



19 February 2014

David Livingston
Branch Secretary
United Firefighters Union - ACT Branch
P.O Box 110
Belconnen Mall ACT 2616

Dear Mr Livingston

United Firefighters Union ACT Branch Financial Report for the year ended 30 June 2012 - FR2012/306

I acknowledge receipt of the amended financial report for the year ended 30 June 2012 for the United Firefighters Union ACT Branch (UFUA ACT). The amended financial report was lodged with Fair Work Commission (FWC) on 7 January 2014. I also acknowledge receipt of supplementary information on the 8 January 2014 and 19 February 2014 addressing a number of issues I raised in my letter dated 8 January 2014.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

Changes to the legislation and reporting guidelines

I note with the change of legislation, references to Fair Work Australia will need to be updated to the Fair Work Commission.

Additionally, a third edition to the General Manager's s.253 reporting guidelines was gazetted on 26 June 2013. These guidelines will apply to all financial reports that end on or after 30 June 2013. Fair Work Commission has also developed a model set of financial statement for the 2012-2013 financial year. There is no requirement to use this model but it may be a useful resource to ensure compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 reporting guidelines and the Australian Accounting Standards.

The guidelines and model financial statements are available on the website here:

<http://www.fwc.gov.au/index.cfm?pagename=regorgsfrguidelines#finance>

If you have any queries regarding this letter, please contact me on (03) 8661 7886, or by email at joanne.fenwick@fwc.gov.au.

Yours sincerely

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch

UNITED FIREFIGHTERS UNION
OF AUSTRALIA



BRANCH PRESIDENT
Brett Baulman

BRANCH SECRETARY
Dave Livingstone

OFFICE
189 Flemington Rd
Mitchell, ACT 2911

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02 6175 3434

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02 6247 2349

EMAIL
ufuact@gmail.com

WEB
www.ufuact.asn.au

ABN
90 662 922 325

8 January 2014

General Manager
Fair Work Australia

Re: Request for Extension of Time to lodge 2012 financial reports

The full report for the 2012 financial year was endorsed at the Annual General Meeting of the reporting unit on 29th January 2013 (following an extension of time being granted by Fair Work Australia to hold this meeting). According to the FW (RO) Act, this report should have been lodged with Fair Work Australia by 12th February 2013.

The report was lodged with Fair Work Australia on 21st February 2013.

This letter is to request an extension of time in accordance with s268 of the FW (RO) Act, to cover the period between 12th February 2013 and 21st February 2013.

The reason for the delay in lodging the report was simply an administrative error on our part, which led us to believe the report had been lodged when it hadn't. The error was rectified and the report lodged as soon as it was identified.

Please accept our apologies for the delay.

Many thanks,

Dave Livingstone
Branch Secretary
United Firefighters Union ACT Branch
e: dlivingstone@me.com
p: 0434 917 851



29 November 2013

Operating Report for United Firefighters Union of Australia ACT Branch

Year ending 30th June 2012

BRANCH PRESIDENT
Brett Baulman

BRANCH SECRETARY
Dave Livingstone

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ABN
90 662 922 325

Number of members
335

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 & Rescue Service. The union acts on their behalf in all industrial and workplace matters.

Significant Changes

- Elections were held for all Branch Committee of Management members and office bearers on 13 April 2012.
- At those elections a new President was elected
- There have been no significant changes to the financial affairs of the union

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
e: dlivingstone@me.com
p: 0434 917 851



08 January 2014

David Livingston
Branch Secretary
United Firefighters Union - ACT Branch
P.O Box 110
Belconnen Mall ACT 2616

Dear Mr Livingston

United Firefighters Union ACT Branch Financial Report for the year ended 30 June 2012 - FR2012/306

I acknowledge receipt of the amended financial report for the year ended 30 June 2012 for the United Firefighters Union ACT Branch (UFUA ACT). The amended financial report was lodged with Fair Work Commission (FWC) on 7 January 2014.

The amended financial report was provided based on my correspondence dated 10 July 2013 which outlined to UFUA ACT a number of matters which need to be attended to before the report could be filed. Although most of those issues have been addressed in the amended financial report, there are items still outstanding, therefore the report cannot be filed.

You are required to provide a written respond to the matters provided below by no later than 22 January 2014.

1. Documents must be lodged with the Fair Work Commission within 14 days of General Meeting

Section 268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) states that the full report and the designated officer's certificate are required to be lodged with FWC within 14 days of the meeting of members. The designated officer's certificate indicates that this meeting occurred on 29 January 2013. If this is correct the full report should have been lodged with FWC by 12 February 2013.

The full report was lodged on 21 February 2013.

If these dates are correct, the UFUA ACT is required to apply for an extension of time to lodge the required reports and the designated officer's certificate in accordance with section 268 of the RO Act. Please provide a written request for an extension of time, signed by a relevant officer, including any reason for the delay.

Please note that in future financial year, requests for extension of lodgement of financial reports and the designated officer's certificate must be made prior to required date of lodgement.

