



2 February 2016

Mr Peter Marshall
National Secretary
United Firefighters' Union of Australia
410 Brunswick Street
FITZROY VIC 3065

via email: p.marshall@ufuvic.asn.au

Dear Mr Marshall

United Firefighters' Union of Australia Financial Report for the year ended 30 June 2015 - [FR2015/136]

I acknowledge receipt of the financial report of the United Firefighters' Union of Australia (the reporting unit). The documents were lodged with the Fair Work Commission (FWC) on 9 December 2015. I also acknowledge supplementary information provided by your Auditor, Ms Elise O'Dea, on 28 January 2016 in relation to disclosure of information relating to employee expenses and employee provisions.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that 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 2016 may be subject to an advanced compliance review.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The FWC will confirm these concerns have been addressed prior to filing next year's report.

Statement of comprehensive income

Disclosure of grants or donations

Reporting Guideline 16(e) requires that where grants or donations have been paid, the total amount paid is to be disclosed as follows:

- (i) grants that were \$1,000 or less;
- (ii) grants that exceeded \$1,000;
- (iii) donations that were less than \$1,000; and
- (iv) donations that exceeded \$1,000


Reporting Guideline 17 states that if the activities identified in item 16 have not occurred in the reporting period, a statement to this effect must be included in the GPFR. I note that for grants and donations no such disclosure has been made.

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 RO Act, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

Should you wish to discuss this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on 03) 8656 4681 or by email at joanne.fenwick@fwc.gov.au.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Joanne Fenwick', with a long horizontal stroke extending to the right.

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch

DESIGNATED OFFICER'S CERTIFICATE

UNITED FIREFIGHTERS UNION OF AUSTRALIA

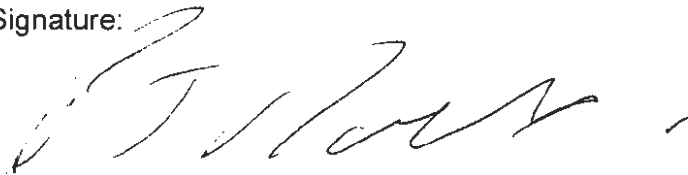
s.268 *Fair Work (Registered Organisations) Act 2009*

Certificate for the period ended June 2015

I Peter Marshall being the National Secretary of the United Firefighters Union of Australia certify:

- that the documents lodged herewith are copies of the full report for the United Firefighters Union of Australia for the period ended June 2015 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 30 November 2015; and
- that the full report was presented to a meeting of the National Committee of Management of the reporting unit on 7 December 2015 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature:



Peter Marshall

National Secretary

Dated: 7 December 2015

UNITED FIREFIGHTERS UNION OF AUSTRALIA

ABN 51 824 544 079

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

**UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079**

**GENERAL PURPOSE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2015**

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UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

OPERATING REPORT
30 JUNE 2015

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009, your Committee of Management present their report on the Union for the financial year ended 30 June 2015.

Principal activities

The principal activities of United Firefighters Union of Australia during the financial year were to represent professional fire fighters and their safety.

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

Operating result

The operating surplus of the Union for the financial year amounted to \$97,984 (2014: \$14,177). No provision for tax was necessary as the reporting unit is exempt from income tax.

Significant changes in state of affairs

No significant changes in the Unions' state of affairs occurred during the financial year.

The dispute with one of the state branches, as reported in previous financial reports, remains unresolved. Legal proceeding ceased during the 2012 financial year and no further action has been undertaken by the Union during the 2015 financial year regarding this matter.

Outstanding dues owing from the branch continue to be fully provided for.

After balance day events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations or the state of affairs of the Union in future financial years.

Rights of members

Subject to the rules of the organisation and Sec 174 of the Fair Work (Registered Organisations) Act 2009, members have the right to resign from membership of the organisations by written notice addressed to and delivered to the secretary of the organisations.

Superannuation officeholders

The following members of the committee of management are directors of a company that is trustee of a superannuation entity.

Name	Branch	Company
Greg Northcott	South Australia	SA Metropolitan Fire Service Superannuation Pty Ltd
Michael Vander-Jeugd	South Australia	SA Metropolitan Fire Service Superannuation Pty Ltd
Chris Read	New South Wales	NSW Fire Brigades Superannuation Pty Ltd

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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OPERATING REPORT
30 JUNE 2015

Superannuation officeholders (continued)

No members of the committee of management are a trustee of a superannuation entity

Officers and employees who are directors of a company

The following members of the committee of management hold the following positions. The positions are not held as a result of the individual being a committee member of the Union.

