



Australian Government
Registered Organisations Commission

23 December 2021

Emma Alliss
Secretary
The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia
Sent via email: emma@beu.org.au

Dear Emma Alliss,

Section 269 application for certificate stating financial affairs of reporting unit are encompassed by financial affairs of associated State body for year ended 30 June 2021 (FR2021/222)

I refer to the application lodged pursuant to section 269 of the *Fair Work (Registered Organisations) Act 2009* in respect of the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia for the financial year ended 30 June 2021. The application was lodged with the Registered Organisations Commission on 16 December 2021.

I have granted the application. The certificate is attached.

If you wish to discuss this matter, please contact Kylie Ngo on (03) 9603 0764 or by email at kylie.ngo@roc.gov.au.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'CE'.

Chris Enright
Executive Director
Registered Organisations Commission



CERTIFICATE

Fair Work (Registered Organisations) Act 2009

s.269(2)(a)—Reporting unit's financial affairs encompassed by associated State body

The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia
(FR2021/222)

MR ENRIGHT

MELBOURNE, 23 DECEMBER 2021

Reporting unit's financial affairs encompassed by associated State body

[1] On 16 December 2021 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (**the Act**) by the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (**the reporting unit**) for a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (**the Association**), an associated State body, in respect of the financial year ending 30 June 2021.

[2] On 16 December 2021, the reporting unit lodged a copy of the audited accounts of the Association with the Registered Organisations Commission.

[3] I am satisfied that the Association:

- is registered under the *Industrial Relations Act 1979 (WA)*, a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the reporting unit; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit; and
- is an associated State body.

[4] I am further satisfied that:

- the Association has in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the accounts with the relevant State authority;
- any members of the reporting unit who are not also members of the Association have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the Association; and
- a report under s.254 of the Act has been prepared in respect of those activities of the reporting unit and has been provided to the members of the reporting unit with copies of the accounts.

[5] I am satisfied that the financial affairs of the reporting unit in respect of the financial year ending 30 June 2021, are encompassed by the financial affairs of the Association and I certify accordingly under s.269(2)(a) of the Act.



DELEGATE OF THE COMMISSIONER

Printed by authority of the Commonwealth Government Printer

BREWERIES EMPLOYEES UNION

The Breweries and Bottleyards Employees'
Industrial Union of Workers of Western Australia
ABN 73 507 364 966

Unit 11, 64 Bannister Rd,
Canning Vale WA 6155
PO Box 1455
Canning Vale WA 6970

Phone: 9455 4633
Fax: 9455 4733

~~emma.hen@uwa.com.au~~

16 December 2021

Commissioner Mark Bielecki
Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001

By Email: regorgs@roc.gov.au

Dear Commissioner

The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia Annual Returns for Financial Year Ending 30 June 2021

The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia makes application pursuant to Section 269 of the *Fair Work (Registered Organisations) Act 2009* ('the Act') to be taken to have satisfied Part 3 of Chapter 8 of the Act for the financial year ending **30 June 2021**.

Relief Sought

- That the Commissioner issue a certificate stating that the financial affairs of the Reporting Unit are encompassed by the financial affairs of the associated State body.
- That the reporting unit is taken to have satisfied s269(2) of the *Fair Work (Registered Organisations) Act 2009*.

Grounds and Reasons

Section 269 of the *Fair Work (Registered Organisations) Act 2009* applies to The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the 'Reporting Unit') on the following bases:

1. The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the 'associated state body') is registered as an industrial organisation pursuant to the *Industrial Relations Act 1979 (WA)*.
2. The associated state body is composed of substantially the same members as the reporting unit.
3. The officers of the associated state body are substantially the same as the officers of the reporting unit.
4. The financial affairs of the reporting unit are encompassed by the financial affairs of the associated state body.

The reporting unit has satisfied s269(2)(b) on the following bases:

1. The associated state body has, in accordance with the *Industrial Relations Act 1979 (WA)* prepared accounts, had those accounts audited, provided a copy to its members.
2. The audited accounts have been lodged with the Western Australian Industrial Relations Commission;
3. All the members of the reporting unit and the associated state body have, at substantially the same time, been provided a copy of the auditor's report, balance sheet and statement of income and expenditure, free of charge, in accordance with Division 4 of the *Industrial Relations Act 1979 (WA)*; and
4. An operating report under s254 has been prepared and provided to members with the copies of the accounts.
5. A copy of the audited accounts has been provided to the Registered Organisations Commission.

The Breweries and Bottleyards Employees Industrial Union of Workers of Western Australia submits that based on the grounds and reasons stated herein and the supporting documentation, the branch satisfies section 269 of the Act and consequently seeks the relief as sought.

Should you wish to discuss this or any other matter, please do not hesitate to contact this office at any time.

Yours Sincerely,



Emma Alliss
Secretary

BREWERIES EMPLOYEES UNION

The Breweries and Bottleyards Employees'
Industrial Union of Workers of Western Australia
ABN 73 507 364 966

Unit 11, 64 Bannister Rd,
Canning Vale WA 6155
PO Box 1455
Canning Vale WA 6970

Phone: 9455 4633
Fax: 9455 4733

~~emma.alliss@iwa.com.au~~

Designated Officer's Certificate

s268 Fair Work (Registered Organisations) Act 2009
to comply with s269 Application

I Emma Louise Alliss being the Secretary of The Breweries & Bottleyards Employees' Industrial Union of Workers of Western Australia certify:

- that the documents lodged herewith are copies of the audited financial reports as prepared for the Western Australian Industrial Relations Commission; and
- that the state financial reports were provided to members on or before the 5th November, 2021; and
- that the state financial report was presented to a General Meeting of Members of the reporting unit on 4th December, 2021; the meeting being held under section 266(1) in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*; and
- An operating report under s 254 of the *Fair Work (Registered Organisations) Act 2009* has been prepared and provided to members with a copy of the state financial reports.



