



# NSW RURAL FIRE SERVICE AND BRIGADES DONATIONS FUND

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## ANNUAL REPORT

**1 July 2017 to 30 June 2018**

ABN: 88 311 702 546

## Document control

### Release history

HPE Ref	Date	Author	Summary of changes
DOC18/121494	September 2018	Dianne Kelly	Initial version
	October 2018	Dianne Kelly	Response to Trustees feedback and finalisation

### Reviewed by

Name	Title	Date
Ross Wallis	Senior Committees and Projects Officer	24/09/2018 12/10/2018 11/12/2018
Susan Greenwood	Manager, Committees and Projects	17/10/2018
Debbie Andreatta	Director, Executive Services	17/10/2018
Trustees	The NSW RFS & Brigades Donation Fund	25/10/2018

### Endorsed by

Name	At	Date
The Trustees	Meeting 27 (subject to agreed amendments)	25/10/2018

### Related documents

Document name	Reference
Trust Deed NSW Rural Fire Service & Brigades Donations Fund (10 April 2012)	DOC17/1292
Deed of Amendment (20 June 2013)	DOC17/1293
Deed of Resignation and Appointment of Trustee (template)	DOC17/59615
NSW Rural Fire Service and Brigades Donations Fund Charter v2.0	DOC17/1138
Service Level Agreement between New South Wales Rural Fire Service and NSW Rural Fire Service and Brigades Donations Fund	DOC17/1228
NSW Rural Fire Service and Brigades Donations Fund Code of Conduct	DOC17/1233
NSW Rural Fire Service and Brigades Donations Trust Disbursement Policy v1.0	DOC17/1289

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# 1 About the Fund

The NSW Rural Fire Service and Brigades Donations Fund (the Trust) is a public fund established by Deed on 10 April 2012. It was founded by the NSW Rural Fire Service (NSW RFS) to assist rural fire brigades to manage changes to Australian tax law, which came into effect in 2012.

Changes to tax laws meant brigades needed to choose one of two options:

1. Establish, with approval from the Australian Tax Office (ATO), their own Deductible Gift Recipient (DGR) fund which will enable them to receive tax deductible donations; or
2. Use a central Public Fund, established by the NSW RFS, allowing brigades to receive tax-deductible donations without the costs and compliance issues of managing their own fund.

Brigades could also choose not to have DGR status, which meant any donations to the brigade, would not be tax deductible for the donor.

A Deed of Amendment approved by Trustees on 20 June 2013 provided some definitional clarifications.

## 1.1 Purpose of the Fund

The purpose of the Trust is to make available to brigades the ability to accept tax-deductible donations, both in person and online, with as little administrative burden as possible. It was established and is operated solely for the purpose of supporting the volunteer-based fire and emergency service activities of the brigades.

Further, the Trust, as described in the Deed, is to pay or apply the income or capital from the Trust Fund, and such parts of the capital from the Trust Fund as the Trustees at any time and from time to time think fit as follows:

- To or for the brigades in order to enable them or assist them to meet the costs of purchasing and maintaining firefighting equipment and facilities, providing training and resources and/ or to otherwise meet the administrative expenses of the brigades which are associated with their volunteer-based fire and emergency service activities
- For authorised investments which are consistent with carrying out the purpose described in the bullet point above
- To meet the reasonable costs of the current and continuing operation and management of the Trust.

## 1.2 Contact Details

The contact details for the Trust during the reporting period were as follows:

NSW Rural Fire Service & Brigades Donations Fund  
C/- 15 Carter Street, Lidcombe NSW 2141  
Tel: 02 8741 5552  
Fax: 02 8741 5533  
Email [dgr@rfs.nsw.gov.au](mailto:dgr@rfs.nsw.gov.au)

With the relocation of the NSW RFS Headquarters, from October 2018, the contact details for the Trust will be:

NSW Rural Fire Service & Brigades Donations Fund  
C/- 4 Murray Rose Avenue, Sydney Olympic Park NSW 2141  
Tel: 02 8741 5552  
Fax: 02 8741 5533  
Email [dgr@rfs.nsw.gov.au](mailto:dgr@rfs.nsw.gov.au)

