



FAIR WORK
AUSTRALIA

3 February 2012

Mr David Livingstone
Branch Secretary
United Firefighters' Union of Australia
ACT Branch
PO Box 110
BELCONNEN MALL ACT 2616

Dear Mr Livingstone,

**Financial Report of the United Firefighters' Union of Australia - ACT Branch
Year Ended 30 June 2011 - FR2011/2621**

Thank you for the financial reports of the ACT Branch of the United Firefighters' Union of Australia for the year ended 30 June 2011. The documents were lodged with Fair Work Australia on 4 January 2012.

Since first corresponding with the Branch in relation to its overdue reports, significant progress appears to have been achieved. The financial documents have been examined and only one issue requires further attention. Note 6 of the Notes of the Financial Statements sets out the donations made by the Branch in the twelve months to 30 June 2011. Three separate donations were made exceeding \$1,000. While the named recipients and their amounts seem sufficient, subsection 237 (6) of the *Fair Work (Registered Organisations) Act 2009* requires the Branch to have also provided particulars in relation to the 'purpose' for which each donation was made and the 'address' of the person to whom the donation was made, unless the donation was made to relieve a member of the branch, or a dependent of a member of the branch, from severe financial hardship, which may be the case in relation the funeral costs. Your attention to the required information would be appreciated at your earliest opportunity.

Please note that a statement of any loans, grants or donations must be lodged with Fair Work Australia within 90 days after the end of each financial year - refer subsection 237(1). For your assistance I have attached a form for future use. This form can also be downloaded from our website at www.fwa.gov.au/Registered_organisations/overview/sample_documents/sample_statement_of_loans_grants_and_donations.

If you wish to speak to me in the meantime my contact details are (03) 8661 7817 or email: robert.pfeiffer@fwa.gov.au.

Yours sincerely,

Robert Pfeiffer
Organisations, Research and Advice



P.O. Box 110
Belconnen Mall 2616
Telephone (02) 6175 3434
Facsimile (02) 6247 2349
ABN 90 662 922 325

UNITED FIREFIGHTERS UNION OF AUSTRALIA
A.C.T. BRANCH

Wednesday, 28 December 2011

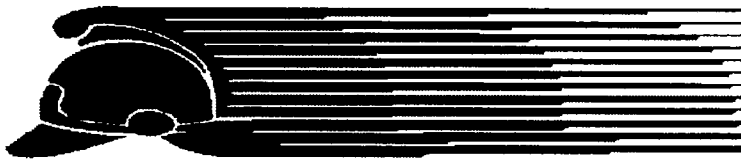
Fair Work Australia
Registered Organisations

To Whom It May Concern:

Please find enclosed the Financial Reports of the United Firefighters Union ACT Branch, in accordance with the *Fair Work (Registered Organisations) ACT 2009*.

Many thanks,

Dave Livingstone
Branch Secretary
United Firefighters Union
ACT Branch



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A.C.T. BRANCH

Wednesday, 28 December 2011

Certificate of Secretary of other Authorised Officer
s268 Fair Work (Registered Organisations) Act 2009

I, Dave Livingstone, being the Secretary of the United Firefighters Union ACT Branch, certify that:

- The documents lodged herewith are copies of the full report referred to in s268 of the RAO schedule; and
- The full report was provided to a meeting of the Branch Committee of Management of the reporting unit on 25th October 2011
- The full report was made available to members of the reporting unit on 26th October 2011
- The full report was tabled at the Annual General Meeting of the reporting unit on 6th December 2011

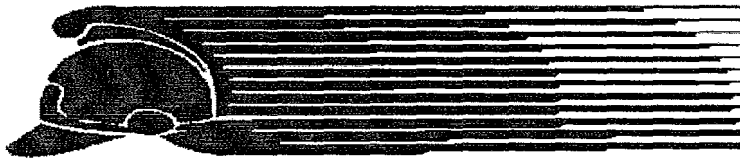
Many thanks,

Dave Livingstone
Branch Secretary
United Firefighters Union
ACT Branch

UNITED FIREFIGHTERS UNION
- ACT BRANCH

*General Purpose Financial Report
For The Year Ended 30 June 2011*

HOUSTON & HANNA
CHARTERED ACCOUNTANTS



P.O. Box 110
Belconnen Mall 2616
Telephone (02) 6175 3434
Facsimile (02) 6247 2349
ABN 90 662 922 325