Name	Branch	Company	Position	Principal activities
Frank Martinelli	Western Australia	Hot Gold Holdings Pty Ltd	Director	Building

Other prescribed information

In accordance with Regulation 159 of the Fair Work (Registered Organisations) Act 2009:

- (a) the number of persons that were at the end of the financial year recorded in the register of members for section 230 of the Fair Work (Registered Organisations) Act 2009 and who are taken to be members of the registered organisations under section 244 of the Fair Work (Registered Organisations) Act 2009 was 9,293.
- (b) the number of persons who were at the end of the financial year employees of the organisation was one full time and two part-time employees.

The role of National Secretary is not included in the above employee numbers. From 1 April 2014 the National Secretary is solely employed by the United Firefighters Union – Victorian Branch. The services of the National Secretary are contracted out from the Victorian Branch.

- (c) the name of each person who has been a member of the Committee of Management of the organisation at any time during the financial year, and the periods for which they held such a position were:

Office	Name	Period
National Office	Greg Northcott	1 July 2014 – 30 June 2015
	Peter Marshall	1 July 2014 – 30 June 2015
Representing New South Wales	Chris Read	1 July 2014 – 30 June 2015
Representing Victoria	Peter Marshall	1 July 2014 – 30 June 2015
	David Hamilton	1 July 2014 – 30 June 2015
	Anthony Trimble	1 July 2014 – 30 June 2015
	Ken Brown	1 July 2014 – 30 June 2015
	Danny Ward	1 January 2015 – 30 June 2015
Representing Queensland	John Oliver	1 July 2014 – 30 June 2015
	Mark Dearlove	1 July 2014 – 30 June 2015
	Bryan Taylor	1 July 2014 – 12 May 2015
	Joe Ryan	1 July 2014 – 12 May 2015
	Shane Malley	12 May 2015 – 30 June 2015
	Peter Draper	12 May 2015 – 30 June 2015

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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OPERATING REPORT
30 JUNE 2015

Other prescribed information (continued)

Office	Name	Period
Representing South Australia	Greg Northcott	1 July 2014 – 30 June 2015
	Barry Luke	1 July 2014 – 7 May 2015
	Michael Vander-Jeugd	8 May 2015 – 30 June 2015
Representing Western Australia	Kevin Jolly	1 July 2014 – 30 June 2015
	Frank Martinelli	1 July 2014 – 14 April 2015
	Lea Anderson	15 April 2015 – 30 June 2015
Representing Aviation	Henry Lawrence	1 July 2014 – 30 June 2015
	Joe Stenhouse	1 July 2014 – 7 May 2015
	Jon Vaughn	8 May 2015 – 30 June 2015
Representing Australian Capital Territory	Dave Livingstone	1 July 2014 – 31 May 2015
	Paul Swain	1 June 2015 – 30 June 2015
Representing Tasmania	Greg Cooper	1 July 2014 – 30 June 2015

Other relevant information

Nil.

Signed for and on behalf of the Committee of Management:



GREG NORTHCOTT
PRESIDENT

Dated at *Melbourne on*
Friday this *20th* day of *November* 2015.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

COMMITTEE OF MANAGEMENT CERTIFICATE

On the 20th day of November 2015 the Committee of Management of the United Firefighters' Union of Australia passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2015.

The Committee of Management declares that in relation to the GPFR 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 Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) the reporting unit is a sole reporting unit, therefore the financial records of the reporting unit have been kept in a consistent manner specifically relating to the reporting unit; and
 - (v) no information was sought by any member of the reporting unit or General Manager of Fair Work Australia under section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi) no orders have been made by the Commission under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) In relation to the recovery of wages activity
 - (i) There were no recovery of wages activity for the Union during the year ended 30 June 2015

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


GREG NORTHCOTT
PRESIDENT

Dated at Perth this 20th day of November 2015

The accompanying notes form part of these accounts

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF UNITED FIREFIGHTERS UNION OF AUSTRALIA

We have audited the financial report of United Firefighters Union of Australia, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in members equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the committee of management certificate.

Committee of management's responsibility for the financial report

The committee of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009, and for such internal control as the committee determines is necessary to enable 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. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about 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 Union'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 Union's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee of management, as well as evaluating the overall presentation of the financial report.