The ABN for the Trust is 88 311 702 546

## 2 Governance

Governance and control is outlined in the:

- › Trust Deed dated 10 April 2012 and Deed of Amendment dated 20 June 2013
- › NSW Rural Fire Service and Brigades Donations Fund Charter v2.0
- › NSW Rural Fire Service and Brigades Donations Fund Code of Conduct
- › NSW Rural Fire Service and Brigades Donations Trust Disbursement Policy
- › Service Level Agreement between the New South Wales Rural Fire Service and NSW Rural Fire Service and Brigades Donations Fund (SLA)
- › Trust Fund Risk Register v2.0
- › Deed of Resignation and Appointment of Trustee (template)
- › Several Fact Sheets

The Trust is registered and provides reporting to the Australian Charities and Not-for-profits Commission (ACNC).

The Trust consists of six trustees whose profiles are provided in Section 7 *Profiles of the Trustees* on Page 7.

The Trust operates on a schedule of quarterly meetings and has an elected Chair. The Trust receives financial, administrative and secretariat support from the NSW RFS under the terms of the SLA. The meeting agenda is drawn from a Forward Agenda Plan developed to ensure that commitments within the Trust's guidance documents and financial obligations are addressed.

## 3 Trust Activities

Trust activities carried out during the 2017/2018 financial year were as follows:

- › The Annual Information Statement, Trust Financial Statements and Auditor's Report for the 2016/2017 reporting period was submitted to the ACNC on 22 December 2017.
- › In Meeting 22, held on 20 July 2017, the Trust considered the total value of funds available within the NSW RFS segment account and deferred additional disbursements for the 2017/2018 financial year. The Trustees subsequently resolved to consider any unsolicited proposals received during the course of the year, at its January 2019 meeting to allow a more significant budget to become available for use
- › The Trustees monitored the implementation of previously approved projects, in particular the Trust's investment in Hot Fire Training Facilities and training aids
- › Findings from the 2016 Trust Performance Assessment were responded to in a Trust Improvement Plan adopted at its meeting on 20 July 2017
- › Undertook the annual Trust Risk Register review – a detailed workshop was conducted at its meeting on 20 July 2017 with outcomes finalised on 12 October 2017. No high or critical risks were identified
- › Managed the Audit of the Trust's Financial Statements and Auditor's Report for the 2016/2017 financial year – the final report was received at Meeting 23 on 12 October 2017
- › Managed the Audit of Brigade Compliance with Deductible Gift Recipient Compliance (for the 2016/2017 financial year) and communicated the outcomes to the Commissioner of the NSW RFS and member brigades – the final report was received at Meeting 25 on 8 March 2018
- › Considered opportunities for improvement submitted by member brigades such as the use of mobile EFTPOS facilities for collecting donations and "cloud" document storage

## 4 Donations and Distributions of Funds – 2017/2018

### 4.1 Donations

During the 2017/2018 financial year, the Trust received generous donations from the public to the total of \$768,044.00 of which:

- › \$546,035.00 was donated to individual brigades
- › \$222,009.00 was donated to the central fund for distribution

Two large donations were received during the reporting period:

- › \$25,000 received on 23 April 2018
- › \$20,000 received on 26 June 2018

### 4.2 Distribution of Funds

The Trustees are responsible for the disbursement of funds donated to the NSW RFS which is known as the Central Fund.

The Trustees closely monitored the implementation progress of the Trust's investment in Hot Fire Training Facilities and training aids, with reports provided and discussed at each Trust meeting. The Trust resolved to defer any further investment in 2017/2018 to allow the Central Fund balance to increase to allow for meaningful investments in brigade resources.

Trustees attended several opening and handover events throughout the year, which provided an opportunity to showcase the investments made by the Trust using donated funds. This also provided an opportunity to promote the benefits and operations of the Trust. Several Trustees also attended brigade meetings and other NSW RFS activities to promote the operation of the Trust.

