



# **NSW RURAL FIRE SERVICE BRIGADES DONATIONS FUND**

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## **ANNUAL REPORT**

**1 July 2015 to 30 June 2016  
and  
1 July 2016 to 30 June 2017**

## Document control

### Release history

HPE Ref	Date	Author	Summary of changes
Doc18/27549	February 2018	Dianne Kelly	Initial version

### Reviewed by

Name	Title	Date
Susan Greenwood	Manager, Committees & Projects	01/03/2018
Ross Wallis	Senior Committees and Projects Officer	28/02/2018

### Endorsed by

Name	At	Date
The Trustees	Meeting 25	

### Related documents

Document name	Reference
Trust Deed dated 10 April 2012	Doc17/1292
Deed of Amendment dated 20 June 2013	Doc17/1293
NSW Rural Fire Service and Brigades Donations Fund Charter	Doc17/1138
Service Level Agreement	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	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.

## 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 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 fire-fighting 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

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)

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
- › 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 NSW Rural Fire Service and Brigades Donations Fund and the NSW Rural Fire Service (SLA)
- › Several Fact Sheets

The Trust comprises of six trustees whose profiles are provided in Section 8 Profiles of the Trustees on Page 7.

Mr Stephen Robinson was appointed as a trustee by deed on 21 March 2016. Mr Brian McKinlay AFSM (appointed as Trustee on 10 April 2012) retired by deed from the Trust on 21 March 2016.

In previous documentation and in the 2015/2016 and 2016/2017 Annual Financial Statements (attached to this report), it was noted that Mr Brian Mckinlay retired on 9 July 2015 and Mr Stephen Robinson was appointed on 15 January 2016. Upon reviewing the Deed of Resignation and Appointment of Trustee as executed by Mr Mckinlay and Mr Robinson, it has become apparent that the date of resignation and appointment is 21 March 2016.

The Trust operates 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 between the Trust and the NSW Rural Fire Service. Meeting papers include items for discussion drawn from the Trust's guidance documents and financial reports indicating Trust Fund activity.

### 3 Administration

Administrative activities of the Trust carried out during the 2015/2016 and 2016/2017 financial years (FY) are as follows:

- › On 7 December 2016, the ATO contact persons were updated from Mr Phong Cao and Mr Richard Lyons to Mr Anthony Clark and Mr Gregory Lloyd (NSW RFS Manager, Financial Accounting)
- › On 22 January 2017, the Trust's Westpac bank account details were updated to reflect the current Trustees of Bruce McDonald, Glenn Wall, Scott Campbell, Andrew MacDonald, Anthony Clark and Stephen Robinson
- › On 27 January 2017, the Annual Information Statement for the 2015/2016 reporting period was submitted to the Australian Charities and Not-for-profits Commission (ACNC)
- › On 22 December 2017, the Annual Information Statement for the 2016/17 reporting period was submitted to the ACNC

### 4 Trust Activities

Trust activities carried out during the 2015/2016 and 2016/2017 financial years (FY) were as follows:

- › Engagement of Arnold Stevens Finlay Chartered Accountants to conduct an audit of the financial statements of the Trust for the financial years ending 30 June 2016 and 30 June 2017. The Annual Financial Statements 30 June 2016 are provided at **Appendix A** and the Annual Financial Statements 30 June 2017 are provided at **Appendix B**
- › An annual performance assessment of the Trust was conducted in October 2016. The self-assessment considered the Trust's performance across six focus areas rating against a five-point satisfaction scale. The results of the most recent assessment appear at the end of this report
- › An annual review of the Trust's Charter, Code of Conduct, SLA and Disbursement Policy – the most recent review was conducted on 16 October 2016
- › An annual Trust risk review – the most recent held on 2 March 2017 with no critical or high risks identified

- › A Review of Deposits and Compliance with Donations Requirements was conducted for the financial year ending 30 June 2015, with sixteen brigades chosen by the Trustees to form a representative sample across the four Regions. The audit findings concluded that the vast majority of brigades are complying with the reporting requirements, with specific findings provided to individual brigades. The report was provided to the Trust in late 2016.

