



Australian Government
Registered Organisations Commission

15 December 2021

Michael Kelly
Branch President
Police Federation of Australia-Western Australia Police Branch
Sent via email: admin@wapu.org.au
Cc: pfa@pfa.org.au

Dear Michael Kelly,

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 (FR2021/212)

I refer to the application lodged pursuant to section 269 of the *Fair Work (Registered Organisations) Act 2009* in respect of the Police Federation of Australia-Western Australia Police Branch for the financial year ended 30 June 2021. The application was lodged with the Registered Organisations Commission on 13 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', with a small horizontal line to its right.

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

Police Federation of Australia-Western Australia Police Branch
(FR2021/212)

MR ENRIGHT

MELBOURNE, 15 DECEMBER 2021

Reporting unit's financial affairs encompassed by associated State body

[1] On 13 December 2021 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (**the Act**) by the Police Federation of Australia-Western Australia Police Branch (**the reporting unit**) for a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of Western Australian Police Union of Workers (**the Association**), an associated State body, in respect of the financial year ending 30 June 2021.

[2] On 13 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



Police Federation of Australia

Western Australia Police Branch
639 Murray Street
WEST PERTH WA 6005
Telephone: 08 9321 2155
Email: admin@wapu.org.au

Our Ref: C0457

13 December 2021

Commissioner
Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001

APPLICATION PURSUANT TO s.269 OF THE FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

The Police Federation of Australia Western Australia Police Branch makes application pursuant to s.269 of the Fair Work (Registered Organisations) Act 2009, to be taken to have satisfied Part 3 of the Act.

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 Part 3 of the *Fair Work (Registered Organisations) Act 2009*

GROUNDINGS AND REASONS

S.269 of the Act applies to the Police Federation of Australia Western Australia Police Branch (hereinafter referred to as "Reporting Unit") on the following basis:

1. The Western Australian Police Union of Workers (hereinafter referred to as the "associated State body") is registered as an industrial organization under the *Industrial Relations Act 1979*, that Act being the Western Australian legislation.
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.

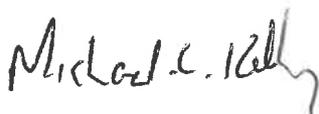
The Reporting Unit is taken to have satisfied Part 3 of the Act based on the following basis:

- a) The associated State body has, in accordance with the Industrial Relations Act 1979, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members on and lodged the audited accounts with the Registrar of the Western Australian Industrial Relations Commission; and
- b) A copy of the audited accounts has already been submitted;
- c) All members of the Reporting Unit and the associated State body, may inspect the Auditors Report, Balance Sheet and Statement of Income and Expenditure, free of charge at the office of the Registrar, in accordance with s.63 (6) of the *Industrial Relations Act 1979*
- d) The audited accounts and operating report have been made available to Branch Members
- e) A copy of the Operating Report is attached

The Police Federation of Australia Western Australia Police Branch submits that based on the grounds and reasons stated herein and the supporting documentation, the Branch satisfies s.269 of the Act and consequently seeks the relief as sought in this application.

If you have any questions with regard to this application or seek further supporting evidence, please contact the Secretary Mr Paul Hunt email on paul.hunt@wapu.org.au or by phone on (08) 9321 2155.

Yours sincerely



Mick Kelly
Branch President



Police Federation of Australia

Western Australia Police Branch
639 Murray Street
WEST PERTH WA 6005
Telephone: 08 9321 2155
Email: admin@wapu.org.au

POLICE FEDERATION OF AUSTRALIA WESTERN AUSTRALIA POLICE BRANCH

Operating Report for year ended 30 June 2021

Made pursuant to s.254 of the Fair Work (Registered Organisations) Act 2009

Principal Activities

The principal activities of the Branch during the reporting period were to provide industrial and organising services to the members, consistent with the objects of the Federation and particularly the object of protecting and improving the interests of the members. S.254(2)(a)

There were no significant changes in the nature of the Branch's principal activities during the reporting period. (s.254)(2)(a)

There were no significant changes in the reporting unit's financial affairs during the financial year. (s.254)(2)(b)

Manner of Resignation

Members may resign from the Branch in accordance with Rule 11.