2. Operating Report

Section 254(2)(b) of the RO Act requires an operating report to give details of any significant changes in the reporting unit's financial affairs during the year. The UFUA ACT operating report makes no statement in relation to the financial affairs of the Branch. UFUA ACT is required to

provide a statement in relation to significant changes in the Branches financial affairs during the year.

3. General Purpose Financial Report

Trade and Other Payables

In the UFUA National Office Financial Statements for the year ended 30 June 2012 it is stated in their Note 6 - Trade and other receivables, that an amount of \$475 is outstanding for subscriptions from the ACT Branch.

The corresponding item does not appear in the financial statements of UFUA ACT. Can you please confirm if this amount has been included? Reporting Guideline 13 identifies the disclosure requirements.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7886 or by email at joanne.fenwick@fwc.gov.au

Yours sincerely



Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch

UNITED FIREFIGHTERS UNION
OF AUSTRALIA



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Brett Baulman

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30, December, 2013

UNITED FIREFIGHTERS UNION ACT BRANCH

Authorised Officers Certificate

Year ending 1 July 2012

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

- In your correspondence of 10 July, 2013, you requested that the reporting unit resubmit financial documents for the above year;
- The documents lodged herewith are copies of the full report referred to in s268 of the *Fair Work (Registered Organisations) Act 2009*;
- The full report was provided to a meeting of the Branch Committee of Management of the reporting unit on Friday 29th November 2013;
- The full report was made available to the members of the reporting unit on 29th November 2013;
- The full report was tabled and endorsed at the Annual General Meeting of the reporting unit on 19th December 2013.

Many thanks,

Dave Livingstone
Branch Secretary
United Firefighters Union ACT Branch
e: dlivingstone@me.com
p: 0434 917 851

UNITED FIREFIGHTERS UNION
OF AUSTRALIA



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29 November 2013

Operating Report for United Firefighters Union of Australia ACT Branch

Year ending 30th June 2012

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Membership of the Branch Committee of Management

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Many thanks,

Dave Livingstone
Branch Secretary
United Firefighters Union ACT Branch
e: dlivingstone@me.com
p: 0434 917 851

**UNITED FIREFIGHTERS UNION
- ACT BRANCH**

*General Purpose Financial Report
For The Year Ended 30 June 2012*

UNITED FIREFIGHTERS UNION - ACT BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On the 29th / / 2013 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 2012.

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.
- (f) there has been no recovery of wages activity by the Branch during the year.

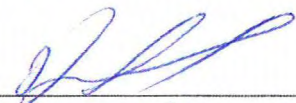
For Committee of management:

Dave Livingstone

Title of Office held:

Branch Secretary

Signature:



Dated this 29th day of November 2013

UNITED FIREFIGHTERS UNION - ACT BRANCH

FINANCIAL STATEMENT AS AT 30 JUNE 2012

2011 \$		NOTE	2012 \$
297,915	Revenue	3	261,739
2,524	Depreciation Charges		2,111
<u>235,603</u>	Other Expense	3(a)	<u>224,351</u>
<u>59,788</u>	Surplus for the Year		<u>35,277</u>

STATEMENT OF CHANGE IN EQUITY

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	567,014
Net Surplus Attributable to the Entity 2011/12	35,277
Balance of Equity at 30 June 2012	<u><u>602,291</u></u>

UNITED FIREFIGHTERS UNION- ACT BRANCH

BALANCE SHEET AS AT 30 JUNE 2012

2011		NOTES	2012
\$			\$
	CURRENT ASSETS		
248,516	Cash at Bank		287,755
2,969	Sundry debtors		6,800
304,593	Term Deposit		324,689
<u>556,078</u>	TOTAL CURRENT ASSETS		<u>619,243</u>
	 NON CURRENT ASSETS		
10,936	Property, Plant & Equipment	4	8,824
<u>10,936</u>	TOTAL NON-CURRENT ASSETS		<u>8,824</u>
 <u>567,014</u>	TOTAL ASSETS		 <u>628,067</u>
	 CURRENT LIABILITIES		
-	Trade and Other Payables		20,000
<u>-</u>	TOTAL CURRENT LIABILITIES		<u>20,000</u>
	 NON CURRENT LIABILITIES		
-	Provision for Annual Leave - Office Holders		5,776
<u>-</u>	TOTAL LIABILITIES		<u>25,776</u>
 <u>567,014</u>	NET ASSETS		 <u>602,291</u>
	 Equity		
507,226	Retained Earnings at Start of Year		567,014
59,788	Current Year Surplus/(Deficit)		35,277
<u>567,014</u>	Total Equity		<u>602,291</u>

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS

UNITED FIREFIGHTER UNION - ACT BRANCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2012