## **5 Donations and Distributions of Funds**

### **5.1 Financial Year 2015/2016**

During the 2015/2016 financial year, the Trust received generous donations from the public to the total of \$714,587.00 of which:

- › \$504,539.00 was donated to individual brigades
- › \$210,048.00 was donated to the central fund for distribution

### **5.2 Financial Year 2016/2017**

During the 2016/2017 financial year, the Trust received generous donations from the public to the total of \$750,459.00, of which:

- › \$539,523.00 was donated to individual Brigades
- › \$210,936.00 was donated to the central fund for distribution

From accumulated funds in the central fund a total of \$405,411.00 was allocated towards the procurement of three Hot Fire Training Centres at Lower Hunter, Canobolas and Bland Temora - West Wyalong, together with a mobile structural fire training centre. This was extended to include an additional mobile unit.

The Trustees also endorsed the purchase of four manikins for each of the Hot Fire Training Facilities at approximately \$6,500 per manikin.

The contribution from the Trust was made to the NSW RFS in the form of a grant and implementation commenced during the 2017/2018 financial year. The NSW RFS provides the Trust with regular progress reports at each of the Trust's meetings. Full project delivery is expected by 30 June 2018. Manikins are imported and are expected to arrive during April 2018.

## **6 Trust Membership**

As at 30 June 2017, the Trust has a membership of 235 brigades

During the reporting period **2015/2016**:

- › Eight new brigades joined the Trust
- › No brigades departed the Trust

During the reporting period **2016/2017**:

- › Ten new brigades joined the Trust
- › No brigades departed the Trust

## **7 SLA key activities**

The SLA was endorsed on 16 October 2016. The SLA outlines thirteen services to be provided by the NSW RFS to meet the obligations of the Trustees where relevant.

The NSW RFS demonstrates 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.

## 8 Profiles of the Trustees

Trustees as at 30 June 2017 are:

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 Brigade 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.

## 9 Meeting Attendance

### 9.1 2015/2016 Meeting Attendance

Attendance of Trustees at Trust meetings from **1 July 2015 to 30 June 2016** was as follows:

Name	Mtg 14 9/7/15	Mtg 15 8/10/15	Mtg 16 15/1/16	Mtg 17 3/3/16	Total attended
Glenn Wall (Chair)	Attended	Attended	Attended	Attended	4
Andrew MacDonald	Attended	Attended	Attended	Apology	3
Scott Campbell	Attended	Attended	Attended	Attended	4
Stephen Robinson*	N/A	N/A	N/A	N/A	0
Bruce McDonald AFSM	Attended	Attended	Attended	Apology	3
Anthony Clark	Attended	Attended	Attended	Attended	4
Brian McKinlay*	Attended	N/A	N/A	N/A	1

\*Note: Stephen Robinson was appointed as trustee by deed on 21 March 2016 and Mr Brian McKinlay retired as trustee by deed on 21 March 2016.

## 9.2 2016/2017 Meeting Attendance

Attendance of Trustees at Trust meetings from **1 July 2016 to 30 June 2017** was as follows:

Name	Mtg 18 17/1/16	Mtg 19 6/10/16	Mtg 20 19/1/17	Mtg 21 2/3/17	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	Apology	Attended	Attended	Attended	3
Anthony Clark	Attended	Attended	Attended	Attended	4

## 10 Trust Performance Assessment

In September 2016, the trustees undertook an assessment of the performance of the Trust in the following areas:

- › Trust Deed and Charter
- › Skills and Experience of the Trustees
- › Meeting Administration and Conduct of the Trust
- › Communication by the Trust with Brigades
- › Internal and External Controls
- › Trustee self- assessment of their own performance

The six Trustees rated the performance of the Trust against a five-point satisfaction scale. Four of the six above listed areas received a high satisfaction rating in regards to the Trust Deed and Charter, Meeting Administration and Conduct, Internal and External Controls and the Trustees self- assessment. The remaining two of the six above listed areas received a medium satisfaction rating in regards to Skills and Experience and Communications to Brigades.

At the 2 March 2017 meeting, the collated findings were presented to the Trustees with improvement opportunities to be articulated in an Improvement Plan and presented at the 20 July 2017 meeting.

## **Appendix A**

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

Annual Financial Statements  
30 June 2016

## NSW Rural Fire Service & Brigades Donations Fund

### Trustees' report

For the year ended 30 June 2016

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 2016 and the auditor's report thereon.

#### 1. Trustees

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 28 October 2014
Brian Mckinlay	Retired 9 July 2015
Stephen Robinson	Appointed 15 January 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 \$131,417 (2015: deficit of \$484,789).

This was derived after paying out expenses on behalf of the Trust.