UNITED FIREFIGHTERS UNION OF AUSTRALIA
A.C.T. BRANCH

Friday, 28 October 2011

Operating Report for United Firefighters Union of Australia ACT Branch
Year ending 30th June 2011

Number of members

327

Number of Employees

1 full time (office bearer)
1 part time (office bearer)
1 part time (staff member)

Principal Activities

UFU ACT is a trade union whose members are Firefighters with the ACT Fire Brigade. The union acts on their behalf in all industrial and workplace matters.

Significant Changes

- One office bearer position has been converted to full time (from 1st December 2010).
- Both the Branch President and Branch Secretary resigned from the Branch Committee on 30th November 2010, and replacements were elected and commenced on 1st December 2010.

Members right to resign

A member has the right to resign from the Union under Rule 8 – Resignation by providing written notice to the Secretary of the Branch.

Superannuation Trustees

No trustees on Superannuation board – members are all members of government provided superannuation funds.

Membership of the Branch Committee of Management

Please find attached list of BCOM members and the date they were elected, as well as the date their current term ends.

Many thanks,

Dave Livingstone
Branch Secretary
United Firefighters Union
ACT Branch

25/10/11

Name	Title of Office	Date of election or appointment	Date term ends	
Matt Mavity	Branch President	May 12, 2009	November 30, 2010	Resigned
Jason Jones	Branch Secretary	May 12, 2009	November 30, 2010	Resigned
Dave Livingstone	Branch Secretary	December 1, 2010	March 12, 2012	
Greg Abrahamffy	Branch President	December 1, 2010	March 12, 2012	
Todd Bourne	Senior Vice President	May 12, 2009	March 12, 2012	
Patrick Brennan	Junior Vice President	May 12, 2009	March 12, 2012	
Graeme Gallagher	Trustee	May 12, 2009	March 12, 2012	
Peter Telford	Trustee	December 1, 2010	March 12, 2012	
Glynn Jones	Trustee	December 1, 2010	March 12, 2012	
Mark Phillips	Trustee	March 30, 2011	March 12, 2012	
Mate Peric	Trustee	May 12, 2009	August 30, 2010	Resigned
Brett Baulman	Trustee	May 12, 2009	August 30, 2010	Resigned

UNITED FIREFIGHTERS UNION - ACT BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On the 25/10 2011 the Committee of Management of United Firefighters Union - ACT Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2011.

The Committee of management declares 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 Industrial Registrar.
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cashflows 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;
- (e) during the financial year to which GPFR related and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 Schedule (RAO) and the Fair Work (Registered Organisations) Regulations 2009;
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation.
 - (v) there has been no requests by any member or the Registrar that required a report under Section 272 of the RAO Schedule.
 - (vi) no orders have been made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of management: Dave Livingstone

Title of Office held: Branch Secretary

Signature: _____

Dated this 25th day of October 2011

UNITED FIREFIGHTERS UNION - ACT BRANCH

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

2010 \$		NOTE	2011 \$
249,574	Revenue	3	297,915
	Depreciation and amortisation expense		2,524
<u>201,685</u>	Other Expense	3(a)	<u>235,603</u>
<u>47,889</u>	Surplus for the Year		<u>59,788</u>

STATEMENT OF CHANGE IN EQUITY

Balance of Equity at 30 June 2009	459,337
Asset Valuation Reserve at 30 June 2010	54,320
Net Surplus Attributable to the Entity 2009/10	47,889
Balance of Equity at 30 June 2010	561,546
Net Surplus Attributable to the Entity 2010/11	59,788
Movement In Asset Valuation Reserve	(54,320)
Balance of Equity at 30 June 2011	<u>567,014</u>

