



23 April 2014

Mr Dave Livingstone
Secretary, Australian Capital Territory Branch
United Firefighters Union of Australia

Sent by email: ufuact@gmail.com

Dear Mr Livingstone

**Re: United Firefighters Union of Australia, Australian Capital Territory Branch -
Lodgement of Financial report for the year ended 30 June 2013 - (FR2013/211)**

I refer to the financial report of the United Firefighters Union of Australia, Australian Capital Territory Branch for the year ended 30 June 2013, lodged on 7 January 2014. The Delegate has allowed an extension of time for the period of lodgement. 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 2014 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 Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Auditor's report: declaration regarding going concern

Paragraph 45 of the reporting guidelines requires an auditor to include in the auditor's statement a declaration that as part of the audit of the financial statement they have concluded that management's use of the going concern basis of accounting in the preparation of the reporting unit's financial statements is appropriate. This declaration was not included in the auditor's statement.

Disclosure of employee expenses/provisions to office holders and other employees

The financial statements have disclosed employee benefits *expenses* separately for both officers and employees by the categories prescribed by Reporting Guidelines (refer items 17(f) and 17(g)) at Note 10, with the exception that in respect of office-holders, the balance disclosed of \$551 is for "Separation and other Employee expenses". These are separate categories and the balance for each should be clearly distinguished. The same applies in respect of expenses for other employees¹.

¹ Where, as here, a nil balance is disclosed for the combined categories, there is no effective ambiguity, but for the avoidance of doubt, each category should be separately itemised.

The Reporting Guidelines also require either the statement of financial position or the notes to disclose any *liability* (i.e. provisions) for employee benefits in respect of office holders and other employees (items 21(c) and 21 (d)). The statement of financial position discloses non-current employee provision liabilities for annual leave for office-holders but does not disclose any other employee benefits provisions by the prescribed categories, for office holders and other employees. The disclosure of provisions at Note 7 under “Key Management Personnel Compensation” is a separate disclosure required by AASB 124.

Activities under Reporting Guidelines not disclosed

The Reporting Guidelines² state that if any activities prescribed in the Guidelines have not occurred in the reporting period, a statement to this effect (or a nil balance³) must be included in the notes to the GPFR.

This would apply, not only to the disclosures for employee benefits, as described above, but also other prescribed revenue, expense, liability or cash flow activities. Reporting Guideline 16 would require that revenue items such as capitation be indicated⁴ and Reporting Guideline 38 also requires a statement of this kind if there is no information to be disclosed in respect of office-holders or employees holding directorships in other companies as described in Reporting Guideline 37.

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 (02) 6746 3283 or by email at stephen.kellett@fwc.gov.au.

Yours sincerely



Stephen Kellett

Senior Adviser, Regulatory Compliance Branch

² See RGs 14, 16, 18, 20, 22, 24, 26, 33, 38

³ See model financial statements

https://www.fwc.gov.au/documents/documents/organisations/reporting_guidelines/Model-financial-statements.pdf

⁴ Note 11 simply indicates nil related party income



FairWork
Commission

23 April 2014

Mr Dave Livingstone
Secretary, Australian Capital Territory Branch
United Firefighters Union of Australia

Sent by email: ufuact@gmail.com

Dear Mr Livingstone

**Re: United Firefighters Union of Australia, Australian Capital Territory Branch -
Lodgement of Financial report for the year ended 30 June 2013 - (FR2013/211)**

I refer to your letter dated 22 April 2014 requesting an extension of time in relation to the period allowed for lodgement of the above report under section 268 of the *Fair Work (Registered Organisations) Act 2009*.

The report was lodged on 7 January 2014, which was 5 days outside the 14 day period prescribed.

Having regard to the reason submitted for the delay, and noting your undertaking, I grant the extension and allow a longer period for lodgement up to the actual date of lodgement.

Yours sincerely

Chris Enright
Delegate of the General Manager
Fair Work Commission

UNITED FIREFIGHTERS UNION
OF AUSTRALIA



22 April 2014

General Manager
Fair Work Australia

To whom it may concern:

RE: Extension of time to lodge Financial report for year ending June 2013

This letter is to request an extension of time to lodge financial reports for the 2012/13 financial year. Said reports were lodged with FWC on 7 January 2014, after being approved at a General Meeting on 19 December 2013. We request an extension to 7 January 2014.

During the reporting period, we had been requested by FWC to reodge financial reports and statements for the 2011/12 financial year, and in discussions with FWC we proposed to have reports and statements from both 2011/12 and 2012/13 lodged with FWC at the same time, so as to avoid trying to hold two General Meetings of our members, due to the difficulty of getting attendance from our shift based workforce.