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

For the year ended 30 June 2016

### **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

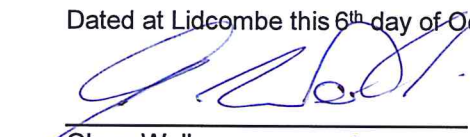
The Trust's operations are not subject to any significant environmental regulations under Commonwealth and State legislation.

### 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 2016.

This report is made with a resolution of the Trustees:

Dated at Lidecombe this 6<sup>th</sup> day of October 2016.

  
\_\_\_\_\_  
Glenn Wall  
\_\_\_\_\_  
Andrew Macdonald



# NSW Rural Fire Service & Brigades Donations Fund Statement of comprehensive income

For the year ended 30 June 2016

	Note	2016 \$	2015 \$
Revenue	4	758,485	827,554
Bank charges		(973)	(3,832)
Distributions to Brigades		(621,946)	(1,308,511)
Other expenses		(4,149)	-
<b>Surplus/(deficit) for the period</b>		131,417	(484,789)
Other comprehensive income for the period		-	-
<b>Total comprehensive income for the period</b>		131,417	(484,789)

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 2016

	Allocated capital funds \$	Accumulated surplus \$	Total equity \$
Opening balance at 1 July 2015	10	352,186	352,196
Net surplus for the period	-	131,417	131,417
Closing balance at 30 June 2016	<u>10</u>	<u>483,603</u>	<u>483,613</u>
Opening balance at 1 July 2014	10	836,975	836,985
Net (deficit) for the period	-	(484,789)	(484,789)
Closing Balance at 30 June 2015	<u>10</u>	<u>352,186</u>	<u>352,196</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 2016

	Note	2016 \$	2015 \$
<b>Assets</b>			
Cash and cash equivalents	5	1,778,842	1,389,620
Trade and other receivables	6	1,033	665
<b>Total current assets</b>		<u>1,779,875</u>	<u>1,390,285</u>
<b>Total assets</b>		<u>1,779,875</u>	<u>1,390,285</u>
<b>Liabilities</b>			
Trade and other payables	7	1,296,262	1,038,089
<b>Total current liabilities</b>		<u>1,296,262</u>	<u>1,038,089</u>
<b>Total liabilities</b>		<u>1,296,262</u>	<u>1,038,089</u>
<b>Net assets</b>		<u>483,613</u>	<u>352,196</u>
<b>Equity</b>			
Settlement sum		10	10
Accumulated surplus	8	483,603	352,186
<b>Total equity</b>		<u>483,613</u>	<u>352,196</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 2016

	Note	2016 \$	2015 \$
<b>Cash flows from operating activities</b>			
Cash receipts in course of operations		714,587	772,872
Cash payments in course of operations		(369,263)	(1,065,228)
Cash provided by operating activities		345,324	(292,356)
Interest received		43,898	54,682
<b>Net cash from operating activities</b>	9	389,222	(237,674)
<b>Cash flows from financing activities</b>			
Settlement sum		-	-
<b>Net cash from investing activities</b>		-	-
Net increase/(decrease) in cash and cash equivalents		389,222	(237,674)
Cash and cash equivalents at 1 July		1,389,620	1,627,294
<b>Cash and cash equivalents at 30 June</b>	5	1,778,842	1,389,620

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 6 October 2016.

### 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.

#### (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)

	2016 \$	2015 \$
<b>4. Revenue</b>		
Donations – RFS	210,048	226,930
Donations – Brigades	504,539	545,942
Interest received – RFS	11,131	25,675
Interest received – Brigades	32,767	29,007
	<u>758,485</u>	<u>827,554</u>
<b>5. Cash and cash equivalents</b>		
Cash on hand	10	10
Cash at bank	1,778,832	1,389,610
	<u>1,778,842</u>	<u>1,389,620</u>
<b>6. Trade and other receivables</b>		
GST refundable	1,033	665
	<u>1,033</u>	<u>665</u>
<b>7. Trade and other payables</b>		
Distributions held in trust	1,292,229	1,034,422
Other creditors	4,033	3,667
	<u>1,296,262</u>	<u>1,038,089</u>
<b>8. Accumulated surplus</b>		
Accumulated surplus at beginning of period	352,186	836,975
Net surplus/(deficit)	131,417	(484,789)
Accumulated surplus at the end of period	<u>483,603</u>	<u>352,186</u>
<b>9. Reconciliation of cash flows from operating activities</b>		
<b>Cash flows from operating activities</b>		
Net surplus/(deficit) for the period	131,417	(484,789)
<i>Change in assets and liabilities during the financial year:</i>		
(Increase) in trade and other receivables	(368)	644
Increase in trade and other payables	258,173	246,471
<b>Net cash from operating activities</b>	<u>389,222</u>	<u>(237,674)</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 28 October 2014)  
 Brian Mckinlay (Retired 9 July 2015)  
 Stephen Robinson (Appointed 15 January 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.