2011		2012
\$		\$
	CASH FLOW FROM OPERATING ACTIVITIES	
189,035	Receipts from Members	198,455
(11,508)	Inflow/outflow to/from other Reporting Units -UFU of Australia	(19,727)
(223,115)	Payments to suppliers & employees	(182,678)
14,199	Interest received	26,977
175,816	Other Income	36,306
<u>144,427</u>	NET CASH PROVIDED BY (USED IN)	<u>59,334</u>
	OPERATIONS ACTIVITIES	
	 CASH FLOW FROM INVESTING ACTIVITIES	
<u>(970)</u>	Purchase of property, plant & equipment	<u>-</u>
<u>(970)</u>	NET CASH PROVIDED BY (USED IN)	<u>-</u>
	INVESTING ACTIVITIES	
143,457	NET INCREASE/(DECREASE) IN CASH HELD	59,334
409,652	Cash at beginning of the financial year	553,109
<u><u>553,109</u></u>	CASH AT END OF THE FINANCIAL YEAR (Note 5a)	<u><u>612,443</u></u>

Note - UFU of Australia means - United Firefighters Union of Australia

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

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 United Firefighters Union - ACT branch 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 Revenue

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

Revenue from subscriptions is accounted for on an cash basis and is recorded as revenue in the year to which they are received.

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

1.3 Capitation fees and levies

Capitation fees and levies are to be recognised on an accrual basis and recorded as a revenue and/or expense in the year to which it relates.

1.4 Employee Benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 Employee Benefits) and termination benefits due within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

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

1.5 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents included 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.

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

1.6 Financial Instruments

Recognition

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist.

Financial assets at fair value through profit and loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which

Available-for-sale financial assets

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

Financial Liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation,

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Held-to-maturity investments

These investments have fixed maturities, and it is the group's intention to hold these investments to maturity. Any held-to-maturity investments held by the group are stated at amortised cost using the effective interest rate method.

Impairment of Assets

At each reporting date, the group assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the income statement.

1.7 Land, Buildings, Plant and Equipment

Asset Recognition Threshold

Purchases of land, buildings, plant and equipment are recognised initially at cost in the Statement of Financial Position. The initial cost of an asset includes an estimate of the cost of dismantling and restoring the site on which it is located.

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2012

1.7 Depreciation

Depreciation property, plant and equipment assets are written-off to their estimated residual values over their estimated useful life using, in all cases, the straight line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Plant and equipment	5-8 years
Motor Vehicles	5-10 years

1.8 Taxation

United Firefighters Union - ACT Branch 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.

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

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

	2012	2011
	\$	\$
Operating activities		
- Membership subscriptions	198,455	189,035
- Other revenue from operating activities	27,125	35,913
	<u>225,580</u>	<u>224,948</u>
Non-operating activities		
- Interest received	26,977	14,199
- Other revenue from non-operating activities	9,182	58,768
	<u>36,159</u>	<u>72,967</u>
Total Revenue	<u>261,739</u>	<u>297,915</u>

NOTE 3(a) - PROFIT

Other Expenses		
- Accountancy & Audit	2,920	5,693
- Affiliation/costs paid to United Firefighters Union of Australia	4,051	2,078
- Capitation Fees paid to UFU of Australia	14,030	9,730
- Other Affiliation Fees - Unions ACT	1,647	1,585
- Bank Fees and Interest	411	363
- Calender Expenses	11,655	11,000
- Depreciation Charges	2,112	2,524
- Donations- see note 6	24,548	46,273
- Contractors	-	24,480
- Funeral Expenses	-	332
- Insurance	1,687	1,611
- Motor Vehicle Expenses	10,346	10,210
- Administration Expenses	6,487	8,030
- Rent & Property Costs	6,697	9,936
- Functions/Meetings	2,849	2,566
- Other Employment Costs	922	837
- Telephone/Internet	10,113	7,981
- Travel, accom& Conference	5,634	4,742
- Wages & Super - General Staff	26,559	63,816
- Wages & Super-Officeholders - see note 10	93,794	24,340
	<u>226,462</u>	<u>238,127</u>
Total Expenses		
	<u>226,462</u>	<u>238,127</u>
Surplus for the Year	<u>35,277</u>	<u>59,788</u>

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2012 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2012 Written Down Value \$
970	Plant & equipment - at cost	970	243	727
9,966	Motor vehicle	18,355	10,258	8,097
<u>10,936</u>	Total written down value	<u>19,325</u>	<u>10,501</u>	<u>8,824</u>

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash	2012 \$	2011 \$
Cash at bank	287,755	248,516
Term Deposit	<u>324,689</u>	<u>304,593</u>
	<u>612,443</u>	<u>553,109</u>

(b) Reconciliation of Cash Flows from Operations	2012 \$	2011 \$
Operating surplus/(deficit)	35,277	59,788
Proceeds from sale of assets	-	139,227
Add Back Non-Cash Items		
Depreciation of Plant & Equipment	243	224
Depreciation of Motor Vehicles	1,869	2,300
Gain on Sale of Assets	-	(43,547)
Total Non-Cash Items	37,389	98,204
Changes in Assets & Liabilities		
Decrease/(Increase) In Debtors & Prepayments	(3,831)	(2,654)
Increase(decrease) in Leave provisions	5,776	
Increase(decrease) In Creditors	20,000	(10,911)
Cash Flows from Operations	<u>59,334</u>	<u>84,639</u>