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme s.254(2)(d).

No officers of the Branch held positions of Trustee or director of Trustee Company of a superannuation entity or exempt public sector superannuation scheme.

Number of members

The number of persons who, at the end of the reporting period, were recorded on the register of members of the Branch was 6,967.

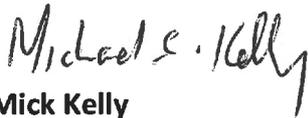
Number of employees

The number of persons who were, at the end of the reporting period, employees of the branch was Nil.

Members of Committee Management

The persons who held office as members of the Committee of Management of the Branch during the reporting period are:

ARNOTT	Harry	Branch President
KELLY	Michael	Branch Senior Vice President
GALE	Paul	Branch Vice President
ADAMSON	Ward	Branch Treasurer
JOHNSON	Mark	Branch Executive
GUY	Kevin	Branch Executive
GILL	Michael	Branch Executive
RUSSELL	Harry	Branch Executive
GENTILLI	Jason	Branch Executive
MORA	Jason	Branch Executive [Resigned 18 April 2021]
HUTCHINSON	Debra	Branch Executive [Resigned 14 October 2021]
WHALLEY	Clint	Branch Executive
GROVES	Jonathon	Branch Executive [Resigned 09 December 2020]
CURCHIN	Alicia	Branch Executive
MACEY	Graeme	Branch Executive
BIRD	Bradley	Branch Executive [Appointed 11 December 2020]
FREY	Christine	Branch Executive [Appointed 11 December 2020]
GARRATT	Lindsay	Branch Executive [Appointed 09 June 2021]



Mick Kelly
Branch President

13 December 2021

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

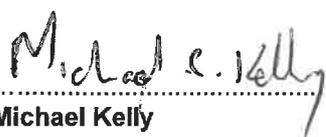
WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
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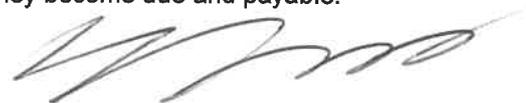
**WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
STATEMENT BY THE BOARD OF DIRECTORS
FOR THE YEAR ENDED 30 JUNE 2021**

In accordance with a resolution of the Directors of the Western Australian Police Union of Workers declare that:

1. The financial statements and notes, as set out on pages 4 to 22:
 - (a) comply with Australian Accounting Standards - Simplified Disclosure Requirements; and
 - (b) give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date.
2. In the Directors' opinion, there are reasonable grounds to believe that the Western Australian Police Union of Workers will be able to pay its debts as and when they become due and payable.



.....
Michael Kelly
Acting President



.....
Ward Adamson
Treasurer

Dated this ^{9th}.....day of November 2021
West Perth, Western Australia

**WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
SECRETARY'S STATUTORY DECLARATION
FOR THE YEAR ENDED 30 JUNE 2021**

REGULATION 79

I, Paul Hunt being Secretary of the Western Australian Police Union of Workers sincerely declare that:

- (a) I have placed at the disposal for the auditor all relevant books and documents in relation to the financial affairs of the organisation.

This declaration is true and I know that it is an offence to make a declaration knowing that it is false in a material particular.

This declaration is made under the Oaths, Affidavits and Statutory Declarations Act 2005.

Declared at West Perth on this 1st..... day of November..... 2021 by



.....
**Paul Hunt
Secretary**

In the presence of:



.....
Signature of Authorised Witness

Michael Craig Kelly Senior Sergeant 8143.
Name of authorised witness and qualification of such witness
Police Officer .