Emma Louise Alliss

16 December 2021



ACCOUNTANTS
AUSTRALIA

ABN 4214 111 111
Tel: 02 9212 3000
Fax: 02 9212 3001
www.accountantsaustralia.com.au
Canning Vale Commerce Centre
Suite 18/5A Bennett Road, Canning Vale WA 6155
CPA Australia
CPA Australia is a not-for-profit organisation
CPA Australia is a not-for-profit organisation

The Breweries And Bottleyards Employees' Industrial Union Of Workers Of
Western Australia

ABN 73 507 364 966

Financial Statements
For the year ended 30 June 2021

Unleash Your Business' Potential

Approved Auditor
BDO CPA Practice



Liability limited by a scheme approved under Professional Standards Legislation

Contents

Statement by the President and Treasurer
Statement by the Secretary
Committee of Management's Operating Report
Detailed Income Statement
Detailed Balance Sheet
Statement of Cash Flows
Notes to the Financial Statements
Independent Auditors' Report
Disclaimer
Depreciation Schedule

THE BREWERIES AND BOTTLEYARDS EMPLOYEES'
INDUSTRIAL UNION OF WORKERS OF WESTERN AUSTRALIA
STATEMENT BY THE PRESIDENT AND TREASURER

To the members of the Breweries and Bottleyards Employees' Union of Workers of WA, the trustees state that in their opinion:

- (a) the financial statements show a true and fair state of the financial affairs of the organisation for the period ended 30 June 2021;
- (b) the affairs of the organisation have been conducted in accordance with the rules of the organisation; and
- (c) the organisation complied with the requirements of the Industrial Relations Act 1979 and the Trade Unions Act 1902 in relation to the lodgement of annual accounts of the preceding year and that the accounts were freely available to the members.

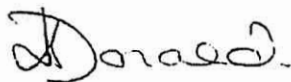
Signed at Canning Vale this 3rd day of November 2021.

In accordance with a resolution of the trustees and in accordance with the rules of the organisation.



R Bunce

President



V Donald

Treasurer

THE BREWERIES AND BOTTLEYARDS EMPLOYEES'
INDUSTRIAL UNION OF WORKERS OF WESTERN AUSTRALIA
STATEMENT BY THE SECRETARY

In my opinion,

- (i) the accompanying Income Statement represents a just and true account of all moneys paid and received during the year;
- (ii) the accompanying Balance Sheet represents a just and true account of the state of affairs of the organisation and of the funds remaining my hand as at the end of the financial year;
- (iii) the accounts have been maintained in accordance with the rules of the organisation;
- (iv) the accounts have been prepared in accordance with applicable Australian Accounting Standard and other mandatory professional reporting requirements; and
- (v) all relevant books and documents in relation to the financial affairs of the organisation have been provided to the auditor.

Signed at Canning Vale this *3rd* day of November 2021.



E Alliss

Secretary

The Breweries & Bottleyards Employees Industrial Union of Workers of Western Australia

To be read in concert with the Financial Statements for year ended 30th June 2021

Committee of Management's Operating Report

For the period from 1 July 2020 to 30 June 2021

Operating Report

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009 ("Act") the Committee of Management ("the Committee") presents its Operating Report on the Breweries and Bottleyards Employees' Industrial Union of Workers Of WA for the period ended 30th June 2021.

Review of Principal Activities

The principal activity of the Union was that of a registered industrial union. Those activities, as set out under Clause 5 Objects, within the Unions Registered Rules, included but were not limited to representing Members before Fair Work Commission &/or the WAIRC, negotiating enterprise agreements, providing industrial and legal advice to Members including advice related to workers compensation, conditions of employment and a range of other subjects, representing Members with individual and collective grievances, provision of training, protection of Members health and safety at work, acting to uphold the rights of organisational labour and to improve, protect and foster the best interests of its members, and subscribing to &/or operating with a policy of improving the conditions of employment and social outcomes of its members.

Operating Results

The finances for running both the State & Federally registered Unions are held within the WAIRC State registered Union that has an agreed arrangement in place to fund the running of the FWC Federally registered Union.

The profit for the financial year amounted to **\$798,709** (2020: Loss \$342,644)

This result, as communicated to Members throughout the financial year, was expected and resulted from differing items including, ongoing volatility on all investment markets with;

- Reserve Bank keeping Interest Rates low. adversely affecting Term Deposits and
- subsequent reversal of the Property Market due to low interest rates and
- an amazing, though concerning outstanding growth in the Australian Share market due to a "V" shaped recovery of unexpected proportion and leading to an extremely overvalued Share Market.

This year, unlike the previous 2019/20 year we saw income and asset valuations positively impacted regardless of on-going Co-Vid, ETF Share "Bubble" and the Worldwide Recession concerns, these positives impacting both the Union direct and indirectly via the Dudley Trust Group.

The above was a scenario outlined within the 2019/20 year due to the recovery seen and reported from the lows of March 2020.

Again however, we must stress that while financially 2020/21 has been a very positive year when compared with 2019/20, concerns of a Market Correction and low Interest Rates remain.

The on-going success of the Certificate 269 application, which delivers significant Account cost reductions, has again positively impacted Current Liabilities, however **please note that this is subject to annual review and agreement** by the governing bodies. Please see below in "Significant Changes in Financial Affairs".

While the pre agreed Entitlement arrangements are planned to cease in the 2021/22 financial year, and this will see a significant reduction in Current and non-Current accrued costs, the Secretary has license from a Special Meeting of Members to discuss and agree to a part deferral with R Bunce of the planned final Entitlement Payment, provided that the sum remains as deferred and any income earned on the deferral remains with the Union. Such a deferral will deliver a small financial gain and other benefits to the Union and a benefit to R Bunce, that comes at no cost to the Union. Please see Notes associated with, Union & Associated Companies' & Trusts' Paid Officers and Employees. At the time of this Report R Bunce has neither accepted nor declined a deferral of part of his Final Entitlement Payment.

