



Fair Work  
Commission

11 January 2024

Emma Alliss

Secretary

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

Sent via email: [emma@beu.org.au](mailto: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 2023 (FR2023/170)**

I refer to the application lodged pursuant to section 269 of the *Fair Work (Registered Organisations) Act 2009* in respect of the The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia for the financial year ended 30 June 2023. The application was lodged with the Fair Work Commission on 13 December 2023.

I have granted the application. The certificate is attached.

If you have any queries regarding this letter please call 1300 341 665 or email [regorgs@fwc.gov.au](mailto:regorgs@fwc.gov.au).

Yours sincerely

**Chris Enright**  
**Executive Director**  
**Fair Work 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**

FR2023/170

MR ENRIGHT

MELBOURNE, 11 JANUARY 2024

*Reporting unit's financial affairs encompassed by associated State body*

[1] On 13 December 2023 an application was made under section 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 2023.

[2] On 13 December 2023, the reporting unit lodged a copy of the audited accounts of the Association with the Fair Work 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 section 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 2023, are encompassed by the financial affairs of the Association and I certify accordingly under section 269(2)(a) of the Act.



DELEGATE OF THE GENERAL MANAGER

Printed by authority of the Commonwealth Government Printer



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## Part A: Reporting unit details

### 1. Details of the reporting unit making the application

<b>Reporting unit</b>	The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia	<b>Financial year ending</b>	2023
<b>Name of authorised person signing on behalf of the reporting unit</b>	Emma Alliss		
<b>Position of authorised person</b>	Secretary		
<b>Contact person</b>	Emma Alliss		
<b>Contact details</b>	Email emma@beu.org.au	Telephone	0400349705

## Part B: Grounds, reasons, and requirements for application

### 2. Does the reporting unit have an industrial association (the associated State body)?

<b>No</b>	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
<b>Yes</b>	<input checked="" type="checkbox"/>	Provide name of the associated State body in the textbox below

<b>Name of the associated State body</b>	The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia
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### 3. Is the associated State body registered or recognised as such an association under a prescribed State Act?

<b>No</b>	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
<b>Yes</b>	<input checked="" type="checkbox"/>	Identify the applicable prescribed State Act below

<b>Prescribed State Act</b>	Industrial Relations Act 1979 (WA)
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4. Is the associated State body composed of substantially the same members as the reporting unit?


No	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
Yes	<input checked="" type="checkbox"/>	

5. Are the associated State body's officers substantially the same as designated officers in relation to the reporting unit?

No	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
Yes	<input checked="" type="checkbox"/>	


6. Has the associated State body:

Prepared accounts in accordance with prescribed State Legislation?	Yes
Had those accounts audited?	Yes
Provided a copy of the audited accounts to its members?	Yes
Provided a copy of the audited accounts to any members of the reporting unit who <u>are not</u> also members of the associated State body?	NA
Lodged the accounts with the relevant State authority?	Yes

 ***A copy of the associated State body's audited accounts must be lodged with this application form.***

7. Has the reporting unit

Prepared an Operating report under section 254 of the RO Act?	Yes
Provided a copy of the Operating report to members?	Yes

 ***A copy of the Operating report must be lodged with this application form.***





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## Part C: Declaration and signature


Under the Act, the General Manager can only grant a certificate when satisfied that the reporting unit's financial affairs are encompassed by the financial affairs of the associated State body in a financial year.

### Declaration

In submitting this application on behalf of the reporting unit mentioned in Part A, I declare:

- that the financial affairs of the reporting unit are encompassed by the financial affairs of the above-mentioned associated State body.
- I am a designated officer of the reporting unit as per section 243 of the RO Act.
- the information that I have supplied in this application is complete and correct.
- I am aware that giving false or misleading information is a serious offence. A person who:
  - knowingly or recklessly makes a false or misleading statement in an application for registration; or
  - knowingly gives false or misleading information in an application for registration

is guilty of an offence, the punishment for which is imprisonment for up to 12 months (if a statement is made or information is provided knowingly) or up to 6 months (if a statement is made recklessly) – see Part 7.4, section 136 and 137.1 of the *Criminal Code*.