UNITED FIREFIGHTERS UNION- ACT BRANCH

BALANCE SHEET AS AT 30 JUNE 2011

2010		NOTES	2011
\$			\$
	CURRENT ASSETS		
116,450	Cash at Bank		248,516
240	Sundry debtors		2,969
293,202	Term Deposit		304,593
<u>409,892</u>	TOTAL CURRENT ASSETS		<u>556,078</u>
	 NON CURRENT ASSETS		
162,490	Property, Plant & Equipment	4	10,936
<u>162,490</u>	TOTAL NON-CURRENT ASSETS		<u>10,936</u>
 <u>572,382</u>	 TOTAL ASSETS		 <u>567,014</u>
	 CURRENT LIABILITIES		
10,836	Trade and Other Payables		-
<u>10,836</u>	TOTAL CURRENT LIABILITIES		<u>-</u>
 <u>10,836</u>	 TOTAL LIABILITIES		 <u>-</u>
 <u>561,546</u>	 NET ASSETS		 <u>567,014</u>
	 Equity		
54,320	Reserves		-
493,726	Retained Earnings at Start of Year		507,226
13,500	Current Year Surplus/(Deficit)		59,788
<u>561,546</u>	Total Equity		<u>567,014</u>

UNITED FIREFIGHTER UNION - ACT BRANCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2011

	2011
	\$
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from Members	189,035
Inflow/outflow to/from other Reporting Units	(11,508)
Payments to suppliers & employees	(223,115)
Interest received	14,199
Other Income	175,816
NET CASH PROVIDED BY (USED IN)	
OPERATIONS ACTIVITIES	<u>144,427</u>
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of property, plant & equipment	<u>(970)</u>
NET CASH PROVIDED BY (USED IN)	
INVESTING ACTIVITIES	<u>(970)</u>
NET INCREASE/(DECREASE) IN CASH HELD	143,457
Cash at beginning of the financial year	409,652
CASH AT END OF THE FINANCIAL YEAR (Note 5a)	<u><u>553,109</u></u>

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2011

Note 1 Statement of Accounting Policies

This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards and the requirements of the Fair Work (Registered Organisations) Act 2009 and associated Regulations .

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

(a) **Income Tax**

The association is a tax exempt body under the division 50 of the income tax assessment Act 1997 as a registered employee organisation.

(b) **Property, Plant & Equipment**

Each class of property, plant and equipment are carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and Equipment

Plant and Equipment are measured on the cost basis.

The carrying amount of plant and equipment is reviewed annually by the Association to ensure it is not in excess of the recoverable amount from those assets.

Depreciation

The depreciable amount of all fixed assets are depreciated on a straight line basis over the useful lives of the assets to the association commencing from time the assets is held ready for use.

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

<u>Class of Fixed Assets</u>	<u>Depreciation Rate</u>
Office Furniture & Fittings	10 - 15%
Office Equipment	20 - 25%

(c) **Employee Benefits**

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages and salaries, annual leave and sick leave which will be settled after one year, have been measured at their nominal amount. Other employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

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

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of Section 272 , which indicates as follows:

- (1) A member of the 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) The reporting unit must comply with an application made under subsection (1).

Civil penalty provision applies for non compliance.

NOTE 3 - REVENUE

	2011	2010
	\$	\$
Operating activities		
- Membership subscriptions	189,035	189,717
- Other revenue from operating activities	35,913	
	<u>224,948</u>	<u>189,717</u>
Non-operating activities		
- Interest received	14,199	22,725
- Other revenue from non-operating activities	58,768	37,105
	<u>72,967</u>	<u>59,830</u>
Total Revenue	<u>297,915</u>	<u>249,547</u>