As previously reported both the Union and the Dudley group will require new skills and employee coverage, and increased legal costs moving forward as Restructuring occurs, while market volatility remains a concern your Committee and Admin firmly believe, prudent Restructuring remains a manageable and sustainable formulae.

Significant Changes in Financial Affairs

2020/21 remains similar to previous Reports since the 2012 Membership decision to restructure, the items reported in subsequent Financial Reports, and above under operating Results, continue to impact the financial affairs, activities and the results of operations during the current financial period, and as previously communicated, this is expected to be ongoing until f 2021/22.

Major Restructuring costs continue to be known and as those related to employment are "fixed" and accounted for, for existing employees, we see a continuation of positive outcomes in the Unions Financial affairs, this said the more growing financial concerns for up-coming year/s are those related to investments, the important protection of "Base Capital" and "Capital Growth" and "Return on Capital", as without addressing these financial concerns the ability of the Union to continue successfully delivering on our Aims and Objects will be compromised. To be prudent the CoM is addressing the issues of restructuring in tandem with financial matters.

For the up-coming year it is envisaged that the Committee of Management, the Union Administration and the Union Membership and in respect to the Union owned Dudley Group, its management, will need to continue to address the following concerning financial realities and that these will impact outcomes, however subject to a major Australia wide Recession, it is not envisaged that the following will adversely impact the Restructuring Timeframe nor the on-going viability of the Union.

Concerns for the upcoming year/s;

- **Accountancy costs:** On-going annual requirement to seek from the governing Bodies reporting relief under a Section 269 Certificate. This relief which has been previously achieved delivers substantial cost savings related to dual reporting of registration of our State and Federal Unions however these savings are totally dependent on the annual 269 application being successful.
- **Investments, protection Growth and Return on Capital:**
- **Membership concerns** as while 2020/21 was a year that saw the Union again deliver significantly positive outcomes for Members in addressing Industrial issues, the difficulty with gaining new Members from a growing but significantly different industry employee base remains. Also of concern is that employers are becoming more aggressive against employees and less willing to discuss and/or negotiate outcomes without legal input and this comes at a significant cost.
- **Succession Planning and Employee conditions:** Concerns over Staff Retention and ability to employ to fill recognized skill/s shortages and deliver succession planning, remains. Though one long standing concern related to Union employee paid rate movements, has in part been addressed by agreement from Members to a very conservative and manageable formulae.

- **The Dudley Group** while regaining financially from the lows of March 2020 and investigations into its restructuring have taken place, decisions related to its future have as-yet not occurred.

Members' Right to Resign

Subject to the provisions of any Act and according to the Unions registered Rules, both State and Federal, a member may resign at any time by giving notice in writing to the Secretary of the Union.

Officer's & Employees who are superannuation fund trustee(s) and/or or a director of a company that is a superannuation fund trustee

No officer or member of the Union holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of the Union.

Numbers of Members

Number of Financial Industrial Members as at 30th June 2021 is 58 (2020: 57)

Number of Financial Honorary Members **not entitled to vote** on Union matters as at 30th June 2020 is 11

Number of Employees

Number of employees as at 30th June 2021 is 4 Part Time, or 1.4959 of a Full Time Equivalent (FTE) however due to both legal and Industrial matters we will again see small increase previous year. (2020 1.3159 FTE).

Names of Committee of Management members & period positions held during financial year

The following persons were Members of the Committee of Management within the financial period (01/06/ 2020 to 30/06/2021):

President	Robert George Bunce
Secretary	Emma Louise Alliss
Vice President	Charles Edward Dooley
Treasurer	Vanessa Louise Donald
Trustee	Rhonda Kay Lloyd
Committee Member	Tracy Ann Baughen
Committee Member	Clifford Charles Baughen
Committee Member	Aidan Ryan

The following persons were Members of the Committee of Management for part of the financial period as noted:

Nil - not applicable

Due to Covid restrictions, the AEC suspended elections during 2020/21, this suspension will require holding a "mixed period" Election in 2021/22 for the majority of your Committee of Management (exceptions being the Secretary and Treasurer) to enable an efficient, prudent "staggering" of new and on-going numbers of Committee Members holding office.

Unions Administration

The Breweries Union administration is made up of the following which is a mix of paid and non-paid positions with the paid personnel being used to fulfill multi-faceted Union and Union Company positions.

Committee of Management

Position	Conditions		
Secretary	Voluntary Unpaid *	Elected	E Alliss
President	Voluntary Unpaid	Elected	R Bunce
Vice President	Voluntary Unpaid	Elected	C Dooley
Treasurer	Voluntary Unpaid	Elected	V Donald
Trustee	Voluntary Unpaid	Elected	R Lloyd
Trustee	Voluntary Unpaid	Elected	Vacant
Trustee	Voluntary Unpaid	Elected	Vacant
Committee	Voluntary Unpaid	Elected	C Baughen
Committee	Voluntary Unpaid	Elected	T Baughen
Committee	Voluntary Unpaid	Elected	A Ryan
Stewards	Voluntary Unpaid**	appointment	Vacant
Delegates	Voluntary Unpaid***	appointment	Vacant
Auditor	Paid Appointment – in accordance with Legislation		
Accountants	Paid Appointment – in accordance with Legislation		

Union & Associated Companies' & Trusts' Paid Officers and Employees

E Alliss **HR and Admin Manager – Part Time Employee.**

The acceptance of any unpaid position within the unions group is not part of E Alliss's new Contract of Employment and any decision to nominate is on a voluntary basis, as it is with other Members.

The restructure of the Union has resulted in new Contracts of employment for paid union employees that reflect the need for a range of differing skill sets, greater flexibility and a break away from the reliance on individuals as we move into the future, to this aim, the role of Union Secretary, has, as have all other elected positions become an "Unpaid" position with the wider non-core duties of the previously paid Union Secretary Role, now distributed according to skills to both paid employees and voluntary unpaid Committee Members.