The Trust Financial Statements and Auditor's Report for the financial year ending 30 June 2018 are provided at **Appendix A**.

A summary of the total distribution of donations made to the Central Fund since the Trust's establishment is provided at **Appendix B**.

## 5 Trust Membership

As at 30 June 2018, the Trust has a membership of 258 brigades.

During the reporting period 2017/2018:

- › Twelve new brigades joined the Trust
- › Three brigades voluntarily departed the Trust

## 6 SLA key activities

The SLA was endorsed on 5 March 2015. The SLA outlines thirteen services to be provided by the NSW RFS to support the operation of the Trust.

The NSW RFS demonstrates, in part, its compliance with the SLA through quarterly and annual reporting on these services, which include financial reporting, brigade membership status, outcomes to risk assessments, submission of the Annual Information Statement, and the external auditor's report.

## 7 Profiles of the Trustees

Trustees as at 30 June 2018 were:

Trustee	Profile
<b>Mr Glenn Wall</b>	Mr Wall was appointed a Trustee on 1 May 2013. He joined the NSW RFS in 1994 and is currently a member and Secretary of the Gresford Rural Fire Brigade. Mr Wall is the Trust primary contact person for his brigade. Mr Wall has been a member of the Dungog/ Lower Hunter Bush Fire Management Committee since 1999 and has been Chair since 2005. He is also a member of the Lower Hunter Zone Liaison Committee. Mr Wall is the current Chair of the Trust.
<b>Mr Andrew Macdonald</b>	Mr Macdonald was appointed a Trustee on 1 May 2013. He joined the NSW RFS in 1983 and is currently Group Captain of Macarthur Zone and Macarthur Zone Rural Fire Service Association (RFSA) Branch Secretary. Mr Macdonald is also the Trust primary contact person for Catherine Field Rural Fire Brigade and a member of the NSW RFS/ RFSA Operations Group Consultative Committee.
<b>Mr Scott Campbell</b>	Mr Campbell was appointed a Trustee on 1 May 2013. He joined the NSW RFS in 2005 and is currently Captain of Lawrence Brigade in the Clarence Valley. Mr Campbell is also a RFSA Director and Deputy Chair of the Membership Services Committee.
<b>Mr Bruce McDonald AFSM</b>	Mr McDonald was appointed a Trustee on 17 October 2013. He joined the NSW RFS in 1980, serving 20 years as a volunteer before joining the staff ranks in 2000. Mr McDonald was awarded an Australian Fire Service Medal in 2011. Mr McDonald is currently Senior Assistant Commissioner and the Executive Director Infrastructure Services at NSW RFS.
<b>Mr Stephen Robinson</b>	Mr Robinson was appointed a Trustee on 21 March 2016. He joined the NSW RFS in 1994 and is a member of the Gosford Operational Support Brigade. Mr Robinson became Director/ Secretary of the NSW RFSA in 2015.
<b>Mr Anthony Clark</b>	Mr Clark was appointed a Trustee on 16 January 2015. He joined the NSW RFS in 2008 and is the Director, Corporate Communications at NSW RFS.

## 8 Meeting Attendance – 2017/2018

Attendance of Trustees at Trust meetings from **1 July 2017 to 30 June 2018** was as follows:

Name	Mtg 22 20/07/18	Mtg 23 12/10/17	Mtg 24 18/01/18	Mtg 25 08/03/18	Total attended
Glenn Wall (Chair)	Attended	Attended	Attended	Attended	4
Andrew MacDonald	Attended	Attended	Attended	Attended	4
Scott Campbell	Apology	Attended	Attended	Attended	3
Stephen Robinson	Attended	Apology	Attended	Attended	3
Bruce McDonald AFSM	Attended	Attended	Attended	Apology	3
Anthony Clark	Apology	Attended	Attended	Attended	3

## 9 Trust Performance Assessment

Trustees undertook an individual assessment of the performance of the Trust in September 2016 which sought feedback in the areas of:

- › Adherence to the Trust Charter
- › Committee skills and experience
- › Meeting administration and conduct
- › Communication to brigades
- › Internal and external control
- › Self-assessment of trustee skills and experience

Results were de-identified, consolidated and presented to the Trust for consideration at its meeting on 2 March 2017. Whilst the performance and self-assessment was overwhelmingly positive, a Trust Improvement Plan was prepared that captured practical responses to the issues raised. This was presented and adopted at the Trust meeting on 20 July 2017.



