and impairment of assets		-	-
Net losses from sale of assets		-	-
Other expenses	4E	156,243	151,688
Total expenses		<u>204,382</u>	<u>193,744</u>
Profit (loss) for the year		<u>10,000</u>	<u>10,000</u>
Other comprehensive income			
Items that will not be subsequently reclassified to profit or loss		-	-
Gain on revaluation of land & buildings		-	-
Total comprehensive income for the year		<u>10,000</u>	<u>10,000</u>

The above statement should be read in conjunction with the notes.

**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

	Notes	2013 \$	2012 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5A	256,945	220,634
Trade and other receivables	5B	71,218	121,713
Other current assets	5C	10,596	4,668
Total current assets		338,759	347,015
Non-Current Assets			
Land and buildings		-	-
Plant and equipment		-	-
Intangibles		-	-
Investments in associates		-	-
Other investments		-	-
Other non-current assets		-	-
Total non-financial assets		-	-
Total assets		338,759	347,015
LIABILITIES			
Current Liabilities			
Trade payables	6A	-	-
Other payables	6B	169,837	188,093
Employee provisions	7A	-	-
Total current liabilities		169,837	188,093
Non-Current Liabilities			
Employee provisions	7A	-	-
Other non-current liabilities	7A	-	-
Total non-current liabilities		-	-
Total liabilities		169,837	188,093
Net assets		168,922	158,922
EQUITY			
General funds		-	-
Retained earnings (accumulated deficit)		168,922	158,922
Total equity		168,922	158,922

The above statement should be read in conjunction with the notes.

**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2013**

Notes	General funds \$	Retained earnings \$	Total equity \$
Balance as at 1 July 2011	-	148,922	148,922
Adjustment for errors	-	-	-
Adjustment for changes in accounting policies	-	-	-
Profit (Loss) for the year	-	10,000	10,000
Other comprehensive income for the year	-	-	-
Transfer to/from	-	-	-
Transfer from retained earnings	-	-	-
Closing balance as at 30 June 2012	-	158,922	158,922
Adjustment for errors	-	-	-
Adjustment for changes in accounting policies	-	-	-
Profit (Loss) for the year	-	10,000	10,000
Other comprehensive income for the year	-	-	-
Transfer to/from	-	-	-
Transfer from retained earnings	-	-	-
Closing balance as at 30 June 2013	-	168,922	168,922

The above statement should be read in conjunction with the notes.

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399

CASH FLOW STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2013

	Notes	2013	2012
		\$	\$
OPERATING ACTIVITIES			
Cash received			
Receipts from other reporting units/controlled entity(s)	8B	1,485	-
Interest		8,022	10,069
Other		226,833	205,268
<hr/>			
Cash used			
Employees		-	-
Suppliers		(101,875)	(126,263)
Payment to other reporting units/controlled entity(s)	8B	(98,154)	(85,332)
Net cash from (used by) operating activities	8A	36,311	3,742
<hr/>			
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of plant and equipment		-	-
Proceeds from sale of land and buildings		-	-
Other		-	-
<hr/>			
Cash used			
Purchase of plant and equipment		-	-
Purchase of land and buildings		-	-
Other		-	-
<hr/>			
Net cash from (used by) investing activities		-	-
<hr/>			
FINANCING ACTIVITIES			
Cash received			
Contributed equity		-	-
Other		-	-
<hr/>			
Cash used			
Repayment of borrowings		-	-
Other		-	-
<hr/>			
Net cash from (used by) financing activities		-	-
<hr/>			
Net increase (decrease) in cash held		36,311	3,742
<hr/>			
Cash & cash equivalents at the beginning of the reporting period		220,634	216,892
<hr/>			
Cash & cash equivalents at the end of the reporting period	8A	256,945	220,634
<hr/>			

The above statement should be read in conjunction with the notes.