E Alliss is the duly elected Secretary of the Union,

During the year E Alliss held the following un-paid voluntary positions:

- Secretary of the Breweries & Bottleyards Employees Industrial Union of Workers of WA (the Union)
- Director of Dudley Pty Ltd**** Dudley Pty Ltd being tr/for the Dudley Trust trdg/as Industrial Alliance
- Secretary of The Swan Brewery and Associated Companies Sick Benefit Society (The SBS) The SBS being a stand-alone Society for Union Members and non-Members working within the West Australian Brewing and Malting Industry, administered by the Union*****)

R Bunce**Development and Support Manager – Part Time Employee**

R Bunce was the last employee to move across onto new employment contract, as previously communicated this contract differed significantly from others as it saw a significant reduction to previous conditions, including but not restricted to; an approx. 80% reduction to base annual hours, and a 35% reduction to paid hourly rate. In addition, the Retention Payment arrangements did not include compensation for items such as the approx. decade "wage freeze" and were purely accrued termination entitlements adjusted for tax associated with the actual Entitlement, i.e. the tax adjustment was made so that the final in-hand value of pre earned Entitlements were similar to that of termination. **During the Entitlement Payment Roll-out no adjustment, nor consideration was or will be made for the taxation implications, on non-Entitlement Payment income, be it from employment or personal investments, these taxation losses of approx. 30% plus on income earned will be the sole responsibility of R Bunce.**

While the Retention Payments were expected, over time, to cause some confusion and negativity, especially with newer Members who were not privy to original Membership Decisions, and this has occurred, currently the Secretary has license from Members to discuss and agree to a deferral of approx. half of the final Entitlement payment, providing that the deferred amount remains "as is" and, any, and all income earned on the deferred value, during the period of deferral, remains with the Union.

If a deferral is agreed the Union will see a range of benefits, including a small financial one.

R Bunce at time of this Report has not agreed, nor declined deferral of the amount agreed by the Members.

R. Bunce holds the following un-paid voluntary positions:

- President of Union
- Director of Dudley Pty Ltd.**** (Dudley Pty Ltd being Tr/for Dudley Trust trdg/as Industrial Alliance).
- Trustee, Swan Brewery and Associated Companies Sick Benefit Society (SBS) being a stand-alone Society administered by Union*****

. V Donald**Senior Administration Manager. Finance. – Part Time Employee**

V Donald holds the following un-paid voluntary positions:

- Treasurer of the Union.
- Director of Dudley Pty Ltd.**** (Dudley Pty Ltd being Tr/for Dudley Trust trdg/as Industrial Alliance).
- Treasurer, Swan Brewery and Associated Companies Sick Benefit Society (SBS) being a stand-alone Society administered by Union*****

R Lloyd**Administration and Social Officer – Part Time Employee**

R. Lloyd accepted the new Contract of Employment and continues in the Part Time Role of Administration Officer, it is expected that this role will continue to be restructured.

R Lloyd holds the following un-paid voluntary positions:

- Trustee of the Union

C Dooley**Director of Dudley Pty Ltd******

The restructure has not impacted the Role of Director of Dudley Pty Ltd which is Trustee of the Dudley Trust, this role having only a token remuneration, has minimal Financial Impact on the Union.

C Dooley holds the following un-paid voluntary positions:

- Vice President of the Union

Notes:

* The Position of Secretary, previously the only paid position of the Union's Committee of Management has now become a voluntary unpaid position.

Delegates and Stewards may be reimbursed, see below.

** These positions may be remunerated for their services an amount as decided by the Annual General Meeting or a Special Meeting of the Union.

*** These positions may if agreed by the Union be reimbursed for out of pocket expenses and a sum equal to any lost wages whilst attending to Union Business.

R Bunce, E Alliss V Donald and R Llyod have declined reimbursements during working hours related to CoM Meetings and these Officers have also declined all Union Member Meeting Expenses and thus they align with the entire Unions Membership in this matter.

Reimbursements for parking costs associated with Meetings not related to CoM, General or Special Meetings of the Union, such as those held with Financial & Legal Advisers, continue to be made.

**** Director/s of Dudley Pty Ltd can be reimbursed for meeting expenses and receive an annual Service Award – currently maximum Meeting Expenses of \$100 per meeting, approximately 4 >6 per annum and a maximum of \$1350 per annum Service Award may be paid, where agreed.

R Bunce, E Alliss V Donald have declined meeting reimbursements and Service Award payments related to being office holders of Dudley Pty and the Dudley Trust.

***** SBS officers may be granted an honorarium by the SBS however this must be voted by the Society and is outside of the control of the Union. Currently no such honorarium is in place or has, to our knowledge, been in place over the past 20 plus years.

Future Developments

The membership decision to decline either amalgamation, or dissolution of the Union, both options under the Unions Rules and work towards rebuilding with the aim of continuation and growth, has been reinforced and the Union is progressing with this aim. The Unions Rules related to amalgamation and/or dissolution are in line with the Not for Profit requirement that no Member, or Members can financially benefit from the assets of the Union where a decision to amalgamate or dissolve the Union is made.

The Union commenced restructuring in 2012 and this will continue with a stabilization target 2021/22

Previously reported requirements of the WAIRC (State) & FWC (Federal) regulatory bodies have in part been addressed with a General Meeting of Members making the decision to prioritize the inclusion of "Dual Membership" clauses and common payment of Dues within the Rules of both Federal and State Divisions.

The Union Secretary has successfully worked with FWC & the ROC to accomplish compliance for a Section 269 Certificate application, and this has reduced the unions significant accounting costs. This application must be made annually.

Ongoing changes to the financial investment strategy have been and will continue to be made with the aim of building on the Unions Investment returns in a conservative manner.