## **Appendix A: Audited Annual Financial Statements for 2017/2018**

NSW Rural Fire Service & Brigades Donations Fund  
ABN: 88 311 702 546

Annual Financial Statements  
30 June 2018

# NSW Rural Fire Service & Brigades Donations Fund

## Trustees' report

### For the year ended 30 June 2018

The trustee's present their report together with the financial report of NSW Rural Fire Service & Brigades Donations Fund ("the Trust") for the year ended 30 June 2018 and the auditor's report thereon.

#### 1. Trustee's

The trustee's of the Trust at any time during or since the end of the financial year are:

##### Name

Scott Campbell	Appointed 1 May 2013
Andrew Macdonald	Appointed 1 May 2013
Glen Wall	Appointed 1 May 2013
Bruce McDonald	Appointed 17 October 2013
Anthony Clark	Appointed 16 January 2015
Stephen Robinson	Appointed 21 March 2016

#### 2. Trustees' meetings

Meetings are held when necessary. This is predominantly to decide on the apportionment of the Trust's funds across the range of activities it involves itself in. A total of four meetings were held this financial year.

#### 3. Principal activities

The principal activity of the Trust during the course of the financial year was for the purpose of supporting the volunteer-based fire and emergency service activities of the Brigades.

There were no other significant changes in the nature of the activities of the Trust during the year.

#### 4. Operating and financial review

##### Overview of the Trust

The surplus for the year amounted to \$121,380 (2017: deficit of \$221,042).

The deficit in the previous year was derived as a result of funds distributed to the member Brigades, which exceeded the donations received during the year.

## NSW Rural Fire Service & Brigades Donations Fund Trustees' report (continued)

For the year ended 30 June 2018

### Significant changes in the state of affairs

In the opinion of the trustees, there were no significant changes in the state of affairs of the Trust that occurred during the financial year under review.

### 5. Events subsequent to reporting date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the trustees of the Trust, to affect significantly the operations of the Trust, the results of those operations, or the state of affairs of the Trust, in future financial years.

### 6. Likely developments

The Trust expects to maintain the present status and level of operations.

### 7. Environmental regulation

The Trust's operations are not subject to any significant environmental regulations under Commonwealth and State legislation.

### 8. Lead auditor's independence declaration


The lead auditor's independence declaration is set out on page 14 and forms part of the Trustees' report for the financial year 2018.

This report is made with a resolution of the Trustees:

Dated at Lidcombe this 25<sup>th</sup> day of October 2018.



Glenn Wall  
Trustee



Andrew Macdonald  
Trustee

NSW Rural Fire Service & Brigades Donations Fund  
Statement of comprehensive income  
For the year ended 30 June 2018

	<i>Note</i>	<b>2018</b> \$	<b>2017</b> \$
Revenue	4	812,351	792,828
Bank charges		(1,660)	(1,203)
Distributions to Brigades		(685,111)	(1,008,247)
Other expenses		<u>(4,200)</u>	<u>(4,420)</u>
<b>Surplus/(deficit) for the period</b>		121,380	(221,042)
Other comprehensive income for the period		-	-
<b>Total comprehensive income for the period</b>		<u>121,380</u>	<u>(221,042)</u>

The statement of comprehensive income is to be read in conjunction with the notes of the financial statements set out on pages 7 to 10.

# NSW Rural Fire Service & Brigades Donations Fund

## Statement of changes in equity

For the year ended 30 June 2018

	Allocated capital funds \$	Accumulated surplus \$	Total equity \$
Opening balance at 1 July 2016	10	483,603	483,613
Net (deficit) for the period	-	(221,042)	(221,042)
Closing balance at 30 June 2017	<u>10</u>	<u>262,561</u>	<u>262,571</u>
Opening balance at 1 July 2017	10	262,561	262,571
Net surplus for the period	-	121,380	121,380
Closing Balance at 30 June 2018	<u>10</u>	<u>383,941</u>	<u>383,951</u>

The statement of changes in equity is to be read in conjunction with the notes of the financial statements set out on pages 7 to 10.