As a result, we lodged GPFs for both years, along with Statements of Loans, Grants and Donations for both years, at the same time. Further, given that the General Meeting was not held until 19 December 2013, on the eve of our office shutdown, we lodged it as soon as possible following that meeting.

It is our intention to ensure that this does not happen in future, and that all reporting obligations are met.

Many thanks,

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

BRANCH PRESIDENT
Brett Baulman

BRANCH SECRETARY
Dave Livingstone

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189 Flemington Rd
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02 6175 3434

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ABN
90 662 922 325



13 April 2014

Mr Dave Livingstone
Secretary, Australian Capital Territory Branch
United Firefighters Union of Australia

Sent by email: ufuact@gmail.com

Dear Mr Livingstone

**Re: United Firefighters Union of Australia, Australian Capital Territory Branch -
Lodgement of Financial report for the year ended 30 June 2013 - (FR2013/211)**

I refer to the financial report of the United Firefighters Union of Australia, Australian Capital Territory Branch for the year ended 30 June 2013, lodged on 7 January 2014.

I note that the following timescale requirement was not met:

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

Section 268 of the RO Act states that the full report and the designated officer's certificate must be lodged with the Fair Work Commission within 14 days of the general meeting of members referred to in section 266. The Designated Officer's Certificate indicates that this meeting occurred on 19 December 2013. The report should therefore have been lodged with the Fair Work Commission by 2 January 2014.¹

The General Manager may allow a longer period. The requirement to apply for an extension of time to lodge the financial reports and designated officer's certificate prior to the expected date of lodgement was drawn to the Branch's attention in Ms Fenwick's letter dated 10 July 2013 in respect of the previous financial report. The Branch should therefore have applied, in accordance with section 268, for an extension of time to lodge the required reports and the Designated Officer's certificate before 2 January 2014.

Before filing the report, I request that the Branch formally apply to the General Manager for an extension of the period for lodgement up to the day of actual lodgement, stating the reason(s) for the delay in lodging the report and in requesting an extension before the date of lodgement.

Your letter may be forwarded directly to me at stephen.kellett@fwc.gov.au.

Yours sincerely

Stephen Kellett

Senior Adviser, Regulatory Compliance Branch

¹ FWC always sends correspondence reminding organisations of the obligation to lodge their reports by the latest time allowed, that is, the 6 months allowed for presentation under s266 and the 14 days allowed for lodgement under s268. However, the effect of s268 is that the 14 days is calculated from whenever presentation occurs.

UNITED FIREFIGHTERS UNION
OF AUSTRALIA



30 December, 2013

UNITED FIREFIGHTERS UNION ACT BRANCH

Authorised Officers Certificate

Year ending 1 July 2013

BRANCH PRESIDENT
Brett Baulman

BRANCH SECRETARY
Dave Livingstone

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

- 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



29 November 2013

Operating Report for United Firefighters Union of Australia ACT Branch

Year ending 30th June 2013

BRANCH PRESIDENT
Brett Baulman

BRANCH SECRETARY
Dave Livingstone

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Mitchell, ACT 2911

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ABN
90 662 922 325

Number of members
348

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

There have been no significant changes in the financial affairs of the Branch during the year.

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

**UNITED FIREFIGHTERS UNION
- ACT BRANCH**

*General Purpose Financial Report
For The Year Ended 30 June 2013*

UNITED FIREFIGHTERS UNION - ACT BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On the 29/11/2013 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 2013.

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:

Title of Office held:

Signature:

Dated this 29th day of November 2013

UNITED FIREFIGHTERS UNION - ACT BRANCH

**FINANCIAL STATEMENT
AS AT 30 JUNE 2013**

2012 \$		NOTE	2013 \$
261,739	Revenue	3	223,815
2,111	Depreciation Charges		7,454
<u>224,351</u>	Other Expense	3(a)	<u>228,033</u>
<u>35,277</u>	Surplus for the Year		<u>(11,672)</u>

STATEMENT OF CHANGE IN EQUITY

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	602,291
Net Surplus Attributable to the Entity 2012/13	(11,672)
Balance of Equity at 30 June 2013	<u>590,619</u>