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$	2020 \$
Revenue and other income	3	7,145,508	7,781,927
Employee benefit expenses	4	(1,809,912)	(1,859,003)
Member's insurance		(1,106,965)	(1,065,835)
Depreciation expense		(556,618)	(555,055)
Other member expenses		(596,725)	(534,274)
Legal expenses		(496,207)	(473,155)
Building expenses		(393,465)	(375,482)
Other expenses		(245,963)	(226,302)
Administrative expenses		(171,932)	(198,365)
Industrial expenses		(186,260)	(173,819)
Annual conference		(143,074)	(154,377)
Australian federation dues		(122,184)	(116,261)
Motor vehicle expenses		(33,884)	(49,041)
Branch expenses		(27,764)	(38,383)
Travel expenses		(2,521)	(29,127)
Finance costs		(7,920)	(6,963)
Surplus for the year		<u>1,244,114</u>	<u>1,926,485</u>
Other comprehensive income		-	-
Total comprehensive income for the year		<u>1,244,114</u>	<u>1,926,485</u>

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current assets			
Cash and cash equivalents	5	8,328,661	6,679,096
Trade and other receivables	6	176,407	148,858
Total current assets		<u>8,505,068</u>	<u>6,827,954</u>
Non-current assets			
Property, plant and equipment	7	4,445,481	4,731,755
Right-of-use asset	8	52,027	71,830
Total non-current assets		<u>4,497,508</u>	<u>4,803,585</u>
TOTAL ASSETS		<u>13,002,576</u>	<u>11,631,539</u>
LIABILITIES			
Current liabilities			
Trade and other payables	9	507,278	418,317
Lease liability	8	21,846	19,106
Employee benefits	10	327,115	267,891
Total current liabilities		<u>856,239</u>	<u>705,314</u>
Non-current liabilities			
Lease liability	8	35,485	56,063
Employee benefits	10	38,448	41,872
Total non-current liabilities		<u>73,933</u>	<u>97,935</u>
TOTAL LIABILITIES		<u>930,172</u>	<u>803,249</u>
NET ASSETS		<u>12,072,404</u>	<u>10,828,290</u>
FUNDS			
Reserves	11	1,456,386	1,456,386
Accumulated funds		<u>10,616,018</u>	<u>9,371,904</u>
TOTAL FUNDS		<u>12,072,404</u>	<u>10,828,290</u>

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
Cash flows from operating activities		
Member's income and other receipts	7,131,691	7,686,323
Payments to suppliers and employees	(5,288,494)	(5,193,145)
Interest received	42,563	70,587
Finance costs	(7,920)	(6,963)
Net cash flows provided by operating activities	1,877,840	2,556,802
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	37,067	27,949
Purchase of property, plant and equipment	(265,342)	(764,984)
Net cash flows (used in) investing activities	(228,275)	(737,035)
Cash flows from financing activities		
Repayment of borrowings	-	-
Net cash flows (used in) financing activities	-	-
Net increase in cash and cash equivalents held	1,649,565	1,819,767
Cash and cash equivalents at beginning of year	6,679,096	4,859,329
cash and cash equivalents at end of the year	8,328,661	6,679,096

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Accumulated funds	Asset revaluation surplus	Asset realisation reserve	Capital profits reserve	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2019	7,445,419	73,000	419,135	964,251	8,901,805
Surplus for the year	1,926,485	-	-	-	1,926,485
Balance at 30 June 2020	9,371,904	73,000	419,135	964,251	10,828,290
Surplus for the year	1,244,114	-	-	-	1,244,114
Balance at 30 June 2021	10,616,018	73,000	419,135	964,251	12,072,404

The accompanying notes form part of these financial statements.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards – Simplified Disclosures ("SDS") and the requirements of the Industrial Relations Act 1979(WA).

The Union has opted to adopt Australian Accounting Standards – Simplified Disclosures ahead of its mandatory effective date of 1 July 2021. Other than the change in disclosure requirements, the adoption of the Australian Accounting Standards – Simplified Disclosures has no significant impact on the financial statements because the Association's previous financial statements were prepared in full compliance with the recognition and measurement requirements of Australian Accounting Standards.

The financial statements of the Western Australia Police Union of Workers ("Union") for the year ended 30 June 2021 were authorised for issue in accordance with a resolution from the committee of management on the 1st November 2021 and covers the Western Australia Police Union of Workers as an individual entity.

The Western Australia Police Union of Workers is a not-for-profit entity for the purposes of preparing these financial statements. The Western Australia Police Union of Workers is a Union in Western Australia under the Industrial Relations Act 1979(WA). The registered office and principle place of business of the Union is 639 Murray Street West Perth WA 6005.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

(b) Union's financial Statements

The accompanying financial statements reflect the assets and liabilities and operating results of the Union and exclude assets and liabilities held by any branches which are associated with the Union.