NOTE 6 DONATIONS MADE

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

	2012 \$	2011 \$
Newborn Intensive Care Foundation	20,000	30,000
ACT Firefighters World Police & Firefighters Association	-	10,000
Funeral Costs - 3 members @ 2000 each	-	6,000
	<u>20,000</u>	<u>46,000</u>

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

NOTE 7 Key Management Personnel Remuneration	2012	2011
	\$	\$
Short - term employee benefits		
Salary (including annual leave taken)	80,750	22,330
Annual leave accrued	5,776	-
Performance bonus	-	-
(other major categories)	-	-
Total short-term employee benefits	<u>86,526</u>	<u>22,330</u>
Post - employment benefits:		
Superannuation	7,268	2,010
Total post - employment benefits	<u>7,268</u>	<u>2,010</u>
Other long - term benefits		
Long - service leave	-	-
Total other long - term benefits	<u>-</u>	<u>-</u>
Termination benefits		
Total Remuneration to Key Management Personnel	<u>93,794</u>	<u>24,340</u>

NOTE 8 : Transactions with key management personnel and their close family members

There were no loans or other transactions between the reporting entity & it's key management employee during the reporting period

NOTE 9 Remuneration of Auditors	2012	2011
	\$	\$
Values of the services provide		
Financial statement audit services	2200	5253
Other services- FBT returns	720	440
Total remuneration of auditors	<u>2920</u>	<u>5693</u>

NOTE 10 Employee Expenses

Holders of Office		
Wages & Salaries	80,750	22,330
Superannuation	7,268	2,010
Leave & other entitlements	5,776	-
Seperation & other Employee expenses	-	-
Subtotal Office Holder Employee Expenses	<u>93,794</u>	<u>24,340</u>
Employee other than office holders		
Wages & Salaries	24,678	58346
Superannuation	1,881	5470
Leave & other entitlements	-	-
Seperation & other employee expenses	-	-
Subtotal of non office holder employee expenses	<u>26559</u>	<u>63816</u>
Total Employee Expenses	<u>120353</u>	<u>88156</u>

UNITED FIREFIGHTERS UNION

NOTES TO & FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2012

Note 11 Related Party Transactions

Transactions between related parties are on normal commercial terms and conditions unless otherwise stated.

Transactions with related parties - UFU of A

	2012	2011
	\$	\$
- Income	-	-
- Expenses		
- Affiliation Fees	4,051	2,078
- Capitation Fees	14,030	14,030

Note 12 Events after Balance Date

There has not been any other material events between the balance date and the date of signing of the operating report.

Note 13 Contingent Liability

There are no contingent liabilities outstanding at balance sheet.

HOUSTON & HANNA
CHARTERED ACCOUNTANT

K D Hanna FCA (Principal)

Telephone: (02) 6249 8515

(02) 6248 8175

Facsimile: (02) 6249 6792

Suite 15, George Turner Offices
11 McKay Gardens, Turner ACT

GPO Box 810, Canberra ACT 2601

email:kim@khanna.com.au

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 2012.

Committee of Management's Responsibility for the Financial Report

The Committee of Management is responsible for the preparation and fair presentation of the financial reports 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.

Auditors Responsibility

My responsibility is to express an opinion on the financial report based on our audit. I conducted our audit in accordance with Australian Auditing Standards. These 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.

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

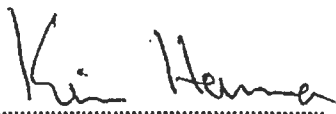
Independence

In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements.

Audit Opinion.

In my opinion,

- (i) the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by the Reporting Guidelines or Part 3 of the Charter 8 of Fair Work (Registered Organisations) Act 2009.
- (ii) That the branch has not being involved with recovery of wages activities during the year.



.....
Kim Hanna FCA
Approved Auditor:

Date.....**29/11/13**.....

- **Registered Company Auditor**
No 341
- **Holds a current Public**
Practice certificate (ICAA)



10 July 2013

David Livingston
Branch Secretary
United Firefighters Union - ACT Branch
P.O Box 110
Belconnen Mall ACT 2616

Dear Mr Livingston

United Firefighters Union ACT Branch Financial Report for the year ended 30 June 2012 - FR2012/306

I acknowledge receipt of the financial report for the year ended 30 June 2012 for the United Firefighters Union ACT Branch (UFUA ACT). The financial report was lodged with Fair Work Commission (FWC) on 21 February 2013.

The report has not been filed. I have examined the report. Following the examination I have identified a number of matters, the details of which are set out below, that I require you to attend to before the report can be filed.

The general purpose financial report (GPFR) and the operating report will require amendments. The amended reports will need to be provided to members, presented at a Branch Council meeting, republished on the UFUA ACT website and lodged with FWC.