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 ethical pronouncements.

Declaration

We are an approved auditor for the purposes of the Fair Work (Registered Organisations) Act 2009. We are also a member of the Institute of Chartered Accountants in Australia and hold a current Certificate of Public Practice.

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF UNITED FIREFIGHTERS' UNION OF AUSTRALIA**

Auditor's opinion

In our opinion the financial report presents fairly, in all material respects, the financial position of United Firefighters Union of Australia as at 30 June 2015, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009. We have also concluded that, as part of the audit of the financial report, management's use of the going concern basis of accounting in the preparation of the financial report is fair and appropriate.



**AGOSTINELLI PERLEN
CHARTERED ACCOUNTANTS**



**JOHN AGOSTINELLI
PARTNER**

Dated at Carlton, Victoria this 27th day of November, 2015.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2015

INCOME	Notes	<u>2015</u>	<u>2014</u>
		\$	\$
Branch subscriptions	3(a)	636,293	611,722
Affiliation fees		32,987	33,518
Magazine revenue		30,000	110,000
Interest received		243	77
Other income		5,750	577
		<u>705,273</u>	<u>755,894</u>
Administration and other operating costs			
Affiliation fees		54,020	54,126
Doubtful debts		102	15,447
Bank charges		30	61
Campaign costs		2,807	34,432
Computer expenses		-	9
Consultancy		24,334	10,000
Depreciation		1,360	1,545
Legal fees		16,904	33,759
Printing, postage and stationery		16,282	2,954
Promotional and magazine expenses		3,465	13,513
Rent and occupancy expenses		23,299	23,871
Research centre		-	4,470
Storage		3,145	3,073
Subscriptions and donations		500	-
Travelling		1,979	3,736
Web hosting		1,077	6,854
		<u>149,304</u>	<u>207,850</u>
Audit and accounting fees	5	<u>37,000</u>	<u>44,632</u>
Employment costs	4(a)	<u>300,658</u>	<u>356,498</u>
Conference and meetings	4(b)	<u>120,327</u>	<u>132,737</u>
TOTAL EXPENDITURE		<u>607,289</u>	<u>741,717</u>
OPERATING SURPLUS		97,984	14,177
Accumulated surplus at beginning of year		<u>83,447</u>	<u>69,270</u>
ACCUMULATED SURPLUS AT 30 JUNE 2015		<u>181,431</u>	<u>83,447</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

	Notes	<u>2015</u>	<u>2014</u>
		\$	\$
ASSETS			
Current assets			
Cash at bank	10(a)	310,290	206,753
Trade and other receivables	6	6,477	33,000
Total current assets		<u>316,767</u>	<u>239,753</u>
Non current assets			
Plant and equipment	7	3,899	2,735
Total non current assets		<u>3,899</u>	<u>2,735</u>
TOTAL ASSETS		<u>320,666</u>	<u>242,488</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8	69,369	83,046
Provisions	9	69,866	75,995
Total current liabilities		<u>139,235</u>	<u>159,041</u>
TOTAL LIABILITIES		<u>139,235</u>	<u>159,041</u>
NET ASSETS		<u>181,431</u>	<u>83,447</u>
MEMBERS' EQUITY			
Members' funds		<u>181,431</u>	<u>83,447</u>
TOTAL MEMBERS' EQUITY		<u>181,431</u>	<u>83,447</u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

STATEMENT OF CHANGES IN MEMBERS' EQUITY
FOR THE YEAR ENDED 30 JUNE 2015

	Members'	Total
	funds	\$
	\$	\$
Balance at 1 July 2013	69,270	69,270
Surplus for the year	14,177	14,177
Balance at 30 June 2014	83,447	83,447
Surplus for the year	97,984	97,984
Balance at 30 June 2015	181,431	181,431

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2015

	Note	<u>2015</u>	<u>2014</u>
		\$	\$
Cash flows from operating activities			
Receipts from customers (including members and related activities)	10(c)	801,379	817,983
Payment to suppliers and employees	10(c)	(698,085)	(738,641)
Interest received		243	77
Net cash provided by operating activities	10(b)	<u>103,537</u>	<u>79,419</u>
Net increase in cash held			
		103,537	79,419
Cash at the beginning of the financial year		<u>206,753</u>	<u>127,334</u>
Cash at end of financial year	10(a)	<u><u>310,290</u></u>	<u><u>206,753</u></u>

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 1 –Significant accounting policies

Statement of compliance

These accounts are the accounts of the national body of the United Firefighters Union of Australia. They do not include the accounts of each of the branches of the Union which are constituted under its rules and in accordance with the provisions of Section 271 of the Fair Work (Registered Organisations) Act 2009.