(c) Income Tax

The Union is exempt from income tax under current tax legislation and accordingly no provision for income tax is included in the financial statements.

(d) Fair value of assets and liabilities

The Union measures some of its assets at fair value on a recurring basis.

Fair value is the price the Union would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD')

Fair value of assets and liabilities (contd')

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs). For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use, or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

(e) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(f) Trade and other receivables

Accounts receivable and other debtors include amounts due from members, as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer to Note 1(j) for further discussion on the determination of impairment losses.

(g) Property, plant and equipment

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

(i) Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(k) for details of impairment).

The cost of fixed assets constructed within the Union includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD')

Property, plant and equipment (Contd')

flow to the Union and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the assets useful life to the Union, commencing when the asset is ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings and Building Improvements	2.5% - 20%
Furniture, Fixtures and Fittings	10% - 20%
Motor Vehicles	22.50%
Computer Equipment	20% - 33.33%
Computer Software	20%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing net proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they occur. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(h) Leases

At inception of a contract, the Union assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Union where the Union is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low-value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially, the lease liability is measured at the present value of the lease payments still to be paid at the commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Union uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options;
- and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

Subsequently, the lease liability is measured by a reduction to the carrying amount of any payments made and an increase to reflect any interest on the lease liability.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD')

Leases (contd')

The right-of-use assets is an initial measurement of the corresponding lease liability less any incentives and initial direct costs. Subsequently, the measurement is the cost less accumulated depreciation (and impairment if applicable).

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Union anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(i) Financial instruments

(i) Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Union becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Union commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15.

(ii) Classification and subsequent measurement

Financial instruments are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

Financial assets are subsequently measured at:

- amortised cost; or
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD')

Financial instruments (contd')

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All of the following criteria need to be satisfied for derecognition of financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and the Group no longer controls the asset (i.e. the Group has no practical ability to make a unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of an investment in equity which was elected to be classified under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

(j) Impairment of financial assets

At the end of the reporting period the Union assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

A significant or prolonged decline in value of an available-for-sale asset below its cost is objective evidence of impairment, in this case, the cumulative loss that has been recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. Any subsequent increase in the value of the asset is taken directly to other comprehensive income.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Union recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
A.B.N. 11 005 082 386
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD')

(k) Impairment of assets

At the end of each reporting period the Union determines whether there is an evidence of an impairment indicator for non-financial assets. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. in accordance with the revaluation model in "AASB 116: Property, Plant and Equipment"). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the Union estimates the recoverable amount of the cash-generating unit to which the asset belongs

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(l) Trade and other payables

Accounts payable and other payables represent the liabilities outstanding at the end of the reporting period for goods and services received by the Union during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(m) Provisions

Provisions are recognised when the Union has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(n) Employee provisions

Short-term employee benefits

Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTD')

Employee provisions (Contd')

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations due to changes in assumptions for other long term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee benefits expense in the periods in which the changes occur.

(o) Revenue

Revenue recognition

Revenue recognised under AASB 15 is measured at the amount which the Union expects to receive in consideration for satisfying performance obligations to a customer. A performance obligation is the distinct good or service defined within the contract with a customer. The transaction price is allocated to one or more performance obligations contained within the contract, with revenue being recognised as or when the performance obligation is satisfied.

Where consideration comprises variable components, the amount recognised as revenue is constrained to that amount that would not result in a significant reversal of the cumulative revenue recognised when that uncertainty is resolved.

(i) Membership subscription revenue

Membership subscription revenue is recognised overtime during the period of membership.

(ii) Interest revenue

Interest is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

(iii) Other income

Other income is recognised on an accruals basis when the Union is entitled to it.

(p) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. are capitalised as part of the cost of that asset.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

(q) Goods and services tax (GST)

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 Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position., until such time as the assets are substantially ready for their intended use or sale.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

Goods and services tax (GST) (contd')

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

(r) Critical accounting estimates and judgements

The Directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Union.