	2016 \$	2015 \$
Payable		
- not later than 12 months	47,000	87,320
- later than 12 months but not later than five years	-	-
- later than five years	-	-
	<u>47,000</u>	<u>87,320</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.

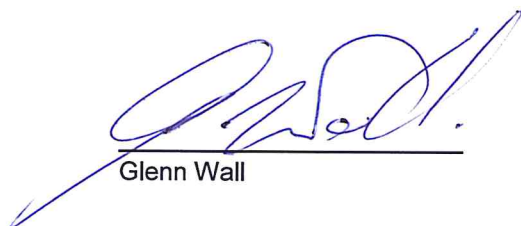
## NSW Rural Fire Service & Brigades Donations Fund Trustee's declaration

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 2016 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 6<sup>th</sup> day of October 2016.

Signed in accordance with a Resolution of the Trustee:



Glenn Wall



Andrew Macdonald



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

We have audited the accompanying financial report of NSW Rural Fire Service & Brigades Donations Fund ("the Trust") for the financial year ended 30 June 2016, which comprises the statement of financial position as at 30 June 2016 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.

### Trustee's responsibility 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. 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 responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 controls relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report.

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

### Independence

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

**Principal**  
Sharma Balram

**Consultants**  
Gerry Farlanga  
Anne Botting

**Sydney**  
Level 6, 189 Kent Street  
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A R N O L D S T E V E N S F I N L A Y

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

### **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 NSW Rural Fire Service & Brigades Donations Fund is in accordance with the Trust Deed dated 10 April 2012, including:

- i. giving a true and fair view of the Trust's financial position as at 30 June 2016 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards.

**Arnold Steven Finlay Assurance Services Pty Limited  
Chartered Accountants**

S Balram  
Director

Lidcombe.

6 October 2016.



ARNOLD STEVENS FINLAY

*Real Solutions*

## Lead auditor's independence declaration under Section 307C of the Corporations Act 2001

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 2016 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.

**Arnold Steven Finlay Assurance Services Pty Limited**  
**Chartered Accountants**

S Balram  
*Director*

Lidcombe.

6 October 2016.

**Principal**  
Sharma Balram

**Consultants**  
Gerry Farlanga  
Anne Botting

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## **Appendix B**

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

Annual Financial Statements  
30 June 2017



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

For the year ended 30 June 2017

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 2017 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 28 October 2014
Stephen Robinson	Appointed 15 January 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 deficit for the year amounted to \$221,042 (2016: surplus of \$131,417).

The deficit 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 2017

### 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

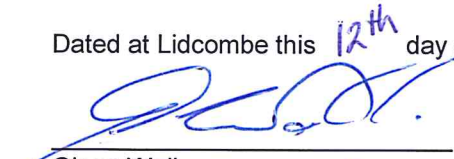
The Trust's operations are not subject to any significant environmental regulations under Commonwealth and State legislation.

### 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 2017.

This report is made with a resolution of the Trustees:

Dated at Lidcombe this 12<sup>th</sup> day of October 2017.

  
Glenn Wall  
Andrew Macdonald

# NSW Rural Fire Service & Brigades Donations Fund

## Statement of comprehensive income

For the year ended 30 June 2017

	<i>Note</i>	<b>2017</b> \$	<b>2016</b> \$
Revenue	4	792,828	758,485
Bank charges		(1,203)	(973)
Distributions to Brigades		(1,008,247)	(621,946)
Other expenses		<u>(4,420)</u>	<u>(4,149)</u>
<b>(Deficit)/surplus for the period</b>		(221,042)	131,417
Other comprehensive income for the period		-	-
<b>Total comprehensive income for the period</b>		<u>(221,042)</u>	<u>131,417</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 2017

	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 2015	10	352,186	352,196
Net surplus for the period	-	131,417	131,417
Closing Balance at 30 June 2016	<u>10</u>	<u>483,603</u>	<u>483,613</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 2017