NOTE 3(a) - PROFIT

Other Expenses		
- Accountancy & Audit	5,693	4,500
- Affiliation Fee	12,661	10,881
- Bank Fees and Interest	363	374
- Calender Expenses	11,000	11,192
- Depreciation Charges	2,524	1,234
- Donations	46,273	20,000
- Contractors	24,480	44,321
- Funeral Expenses	332	9,400
- Insurance	1,611	1,011
- Motor Vehicle Expenses	10,210	10,225
- Administration Expenses	8,762	7,049
- Rent & Property Costs	9,936	12,312
- Functions/Meetings	2,566	1,520
- Other Employment Costs	837	727
- Superannuation	7,479	4,764
- Telephone/Internet	7,981	9,688
- Travel, accom& Conference	4,742	2,136
- Wages	58,346	2,910
- Wages-Officeholders	22,330	47,442
Total Expenses	<u>238,127</u>	<u>201,685</u>
Surplus for the Year	<u>59,788</u>	<u>47,862</u>

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2011**

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2010 Written Down Value		Cost	Accumulated Depreciation	2011 Written Down Value
\$		\$	\$	\$
150,000	Leasehold Land & Buildings at cost	-	-	-
224	Plant & equipment - at cost	2,790	1,820	970
12,266	Motor vehicle	18,355	8,389	9,966
<u>162,490</u>	Total written down value	<u>10,936</u>	<u>10,209</u>	<u>10,936</u>

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

2011

\$

Cash at bank	248,516
Term Deposit	304,593
	<u>553,109</u>

(b) Reconciliation of Cash Flows from Operations

2011

\$

Operating surplus/(deficit)	59,788
Proceeds from sale of assets	139,227
Add Back Non-Cash Items	
Depreciation of Plant & Equipment	224
Depreciation of Motor Vehicles	2,300
Gain on Sale of Assets	(43,547)
Total Non-Cash Items	157,992
Changes in Assets & Liabilities	
Decrease/(Increase) in Debtors & Prepayments	(2,654)
Increase(decrease) in Creditors	(10,911)
Cash Flows from Operations	<u>144,427</u>

NOTE 6 DONATIONS MADE

The following donations were made during the year that were over \$1000.

	2011
	\$
Newborn Intensive Care Foundation	30,000
ACT Firefighters World Police & Firefighters Association	10,000
Funeral Costs - 3 members @ 2000 each	6,000
	<u>46,000</u>

UNITED FIREFIGHTERS UNION- ACT BRANCH

AUDITOR'S REPORT

I have audited the general purpose financial report including the Committee of Management Statement, the Income Statement, Balance Sheet, Statement of the Change in Equity, Cash Flow Statement and accompanying Notes of the United Firefighters Union- ACT Branch in respect of the year ended 30 June 2011 and have received all the information and explanations I required for

Scope

The Executive Committee is responsible for the preparation and presentation of the financial reports and the information contained therein. I have conducted an independent audit of the financial reports in order to express an opinion on them to the members.

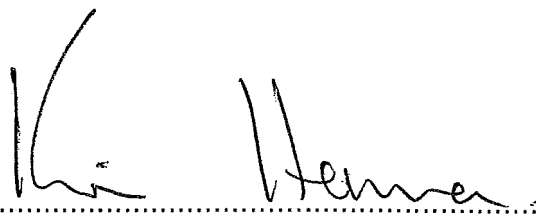
My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the accounts are free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the accounts, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the accounts are presented fairly in accordance with Australian Accounting Standards and Statutory Requirements so as to present a view of the United Firefighters Union, ACT Branch which is consistent with my understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

In my opinion:

- (i) there were kept by the Organisation in respect of the year satisfactory accounting records detailing the sources and nature of the income of the Organisation (including income from members) and the nature and purpose of expenditure;
- (ii) the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by the Fair Work (Registered Organisations) Act 2009.
- (iii) that the branch has not being involved with recovery of wages activities during the year.

Suite 15 George Turner Offices
11 McKay Gardens
TURNER ACT 2601


.....
Kim D Hanna FCA
Registered Company Auditor (341)

Date..... 28/10/11