



BRANCH PRESIDENT
Brett Baulman

BRANCH SECRETARY
Dave Livingstone

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ABN
90 662 922 325

5 November 2014

UNITED FIREFIGHTERS UNION OF AUSTRALIA **ACT BRANCH**

OPERATING REPORT **Financial Year Ending 30 June 2014**

Number of members

346

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.

Directors of a company/Members of a board

Dave Livingstone is a Director of Trades Hall Building Ltd, a company limited by Guarantee. The Principal Activities of Trades Hall Building Ltd are to manage a Property Owning Trust associated with the ACT Trades and Labour Council. Eligibility to be a Director of Trades Hall Building Ltd requires Mr Livingstone to be a member of the United Firefighters Union of Australia and for the union to be affiliated to the ACT Trades and Labour Council. In this way, Mr Livingstone's position as a Director of Trades Hall Building Ltd is held in part because he is an Officer of the Reporting Unit.

**UNITED FIREFIGHTERS UNION
OF AUSTRALIA**



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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

Table 1

[illegible]

**UNITED FIREFIGHTERS UNION
- ACT BRANCH**

*General Purpose Financial Report
For The Year Ended 30 June 2014*

UNITED FIREFIGHTERS UNION - ACT BRANCH

COMMITTEE OF MANAGEMENT STATEMENT

On the 18 / 11 / 2014 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 2014.

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 18 day of November 2014

UNITED FIREFIGHTERS UNION - ACT BRANCH

**FINANCIAL STATEMENT
AS AT 30 JUNE 2014**

2013		NOTE	2014
\$			\$
223,815	Revenue	3	226,358
7,454	Depreciation Charges		6,187
<u>228,033</u>	Other Expense	3(a)	<u>206,555</u>
<u>(11,672)</u>	Surplus for the Year		<u>13,616</u>

STATEMENT OF CHANGE IN EQUITY

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>
Net Surplus Attributable to the Entity 2013/14	13,616
Balance of Equity at 30 June 2014	<u>604,235</u>

UNITED FIREFIGHTERS UNION- ACT BRANCH

BALANCE SHEET AS AT 30 JUNE 2014

2013 \$		NOTES	2014 \$
	CURRENT ASSETS		
209,449	Cash at Bank		223,483
7,131	Sundry debtors		-
342,572	Term Deposits		356,275
<u>559,152</u>	TOTAL CURRENT ASSETS		<u>579,758</u>
	NON CURRENT ASSETS		
37,082	Property, Plant & Equipment	4	34,044
<u>37,082</u>	TOTAL NON-CURRENT ASSETS		<u>34,044</u>
<u>596,234</u>	TOTAL ASSETS		<u>613,802</u>
	CURRENT LIABILITIES		
-	Trade and Other Payables		-
<u>-</u>	TOTAL CURRENT LIABILITIES		<u>-</u>
	NON CURRENT LIABILITIES		
5,615	Provision for Annual Leave - Office Holders		9,567
-	Leave Provisions - other staff		-
<u>5,615</u>	TOTAL LIABILITIES		<u>9,567</u>
<u>590,619</u>	NET ASSETS		<u>604,235</u>
	Equity		
602,291	Retained Earnings at Start of Year		590,619
(11,672)	Current Year Surplus/(Deficit)		13,616
<u>590,619</u>	Total Equity		<u>604,235</u>

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS

UNITED FIREFIGHTERS UNION - ACT BRANCH

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

2013 \$		2014 \$
CASH FLOW FROM OPERATING ACTIVITIES		
203,954	Receipts from Members	203,886
(18,425)	Inflow/outflow to/from other Reporting Units -UFU of Australia	(22,519)
(229,775)	Payments to suppliers & employees	(172,953)
19,134	Interest received	19,163
727	Other Income	3,309
	NET CASH PROVIDED BY (USED IN)	
(24,385)	OPERATIONS ACTIVITIES	30,886
	Note 5(b)	
CASH FLOW FROM INVESTING ACTIVITIES		
(42,080)	Purchase of property, plant & equipment	(3,149)
6,043	Proceeds from sale of assets	-
	NET CASH PROVIDED BY (USED IN)	
(36,037)	INVESTING ACTIVITIES	(3,149)
(60,422)	NET INCREASE/(DECREASE) IN CASH HELD	27,737
612,443	Cash at beginning of the financial year	552,021
552,021	CASH AT END OF THE FINANCIAL YEAR (Note 5a)	579,758

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

UNITED FIRERFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

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 Independent Education Union of Australia 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 are 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 New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

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

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

Future Australian Accounting Standards Requirements

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period that are not expected to have a future financial impact on independent Education Union of Australia.