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
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RECOVERY OF WAGES ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2013

	2013	2012
	\$	\$
Cash assets in respect of recovered money at beginning of year	-	-
Receipts		
Amounts recovered from employers in respect of wages etc.	-	-
Interest received on recovered money	-	-
Total receipts	-	-
Payments		
Deductions of amounts due in respect of membership for:		
12 months or less	-	-
Greater than 12 months	-	-
Deductions of donations or other contributions to accounts or funds of:		
The reporting unit:		
name of account	-	-
name of fund	-	-
Name of other reporting unit of the organisation:		
name of account	-	-
name of fund	-	-
Name of other entity:		
name of account	-	-
name of fund	-	-
Deductions of fees or reimbursement of expenses	-	-
Payments to workers in respect of recovered money	-	-
Total payments	-	-
Cash asset's in respect of recovered money at end of year	-	-
Number of workers to which the monies recovered relates	-	-
Aggregate payables to workers attributable to recovered monies but not yet distributed		
Payable balance	-	-
Number of workers the payable relates to	-	-
Fund or account operated for recovery of wages	-	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Statements

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisation) Act 2009*. For the purpose of preparing the general purpose financial statements, the Association is a not-for-profit entity.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities at measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

1.2 Comparative amounts

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

1.3 Significant Accounting Judgements and Estimates

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date stated in the standard.

The accounting policies adopted are consistent with those of the previous financial year.

Future Australian Accounting Standards Requirements

No new standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period that are expected to have a future financial impact on the Association.

1.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue is recognised on an accrual basis using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

1.6 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the consolidated statement of financial position.

1.7 Contingent Liabilities and Contingent Assets

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

1.8 Impairment for non-financial assets

All assets are assessed for impairment at the end of each reporting period to the extent that there is an impairment trigger. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the [*reporting unit*] were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

1.9 Taxation

The Association is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2013, or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of [*reporting unit*].

	2013	2012
	\$	\$

Note 3 Income

Note 3A: Interest

Deposits	8,022	10,069
Loans	-	-
Total interest	8,022	10,069

	2013	2012
	\$	\$

Note 4 Expenses

Note 4A: Employee expenses

Holders of office:

Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-

Subtotal employee expenses holders of office

	-	-
--	---	---

Employees other than office holders:

Wages and salaries	-	-
Superannuation	-	-
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-

Subtotal employee expenses employees other than office holders

	-	-
--	---	---

Total employee expenses

	-	-
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NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

	2013	2012
	\$	\$
Note 4B: Capitation Fees		
NECA - National	25,396	24,772
Total Capitation Fees	25,396	24,772
Note 4C: Administration expenses		
Consideration to employers for payroll deductions	-	-
Compulsory levies	-	-
Fees/allowances - meeting and conferences	-	-
Conference and meeting expenses	-	-
Advertising	1,047	86
Consultancy Fees	-	82
Meetings	705	3,372
Printing and stationery	10,273	8,965
	12,025	12,505
Note 4D: Finance costs		
Bank Charges	1,308	1,319
Total finance costs	1,308	1,319
Note 4E: Other expenses		
Penalties - via RO Act or RO Regulations	-	-
Bad debts	1,485	-
Doubtful debts	(2,390)	2,390
Excellence Award	77,134	83,947
General expenses	2,390	95
Insurance	276	107
Administration fee to NECA NSW	72,758	60,559
Support levy to NECA QLD	4,590	4,590
Total other expenses	156,243	151,688

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

	2013	2012
	\$	\$
Note 5 Current Assets		
Note 5A: Cash and Cash Equivalents		
Cash at bank	78,413	50,015
Cash Management Account	178,532	170,619
Total cash and cash equivalents	256,945	220,634
 Note 5B: Trade and Other Receivables		
Receivables from other reporting unit		
Receivables NECA – QLD Chapter	-	1,485
Total receivables from other reporting unit	-	1,485
Less provision for doubtful debts		
Provision for Doubtful Debts	-	-
Total provision for doubtful debts	-	-
Receivable from other reporting unit (net)	-	-
 Other receivables		
Other trade receivables	68,300	85,727
Other debtors	2,918	34,501
Total other receivables	71,218	120,228
Total trade and other receivables (net)	71,218	121,713
 Note 5C: Other Current Assets		
Prepayments	494	-
Deferred costs	10,102	4,668
Total other current assets	10,596	4,668

**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION – ACT CHAPTER
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013**

	2013	2012
	\$	\$
Note 6 Current Liabilities		
Note 6A: Trade payables		
Payables to other reporting unit		
Payables	-	-
Subtotal payables to other reporting unit	-	-
Total trade payables	-	-
Note 6B: Other payables		
Consideration to employers for payroll deductions	-	-
Legal costs	-	-
Prepayments received/unearned revenue	137,710	168,637
GST payable	9,220	13,907
Other	22,907	5,549
Total other payables	169,837	188,093
Total other payables are expected to be settled in:		
No more than 12 months	169,837	188,093
More than 12 months	-	-
Total other payables	169,837	188,093