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 United Firefighters Union of Australia is a not-for-profit entity.

Basis of preparation

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.

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

(a) Comparative amounts

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

(b) Employee benefits

Provision is made for the Union's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries and annual leave which will be settled after one year have been measured at their nominal amount.

Other long-term employee benefits are measured as the present value of the estimated future cash outflows to be made by the Union in respect of services provided by employees up to reporting date.

Contributions are made by the Union to an employee superannuation fund and are charged as expenses when incurred.

(c) Provisions

Provisions are recognised when the Union has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 1 – Significant accounting policies (continued)

(d) Plant and equipment

Office furniture, equipment, software and leasehold improvements are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

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

Plant and equipment	15 – 67%
Computer software	40%
Leasehold improvements	2.5%

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the profit and loss.

All plant and equipment is 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 of disposal 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 Union were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

(e) Income tax

No provision for income tax is necessary as Trade Unions are exempt bodies under Division 50-15 of the Income Tax Assessment Act 1997.

(f) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

(g) Goods and Services Tax (GST)

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

Cash flows are 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.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 1 – Significant accounting policies (continued)

(h) Revenue

Revenue is measured at the fair value of the consideration received or receivable. In accordance with generally accepted accounting principles for such organisations, branch contributions are accounted for on an accrual basis.

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

(i) Financial assets

Financial assets are classified into the following specified categories: held-to-maturity investments, and loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised upon trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Held-to-maturity investments

Financial assets with fixed or determinable payments and fixed maturity dates that the Union has the positive intent and ability to hold to maturity are classified as held-to-maturity investments. Held-to-maturity investments are measured at amortised cost using the effective interest method less any impairment.

Loan and receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, when appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest rate basis except for debt instruments other than those financial assets that are recognised at fair value through profit or loss.

Derecognition of financial assets

The Union derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The difference between the assets carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 1 – Significant accounting policies (continued)

(j) Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the assets carrying amount and the present value of future cash flows, discounted at the financial asset's original effective interest rate.

(k) Financial liabilities

Financial liabilities, including borrowings and trade and other payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

The Union derecognises financial liabilities when, and only when, the Union's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

(l) Leases

Operating lease payment are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

(m) 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.

UNITED FIREFIGHTERS UNION OF AUSTRALIA
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 2 – Application of new and revised Accounting Standards

The following new and revised Standards and Interpretations have been adopted in the current year and have not affected the amounts reported in these financial statements.

<u>Standard</u>	<u>Impact on presentation and disclosure</u>
AASB 2013-3 'Amendments to AASB 136 – Recoverable Amount Disclosures of Non-Financial Assets'	Requires entities to disclose additional information about the fair value measurement when the recoverable amount of impaired assets is based on fair value less costs of disposal, as well as disclose the discount rates that have been used in the current and previous measurements if the recoverable amount of impaired assets based on fair value less costs of disposal was measured using a present value technique.
AASB 2012-3 'Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities'	This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement.

There are no new and revised Standards and Interpretations adopted in these financial statements affecting the reporting results or financial position.

Standards and Interpretations in issue not yet adopted

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

<u>Standard/Interpretation</u>	<u>Effective for annual reporting periods beginning on or after</u>	<u>Expected to be initially applied in the financial year ending</u>
AASB 9 'Financial Instruments' and AASB 2010-7 'Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)'	1 January 2015	30 June 2016