# NSW Rural Fire Service & Brigades Donations Fund

## Statement of financial position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
Cash and cash equivalents	5	2,125,044	1,795,773
Trade and other receivables	6	1,983	1,563
<b>Total current assets</b>		<u>2,127,027</u>	<u>1,797,336</u>
<b>Total assets</b>		<u>2,127,027</u>	<u>1,797,336</u>
<b>Liabilities</b>			
Trade and other payables	7	1,743,076	1,534,765
<b>Total current liabilities</b>		<u>1,743,076</u>	<u>1,534,765</u>
<b>Total liabilities</b>		<u>1,743,076</u>	<u>1,534,765</u>
<b>Net assets</b>		<u>383,951</u>	<u>262,571</u>
<b>Equity</b>			
Settlement sum		10	10
Accumulated surplus	8	383,941	262,561
<b>Total equity</b>		<u>383,951</u>	<u>262,571</u>

The statement of financial position is to be read in conjunction with the notes to the financial statements set out on pages 7 to 10.

# NSW Rural Fire Service & Brigades Donations Fund

## Statement of cash flows

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Cash flows from operating activities</b>			
Cash receipts in course of operations		768,044	750,459
Cash payments in course of operations		(483,080)	(775,897)
Cash provided by operating activities		284,964	(25,438)
Interest received		44,307	42,369
<b>Net cash from operating activities</b>	9	329,271	16,931
<b>Cash flows from financing activities</b>			
Settlement sum		-	-
<b>Net cash from investing activities</b>		-	-
Net increase in cash and cash equivalents		329,271	16,931
Cash and cash equivalents at 1 July		1,795,773	1,778,842
<b>Cash and cash equivalents at 30 June</b>	5	2,125,044	1,795,773

The statement of cash flows is to be read in conjunction with the notes to the financial statements set out on pages 7 to 10.



# NSW Rural Fire Service & Brigades Donations Fund

## Notes to the financial statements

### 1. Reporting entity

NSW Rural Fire Service & Brigades Donations Fund ("the Trust") is domiciled in Australia.  
The financial report was authorised for issue by the Trustees on 25 October 2018.

### 2. Basis of preparation

#### (a) Statement of compliance

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards adopted by the Australian Accounting Standards Board ("AASB"), the *Corporations Act 2001* and the Trust Deed dated 10 April 2012, and any subsequent amendments.

#### (b) Basis of preparation

The financial report is presented in Australian dollars and prepared on the historical cost basis.

#### (c) Functional and presentation currency

The financial statements are presented in Australian dollars, which is the Trust's functional currency.

#### (d) Use of estimates and judgement

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

### 3. Significant accounting policies

#### (a) Trade and other receivables

Trade and other receivables are stated at their cost less impairment losses.

#### (b) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand and cash balances as per bank account.

#### (c) Trade and other payables

Trade and other payables are stated at cost.

#### (d) Revenue

Revenues are recognised at fair value of the consideration received net of the amount of goods and services tax (GST) payable to the taxation authority.

##### (i) Interest revenue

Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

##### (ii) Donations

Donations are recognised only when received at the Trust's administration offices or deposited into the Trust's bank account.

##### (iii) Distributions paid or payable

In accordance with the Trust Deed, the Trust fully distributes donations deposited to the account. Brigades may elect to have donations distributed to them upon receipt of the deposit or have monies retained within the Fund until some time in the future. Where donations are retained within the account interest is credited to the Brigade account on a monthly basis.



## NSW Rural Fire Service & Brigades Donations Fund

### Notes to the financial statements (continued)

#### 3. Significant accounting policies (continued)

**(e) Goods and services tax**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the taxation authority is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the taxation authority are classified as operating cash flows.