(i) The Novel Coronavirus ('COVID-19')

Judgement has been exercised in considering the impacts that the COVID-19 pandemic has had, or may have, on the Union based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the Union operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the Union unfavourably as at the reporting date or subsequently as a result of the COVID-19 pandemic.

2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The principal accounting policies adopted are consistent with those of the previous financial year. Certain comparative information has also been reclassified to conform with the current period's presentation.

There are no standards or amendments that have been issued but are not yet effective that are expected to have a significant impact on the Union.

The Union has not adopted, and currently does not anticipate adopting, any standards prior to their effective dates.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
3 REVENUE AND OTHER INCOME		
(a) Operating activities		
- Member subscriptions	6,503,186	6,309,840
- Member promotions	112,490	126,692
- Rental income	286,449	200,829
- Other operating income	178,554	1,073,979
	7,080,679	7,711,340
(b) Non-operating activities		
- Interest received	42,563	70,587
- Gain on sale of assets	22,266	-
	64,829	70,587
	7,145,508	7,781,927
4 EMPLOYEE BENEFIT EXPENSES		
Wages and salaries	1,554,484	1,614,080
Contributions to defined contribution superannuation funds	144,803	154,523
Increase in liability for annual leave	57,786	4,646
(Decrease)/increase in liability for long service leave	(6,346)	26,908
Payroll tax expense	58,310	52,696
Employment agency costs	875	6,150
	1,809,912	1,859,003
5 CASH AND CASH EQUIVALENTS		
Cash and cash equivalents	8,328,661	6,679,096
Cash and cash equivalents		
Cash at bank	2,128,726	2,646,160
Cash on hand	1,309	3,379
Short-term deposits	6,198,626	4,029,557
	8,328,661	6,679,096
6 TRADE AND OTHER RECEIVABLES		
Trade receivables	29,139	10,142
Prepayments	132,625	95,042
Accrued income	14,643	43,674
	176,407	148,858

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FOR THE YEAR ENDED 30 JUNE 2021

7 PROPERTY, PLANT AND EQUIPMENT

	Land and buildings	Furniture fixtures and fittings	Motor vehicles	Computer equipment	Total
	\$	\$	\$	\$	\$
Balance as at 30 June 2021					
Balance at 1 July 2020	4,290,557	175,838	138,507	126,853	4,731,755
Additions during the year	158,559	31,720	42,939	32,124	265,342
Disposals during the year	-	(2,816)	(11,352)	(632)	(14,800)
Depreciation during year	(376,988)	(53,136)	(51,132)	(55,560)	(536,816)
Balance as at 30 June 2021	4,072,128	151,606	118,962	102,785	4,445,481
Balance as at 30 June 2020					
Balance at 1 July 2019	4,047,163	181,011	194,411	118,492	4,541,077
Additions during the year	615,406	51,314	39,967	58,297	764,984
Disposals during the year	(1,414)	(20,002)	(74,622)	(26,460)	(122,498)
Depreciation during year	(370,598)	(36,485)	(21,249)	(23,476)	(451,808)
Balance as at 30 June 2020	4,290,557	175,838	138,507	126,853	4,731,755

8 LEASES

	Property	Office Equipment	Total
	\$	\$	\$

This note provides information for leases where the Union is a lessee.

(i) Amounts recognised in the balance sheet

The balance sheet shows the following amounts relating to leases:

Balance at 1 July 2020	62,337	9,493	71,830
Additions during the year	-	-	-
Depreciation during year	(15,584)	(4,219)	(19,803)
Balance as at 30 June 2021	46,753	5,274	52,027
Balance at 1 July 2019	-	-	-
Additions during the year	77,921	13,712	91,633
Depreciation during year	(15,584)	(4,219)	(19,803)
Balance as at 30 June 2020	62,337	9,493	71,830

	2021 \$	2020 \$
Lease liabilities - (discounted)		
- Current	21,846	19,106
- Non-current	35,485	56,063
	57,331	75,169