UNITED FIREFIGHTERS UNION OF AUSTRALIA
ABN 51 824 544 079

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Note 3 – Income		
(a) Subscriptions		
<p>Subscriptions are receivable from State Branches based on membership numbers and paid quarterly in arrears.</p> <p>Subscription invoices rendered for the year ended 30 June 2015 are made up as follows:</p>		
United Firefighters' Union – Queensland Branch	149,709	137,577
United Firefighters' Union – South Australian Branch	68,232	67,721
United Firefighters' Union – Tasmanian Branch	24,816	23,222
United Firefighters' Union – Victorian Branch	230,015	217,357
United Firefighters' Union – Western Australian Branch	82,007	81,080
United Firefighters' Union – New South Wales Branch	102	14,051
United Firefighters' Union – Australian Capital Territory	25,178	21,437
United Firefighters' Union – Aviation Branch	56,234	49,277
Total subscriptions	<u>636,293</u>	<u>611,722</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Note 4 – Expenses		
(a) Employee expenses		
 Holders of office		
Wages and salaries	22,518	41,921
Back pay adjustment	21,133	90,887
Contract services (i)	77,892	14,237
Superannuation	4,147	23,183
Movement in leave and other entitlements	-	11,230
Other employee expenses	-	400
Honorarium	4,248	800
Subtotal employee expenses – holders of office	129,938	182,658
 Employees other than office holders		
Wages and salaries	145,702	137,685
Superannuation	24,774	23,988
Movement in leave and other entitlements	(5,379)	7,865
Other employee expenses	3,643	2,782
Subtotal employee expenses – employees other than office holders	168,740	172,320
Other employee expenses - work cover insurance	1,980	1,520
Total employee expenses	300,658	356,498
 (i) Reimbursement of wages paid to National Secretary by the United Firefighters Union – Victorian Branch. The total amount paid to the Victorian Branch from 1 July 2014 to 30 June 2015 included in the above holders of office amounts:		
Contract services	77,892	14,237
Superannuation	-	2,492
Movement in leave and other entitlements	-	1,897
	77,892	18,626
(b) Conference and meeting costs		
Conference and meeting travel expenses	71,950	59,355
Venue and catering costs	30,602	28,688
Teleconferencing	4,405	14,062
Other conference and meeting expenses	13,370	30,632
	120,327	132,737
(c) Administration and other operating expenses		
Operating lease rentals		
Minimum lease payments	18,655	18,655
	18,655	18,655

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Note 5 – Audit and accounting remuneration		
Remuneration of the auditor of the Union for:		
Audit of the financial report	11,000	11,000
Other audit services	26,000	18,300
	37,000	29,300
Other accounting and professional services	-	15,332
Total Audit and accounting remuneration	37,000	44,632

The auditor of United Firefighters Union of Australia is Agostinelli Perlen.

Note 6 – Trade and other receivables

Receivables from other reporting units

United Firefighters' Union – New South Wales	288,762	288,654
Total receivables from other reporting units	288,762	288,654

Less provision for doubtful debts

United Firefighters' Union – New South Wales	288,762	288,654
Total provision for doubtful debts	288,762	288,654
Net receivables from other reporting units	-	-

A provision for doubtful debts has been booked in the accounts representing a disputed amount payable by a State Branch.

Other receivables

Other trade receivables	6,477	33,000
Total other receivables	6,477	33,000
Total net trade and other receivables	6,477	33,000

Note 7 – Plant and equipment

Office furniture and equipment - at cost	4,191	1,667
Less: accumulated depreciation	(2,584)	(1,289)
	1,607	378

Computer software	-	10,182
Less: accumulated depreciation	-	(10,182)
	-	-

Leasehold Improvements	2,591	2,591
Less: accumulated depreciation	(299)	(234)
	2,292	2,357
	3,899	2,735

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 7 – Plant and equipment (continued)

Movements in carrying amounts

Movement in the carrying amount for each class of plant and equipment between the beginning and the end of the current financial year:

	Office furniture and equipment	Computer software	Leasehold improvements	Total
	\$	\$	\$	\$
Cost				
Balance at 1 July 2013	1,667	48,742	2,591	53,000
Additions/(Disposals)	-	(38,560)	-	(38,560)
Balance at 30 June 2014	1,667	10,182	2,591	14,440
Additions/(Disposals)	2,524	(10,182)	-	(7,658)
Balance at 30 June 2015	4,191	-	2,591	6,782
Accumulated depreciation				
Balance at 1 July 2013	(1,164)	(47,387)	(169)	(48,720)
Disposals	-	38,560	-	38,560
Depreciation expense	(125)	(1,355)	(65)	(1,545)
Balance at 30 June 2014	(1,289)	(10,182)	(234)	(11,705)
Disposals	-	10,182	-	10,182
Depreciation expense	(1,295)	-	(65)	(1,360)
Balance at 30 June 2015	(2,584)	-	(299)	(2,883)