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION – ACT CHAPTER
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

	2013	2012
	\$	\$
Note 7 Provisions		
Note 7A: Employee Provisions		
Office Holders:		
Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-
<i>Subtotal employee provisions—office holders</i>	-	-
Employees other than office holders:		
Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-
<i>Subtotal employee provisions—employees other than office holders</i>	-	-
Total employee provisions	-	-
Current	-	-
Non Current	-	-
<i>Total employee provisions</i>	-	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

	2013	2012
	\$	\$
Note 8 Cash Flow		
Note 8A: Cash Flow Reconciliation		
Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement:		
Cash and cash equivalents as per:		
Cash flow statement	256,945	220,634
Balance sheet	256,945	220,634
<i>Difference</i>	-	-
Reconciliation of profit/(deficit) to net cash from operating activities:		
Profit/(deficit) for the year	10,000	10,000
Changes in assets/liabilities		
(Increase)/decrease in net receivables	45,061	2,492
(Increase)/decrease in prepayments	(494)	-
Increase/(decrease) in supplier payables	16,218	(5,172)
Increase/(decrease) in other payables	(34,474)	(3,578)
Increase/(decrease) in employee provisions	-	-
Increase/(decrease) in other provisions	-	-
Net cash from (used by) operating activities	36,311	3,742
Note 8B: Cash flow information*		
Cash inflows		
NECA – QLD Chapter	1,485	-
Total cash inflows	1,485	-
Cash outflows		
NECA – NSW Chapter	72,758	60,560
NECA – National	25,396	24,772
Total cash outflows	98,154	85,332

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

	2013	2012
	\$	\$
Note 9 Remuneration of Auditors		
Value of the services provided		
Financial statement audit services	9,410	3,460
Other services	-	-
Total remuneration of auditors	<u>9,410</u>	<u>3,460</u>

No other services were provided by the auditors of the financial statements.

Note 10 Capital Commitments

At 30 June 2013 the entity has commitment of \$nil (2012-\$nil)

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION – ACT CHAPTER
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013

2013 2012
 \$ \$

Note 11 Administration of financial affairs by a third party

Name of entity providing service: National Electrical Contractors Association – NSW Chapter
Terms and conditions:
Nature of expenses/consultancy service: Administration and Membership Services

Detailed breakdown of revenues collected and/or expenses incurred

Revenue

Membership subscription	-	-
Capitation fees	-	-
Levies	-	-
Interest	-	-
Rental revenue	-	-
Other revenue	-	-
Grants and/or donations	-	-
Total revenue	-	-

Expenses

Employee expense	-	-
Capitation fees	-	-
Affiliation fees	-	-
Consideration to employers for payroll deductions	-	-
Compulsory levies	-	-
Fees/allowances - meeting and conferences	-	-
Conference and meeting expenses	-	-
Administration fee	72,758	60,560
Grants or donations	-	-
Finance costs	-	-
Legal costs	-	-
Audit fees	-	-
Penalties - via RO Act or RO Regulations	-	-
Other expenses	-	-
Total expenses	72,758	60,560

**NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
ABN 86 870 297 399**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2013**

	2013	2012
	\$	\$

Note 12 Related Party Disclosures

Note 12A: Related Party Transactions for the Reporting Period

The following table provides the total amount of transactions that have been entered into with related parties for the relevant year.

Expenses paid to NECA – NSW Chapter		
Administration fee	72,758	60,560
Expenses paid to NECA – QLD Chapter		
Support levy	4,590	4,590
Amounts owed by NECA - National		
Capitation fees	25,396	24,772
Loans from NECA – QLD Chapter includes the following:		
Trade & Other Receivables	-	1,485

Terms and conditions of transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Note 13 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 the General Manager of Fair Work Australia:

- (1) A member of a reporting unit, or the General Manager of Fair Work Australia, 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).

NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION - ACT CHAPTER
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CERTIFICATE BY MEMBERS OF THE EXECUTIVE COMMITTEE


I, Mr. P. Hart - Vice President of and I, Mr. O. Judd - Secretary of, certify that:

- a) We are members of the Executive Committee of the Association.
- b) We attended the annual general meeting of the Association.
- c) We are authorised by the attached resolution of the Executive Committee to sign this certificate.
- d) The annual statement was submitted to the members of the Association at its annual general meeting.

Dated:

19-12-13

Committee Member



Mr. P. Hart - Vice President

Committee Member



Mr. O. Judd - Secretary