1. Documents must be lodged with the Fair Work Commission within 14 days of General Meeting

Section 268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) states that the full report and the designated officer's certificate are required to be lodged with FWC within 14 days of the meeting of members. The designated officer's certificate indicates that this meeting occurred on 29 January 2013. If this is correct the full report should have been lodged with FWC by 12 February 2013.

The full report was lodged on 21 February 2013.

If these dates are correct, the UFUA ACT is required to apply for an extension of time to lodge the required reports and the designated officer's certificate in accordance with section 268 of the RO Act. Please provide a written request for an extension of time, signed by a relevant officer, including any reason for the delay.

Please note that in future financial year, requests for extension of lodgement of financial reports and the designated officer's certificate must be made prior to required date of lodgement.

2. Operating Report

Section 254(2)(b) of the RO Act requires an operating report to give details of any significant changes in the reporting unit's financial affairs during the year. The UFUA ACT operating report makes no statement in relation to the financial affairs of the Branch. UFUA ACT is required to

amend the operating report to include a statement in relation to significant changes in the Branches financial affairs during the year.

Regulation 159(c) of the *Fair Work (Registered Organisations) Regulations 2009* provides that the operating report should contain the name of each person who has been a member of the Committee of Management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position.

The operating report does not provide details of the members of the Committee of Management from 1 July 2011 - 12 April 2012. The operating report will need to be amended to include this information.

3. Auditors Report

On review of the Auditors Report provided, it appears that part of the information is missing in the first paragraph as the last line seems to stop mid sentence. Can you please confirm if this is correct and if required, provide an updated copy of the Auditors Report.

4. General Purpose Financial Report

The following items within either the income statement, balance sheet, cash flow statement or their relevant Notes require further explanation or information.

Revenue recognition

The accounting standard *AASB 101 Presentation of Financial Statements* paragraph 117 and *AASB 118: Revenue* paragraph 35(a) requires that the entity must disclose the measurement basis or bases used in recognising revenue.

The accounting policy for member subscriptions for UFUA ACT has not been disclosed.

Disclosure of contributions to another reporting unit and disclosure of affiliation fees

Reporting Guideline 11(b) requires that where contributions to another reporting unit are made, the amount and the name of each reporting unit are to be disclosed in either the profit and loss statement or the notes.

Reporting Guideline 11(d) requires separate disclosure of affiliation fees paid to political parties and industrial bodies need to be made.

In Note 3(a) other expenses, the line item 'affiliation/capitation and other costs to federal body' will need to be itemised to ensure compliance with the above requirements.

Disclosure of employee benefits to office holders and other employees

The financial statements have disclosed wages separately for officers and employees, but do not separately disclose superannuation, annual leave or long service leave provided for officers and employees. Report Guidelines 11(g) & (h) requires that all employee and officer benefits, not merely wages, are reported separately.

Please provide a breakdown of these figures for officers and for employees (other than holders of office).

Trade and Other Payables

In the UFUA National Office Financial Statements for the year ended 30 June 2012 it is stated in their Note 6 - Trade and other receivables, that an amount of \$475 is outstanding for subscriptions from the ACT Branch.

The corresponding item does not appear in the financial statements of UFUA ACT. Can you please confirm if this amount has been included? Reporting Guideline 13 identifies the disclosure requirements.

Employee Provisions

An item for Employee Provision does not appear in the UFUA ACT financial statements as at 30 June 2012. The operating report indicates that 1 full time and 2 part time officer bearers/staff member are employed at the ACT branch office. Note 1 (c) details the accounting policy of UFUA ACT in relation to employee benefits. I would assume that a provision would exist.

Please provide an explanation as to why no employee provisions appear in the financial statements.

Related Parties

The report does not disclose any related party transactions. Related party transactions are required to be disclosed under AASB124(18).

While it is possible that the reporting unit did not, during the 2012 financial year, transact with related parties, can please confirm in writing that there were no related party transactions during the financial year. In future reports you may wish to include a specific entry within the notes stating this to prevent further inquiries.

Key Management Personnel

GPFR's are required to disclose within the statements or the notes compensation paid to key management personnel.

This normally includes a listing of the key management personnel for the organisation, the total amount of compensation paid to all key management personnel, and then totals for each of the following categories:

- Short term employee benefits
- Post employment benefits
- Other long term employee benefits
- Termination benefits
- Any share based payments.

The definition for these categories can be found within accounting standard *AASB 119: Employee Benefits*.

Cash Flow Statement

Reporting Guideline 15 states that where another reporting unit of the organisation is the source of cash inflow or the application of a cash outflow, such cash flow should be separately disclosed in the notes to the financial statements and show the name of the other reporting unit concerned.

Within the Cash Flow Statement there is an item identified as 'inflow/outflow to/from other Reporting Units'. Can you please identify who the reporting units are. The reporting unit(s) and associated value must be separately disclosed.