	Note	2017 \$	2016 \$
<b>Assets</b>			
Cash and cash equivalents	5	1,795,773	1,778,842
Trade and other receivables	6	1,563	1,033
<b>Total current assets</b>		<u>1,797,336</u>	<u>1,779,875</u>
<b>Total assets</b>		<u>1,797,336</u>	<u>1,779,875</u>
<b>Liabilities</b>			
Trade and other payables	7	<u>1,534,765</u>	<u>1,296,262</u>
<b>Total current liabilities</b>		<u>1,534,765</u>	<u>1,296,262</u>
<b>Total liabilities</b>		<u>1,534,765</u>	<u>1,296,262</u>
<b>Net assets</b>		<u>262,571</u>	<u>483,613</u>
<b>Equity</b>			
Settlement sum		10	10
Accumulated surplus		<u>262,561</u>	<u>483,603</u>
<b>Total equity</b>		<u>262,571</u>	<u>483,613</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 2017

	Note	2017 \$	2016 \$
<b>Cash flows from operating activities</b>			
Cash receipts in course of operations		750,459	714,587
Cash payments in course of operations		(775,897)	(369,263)
Cash provided by operating activities		(25,438)	345,324
Interest received		42,369	43,898
<b>Net cash from operating activities</b>	9	16,931	389,222
<b>Cash flows from financing activities</b>			
Settlement sum		-	-
<b>Net cash from investing activities</b>		-	-
Net increase in cash and cash equivalents		16,931	389,222
Cash and cash equivalents at 1 July		1,778,842	1,389,620
<b>Cash and cash equivalents at 30 June</b>	5	1,795,773	1,778,842

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 October 2017.

### 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.

#### (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)

	2017 \$	2016 \$
<b>4. Revenue</b>		
Donations – RFS	210,936	210,048
Donations – Brigades	539,523	504,539
Interest received – RFS	9,506	11,131
Interest received – Brigades	32,863	32,767
	<u>792,828</u>	<u>758,485</u>
<b>5. Cash and cash equivalents</b>		
Cash on hand	10	10
Cash at bank	1,795,763	1,778,832
	<u>1,795,773</u>	<u>1,778,842</u>
<b>6. Trade and other receivables</b>		
GST refundable	1,563	1,033
	<u>1,563</u>	<u>1,033</u>
<b>7. Trade and other payables</b>		
Distributions held in trust	1,530,200	1,292,229
Other creditors	4,565	4,033
	<u>1,534,765</u>	<u>1,296,262</u>
<b>8. Accumulated surplus</b>		
Accumulated surplus at beginning of period	483,603	352,186
Net (deficit)/surplus	(221,042)	131,417
Accumulated surplus at the end of period	<u>262,561</u>	<u>483,603</u>
<b>9. Reconciliation of cash flows from operating activities</b>		
<b>Cash flows from operating activities</b>		
Net (deficit)/surplus for the period	(221,042)	131,417
<i>Change in assets and liabilities during the financial year:</i>		
(Increase) in trade and other receivables	(530)	(368)
Increase in trade and other payables	238,503	258,173
<b>Net cash from operating activities</b>	<u>16,931</u>	<u>389,222</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 28 October 2014)  
 Stephen Robinson (Appointed 15 January 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.

	2017	2016
	\$	\$
Payable		
- not later than 12 months	47,000	47,000
- later than 12 months but not later than five years	-	-
- later than five years	-	-
	<u>47,000</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 2017 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 12<sup>th</sup> day of October 2017.

Signed in accordance with a Resolution of the Trustee:

  
Glenn Wall  
Andrew Macdonald

## **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 2017, which comprises the statement of financial position as at 30 June 2017 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, including:

- Giving a true and fair view of the Trust's financial position as at 30 June 2017 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. 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 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.



## 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.

**Arnold Steven Finlay Assurance Services Pty Limited**  
**Chartered Accountants**



S Balram  
Director

Lidcombe.

12 October 2017.

**Principal**  
Sharma Balram

**Consultants**  
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## Lead auditor's independence declaration under Section 307C of the Corporations Act 2001

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 2017 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.

**Arnold Steven Finlay Assurance Services Pty Limited**  
**Chartered Accountants**

S Balram  
*Director*

Lidcombe.

12 October 2017.

**Principal**  
Sharma Balram

**Consultants**  
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