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 financial position.

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

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 a 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 2014

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 2014

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

	2014	2013
	\$	\$
Operating activities		
- Membership subscriptions	203,886	203,954
- Other revenue from operating activities	3,309	727
	<u>207,195</u>	<u>204,681</u>
Non-operating activities		
- Interest received	19,163	19,134
- Other revenue from non-operating activities	-	-
	<u>19,163</u>	<u>19,134</u>
Total Revenue	<u>226,358</u>	<u>223,815</u>

NOTE 3(a) - PROFIT

Other Expenses		
- Accountancy & Audit	2,920	2,520
- Affiliation fees paid to United Firefighters Union of Australia	1,200	1,155
- Capitation Fees paid to UFU of Australia	21,880	17,270
- Other Affiliation Fees - Unions ACT	1,753	1,669
- Bank Fees	566	410
- Depreciation Charges	6,187	7,457
- Donations- see note 6	10,000	5,500
- Insurance	2,603	1,609
- Legal Costs -member's legal matter (non litigation)	1,300	14,000
- Motor Vehicle Expenses	5,071	7,850
- Administration Expenses	6,542	9,551
- Rent & Property Costs	7,775	6,957
- Functions/Meetings	389	6,383
- Other Employment Costs & Training	3,691	4,596
- Telephone/Internet	3,083	5,984
- Travel, accom' & Conference	5,327	10,907
- Wages & Super - General Staff -see note 10	103,606	29,522
- Wages & Super-Officeholders - see note 10	28,849	102,146
Total Expenses	<u>212,742</u>	<u>235,487</u>
Surplus (Deficit) for the Year	<u>13,616</u>	<u>(11,672)</u>

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 2014

NOTE 4 - LEASEHOLD PROPERTY, PLANT & EQUIPMENT

2013 Written Down Value \$		Cost \$	Accumulated Depreciation \$	2014 Written Down Value \$
1,844	Plant & equipment - at cost	7,573	3,481	4,092
35,238	Motor vehicle	40,445	10,493	29,952
37,082	Total written down value	48,018	13,974	34,044

NOTE 5 - CASH FLOW INFORMATION

(a) Reconciliation of Cash

	2014 \$	2013 \$
Cash at bank	223,483	209,449
Term Deposit	356,275	342,572
	579,758	552,021

(b) Reconciliation of Cash Flows from Operations

	2014 \$	2013 \$
Operating surplus/(deficit)	13,616	(11,672)
Add Back Non-Cash Items		
Depreciation of Plant & Equipment	901	517
Depreciation of Motor Vehicles	5,286	6,940
Total Non-Cash Items	19,803	(4,215)
Changes in Assets & Liabilities		
Decrease/(Increase) in Debtors & Prepayments	6,431	-
Increase(decrease) in Leave provisions	3,952	161
Increase(decrease) in Creditors	700	-
Cash Flows from Operations	30,886	(4,054)

NOTE 6 DONATIONS MADE

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

	2014 \$	2013 \$
Newborn Intensive Care Foundation	-	5,000
ACT Fire Brigade Benevolent Fund	10,000	-
General Community Donations <\$300	-	500
	10,000	5,500

UNITED FIREFIGHTERS UNION - ACT BRANCH

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014**

NOTE 7 Key Management Personnel Remuneration	2014	2013
	\$	\$
Short - term employee benefits		
Salary (including annual leave taken)	91,216	93,355
Annual leave accrued	3,952	(161)
Performance bonus	-	-
Total short-term employee benefits	<u>95,168</u>	<u>93,194</u>
Post - employment benefits:		
Superannuation	8,438	8,402
Total post - employment benefits	<u>8,438</u>	<u>8,402</u>
Other long - term benefits		
Long - service leave	-	-
Total other long - term benefits	<u>-</u>	<u>-</u>
Total Remuneration to Key Management Personnel	<u>103,606</u>	<u>101,596</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	2014	2013
	\$	\$
Values of the services provide		
Financial statement audit services	2,600	2,200
Other services- FBT returns	320	320
Total remuneration of auditors	<u>2,920</u>	<u>2,520</u>

NOTE 10 Employee Expenses		
Holders of Office		
Wages & Salaries	91,216	93,355
Superannuation	8,438	8,402
Leave & other entitlements	3,952	(161)
Seperation & other Employee expenses	-	551
Subtotal Office Holder Employee Expenses	<u>103,606</u>	<u>102,146</u>
Employee other than office holders		
Wages & Salaries	26,778	27,439
Superannuation	2,071	2,082
Leave & other entitlements	-	-
Seperation & other employee expenses	-	-
Subtotal of non office holder employee expenses	<u>28,849</u>	<u>29,522</u>
Total Employee Expenses	<u>132,455</u>	<u>131,668</u>

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

Note 10 Financial Risk Management

The Union's financial instruments consist mainly of deposits with banks, short and long-term investments, accounts receivable and accounts payable.