2015
\$

2014
\$

Note 8 – Trade and other payables

Payables to other reporting units

United Firefighters' Union – South Australian Branch	1,322	-
United Firefighters' Union – Victorian Branch	1,100	961
United Firefighters' Union – Tasmania Branch	-	421
Subtotal payables to other reporting units	2,422	1,382

Trade and other payables

Trade creditors	2,352	3,977
Legal costs	-	9,090
GST payable	18,146	18,212
PAYG Withholding Tax Payable	21,721	-
Superannuation	-	3,424
Sundry payables and accrued expenses	24,728	46,961
Subtotal trade and other payables	66,947	81,664
Total trade and other payables	69,369	83,046

Settlement is usually made within 30 days

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Note 9 – Provisions		
Employee provisions		
Office holders		
Annual leave	28,483	28,483
Long service leave	19,900	19,900
Subtotal employee provisions – office holders	48,383	48,383
Employees other than office holders		
Annual leave	21,483	24,834
Long service leave	-	2,028
Subtotal employee provisions – employees other than office holders	21,483	26,862
Total employee provisions	69,866	75,245
Current		
Employee benefits	69,866	75,245
Other provisions	-	750
Total provisions	69,866	75,995

The balance of employee entitlements for the National Secretary has been frozen as at 31 March 2014. From 1 April 2014 the United Firefighters Union of Australia – Victorian Branch has taken responsibility for accruing all employee entitlements in relation to the position of The National Secretary. United Firefighters Union of Australia reimburses the Victorian Branch for all payroll expenses for The National Secretary from 1 April 2014.

Note 10 - Notes to the statement of cash flows

(a) Reconciliation of cash

For the purposes of the statement of cash flows, cash includes cash on hand, cash at bank and deposits. Cash at the beginning and end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash at Bank – Commonwealth Bank	249,365	145,980
Cash at Bank – Credit Union	60,925	60,773
	310,290	206,753

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Note 10 - Notes to the statement of cash flows (continued)		
(b) Reconciliation of cash flow from operating activities		
Operating surplus	97,984	14,178
Adjustments for non-cash income and expense items:		
Depreciation expense	1,360	1,545
Doubtful debts	102	15,447
Changes in operating assets and liabilities:		
(Increase)/decrease in trade and other receivables	26,421	(12,196)
Decrease/(increase) in other assets	(2,524)	3,111
Increase/(decrease) in trade and other payables	(13,677)	38,238
Increase/(decrease) in provisions	(6,129)	19,096
Cash Inflow from operating activities	103,537	79,419

(c) Cash flows from related parties

The following amounts relate to cash inflows/outflows from related party entities. The cash flows presented are on a gross basis including GST.

	2015		
	Subscription	ACTU	Total
	\$	\$	\$
Cash from operating activities			
Receipts from members and related activities include the following amounts received from related parties:			
United Firefighters' Union – Queensland Branch	164,680	9,254	173,934
United Firefighters' Union – South Australian Branch	75,054	4,190	79,244
United Firefighters' Union – Tasmanian Branch	27,298	1,354	28,652
United Firefighters' Union – Victorian Branch	253,017	12,553	265,570
United Firefighters' Union – Western Australian Branch	90,208	4,479	94,687
United Firefighters' Union – Australian Capital Territory	27,696	1,374	29,070
United Firefighters' Union – Aviation Branch	61,857	3,069	64,926
	699,810	36,273	736,083

	2015		
	Rent and other services	Contract services	Total
	\$	\$	\$
Payments to suppliers and employees include the following amounts paid to related parties:			
United Firefighters' Union – Victorian Branch	18,655	77,892	96,547
	18,655	77,892	96,547

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NOTES TO THE FINANCIAL STATEMENTS

Note 10 - Notes to the statement of cash flows (continued)

(c) Cash flows from related parties (continued)

PRIOR YEAR COMPARATIVE

	2014		
	Subscription \$	ACTU \$	Total \$
Cash from operating activities			
Receipts from members and related activities include the following amounts received from related parties:			
United Firefighters' Union – Queensland Branch	151,335	9,816	161,151
United Firefighters' Union – South Australian Branch	74,493	4,117	78,610
United Firefighters' Union – Tasmanian Branch	25,545	1,256	26,801
United Firefighters' Union – Victorian Branch	239,092	11,758	250,850
United Firefighters' Union – Western Australian Branch	89,188	4,389	93,577
United Firefighters' Union – Australian Capital Territory	23,580	1,333	24,913
United Firefighters' Union – Aviation Branch	54,204	2,666	56,870
	657,437	35,335	692,772