5. Loans, grants and donations

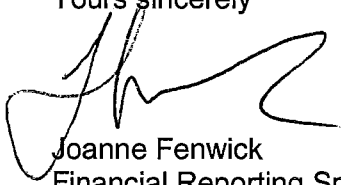
Under subsection 237(1) of the RO Act, if an individual loan, grant or donation made by a branch exceeds \$1,000 a statement showing the relevant particulars of each must be lodged with the FWC within 90 days of the end of the financial year.

The financial statements disclose donations of \$24,548 during the financial year.

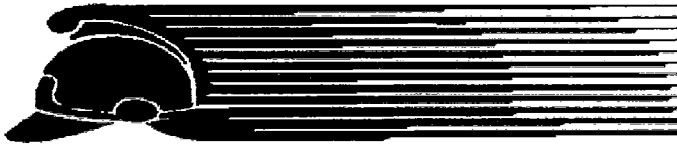
Before the financial report can be filed, we require a statement to be lodged which complies with section 237, other than with respect to the required timeframe. A template Loans, Grants and Donations form is available on the FWC website.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7886 or by email at joanne.fenwick@fwc.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'Joanne Fenwick', written over a horizontal line.

Joanne Fenwick
Financial Reporting Specialist
Regulatory Compliance Branch



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, 2 November 2012

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:

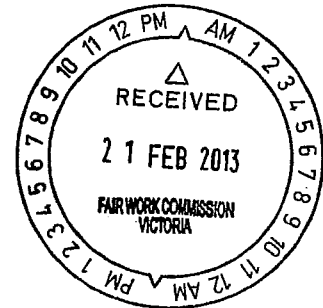
- The documents lodged herewith are copies of the full report referred to in s268 of the RAO schedule; and
- The full report was provided to a meeting of the Branch Committee of Management of the reporting unit on 17th October 2012
- The full report was made available to members of the reporting unit on 2nd November 2012
- The full report was tabled at the Annual General Meeting of the reporting unit on

Tuesday 29th January 2013

DL

Many thanks,

Dave Livingstone
Branch Secretary
United Firefighters Union
ACT Branch





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

Thursday, 11 October 2012

Operating Report for United Firefighters Union of Australia ACT Branch
Year ending 30th June 2012

Number of members

335

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 & Rescue Service. The union acts on their behalf in all industrial and workplace matters.

Significant Changes

- Elections were held for all Branch Committee of Management members and office bearers on 13 April 2012.
- At those elections a new President was elected

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

Name	Title of Office	Date of election or appointment	Date term ends	
Brett Baulman	Branch President	April 13, 2012	April 12, 2016	
Dave Livingstone	Branch Secretary	April 13, 2012	April 12, 2016	
Greg Abrahamffy	Senior Vice President	April 13, 2012	April 12, 2016	
Patrick Brennan	Junior Vice President	April 13, 2012	April 12, 2016	
Graeme Gallagher	Trustee	April 13, 2012	April 12, 2016	
Peter Telford	Trustee	April 13, 2012	April 12, 2016	
Mate Peric	Trustee	April 13, 2012	April 12, 2016	
Rob Thompson	Trustee	April 13, 2012	April 12, 2016	
Craig Perks	Trustee	April 13, 2012	April 12, 2016	

**UNITED FIREFIGHTERS UNION
- ACT BRANCH**

*General Purpose Financial Report
For The Year Ended 30 June 2012*

UNITED FIREFIGHTERS UNION - ACT BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On the 17th / 10 / 2012 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 2012.

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.

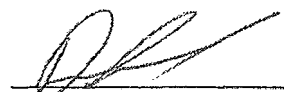
For Committee of management:

David Livingstone

Title of Office held:

Branch Secretary

Signature:



Dated this 17th day of October 2012

UNITED FIREFIGHTERS UNION - ACT BRANCH

**FINANCIAL STATEMENT
AS AT 30 JUNE 2012**

2011 \$		NOTE	2012 \$
297,915	Revenue	3	261,739
2,524	Depreciation Charges		2,111
<u>235,603</u>	Other Expense	3(a)	<u>218,575</u>
<u>59,788</u>	Surplus for the Year		<u>41,053</u>

STATEMENT OF CHANGE IN EQUITY

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	567,014
Net Surplus Attributable to the Entity 2011/12	41,053
Balance of Equity at 30 June 2012	<u>608,066</u>

UNITED FIREFIGHTERS UNION- ACT BRANCH

BALANCE SHEET AS AT 30 JUNE 2012

2011		NOTES	2012
\$			\$
	CURRENT ASSETS		
248,516	Cash at Bank		287,755
2,969	Sundry debtors		6,800
304,593	Term Deposit		324,689
<u>556,078</u>	TOTAL CURRENT ASSETS		<u>619,243</u>
	 NON CURRENT ASSETS		
10,936	Property, Plant & Equipment	4	8,824
<u>10,936</u>	TOTAL NON-CURRENT ASSETS		<u>8,824</u>
 <u>567,014</u>	TOTAL ASSETS		 <u>628,067</u>
	 CURRENT LIABILITIES		
-	Trade and Other Payables		20,000
<u>-</u>	TOTAL CURRENT LIABILITIES		<u>20,000</u>
 <u>-</u>	TOTAL LIABILITIES		 <u>20,000</u>
 <u>567,014</u>	NET ASSETS		 <u>608,067</u>
	 Equity		
507,226	Retained Earnings at Start of Year		567,014
59,788	Current Year Surplus/(Deficit)		41,053
<u>567,014</u>	Total Equity		<u>608,067</u>