**(f) Income tax**

The Trust is endorsed by the Australian Taxation Office for income tax exemption as a charitable fund, under Subdivision 50-B of the Income Tax Assessment Act 1997. This exemption applies from 3 May 2012.

# NSW Rural Fire Service & Brigades Donations Fund

## Notes to the financial statements (continued)

	2018 \$	2017 \$
<b>4. Revenue</b>		
Donations – RFS	222,009	210,936
Donations – Brigades	546,035	539,523
Interest received – RFS	6,575	9,506
Interest received – Brigades	37,732	32,863
	<u>812,351</u>	<u>792,828</u>
<b>5. Cash and cash equivalents</b>		
Cash on hand	10	10
Cash at bank	2,125,034	1,795,763
	<u>2,125,044</u>	<u>1,795,773</u>
<b>6. Trade and other receivables</b>		
GST refundable	1,983	1,563
	<u>1,983</u>	<u>1,563</u>
<b>7. Trade and other payables</b>		
Distributions held in trust	1,738,456	1,530,200
Other creditors	4,620	4,565
	<u>1,743,076</u>	<u>1,534,765</u>
<b>8. Accumulated surplus</b>		
Accumulated surplus at beginning of period	262,561	483,603
Net surplus/(deficit)	121,380	(221,042)
Accumulated surplus at the end of period	<u>383,941</u>	<u>262,561</u>
<b>9. Reconciliation of cash flows from operating activities</b>		
<b>Cash flows from operating activities</b>		
Net surplus/(deficit) for the period	121,380	(221,042)
<i>Change in assets and liabilities during the financial year:</i>		
(Increase) in trade and other receivables	(420)	(530)
Increase in trade and other payables	<u>208,311</u>	<u>238,503</u>
<b>Net cash from operating activities</b>	<u>329,271</u>	<u>16,931</u>

# NSW Rural Fire Service & Brigades Donations Fund

## Notes to the financial statements (continued)

### 10. Key management personnel

The following responsible persons were key management personnel of the Trust at any time during the reporting period:

Scott Campbell (Appointed 1 May 2013)  
 Andrew Macdonald (Appointed 1 May 2013)  
 Glen Wall (Appointed 1 May 2013)  
 Bruce McDonald (Appointed 17 October 2013)  
 Anthony Clark (Appointed 16 January 2015)  
 Stephen Robinson (Appointed 21 March 2016)

#### Transactions with key management personnel

No transactions with management personnel were noted throughout the period.

#### Trustees

The Trustees did not receive remuneration for their services during the period.

### 11. Segment reporting

NSW Rural Fire Service & Brigades Donations Fund is established and operates solely for the purpose of supporting the volunteer-based fire and emergency service activities of the Brigades, and operates in Australia.

### 12. Commitments

Non-cancellable amounts contracted for but not recognised in the financial statements.

	2018	2017
	\$	\$
Payable		
- not later than 12 months	-	47,000
- later than 12 months but not later than five years	-	-
- later than five years	-	-
	<u>-</u>	<u>47,000</u>

### 13. Subsequent events

There has not arisen in the interval between the end of the financial period and the date of this report any item, transaction or event of a nature and unusual nature likely, in the opinion of the Trustee's of the Trust, to affect significantly the operations of the Trust, the results of these operations, or the state of affairs of the Trust, in future financial years.

## NSW Rural Fire Service & Brigades Donations Fund Trustee's declaration

In the opinion of the Trustee's of NSW Rural Fire Service & Brigades Donations Fund ("the Trust"):

- (a) the accompanying financial statement of the Trust are drawn up so as to give a true and fair view of the financial position of NSW Rural Fire Service & Brigades Donations Fund for the year ended 30 June 2018 and the state of affairs of the Trust as at that date, and comply with the provisions of the Trust Deed dated 10 April 2012;
- (b) at the date of this Declaration, there are reasonable grounds to believe the Trust will be able to pay its debts as and when they become due and payable.

Dated at Lidcombe this 25<sup>th</sup> day of October 2018.