Investigations into new Membership initiatives and benefits to improve relevance of Membership and gain much needed growth are continuing.

Environmental Issues

The Union's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Indemnifying Officer or Auditor

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial period, to any person who is or has been an officer or auditor of the company.


Proceedings on Behalf of Union

No person has applied for leave of Court to bring proceedings on behalf of the Union or intervene in any proceedings to which the Union is a party for the purpose of taking responsibility on behalf of the Union for all or any part of those proceedings. The Union was not a party to any such proceedings during the period.

Auditors Independence Declaration

A copy of the auditor's independence declaration is to be found on page 23, within the Unions Financials for year ended 30th June 2021

This operating report is hereby signed on behalf of the committee of management of the Union in accordance with Financials and other information sent to the committee members on the 29 October 2021 and subsequent resolution passed by the committee of management as at midday, 3 November 2021.



Robert Bunce
President



Emma Alliss
Secretary

The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia

ABN 73 507 364 966

Detailed Income Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Dividends - franked	25,794	33,350
Dividends - unfranked	1,843	1,418
Other - Memberships	9,727	9,606
Union	546	546
Swan	183	182
Barrett Burston Malt	1,402	1,876
Administration fees	8,712	8,712
Dudley Trust	324,466	
Colonial First State		19,744
Antares Capital Partners	817	5,596
MLC Navigator Investment	4,219	
Australian Pipeline (APA)	4,593	4,376
BWP Trust (BWP)	4,024	4,024
Platinum Asia Fund	68,137	10,128
Strategic International Equity Fund	40,131	1,680
Fidelity Australian Equities Fund	23,206	7,326
Strategic Australian Equity Fund	22,614	15,223
Bennelong Ex-20 Aust Equities Fund	24,700	5,177
Eley Griffiths Group Small Companies Fnd	23,866	10,764
Strategic Cash Plus Fund	266	1,127
Interest received	20,870	40,628
Sundry income	7,500	10,000
Profit / (Loss) on sale of investments	61,116	
Change in NMV investments - Unrealised	348,887	(244,840)
Rent received	2,184	2,184
Total income	1,029,804	(51,173)

The accompanying notes form part of these financial statements.

The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia

ABN 73 507 364 966

Detailed Income Statement
For the year ended 30 June 2021

	2021 \$	2020 \$
Expenses		
Accountancy & audit fees	28,427	26,050
Advertising and promotion	48	34
Affiliation fees	1,750	1,416
Bank Fees And Charges	202	210
Brokerage charges	20,280	20,671
Committee expenses	225	125
Computer expenses	4,998	13,094
Doubtfull debt expense		68,541
Depreciation	974	808
Electricity		1,184
Fringe benefits tax	(831)	831
Funeral Benefit	1,000	
Insurance	2,312	2,745
Legal fees	1,218	
Member benefits	14,620	16,171
Motor vehicle expenses	4,310	3,727
Printing, stationery & postage	1,522	1,758
Provision for leave accrual	7,813	9,843
Provision for sick leave	2,563	2,015
Provislon for Other Retentions	(113,112)	(118,370)
Rates & taxes	8,033	7,988
Repairs & maintenance	165	260
Wages	207,711	196,761
Security	2,034	363
Sick fund contributions	333	333
Staff amenities	183	208
Staff training	200	
Subscriptions & journals	499	1,021
Sundry expenses	4	404
Superannuation	31,667	31,111
Taxi expenses	51	
Telephone	1,897	2,169
Total expenses	231,094	291,472
Profit from Ordinary Activities before income tax	798,709	(342,644)

The accompanying notes form part of these financial statements.

The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia

ABN 73 507 364 966

Detailed Balance Sheet as at 30 June 2021

	2021 \$	2020 \$
Current Assets		
Cash		
Cash At Bank - Commonwealth Bank	34,773	30,385
Members Equity Bank A/C 331102913	261,683	254,806
Members Equity Bank - Social Club	111,223	110,463
BT Panorama Transaction Account	2,000	14,265
Westpac Bank 036224 25-7424	-	227,722
CBA Debit Card	2,214	4,430
Cash on hand	700	700
Receivables		
TFN Withholding Tax	2,154	2,154
Accrued interest	7,288	12,673
Trust Distributions receivable	2,191	2,228
Income receivable	115	630
GST refundable:		
GST payable control account	368	225
Input tax credit control account	451	539
Other		
Westpac Bank 036224 25-7424	228,307	-
Police & Nurses 242025539	120,000	120,000
Police & Nurses 241102722	200,000	200,000
Members Equity Bank A/C 661933	104,758	102,800
Members Equity Bank A/C 127432	300,000	300,000
Bank of Queensland 249028411	250,000	250,000
Bank of Queensland 21827210		250,000
Rural Bank 302015342	250,000	250,000
Prepayments	2,048	2,057
Total current assets	1,880,274	2,136,076

The accompanying notes form part of these financial statements.