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	2021	2020
	\$	\$
(ii) Amounts recognised in the statement of profit or loss		
Depreciation charge of right-of-use assets	19,803	19,803
Interest expense (included in finance cost)	2,674	3,532
Low value asset leases expense	13,337	14,188
Total recognised in statement of profit or loss	35,814	37,523
	2021	2020
	\$	\$
Future lease payments in relation to lease liabilities as at year end are as follows:		
Within one year	21,846	21,845
Later than one year but not later than five years	35,485	55,800
Later than five years	-	-
	57,331	77,645
9 TRADE AND OTHER PAYABLES		
Trade payables	362,670	259,244
Other payables and accruals	18,418	19,135
GST payables	19,503	74,240
Income received in advance	106,687	65,698
	507,278	418,317
10 EMPLOYEE BENEFITS		
Current		
Liability for annual leave	182,968	120,822
Liability for long service leave	144,147	147,069
	327,115	267,891
Non-current		
Liability for long service leave	38,448	41,872
11 RESERVES		
(a) Asset revaluation reserve		
The asset revaluation reserve arises on the revaluation of land and buildings. The asset revaluation reserve records the increase in value of land and buildings which were revalued in 1995.		
(b) Asset realisation reserve		
The asset realisation reserve records realised gains on sale of non-current assets.		
(c) Capital profits reserve		
The capital profits reserve records the gain on disposal of land and buildings.		
12 CONTINGENT LIABILITIES		
The Western Australian Police Union of Workers has the following contingent liabilities at the end of the reporting year:		
- In accordance with Rule 11.5, death benefits payable to retired members are funded annually from the collection of death levy fees from current members, with any surplus/shortfall per annum covered by the Death Benefit Fund. There may be unfunded death benefits payable to retired members for which it is impractical to quantify the amount; and		
- Legal fees in respect of legal actions on behalf of members which may be incurred by the Union if costs are not recoverable. These are believed to be minimal.		

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
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NOTES TO THE FINANCIAL STATEMENTS
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13 EVENTS AFTER THE END OF THE REPORTING PERIOD

In March 2020, the World Health Organisation declared the outbreak of a novel coronavirus (COVID-19) as a pandemic which continues to spread throughout Australia and globally. The impact of COVID-19 is ongoing and the economic uncertainties makes it difficult to estimate the potential impact, positive or negative. The situation is extremely fluid with lockdowns, quarantine, travel and border restrictions being implemented quickly by governments in an attempt to control any COVID-19 outbreaks. This has the potential to impact the mobilization of capture assets across state borders creating logistical complexities. Western Australia Police Union follows government directives and continues to work with government authorities to minimise the impact as much as possible. The safety and wellbeing of our staff remains our key priority throughout these times.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

	2021	2020
	\$	\$
14 RELATED PARTY TRANSACTIONS		
(a) Transactions with related entities		
Affiliation fees paid to the Police Federation of Australia	<u>122,184</u>	<u>116,261</u>
(b) Transactions with key management personnel		
The totals of remuneration paid to the key management personnel of Western Australian Police Union of Workers during the year are as follows:		
Key Management Personal Compensation	<u>504,403</u>	<u>483,480</u>
15 AUDITOR'S REMUNERATION		
Audit or review of financial statements - MGI Perth Audit Services Pty Ltd		
Remuneration for audit or review of financial statements	<u>15,000</u>	<u>14,800</u>

16 FINANCIAL ASSETS AND LIABILITIES

Note 2.1 (d) provides a description of each category of financial assets and financial liabilities and the related accounting policies. The carrying amounts of financial assets and financial liabilities in each category are as follows:

	Amortised cost	Total
	2021	2021
	\$	\$
Financial assets		
Cash and cash equivalents (net of bank overdrafts)	8,328,661	8,328,661
Trade receivables	29,139	29,139
Total financial assets	<u>8,357,800</u>	<u>8,357,800</u>
Financial liabilities		
Trade and other payables	<u>507,278</u>	<u>507,278</u>

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

FINANCIAL ASSETS AND LIABILITIES (CONTD')

	Amortised cost	Total
	2020	2020
	\$	\$
Financial assets		
Cash and cash equivalents (net of bank overdrafts)	6,679,096	6,679,096
Trade receivables	10,142	10,142
Total financial assets	6,689,238	6,689,238
Financial liabilities		
Trade and other payables	418,317	418,317

17 FINANCIAL RISK MANAGEMENT

Risk management objectives and policies

The Union's risk management is coordinated at its headquarters, in close cooperation with the Board of Responsible Entities, and focuses on actively securing the Union's short to medium-term cash flows by minimising the exposure to financial markets.