The main risks arising from the Union's financial instruments are liquidity risk, credit risk and market price risk. The Branch does not use derivative instruments to manage risks associated with its financial instruments.

The Union's Council have overall responsibility for risk management, including risks associated with financial instruments.

This note presents, information about the Union's exposure to liquidity, credit and market price risk, and its objectives, policies and processes for measuring and managing risk.

Liquidity Risk

Liquidity risk is the risk that the Union will not be able to fund its obligations as they fall due.

The following are the contractual maturities of financial assets and liabilities

WITHIN 1 YEAR		1 TO 5 YEARS		OVER 5 YEARS		TOTAL	
2014	2013	2014	2013	2014	2013	2013	2014
\$	\$	\$	\$	\$	\$	\$	\$

Financial Liabilities Due For Payment

Trade & other payables (including estimated annual leave and deferred income)	0 9,567	0 5,615	-	-	-	-	5,615	0 9,567
Total expected outflows	9,567	5,615	-	-	-	-	5,615	9,567

Financial Assets - Cash Flows Realisable

Cash and Cash Equivalents	579,758	552,021	-	-	-	-	552,021	552,021
Trade and other receivables	-	7,131	-	-	-	-	7,131	7,131
Total anticipated inflows	579,758	559,152	-	-	-	-	559,152	559,152
Net inflow on financial instruments	570,191	553,537					553,537	570,191

Credit Risk

Credit risk is the risk of financial loss to the Union if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Exposure to Credit Risk

The carrying amount of the Union's financial assets best represents its maximum credit risk exposure. The Union's maximum exposure to credit risk at the reporting date was:

Cash and cash equivalents
Trade debtors
Other receivables

2014	2013
570,191	552,021
-	7,131
-	-

UNITED FIREFIGHTERS UNION - ACT BRANCH

NOTES TO & FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

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 ACT

	2014	2013
	\$	\$
- Income	-	-
- Expenses		
- Affiliation Fees	1,202	1,155
- Capitation Fees	21,317	17,270
Total	<u>22,519</u>	<u>18,425</u>

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

Note 12

	\$ 2014	\$ 2013
- Penalties -via RO Act or RO Regulations	-	-
- Legal Costs		
~ Litigation	-	-
~ Other - Special Projects/Equal Pay Case	1,300	-
- Accounts other than general funds held (Investment Acc)	356,275	342,572
- Consideration to Employers for payroll deductions	-	-
- Entrance fees -Payment or received	-	-
- Donations or grant income	-	-
- Transfer/withdrawals from special purpose accounts	-	-
- Fees or allowances paid to office - holders for attendance at meetings, (other than their normal salary etc)		
- Payables to - Other reporting Units	-	-
- to employers (payroll)	-	-
- Legal Costs	-	-
- Separation/redundancy or other provisions for Office Holder:	-	-
- Separation/redundancy or other provisions for other staff	-	-

UNITED FIREFIGHTERS UNION - ACT BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014

Note 13 Other Disclosure Requirements

- there are no agreed going concern financial support received or paid to another reporting unit
- there were no assets or liabilities acquired as a result of an amalgamation or restructure, or s245 certificate or s249 revocation.
- there have been no financial support from another reporting unit (other than reported in Note 11)
- There are no accounts or investments held in respect of compulsory levies or voluntary contributions (as none collected)
- There has been no administration of financial affairs by a third party.
- There were no business combinations and/or assets or liabilities acquired through any business combination

Note 14 Contingent Liability

There are no contingent liabilities outstanding at balance date.

Note 15 Events after Balance Date

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

HOUSTON & HANNA
CHARTERED ACCOUNTANT

K D Hanna FCA (Principal)

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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 2014.

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.

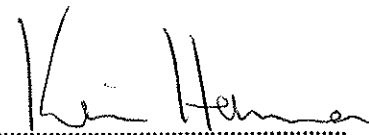
Independence

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

Audit Opinion.

In my opinion,

- (i) The financial report is presents fairly,in all material respects,the financial position of United Firefighters Union – ACT Branch as at 30th June,2014,and its financial performance and its cash flows for the year then ended, 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.and
- (ii) That the branch has not being involved with recovery of wages activities during the year, and
- (iii) That the management's use of the going concern basis of accounting in the presentation of the financial statements is appropriate .



Kim Hanna FCA
Approved Auditor:

Date.....18/11/14.....

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