The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia

ABN 73 507 364 966

Detailed Balance Sheet as at 30 June 2021

	2021 \$	2020 \$
Non-Current Assets		
Investments		
Woolworths (WOW)	124,761	121,980
Wesfarmers (WES)	125,824	95,443
Coles Group (COL)	36,385	36,555
Endeavour Group (EDV)	20,581	
National Australia Bank (NAB)	64,606	44,894
Australian Pipeline Trust (APA)	80,785	101,027
ANZ Banking Group (ANZ)	72,627	48,091
Woodside Petroleum Limited (WPL)	18,745	18,273
AGL Energy (AGL)	29,520	61,380
BHP Billiton (BHP)	179,223	132,176
Commonwealth Bank (CBA)	83,391	57,966
Westpac Banking Corporation (WBC)	80,811	56,201
BWP Trust (BWP)	93,720	84,260
Shares in Dudley Pty Ltd	2	2
Shares in Police & Nurses Credit Union	6	6
Platinum Asia Fund (PLA0004AU)	242,104	229,866
Strategic Inter Equity Fund (DFA0007AU)	527,025	417,137
Colonial First State		194,948
Antares Capital Partners		179,043
MLC Navigator Investment Plan	509,341	
Eley Griffiths Grp Small Co F(EGG0001AU)	127,734	113,411
Bennelong Ex-20 Aust E Fund (BFL0004AU)	220,692	158,526
Fidelity Aust Equities Fund (FID0008AU)	282,634	222,714
Strategic Aust Equity Fund (DFA0008AU)	368,344	287,012
Strategic Cash Plus Fund (WPC0028AU)	42,490	42,407
Loan -Dudley Trust	1,983,894	1,983,894
Dudley Trust Losses	(68,541)	(68,541)
Dudley Trust Income	324,466	
Property Plant and Equipment		
Office Unit - Canning Vale	280,000	280,000
Office furniture & equipment	56,348	55,821
Less: Accumulated depreciation	(51,605)	(50,631)
Total non-current assets	5,855,914	4,903,860
Total assets	7,736,188	7,039,937

The accompanying notes form part of these financial statements.

The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia

ABN 73 507 364 966

Detailed Balance Sheet as at 30 June 2021

	2021 \$	2020 \$
Current Liabilities		
Accounts payable		
Unsecured liabilities		
Accrued Annual Leave - Office Holders	28,389	24,824
Superannuation payable	771	796
Other ATO liabilities:		
Amounts withheld from salary and wages	801	498
Provisions		
Accrued Sick Leave - Office Holders	79,060	76,497
Provision for Long Service Leave	73,463	69,215
Provision - Other retention - Office	59,758	118,370
Total current liabilities	242,241	290,200
Non-Current Liabilities		
Provisions		
Prov Other Retention - Office Holders	55,000	109,500
Total non-current liabilities	55,000	109,500
Total liabilities	297,241	399,700
Net Assets	7,438,947	6,640,237
Equity		
Reserves		
Share revaluation reserve	389,741	389,741
Picnic Fund	125,344	125,344
Retained profits / (accumulated losses)	6,923,862	6,125,153
Total Equity	7,438,947	6,640,237

The accompanying notes form part of these financial statements.

The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia
ABN 73 507 364 966
Statement of Cash Flows
For The Year Ended 30 June 2021

	2021 \$	2020 \$
Cash Flow From Operating Activities		
Receipts from customers	66,291	76,624
Payments to suppliers and employees	(272,255)	(364,273)
Interest received	26,255	50,700
Net cash used in operating activities	(179,710)	(236,949)
Cash Flow From Investing Activities		
Term deposits	19,735	226,507
Dividend received	27,637	34,768
Distribution reinvestment	202,920	-
Purchase of property, plant & equipment	-	(2,490)
Purchase of investment in marketable securities	(733,659)	(5,000)
Proceeds from sale of investment in marketable securities	435,389	37,430
Net cash from (used in) investing activities	(50,468)	291,215
Net (decrease) increase in cash held	(230,178)	54,266
Cash at the beginning of the year	642,771	588,505
Cash at the end of the year	412,593	642,771

The accompanying notes form part of these financial statements.

Note 1: Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act. The committee has determined that the association is a not-for-profit entity.

The report has been prepared in accordance with the requirements of the Associations Incorporations Act and the following Australian Accounting Standards:

AASB 112: Income Taxes

AASB 1031: Materiality

AASB 110: Events after the Balance Sheet Date

AASB 117: Leases

AASB 139: Recognition and measurement of financial assets

No other Australian Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Income Tax

The charge for current income tax expense is based on the profit for the year adjusted for any non-assessable or disallowed items. It is calculated using tax rates that have been enacted or are substantively enacted by the balance sheet date.

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled. Deferred tax is credited in the income statement except where it relates to items that may be credited directly to equity.

Note 1: Statement of Significant Accounting Policies (continued)

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income tax legislation, and the anticipation that the association will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

(b) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair market value less, where applicable, any accumulated depreciation and impairment losses.

The depreciable amount of office furniture, equipment and motor vehicle are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

(c) Financial Instruments

The Union adopt AASB 9 Financial Instruments. Financial assets and financial liabilities are recognized when the group entity becomes a party to the contractual provisions of the financial instruments.

Financial instruments (except for trade receivables) are measured initially at fair value adjusted by transactions cost, except for those carried "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss. Where available, quoted prices in an active market are used to determine the fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the receivables do not contain a significant financing component in accordance with AASB 15.

Financial assets are derecognized when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognized when it is extinguished, discharged, cancelled or expired.

Classification and subsequent measurement financial assets and liabilities of the Trust (except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with AASB 15) are initially measured at fair value adjusted for transaction cost (where applicable). For the purpose of subsequent measurement, the Union classified the above financial assets and liabilities as fair value through profit or loss and determine the fair value using the quoted price in an active market.

(d) Comparatives

Certain comparative figures have been amended to conform with current year presentation.

Note 1: Statement of Significant Accounting Policies (continued)

(e) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue from members and investments is recognized when it is received. Revenue for interest is recognized on an accrual basis using the effective interest method.

Revenue from dividend are recognised when it was included in the investment statement or when it was received in the bank statement.

Note 2: Related Party Dudley Trust

Loan	2021	2020
	\$	\$
Amounts receivable from Dudley Trust - Related party	1,983,894	1,983,894
Loss from Dudley Trust	(68,541)	(68,541)
Income from Dudley Trust	<u>324,466</u>	<u>-</u>
	<u>2,239,819</u>	<u>1,915,353</u>

Terms and conditions of transactions with related parties

The Union has a Loan Agreement with Dudley Trust that should the requirement arise, the Union will assist with the costs of the Trust's employee accruals, maintenance and improvement of asset base and research and development, limited to the amount of the distribution of income to the Union combined with existing loan funds. The Union Loan Agreement further agrees to assist the Trust with costs of Terminations should the decision to close the Trust's Employment Agency be made, by the Trust, acting in the best interests of the Union and the Trust's Beneficiary.