UNITED FIREFIGHTERS UNION- ACT BRANCH

**BALANCE SHEET
AS AT 30 JUNE 2013**

2012		NOTES	2013
\$			\$
	CURRENT ASSETS		
287,755	Cash at Bank		209,449
6,800	Sundry debtors		7,131
<u>324,689</u>	Term Deposits		<u>342,572</u>
619,243	TOTAL CURRENT ASSETS		559,152
	 NON CURRENT ASSETS		
8,824	Property, Plant & Equipment	4	37,082
<u>8,824</u>	TOTAL NON-CURRENT ASSETS		<u>37,082</u>
	 TOTAL ASSETS		 <u>596,234</u>
	 CURRENT LIABILITIES		
20,000	Trade and Other Payables		-
<u>20,000</u>	TOTAL CURRENT LIABILITIES		<u>-</u>
	 NON CURRENT LIABILITIES		
5,776	Provision for Annual Leave - Office Holders		5,615
<u>25,776</u>	TOTAL LIABILITIES		<u>5,615</u>
	 NET ASSETS		 <u>590,619</u>
	 Equity		
567,014	Retained Earnings at Start of Year		602,291
35,277	Current Year Surplus/(Deficit)		(11,672)
<u>602,291</u>	Total Equity		<u>590,619</u>

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS

UNITED FIREFIGHTER UNION - ACT BRANCH

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

2012 \$		2013 \$
	CASH FLOW FROM OPERATING ACTIVITIES	
198,455	Receipts from Members	203,954
(19,727)	Inflow/outflow to/from other Reporting Units -UFU of Australia	(18,425)
(182,678)	Payments to suppliers & employees	(229,775)
26,977	Interest received	19,134
36,306	Other Income	727
<hr/>	NET CASH PROVIDED BY (USED IN)	<hr/>
59,334	OPERATIONS ACTIVITIES	(24,385)
	 CASH FLOW FROM INVESTING ACTIVITIES	
-	Purchase of property, plant & equipment	(42,080)
-	Proceeds from sale of assets	6,043
<hr/>	NET CASH PROVIDED BY (USED IN)	<hr/>
-	INVESTING ACTIVITIES	(36,037)
	 NET INCREASE/(DECREASE) IN CASH HELD	(60,422)
59,334	Cash at beginning of the financial year	612,443
553,109		<hr/>
<hr/>	CASH AT END OF THE FINANCIAL YEAR (Note 5a)	<hr/>
612,443		552,021

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 2013

Note 1 Summary of Significant Accounting Policies

1.1 Basis of Preparation of the Financial Statements

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

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 accrual basis and is recorded as revenue in the year to which it relates.

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

1.3 Capitation fees and levies

Capitation fees and levies are to be recognised on an accrual basis and record 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

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

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 they arise.

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.

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2013

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 removing the item and restoring the site on which it is

Depreciation

Depreciable 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 appropriate.

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 2013**

NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR GENERAL MANAGER of FAIR WORK AUSTRALIA

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).

NOTE 3 - REVENUE

	2013	2012
	\$	\$
Operating activities		
- Membership subscriptions	203,954	198,455
- Other revenue from operating activities	727	27,125
	<u>204,681</u>	<u>225,580</u>
Non-operating activities		
- Interest received	19,134	26,977
- Other revenue from non-operating activities	-	9,182
	<u>19,134</u>	<u>36,159</u>
Total Revenue	<u>223,815</u>	<u>261,739</u>

NOTE 3(a) - PROFIT

Other Expenses		
- Accountancy & Audit	2,520	2,920
- Affiliation/costs paid to United Firefighters Union of Australia	1,155	4,051
- Capitation Fees paid to UFU of Australia	17,270	14,030
- Other Affiliation Fees - Unions ACT	1,669	1,647
- Bank Fees and Interest	410	411
- Calendar Expenses	-	11,655
- Depreciation Charges	7,457	2,112
- Donations- see note 6	5,500	24,548
- Insurance	1,609	1,687
- Legal Costs -member's legal matter (non litigation)	14,000	-
- Motor Vehicle Expenses	7,850	10,346
- Administration Expenses	9,551	6,487
- Rent & Property Costs	6,957	6,697
- Functions/Meetings	6,383	2,849
- Other Employment Costs & Training	4,596	922
- Telephone/Internet	5,984	10,113
- Travel, accom& Conference	10,907	5,634
- Wages & Super - General Staff -see note 10	29,522	26,559
- Wages & Super-Officeholders - see note 10	102,146	93,794
	<u>235,487</u>	<u>226,462</u>
Total Expenses		
	<u>(11,672)</u>	<u>35,277</u>
Surplus (Deficit) for the Year		

Note: No costs were included for the following activities (disclosure required by Fair Work Australia):

Consideration to employers for payroll deductions, any compulsory levies or penalties -via RO Act or RO Reg's