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

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

	2012	2011
	\$	\$
Operating activities		
- Membership subscriptions	198,455	189,035
- Other revenue from operating activities	27,125	35,913
	<u>225,580</u>	<u>224,948</u>
Non-operating activities		
- Interest received	26,977	14,199
- Other revenue from non-operating activities	9,182	58,768
	<u>36,159</u>	<u>72,967</u>
Total Revenue	<u>261,739</u>	<u>297,915</u>

NOTE 3(a) - PROFIT

Other Expenses		
- Accountancy & Audit	2,920	5,693
- Affiliation/Capitation & other Costs to Federal Body	19,727	12,661
- Bank Fees and Interest	411	363
- Calender Expenses	11,655	11,000
- Depreciation Charges	2,112	2,524
- Donations	24,548	46,273
- Contractors	-	24,480
- Funeral Expenses	-	332
- Insurance	1,687	1,611
- Motor Vehicle Expenses	10,346	10,210
- Administration Expenses	6,488	8,762
- Rent & Property Costs	6,697	9,936
- Functions/Meetings	2,849	2,566
- Other Employment Costs	922	837
- Superannuation - General Staff	1,881	7,479
- Telephone/Internet	10,113	7,981
- Travel, accom& Conference	5,634	4,742
- Wages - General Staff	24,678	58,346
- Wages & Super-Officeholders	88,018	22,330
Total Expenses	<u>220,686</u>	<u>238,127</u>
Surplus for the Year	<u>41,053</u>	<u>59,788</u>

UNITED FIREFIGHTER UNION - ACT BRANCH

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2012**

2011		2012
\$		\$
	CASH FLOW FROM OPERATING ACTIVITIES	
189,035	Receipts from Members	198,455
(11,508)	Inflow/outflow to/from other Reporting Units	(19,727)
(223,115)	Payments to suppliers & employees	(182,678)
14,199	Interest received	26,977
175,816	Other Income	36,306
<hr/>		<hr/>
144,427	NET CASH PROVIDED BY (USED IN) OPERATIONS ACTIVITIES	59,334
	CASH FLOW FROM INVESTING ACTIVITIES	
(970)	Purchase of property, plant & equipment	-
<hr/>		<hr/>
(970)	NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	-
143,457	NET INCREASE/(DECREASE) IN CASH HELD	59,334
409,652	Cash at beginning of the financial year	553,109
<hr/>		<hr/>
553,109	CASH AT END OF THE FINANCIAL YEAR (Note 5a)	612,443
<hr/>		<hr/>

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

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%
Motor Vehicle	18 -20%

(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 2012**

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2012 Written Down Value		Cost	Accumulated Depreciation	2012 Written Down Value
\$		\$	\$	\$
970	Plant & equipment - at cost	970	243	727
9,966	Motor vehicle	18,355	10,258	8,097
<u>10,936</u>	Total written down value	<u>19,325</u>	<u>10,501</u>	<u>8,824</u>

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash	2012	2011
	\$	\$
Cash at bank	287,755	248,516
Term Deposit	324,689	304,593
	<u>612,443</u>	<u>553,109</u>

(b) Reconciliation of Cash Flows from Operations	2012	2011
	\$	\$
Operating surplus/(deficit)	41,053	59,788
Proceeds from sale of assets	-	139,227
Add Back Non-Cash Items		
Depreciation of Plant & Equipment	243	224
Depreciation of Motor Vehicles	1,869	2,300
Gain on Sale of Assets	-	(43,547)
Total Non-Cash Items	43,165	98,204
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	(3,831)	(2,654)
Increase(decrease) in Creditors	20,000	(10,911)
Cash Flows from Operations	<u>59,334</u>	<u>84,639</u>

NOTE 6 DONATIONS MADE

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

	2012	2011
	\$	\$
Newborn Intensive Care Foundation	20,000	30,000
ACT Firefighters World Police & Firefighters Association	-	10,000
Funeral Costs - 3 members @ 2000 each	-	6,000
	<u>20,000</u>	<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 2012 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.....25/10/12.....



FAIR WORK
AUSTRALIA

21 December 2012

Mr David Livingstone
Branch Secretary
United Firefighters' Union of Australia - A.C.T. Branch
P.O. Box 907
Mitchell ACT 2911

Dear Mr Livingstone

Application by the United Firefighters Union of Australia - A.C.T. Branch for an extension of time to hold a general meeting of members to consider financial reports - FR2012/306

I acknowledge receipt on 20 December 2012 of a request to extend the period during which the general meeting of members of the reporting unit of the United Firefighters' Union of Australia - A.C.T. Branch may be held under section 266 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

The Branch Secretary advised that the full report was distributed to members on 2 November 2012 but due to coinciding leave periods of branch officers, no annual general meeting was able to be called around that time. Furthermore, given the time of year, the annual general meeting would not be held before 31 December 2012, but has been scheduled for 16 January 2013.