In 2012 this decision was made with terminations in financial year ended 30 June 2012, 2013 and finalised with the expiry of the Trusts Employment Agency's Licence in December 2014.

This closure has now been finalised and the previous related annual accounts reflected these costs having been "waived".

Within this year annual accounts the Trust has reported a profit of \$324,466 and thus the Loan value owed to the Union has been adjusted higher, to reflect this income.

A provision for non-recovery of the residual Loan has not been made in these accounts as at present the Union has not called upon the Trust to repay the Loan, therefore the Unions Assets are shown higher to the value of the Loan, as adjusted and higher than may be realised if the Union was to be dissolved.

No decision on the future of the Trust is expected to be made until the Union's current restructure is completed to the level that such a decision can be made, and not until the Trust also completes a R & D into new opportunities that may benefit the Union, the Trust's major Beneficiary, therefore it is not expected that the Trust will be called upon to repay the current Loan residual in the immediate future

The accompanying notes form part of these financial statements.

The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia
ABN 73 507 364 966
Notes to the financial statements
For The Year Ended 30 June 2021

Note 3: Remuneration and Retirement Benefits

President	Robert George Bunce
Vice President	Charles Edward Dooley
Secretary	Emma L Alliss
Treasurer	Vanessa Louise Donald
Trustee	Rhonda Kay Lloyd
Committee Member	Aidan Ryan (from Dec 2016)
Committee Member	Tracy Ann Baughen
Committee Member	Clifford Charles Baughen

2021	2020
\$	\$

(a) Transactions with Committee

(i) Remuneration of committee members

Income received, or due and receivable by all officers of the Committee of management, <u>includes</u> Retention Payments	207,711	196,761
---	---------	---------

(ii) Retirement Benefits

Amounts paid to individuals superannuation plan/s for the provision of their personal retirement benefits .	31,667	31,111
---	--------	--------

(iii) Retention and/or Termination Benefits

Payments and Accruals made or would be made on Retention and/or Termination

includes

Employee Leave Accruals that are paid on Termination	180,912	170,536
Retention Accruals on continuation of employment	<u>114,758</u>	<u>227,870</u>
Total	<u>295,670</u>	<u>398,406</u>

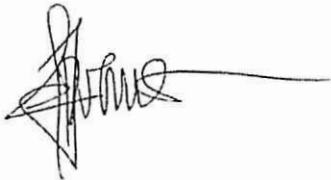
There were no other transactions between the officers and the Union other than those relating to membership in the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.

The accompanying notes form part of these financial statements.

**AUDITOR'S INDEPENDENCE DECLARATION
TO THE COMMITTEE OF MANAGEMENT OF THE BREWERIES AND
BOTTLEYARDS EMPLOYEES' INDUSTRIAL UNION OF WORKERS
OF WESTERN AUSTRALIA**

As auditor of the The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union") for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there has been:

- i. No contraventions of any applicable code of professional conduct in relation to the audit.



IRVAN STANLEY
Registered Company Auditor
Registration No. 471858
Address - Suite 6, 328 Albany Highway, Victoria Park WA 6100

Dated the 4th of November 2021

INDEPENDENT AUDITOR'S REPORT

To the members of The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia

Opinion

We have audited the financial report of The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union"), which comprises the Balance Sheet as at 30 June 2021, the Income Statement and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee of Management's Statement.

In our opinion, the accompanying financial report of The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia, is in accordance with the *Corporations Act* 2001, including:

- a) giving a true and fair view of the Union's financial position as at 30 June 2021 and of its financial performance for the year then ended;
- b) complying with Australian Accounting Standards, the Corporations Regulations 2001 and the requirements imposed by the IR Act (WA);
- c) The Union has kept satisfactory accounting records for the financial year including records of:
 - (i) The sources and nature of the Union's income, including membership subscriptions and other income from members; and
 - (ii) The nature of and reasons for the Union's expenditure.
- d) No person has contravened or failed to comply with Section 74 of the IR Act (WA);
- e) All information and explanations that officers and employees of the Union were required to provide have been provided; and
- f) There were no deficiency, failure or shortcoming in any matters referred to in (a) to (e) above.

Basis for 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 report. We are independent of the Union in accordance with the auditor independence requirements of the *Corporations Act* 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's 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 Committee of Management of the Union, would be in the same terms if given to the Committee of Management 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.

Other information

The Committee of Management is responsible for the other information. The other information comprises the information included in the Union's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Committee of Management for the financial report


The Committee of Management of the Union is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the *Corporations Act 2001* and the *Industrial Relations Act 1979* ("IR Act (WA)") and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <<http://www.auasb.gov.au/Home.aspx>>. This description forms part of our auditor's report.



IRVAN STANLEY
Registered Company Auditor
Registration No. 471858
Address - Suite 6, 328 Albany Highway, Victoria Park WA 6100