Signed in accordance with a Resolution of the Trustee:



Glenn Wall  
Trustee



Andrew Macdonald  
Trustee





## Independent auditor's report to the members of NSW Rural Fire Service & Brigades Donations Fund

### Report on the Audit of the Financial Report Qualified Opinion

We have audited the accompanying financial report of NSW Rural Fire Service & Brigades Donations Fund ("the Trust") for the financial year ended 30 June 2018, which comprises the statement of financial position as at 30 June 2018 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes to the financial statements set out on pages 3 to 10 and the Trustee's declaration set out on page 11.

#### Basis for qualified auditor's opinion

Revenues from donations are a significant source of revenue for NSW Rural Fire Service & Brigades Donations Fund. As is common for such income, it has been agreed that due to limited controls over the collection of cash donations prior to entry into its financial records, it is not possible to determine the completeness of revenue. Accordingly, as the evidence available to us regarding revenues from these sources was limited, our audit procedures with respect to these items of revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the revenues from these sources are complete.

#### Qualified auditor's opinion

In our opinion, except for the effects on the financial report of such adjustments, if any, as might have been required had the limitation referred to in the qualification paragraph not existed, the financial report of Rural Fire Service & Brigades Donations Fund the Trust Deed dated 10 April 2012 (and any subsequent amendments), including:

- Giving a true and fair view of the Trust's financial position as at 30 June 2018 and of its performance for the year ended on that date; and
- Complying with Australian Accounting Standards.

#### Basis of opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our audit. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Boards APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of the Trustee's for the Financial Report

The Trustee's of the Trust are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Corporations Act 2001* and the Trust Deed dated 10 April 2012 (and any subsequent amendments). This responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of this financial report.



**Strategic Audit Services**  
Chartered Accountants

## **Independent auditor's report to the members of NSW Rural Fire Service & Brigades Donations Fund (continued)**

### **Auditor's Responsibilities for the Audit of the Financial Report (Continued)**

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease or continue as a going concern.
- Evaluate the overall presentation structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves a fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company or business activities within the Company to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Strategic Audit Services Pty Limited**  
Chartered Accountants

S Balram  
Director

Lidcombe.

25 October 2018.

Principal  
Sharma Balram

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Strategic Audit Services  
Pty Ltd

ACN: 139 121 841





**Strategic Audit Services**  
Chartered Accountants

To: the Trustees of NSW Rural Fire Service & Brigades Donations Fund

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2018 there have been:

- no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

**Strategic Audit Services Pty Limited**  
Chartered Accountants

S Balram  
Director

Lidcombe.

25 October 2018.

Principal  
Sharma Balram

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## Appendix B: Summary of Trust Disbursements of Funds Donated to the NSW RFS

Year	Value	Investment
2011/2012	\$8,500	Commencement of the Trust At Meeting 1, 31 May 2012, funds were used to establish the financial arrangements of the Trust and member brigades.
2012/2013	Nil	Nil expenditure during the financial year.
2013/2014	\$637,000	At Meeting 9 on 9 April 2014, provision of buoy wall dams and 47 thermal imaging cameras (across 11 districts in both of Regions North and South, 17 districts in Region East and 8 districts in Region West).
2013/2014	\$25,000	A total of \$71,000 was allocated for the development of community bush fire educational materials. The objective was ultimately delivered by the NSW RFS as part of a broader campaign and the remaining funds (\$46,000) were returned for redistribution by the Trust.
2015/2016	Nil	Nil expenditure during the financial year.
2016/2017	\$440,789	A total of \$450,000 was allocated for the establishment of four Hot Fire Training Facilities (HFTF) located at Clarence Valley, Canobolas (in progress), Lower Hunter and Bland/Temora. In addition, two mobile HFTF's were constructed for use across NSW. Six thermal manikins were purchased as training aids to support each of the HFTF's. An under expenditure of \$9,211 was returned to the Trust for redistribution.
2017/2018	Nil	Nil expenditure during the financial year. At Meeting 20 on 20 July 2017, the Trustees resolved to hold over funds to 2018/19 FY to allow for a larger pool of funds to be available for disbursement.