Printed name of designated officer	Emma Alliss
Signature	
Signature date	13 December 2023



Please lodge the completed form (including the documents referred to in Part B) with the Fair Work Commission by email to: [regorgs@fwc.gov.au](mailto:regorgs@fwc.gov.au).



ACCOUNTANTS  
AUSTRALIA

T (08) 9256 3088  
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E [ask@accountantsaustralia.com.au](mailto:ask@accountantsaustralia.com.au)  
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Canning Vale Commerce Centre  
Suite 18/66 Bannister Road, Canning Vale WA 6155  
PO Box 1866  
Canning Vale DC WA 6970  
Accountants Australia Pty Ltd ABN 87 008 369 067

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 2023

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**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 2023;
- (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.

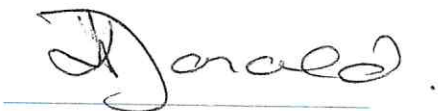
Signed at Canning Vale this *16th* day of *November* 2023.

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 *16th* day of *November* 2023.



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E Alliss

Secretary

**The Breweries and Bottleyards Employees' Industrial Union  
of Workers of Western Australia**

To be read in concert with the Financial Statements for year ended 30<sup>th</sup> June 2023

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**Committee of Management's Operating Report**

For the period from 1 July 2022 to 30 June 2023

**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 30<sup>th</sup> June 2023.

**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 \$308,516 (2022: Loss \$575,280)

As communicated to Members back in 2019/20, we foresaw that financially, the upcoming 2023/23 to 2024/25 were likely to be the most difficult years for members also, due to ongoing volatility, for the Unions finances. As previously reported our assumptions continue to be proven correct, as while investment markets have proven resilient, they continue to be volatile and that volatility has also impacted the Global Bond market with falls experienced that were for the first time in decades "out of sync" with the equity market. Global Bonds directly impacting our investment interest rates that form an important part of our conservative investment profile. Though since the one-off "out-of-sync" event Global Bonds have, while remaining volatile, risen significantly, a outcome delivering mixed blessings for our Union and our Membership, see below.

While, again as reported previously, many with vested interests have attempted to increase the official Australian unemployment figure, predominately through increasing migration, unemployment has remained low delivering positive outcomes to Members and their families, however as reported in previous years the increasing migration figures are becoming apparent, as is the increasing difficulty within our industry to gain applicable increases for Members from employers seeking to reduce wages, via the access of "cheap" migrant labour. However, while employment has remained low, for now, inflation has continued to increase significantly placing negative pressure on both our Members and our Union. Our concern moving forward being a mix of high inflation and high unemployment as while this may result in minor financial gains through higher interest rates, the increasing negativity for our members and their families will create hardship.



Financially our Unions conservative approach, combined with a planned diversity that includes, importantly, not only a diverse mix of investments, but also a diverse mix of investment advice from differing financial advisers, as well as in-house investments, continues to deliver positive outcomes, while avoiding or minimising where possible, the negativities of the on-going volatility.

As reported Interest Rates have proved to be a mixed blessing and a concern, as while rising significantly, delivering benefits for those with conservative investments, as with many of our older members, and our Union, these rising rates, while remaining historically low, are adversely impacting those predominately younger members, who have accessed high debt levels without factoring in rises.

Our restructuring continues slower than anticipated or planned however with previously agreed costs now being finalised, future costs will directly align to the on-going business of the Union, therefore while restructuring will continue to have inherent costs these should, as we move forward be more visibly connected with the future and not simply reflect the interim measures to achieve, our Unions aims.

With previous agreed costs being finalised and investments adjusted to achieve a more even profile the need to finally address the issues of new skills and employee coverage can begin in earnest not only for the Union but also its related entities, this will, as previously reported, come at a cost, however while market volatility remains a concern your Committee and Admin firmly believe, prudent Restructuring remains a manageable and sustainable aim, especially with the inherent initial costs of past liabilities now coming to an end.

Please see Notes associated with, **Union & Associated Companies' & Trusts' Paid Officers and Employees** as this agreed deferral will again see changes to in Current and non-Current accrued Liabilities

It is your Unions belief that our conservative investment approach and in particular our ingrained "diversity" in terms of investment Advice for the Union Group will continue to deliver positive outcome's during difficult times, that said we continue to advise that an expected cost of approx. \$200k may / will occur when our Restructuring finally reaches the stage requiring legal and accounting advice and new support labour.