Date: 4 November 2021

Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia

ABN 73 507 364 966

Depreciation Schedule for the year ended 30 June, 2021

					DISPOSAL		ADDITION		DEPRECIATION				PROFIT			LOSS				
		Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-	Priv
Office Furniture & Equipment																				
Banner	2,057.00 30/06/88	2,057	0.00	132		0		0	132	D	7.50	10	0	122	0		0	0		0
Dictating Machine	46.00 30/06/88	46	0.00	0		0		0	0	D	15.00	0	0	0	0		0	0		0
Frame & Oil Painting	239.00 30/06/88	239	0.00	0		0		0	0	D	7.50	0	0	0	0		0	0		0
Loudspeaker System	761.00 30/06/88	761	0.00	0		0		0	0	D	17.70	0	0	0	0		0	0		0
Stand For Banner	345.00 30/06/88	345	0.00	27		0		0	27	D	7.50	2	0	25	0		0	0		0
Office Chairs (9)	610.00 04/05/89	610	0.00	14		0		0	14	D	11.25	2	0	12	0		0	0		0
Fridge	589.00 10/05/89	589	0.00	52		0		0	52	D	7.50	4	0	48	0		0	0		0
Calculator	199.00 19/08/90	199	0.00	0		0		0	0	D	18.00	0	0	0	0		0	0		0
Safe	1,199.00 21/08/90	1,199	0.00	69		0		0	69	D	9.00	6	0	63	0		0	0		0
Filing Cabinet	205.00 18/10/90	205	0.00	0		0		0	0	D	13.50	0	0	0	0		0	0		0
Blinds	736.00 18/10/90	736	0.00	9		0		0	9	D	13.50	1	0	8	0		0	0		0
Tables	300.00 18/10/90	300	0.00	0		0		0	0	D	13.50	0	0	0	0		0	0		0
Vinyl Desks (3)	1,170.00 18/10/90	1,170	0.00	14		0		0	14	D	13.50	2	0	12	0		0	0		0
Typist Chairs (4)	1,556.00 19/10/90	1,556	0.00	18		0		0	18	D	13.50	2	0	16	0		0	0		0
Executive Chairs (2)	1,816.00 19/10/90	1,816	0.00	23		0		0	23	D	13.50	3	0	20	0		0	0		0
Office Plaque	290.00 26/11/90	290	0.00	17		0		0	17	D	9.00	2	0	15	0		0	0		0
Office Sign	480.00 07/01/91	480	0.00	29		0		0	29	D	9.00	3	0	26	0		0	0		0
NEC Ranger Telephone System	2,100.00 21/03/94	2,100	0.00	6		0		0	6	D	20.00	1	0	5	0		0	0		0
Security System	1,214.00 09/04/94	1,214	0.00	1		0		0	1	D	30.00	0	0	1	0		0	0		0
Facsimile Machine	1,050.00 28/04/94	1,050	0.00	2		0		0	2	D	25.00	0	0	2	0		0	0		0
Shredder	459.00 28/04/94	459	0.00	2		0		0	2	D	20.00	0	0	2	0		0	0		0
Filing Cabinet	250.00 05/05/94	250	0.00	0		0		0	0	D	20.00	0	0	0	0		0	0		0
Printer	565.00 28/06/94	565	0.00	1		0		0	1	D	40.00	0	0	1	0		0	0		0
Filing Cabinet	50.00 11/06/98	50	0.00	0		0		0	0	D	20.00	0	0	0	0		0	0		0
Reception/Partitions	5,039.00 22/07/98	5,039	0.00	37		0		0	37	D	20.00	7	0	30	0		0	0		0
Kambrook Vacuum Cleaner	135.00 25/08/00	135	0.00	0		0		0	0	D	100.00	0	0	0	0		0	0		0
Shelving	1,411.00 25/10/00	1,411	0.00	17		0		0	17	D	20.00	3	0	14	0		0	0		0
Visitor Chairs (2)	40.00 26/04/01	40	0.00	0		0		0	0	D	100.00	0	0	0	0		0	0		0
Desk	17.00 26/04/01	17	0.00	0		0		0	0	D	100.00	0	0	0	0		0	0		0
Large Multisplit Airconditioning Unit	2,953.00 22/02/02	2,953	0.00	418		0		0	418	D	10.00	42	0	376	0		0	0		0
Advantage Computer System (4)	7,468.00 27/06/05	7,468	0.00	6		0		0	6	D	37.50	2	0	4	0		0	0		0

Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia

ABN 73 507 364 966

Depreciation Schedule for the year ended 30 June, 2021

		Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT			LOSS			
					Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-
OKI 5540 Printer	3,904.00 04/08/05	3,904	0.00	133		0		0	133	D	20.00	27	0	106	0	0	0	0	0
Cabinets/Shelving (Filing Room)	2,937.00 09/11/05	2,937	0.00	339		0		0	339	D	13.50	46	0	293	0	0	0	0	0
Computer (Reception)	1,755.00 31/01/06	1,755	0.00	5		0		0	5	D	33.00	2	0	3	0	0	0	0	0
Phone	218.00 16/11/06	218	0.00	10		0		0	10	D	20.00	2	0	8	0	0	0	0	0
HP Laser Printer	635.00 27/06/08	635	0.00	1		0		0	1	D	50.00	0	0	1	0	0	0	0	0
LCD Monitor	244.00 27/06/08	244	0.00	1		0		0	1	D	50.00	0	0	1	0	0	0	0	0
Uniden Phone Handset	224.00 27/06/08	224	0.00	14		0		0	14	D	20.00	3	0	11	0	0	0	0	0
Lanier MP2000L Digital Copier	2,943.00 02/09/08	2,943	0.00	6		0		0	6	D	40.00	2	0	4	0	0	0	0	0
Panasonic Air Conditioning Units (2)	4,268.00 19/12/13	4,268	0.00	1,000		0		0	1,000	D	20.00	200	0	800	0	0	0	0	0
Office Blinds	854.00 11/04/18	854	0.00	522		0		0	522	D	20.00	104	0	418	0	0	0	0	0
Air Conditioning Unit	2,436.00 16/01/20	2,436	0.00	2,214		0		0	2,214	D	20.00	443	0	1,771	0	0	0	0	0
Office Kettle	54.00 19/05/20	54	0.00	51		0		0	51	D	50.00	26	0	25	0	0	0	0	0
Kyocera MF Printer	527.00 25/05/21	527	0.00	0		0	25/05/21	527	527	D	50.00	27	0	500	0	0	0	0	0
		56,348		5,190		0		527	5,717			974	0	4,743					
Deduct Private Portion												0							
Net Depreciation												974							