The Union does not actively engage in the trading of financial assets for speculative purposes nor does it write options. The most significant financial risks to which the Union is exposed are described below.

(a) Credit risk

Credit risk is the risk that a counterparty fails to discharge an obligation to the Union. The Union is exposed to this risk for financial instruments, for example trade receivables and short term deposits etc. The Union's maximum exposure to credit risk is limited to the carrying amount of financial assets recognised at the reporting date, as summarised below:

	2021	2020
	\$	\$
Classes of financial assets		
Carrying amount:		
- Cash and cash equivalents	8,328,661	6,679,096
- Trade receivables	176,407	148,858
	8,505,068	6,827,954

The Union continuously monitors defaults of customers and other counterparties; identified either individually or by group, and incorporates this information into its credit risk controls. Where available at reasonable cost, external credit ratings and/or reports on customers and other counterparties are obtained and used. The Union's policy is to deal only with creditworthy counterparties.

The Union's management considers that all the above financial assets that are not impaired or past due for each of the reporting dates under review are of good credit quality.

In respect of trade receivables, the Union is not exposed to any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. Trade receivables consist of amounts due from members. Based on historical information about member default rates management consider the credit quality of trade receivables that are not past due or impaired to be good.

WESTERN AUSTRALIAN POLICE UNION OF WORKERS
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FINANCIAL RISK MANAGEMENT (CONTD')

(a) Credit risk (contd')

The Union held cash of \$8,328,661 at 30 June 2021 (2020: \$6,679,096), which represents its maximum credit exposure on these assets. The Union has no significant concentrations of credit risk with any single counterparty or group of counterparties. All cash and cash equivalents are held with large reputable financial institutions within Australia and therefore credit risk is considered minimal.

(b) Liquidity risk

Liquidity risk arises from the possibility that the Union might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities.

The table below reflects an undiscounted contractual maturity analysis for non-derivative financial liabilities.

	Within one year		One to five years	
	2021	2020	2021	2020
	\$	\$	\$	\$
Trade and other payables	507,278	418,317	-	-

18 STATUTORY INFORMATION

The registered office and principal place of business of the company is
639 Murray Street West Perth WA 6005.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WESTERN AUSTRALIAN POLICE UNION OF WORKERS

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of The Western Australian Police Union of Workers, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Board of Directors.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of The Western Australian Police Union of Workers as at 30 June 2021 and its financial performance and cash flows for the year then ended, in accordance with Australian Accounting Standards – Simplified Disclosure and the Industrial Relations Act 1979 (WA).

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

Information Other than the Financial Report and Auditor's Report Thereon

The Board of Directors 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 Board for the Financial Report

The Board of Directors is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure and for such internal control as the Board of Directors determines 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 Board of Directors is responsible for assessing the ability of the association 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 either intends to liquidate the Union or to cease operations, or has no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE WESTERN AUSTRALIAN POLICE UNION OF WORKERS (CONTINUED)**

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 the 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/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Report on Compliance with Section 74 of the Industrial Relations Act 1979 (WA)

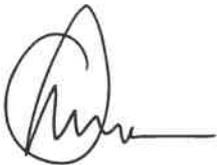
Opinion

We have audited the compliance of the finance officials with the requirements of section 74 of the Industrial Relations Act 1979 (WA). The Board of Directors and management of the Western Australian Police Union of Workers are responsible for compliance with the requirements of section 74 of the Industrial Relations Act 1979 (WA). Our responsibility is to express an opinion on the compliance of the finance officials with the requirements of section 74 of the Industrial Relations Act 1979 (WA), based on our audit conducted in accordance with Australian Auditing.

In our opinion the finance officials of the Western Australian Police Union of Workers have complied with section 74 of the Industrial Relations Act 1979 (WA).



MGI Perth Audit Services Pty Ltd



Clayton Lawrence
Director

Perth, Western Australia
2 November 2021