**Diversity of both investment type and Advice continues to serve your Union well, as does our conservative yet active investment approach and moving forward, there is no planned change to this successful formula, other than an aim to address the values held within the differing investment pools under our mix of four investment advisement portfolios (inclusive of inhouse).**

As reported in previous years the on-going success of your Secretary's Certificate 269 application, has delivered significant Account cost reductions, positively impacting 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".

### **Significant Changes in Financial Affairs**

2022/23 remains similar to previous Reports since the 2012 Membership decision to restructure, the items reported in subsequent Financial Reports, and within this Report, continued to impact the financial affairs, activities and the results of operations during the current financial period, and as previously communicated, while the restructure timeline was originally expected to be on-going for an extended period, this financial year, f 2022/23, will now see some major cost items, such as staff retention costs, drop away, though the costs associated with and required to deliver the changes required for the future of the Union remain to be addressed. These costs remain an unknown, however we reiterate that changes now occurring and being addressed in related entities, will hopefully deliver outcomes that may help shed light on the direction the Union needs to follow, and thus the inherent costs while, hopefully also delivering a cost-effective outcome to the Union, by avoiding "doubling up" of similar staff, legal and accounting expenses.

Initial restructuring costs related to retention of existing staff and previous direct nexus to our Brewing Industry members employed by Swan, were agreed, "fixed" and accounted for, and these have now ceased, with the on-going employment agreements, now linked, in the first instance, with Members related to the Malting Industry, stepping away from the previous higher cost nexus with the Brewing Industry, an outcome, that has and will continue to help support the Unions funding moving forward, while delivering clarity to the Union



employees after years of wage stagnation. In respect to the legal accounting and extra skilled support that has been spoken of for some time, but to date has been deferred, these costs, if realised, will naturally adversely impact the Unions finances, but will be necessary expenditure if the Union is to move positively into the future. These expected costs, shown within the previously mentioned expectation of a \$200k budgeted cost (if/when accessed), will need to be managed so that the financial negativity does not have lasting detrimental outcomes.

To be prudent the CoM will, as it has done in the past, continue to address the issues of restructuring, in tandem with financial matters, including investment volatility.

Concerns for the upcoming year/s will continue to include;

- **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:** while diversity of assets and advice remains our focus, a major downturn, as some expect, may irrespective of diversity, adversely damage the upcoming Unions financial year/s, if realized, this will need to be managed. For the immediate future one aim will be to adjust the value of the differing investment Pools under advice.
- **Membership concerns:** While our Industry has exploded in terms of increased workforce, the difficulty in gaining new membership remains with our Union, as it does with all. Interestingly even daily news about blatant "Wages Theft" throughout Australia has not seen the workforce return to Union Membership. "Wages Theft" being a term used to describe both open criminal theft of wages, through to in-advertent underpayment. While your Union has delivered some outstanding positive outcomes including successfully addressing a number of blatant "wage theft" concerns for our members, over the past few years, Membership remains our number "1" concern.
- **Succession Planning and Employee conditions:** While the transitional Retention and Deferred Accrued Entitlement arrangements delivered positives for the Union, including transition to a more sustainable Wages ad Conditions Agreements, unfortunately to date, the concerns related to succession employment to fill recognized skill/s shortages and deliver succession planning, remains.
- **The Dudley Group:** As reported last year, while the previous few years has seen the Dudley Group recover from the costs of delivering outstanding outcomes for its Full Time, Part Time and Casual retrenched Industrial Alliance employees and during that recovery we have seen the delivery of a annual income support for the Union, support that will, dependent on market volatility, deliver to the Union income over and above what was underwritten, the Dudley Group, will be able to focus on the important questions of "where it can go into the future?" and "how can it support the Union and the Unions Members into that future?"