	2014		
	Rent \$	Other \$	Total \$
Payments to suppliers and employees include the following amounts paid to related parties:			
United Firefighters' Union – Victorian Branch	25,012	19,432	44,444
	25,012	19,432	44,444

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Note 11 - Financial risk management		
The Union's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable and accounts payable.		
The totals for each category of financial instrument are as follows:		
Financial assets		
Cash and cash on hand	310,290	206,753
Loans and receivables		
Trade and other receivables	6,477	33,000
Carrying amount of financial assets	<u>316,767</u>	<u>239,753</u>
Financial liabilities		
Other financial liabilities		
Trade and other payables	69,369	83,046
Carrying amount of financial liabilities	<u>69,369</u>	<u>83,046</u>
The main risks the Union is exposed to through its financial instruments are liquidity risk and market risk through credit risk.		
(a) Net income and expense from financial assets and financial liabilities		
Cash and cash on hand		
Interest revenue	243	77
Net gain on cash and cash on hand	243	77
Net gain from financial assets	<u>243</u>	<u>77</u>

The net income/expense from financial liabilities is \$nil (2014: \$nil)

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 11 - Financial risk management (continued)

(b) Fair value of financial instruments

	2015		2014	
	Carrying amount \$	Fair value \$	Carrying amount \$	Fair value \$
Financial assets				
Cash and cash on hand	310,290	310,290	206,753	206,753
Trade and other receivables	6,477	6,477	33,000	33,000
Total	316,767	316,767	239,753	239,753
Financial liabilities				
Trade and other payables	69,369	69,369	83,046	83,046
Total	69,369	69,369	83,046	83,046

(c) Credit risk

Credit risk refers to the risk of any default on any type of debt owing to the Union. The Union is exposed to credit risk on its subscription fees, trade debtors, and other debtors.

The following table illustrates the Unions' gross exposure to credit risk, excluding any collateral or credit enhancements

	<u>2015</u> \$	<u>2014</u> \$
Financial assets		
Trade and other receivables	6,477	33,000
Total	6,477	33,000

Credit quality of financial instruments not past due or individually determined as impaired

	2015		2014	
	Not past due nor impaired \$	Past due or impaired \$	Not past due nor impaired \$	Past due or impaired \$
Trade and other receivables	6,477	288,762	33,000	288,654
	6,477	288,762	33,000	288,654

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 11 - Financial risk management (continued)

(c) Credit risk (continued)

Ageing of financial assets that were past due but not impaired for 2015

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Trade and other receivables	-	-	-	-	-
	-	-	-	-	-

Ageing of financial assets that were past due but not impaired for 2014

	0 to 30 days \$	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Trade and other receivables	-	-	-	-	-
	-	-	-	-	-

(d) Liquidity risk

Liquidity risk arises from the possibility that the Union might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities.

The Union manages risk through the following mechanisms:

- Comparing the maturity profile of financial liabilities with the realisation profile of financial assets;
- Managing credit risk related to financial assets;
- Maintaining a reputable credit risk profile; and
- Monitoring undrawn credit facilities.

Financial liability and financial asset maturity analysis

	On demand		Within 1 year		Total contractual cash flow	
	2015 \$	2014 \$	2015 \$	2014 \$	2015 \$	2014 \$
Financial assets – cash flow realisable						
Cash and cash equivalents	310,290	206,753	-	-	310,290	206,753
Trade and other receivables	-	-	6,477	33,000	6,477	33,000
Total anticipated inflows	310,290	206,753	6,477	33,000	316,767	239,753
Trade and other payables	-	-	69,369	83,046	69,369	83,046
Total contractual outflows	-	-	69,369	83,046	69,369	83,046
Net inflow/(outflow) on financial instruments	310,290	206,753	(62,892)	(50,046)	247,398	156,707