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2012 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2013 Written Down Value \$
727	Plant & equipment - at cost	4,424	2,580	1,844
8,097	Motor vehicle	40,445	5,207	35,238
<u>8,824</u>	Total written down value	<u>44,869</u>	<u>7,787</u>	<u>37,082</u>

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

	2013 \$	2012 \$
Cash at bank	209,449	287,755
Term Deposit	<u>342,572</u>	<u>324,689</u>
	<u>552,021</u>	<u>612,443</u>

(b) Reconciliation of Cash Flows from Operations

	2013 \$	2012 \$
Operating surplus/(deficit)	(11,672)	35,277
Add Back Non-Cash Items		
Depreciation of Plant & Equipment	517	243
Depreciation of Motor Vehicles	6,940	1,869
Total Non-Cash Items	<u>(4,215)</u>	<u>37,389</u>
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	(331)	(3,831)
Increase(decrease) in Leave provisions	161	5,776
Increase(decrease) in Creditors	<u>(20,000)</u>	<u>20,000</u>
Cash Flows from Operations	<u>(24,385)</u>	<u>59,334</u>

NOTE 6 DONATIONS MADE

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

	2013 \$	2012 \$
Newborn Intensive Care Foundation	5,000	20,000
General Community Donations <\$300	500	-
	<u>5,500</u>	<u>20,000</u>

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 7 Key Management Personnel Remuneration	2013	2012
	\$	\$
Short - term employee benefits		
Salary (including annual leave taken)	93,355	80,750
Annual leave accrued	(161)	5,776
Performance bonus	-	-
Total short-term employee benefits	<u>93,194</u>	<u>86,526</u>
Post - employment benefits:		
Superannuation	8,402	7,268
Total post - employment benefits	<u>8,402</u>	<u>7,268</u>
Other long - term benefits		
Long - service leave	-	-
Total other long - term benefits	<u>-</u>	<u>-</u>
Total Remuneration to Key Management Personnel	<u>101,596</u>	<u>93,794</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	2013	2012
	\$	\$
Values of the services provide		
Financial statement audit services	2,200	2200
Other services- FBT returns	320	720
Total remuneration of auditors	<u>2,520</u>	<u>2920</u>

NOTE 10 Employee Expenses		
 Holders of Office		
Wages & Salaries	93,355	80,750
Superannuation	8,402	7,268
Leave & other entitlements	(161)	5,776
Seperation & other Employee expenses	551	-
Subtotal Office Holder Employee Expenses	<u>102,146</u>	<u>93,794</u>
 Employee other than office holders		
Wages & Salaries	27,439	24,678
Superannuation	2,082	1,881
Leave & other entitlements	-	-
Seperation & other employee expenses	-	-
Subtotal of non office holder employee expenses	<u>29,522</u>	<u>26559</u>
Total Employee Expenses	<u>131,668</u>	<u>120353</u>

UNITED FIREFIGHTERS UNION

NOTES TO & FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2013

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

	2013	2012
	\$	\$
- Income	-	-
- Expenses		
- Affiliation Fees	1,155	4,051
- Capitation Fees	<u>17,270</u>	<u>14,030</u>
Total	<u>18,425</u>	<u>18,081</u>

No money owing to or from the related reporting Entity at Balance Date.

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 date.

HOUSTON & HANNA
CHARTERED ACCOUNTANT

K D Hanna FCA (Principal)

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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 2013.

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

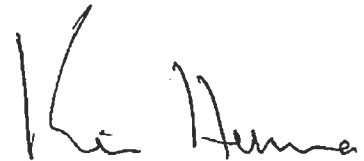
In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements.

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.



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Kim Hanna FCA
Approved Auditor:

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

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



12 July 2013

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

Sent by email: dlivingstone@me.com

Dear Mr Livingston,

Re: Lodgement of Financial Report - [FR2013/211]
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) ended on 30 June 2013.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date, namely 15 January 2014 (that is the period within 6 months and 14 days of the end of the financial year) under s.268 of the RO Act.

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. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets regarding financial reporting under the RO Act are provided on the Fair Work Commission website at: [Financial Reporting Fact Sheets](#).

The documents can be emailed to orgs@fwc.gov.au . If it is envisaged that the financial report cannot be lodged by the due date you are requested to contact this office prior to the due date to discuss the issue.

It should be noted that s.268 is a civil penalty provision. Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$33,000 for a body corporate and \$6,600 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at robert.pfeiffer@fwc.gov.au .

Yours sincerely,

Robert Pfeiffer
Senior Adviser
Regulatory Compliance Branch

TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
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.	/ /	As soon as practicable after end of financial year
(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).		
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	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	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	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.