Where the full report is to be presented to a general meeting of members, subsection 266(1) of the RO Act requires that the meeting be held within 6 months starting at the end of the financial year (that is, by 31 December 2012). Subsection 265(5) of the RO Act enables the General Manager to extend the period during which the meeting may be held by no more than one month.

Having considered the reasons set out in the letter of 20 December 2012, I allow an extension of time under subsection 265(5) of the RO Act until 31 January 2013 in which to hold the general meeting of members of the reporting unit.

Yours sincerely

Ailsa Carruthers
Delegate of the General Manager
Fair Work Australia

MERCOVICH, Elizabeth

From: Research Fax
Sent: Monday, 17 December 2012 3:53 PM
To: MERCOVICH, Elizabeth
Cc: OHALLORAN, Andrea
Subject: FW: Request for extension of time - Annual Reporting

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

From: Dave Livingstone [<mailto:dlivingstone@me.com>]
Sent: Monday, 17 December 2012 11:54 AM
To: Research Fax
Subject: Request for extension of time - Annual Reporting

To whom it may concern:

I am writing to you in my capacity as Branch Secretary and Financial Controller of the United Firefighters Union of Australia, Australian Capital Territory Branch, to request an extension of time to hold our Annual General Meeting and submit our financial reports for the financial year ending 30 June 2012.

The 2011/12 audit was completed and distributed to members on Friday 2nd November 2012. However, due to coinciding leave periods of senior officials of the union (including myself) the branch has not been able to hold an AGM and have the audit approved by members yet, and given the time of year, regrettably the branch will not be able to hold an AGM before the 31st December 2012.

Nevertheless, a meeting time has been booked and organised for Wednesday 16th January 2013, where the audit will be voted on by members and then submitted to FWA immediately. I am therefore requesting an extension of time for our AGM to the 16th January 2013, with reports submitted to FWA within 7 days after that date.

I would appreciate it if you could respond to this request as soon as practicable so that (if approved) we can inform our members of the meeting with sufficient notice so as to ensure they can attend.

Many thanks,

Dave Livingstone
Secretary
United Firefighters Union
ACT Branch



FAIR WORK
AUSTRALIA

15 August 2012

Mr David Livingston
Branch Secretary
United Firefighters' Union of Australia-Australian Capital Territory Branch
By email: dlivingstone@me.com

Dear Mr Livingston,

**Lodgement of Financial Documents for year ended 30 June 2012 [FR2012/306]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the United Firefighters' Union of Australia-Australian Capital Territory Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

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

In addition, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website. The information can be viewed at www.fwa.gov.au – under *Registered Organisations – Overview – Fact sheets*. This site also contains the Financial Reporting Guidelines.

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at orgs@fwa.gov.au. Alternatively, you can forward the documents by fax to (03) 9655 0410.

Please do not hesitate to contact me on (03) 8661 7817 or by email at robert.pfeiffer@fwa.gov.au if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

Robert Pfeiffer
Organisations, Research & Advice
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.

(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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*Within a reasonable time of having received the GPFR
(NB: Auditor's report must be dated on or after date of Committee of Management Statement*

Provide full report free of charge to members – s265 The full report includes:	/ /
<ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	

(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
or
(b) in any other case including where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of end of financial year.*

Present full report to:	/ /
(a) General Meeting of Members - s266 (1),(2); OR	
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of meeting

* *the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.*

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ *The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.*



FAIR WORK
AUSTRALIA

2 August 2012

Mr David Livingston
Branch Secretary
United Firefighters' Union of Australia-Australian Capital Territory Branch

dlivingstone@me.com

Dear Mr Livingston,

**Lodgement of Financial Documents for year ended 30 June 2012 [FR2012/306]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the United Firefighters' Union of Australia-Australian Capital Territory Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 6 months and 14 days of the end of the financial year.

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

Failure to comply with these obligations is subject to a civil penalty provision -see s305 of the RO Act.

In addition, financial reporting fact sheets and sample documents can be found on our Fair Work Australia website. The information can be viewed at www.fwa.gov.au – under *Registered Organisations – Overview – Fact sheets*. This site also contains the Financial Reporting Guidelines.

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at orgs@fwa.gov.au. Alternatively, you can forward the documents by fax to (03) 9655 0410. Please do not hesitate to contact me on (03) 8661 7787 or by email at Andrea.O'HALLORAN@fwa.gov.au if you wish to discuss the requirements outlined in this correspondence.

Yours sincerely,

Andrea O'Halloran
Organisations, Research & Advice
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
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Prepare financial statements and Operating Report.

(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
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As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report with Fair Work Australia, together with the #Designated Officer's certificate** – s268	/ /
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Within 14 days of meeting

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