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Note 12 – Related party transactions		
Revenue transactions in relation to branch subscriptions:		
United Firefighters' Union – Queensland Branch	149,709	137,578
United Firefighters' Union – South Australian Branch	68,232	67,721
United Firefighters' Union – Tasmanian Branch	24,816	23,222
United Firefighters' Union – Victorian Branch	230,015	217,356
United Firefighters' Union – Western Australian Branch	82,007	81,080
United Firefighters' Union – New South Wales Branch	102	14,051
United Firefighters' Union – Australian Capital Territory	25,178	21,437
United Firefighters' Union – Aviation Branch	56,234	49,277
	636,293	611,722
Revenue transactions in relation to affiliation fees:		
United Firefighters' Union – Queensland Branch	8,413	8,924
United Firefighters' Union – South Australian Branch	3,809	3,743
United Firefighters' Union – Tasmanian Branch	1,231	1,142
United Firefighters' Union – Victorian Branch	11,412	10,689
United Firefighters' Union – Western Australian Branch	4,072	3,990
United Firefighters' Union – New South Wales Branch	11	1,395
United Firefighters' Union – Australian Capital Territory	1,249	1,212
United Firefighters' Union – Aviation Branch	2,790	2,423
	32,987	33,518
The above affiliation fees are collected by the National Office and paid to the Australian Council of Trade Unions (ACTU) on behalf of the branches.		
Total revenue transactions with related parties	669,280	645,240
Expense transactions in relation to rent and other services:		
United Firefighters' Union – Victorian Branch		
Rent and other services	18,655	21,437
Contract services (note 4(a))	77,892	18,626
Total expense transactions with related parties	96,547	40,063
Expense reimbursements to related parties are not included in the above disclosure. Amounts reimbursed to branches are equal to the total amount charged by the third party.		
The following balances were outstanding at the end of the period:		
Trade receivables		
United Firefighters' Union – New South Wales Branch	288,762	288,654
	288,762	288,654
Provision for doubtful debts		
United Firefighters' Union – New South Wales Branch	(288,762)	(288,654)
Total amounts owed by related parties	-	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

	<u>2015</u>	<u>2014</u>
	\$	\$
Note 12 – Related party transactions (continued)		
Trade payables		
United Firefighters' Union – South Australian Branch	1,322	-
United Firefighters' Union – Victorian Branch	1,100	961
United Firefighters' Union – Tasmanian Branch	-	421
Total amounts owed to related parties	2,422	1,382

Terms and conditions of transactions with related parties

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances for sales and purchases at the yearend are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables.

Note 13 – Key management personnel

The total remuneration paid to elected officials of the Branch during the period is as follows:

Short-term employee benefits		
Salary	22,518	41,921
Back pay adjustment (i)	21,133	90,887
Contract services (ii)	77,892	14,237
Allowances	-	400
Honorarium	4,248	800
Total short-term employee benefits	125,791	148,245
Post-employment benefits		
Superannuation	4,147	23,183
Total post-employment benefits	4,147	23,183
Total employee benefits	129,938	171,428

- (i) Per an independent review of National Secretary remuneration, an adjustment for pay was required. The amount paid was in relation to several years' wages as well as entitlements.
- (ii) From 1 April 2014 the National Secretary is solely employed by the United Firefighters Union – Victorian Branch. The services of the National Secretary are contracted out from the Victorian Branch. The United Firefighters Union of Australia reimburses the Victorian Branch for all payroll expenses for the National Secretary.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 14 - Commitments and contingencies

The dispute between the National Office and a State Branch remains unresolved at the date of signing the committee report despite cessation of legal proceedings during the 2012 financial year. Membership dues owing from that Branch are in dispute and remain unpaid at year end. These amounts were fully provided for as at 30 June 2015 and will continue to be provided for until the dispute is resolved.

United Firefighters Union of Australia rents office space from the United Firefighters Union - Victorian Branch. Under the current arrangement the space is leased to the Victorian Branch on a month by month basis with rent payable one month in advance. On the basis the arrangement may be ended at any stage it has not been treated as an on-going commitment for disclosure purposes.

Note 15 - After balance date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Union, the results of those operations or the state of affairs of the union in future financial years.

The on-going dispute with one of the state branches, as disclosed in Note 14, remains unchanged after balance date up to the date of signing of this report.

Note 16 - Notice required under the 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), (2) and (3) of Section 272, which read as follows:

Information to be provided to members or the 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).

Note 17 - Union details

(a) Registered office

The registered office of the Union is:
United Firefighters' Union of Australia
410 Brunswick Street
Fitzroy VIC 3065

(b) Principal place of business

The principal place of business is:
410 Brunswick Street
Fitzroy VIC 3065