### **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 30<sup>th</sup> June 2023 is **54** (2022: 53)

Number of Financial Honorary Members **not entitled to vote** on Union matters as at 30<sup>th</sup> June 2023 is **11**

## Number of Employees

Number of employees as at 30<sup>th</sup> June 2023 is 4 Part Time, approx. **1.5 of a Full Time Equivalent (FTE)** however due to both legal and Industrial matters, (Malting EBA renewal) we may again see some volatility on this figure.

## 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 (01/07/ 2022 to 30/06/2023):

President	Robert George Bunce
Secretary	Emma Louise Alliss
Vice President	Charles Edward Dooley
Treasurer	Vanessa Louise Donald
Trustee	Rhonda Kay Lloyd
Trustee	Claus Eriksen
Trustee	Kenneth Edmund Gawenda
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

**With the AEC now having addressed the covid election suspensions, that resulted in Committee requiring shorter tenure of position to allow the return of normal rotation, elections will return to normal pre covid arrangements, that said the need to see greater involvement from younger Members to achieve not only Succession Planning, but renewed focus on the changing workplace, remains.**

## 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

<b>Position</b>	<b>Conditions</b>		
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	C Eriksen



Trustee	Voluntary Unpaid	Elected	K Gawenda
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

For all Paid positions the historic nexus to the wage scales of higher paid Members within Brewing Industry, has been replaced with a nexus to Members within the Malting Industry, this outcome resulting in a more sustainable financial outcome that is more acceptable to Members under the current circumstances.

#### **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 Contract of Employment and any decision to nominate is on a voluntary basis, as it is with other Members.

The restructure of the Union administration 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, 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 arrangements, as previously communicated this contract differed significantly from other Union employees, 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", or more correctly "Tax Adjusted Accrued Entitlement" 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 was similar to that of termination. **During the entitlement payment/s 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. Nor were there any adjustments or compensation payments made in relation to the loss of Superannuation and Pension arrangements that will continue to impact for life. The Accrued Entitlement Payments were expected to cause some confusion and negativity, especially with newer Members who were not privy to original membership decisions, and irrespective of the benefit to the Union this has occurred! With payment of the deferred residual of these payments occurring within 2022/23, as agreed by the members, these arrangements come to an end, with all admin wages moving forward based purely on the new relevant and sustainable employment conditions. It is hoped that finalizing these arrangements will hopefully alleviate any on-going negativity due to misunderstanding.

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 continued in the Part Time Role of Administration Officer.

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 while previously declined, 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 KPI Service Award *may* be paid, where agreed. This may be recommenced, in 2023/24, to refocus on future direction now finance has recovered, if the Directors so decide. The views of the Membership will be sought by the Directors prior to any decision on this matter.

R Bunce, E Alliss V Donald during this operating reporting period, 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, or to our knowledge, been in place over the past 20 plus years.

### **Future Developments**

Our Union focus and aims regarding future development remain as in recent years and set out below.

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 though delayed due to numerous disruptions and concerns, this aim remains supported by the membership and therefore will continue.

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.

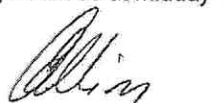
### **Auditors Independence Declaration**

A copy of the auditor's independence declaration is to be found on page 23, within the Unions Financials for year ended 30<sup>th</sup> June 2023.

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 8th November 2023 and subsequent resolution passed by the committee of management as at midday 10<sup>th</sup> November 2023.



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 2023

	2023	2022
	\$	\$
<b>Income</b>		
Dividends - franked	44,800.58	61,441.02
Dividends - unfranked		1,224.00
Other - Memberships	4,780.65	4,545.50
Union	273.00	283.50
Swan		33.60
Barrett Burston Malt	525.00	589.40
Administration fees	8,712.00	8,712.00
MLC Navigator Investment	22,755.34	28,494.57
Australian Pipeline (APA)	4,891.07	4,672.03
BWP Trust (BWP)	4,023.80	4,023.80
Platinum Asia Fund	13,419.83	47,969.29
Strategic International Equity Fund	12,976.00	32,250.83
Fidelity Australian Equities Fund	31,280.99	18,006.94
Strategic Australian Equity Fund	32,545.98	19,160.83
Bennelong Ex-20 Aust Equities Fund	5,303.03	10,865.19
Eley Griffiths Group Small Companies Fnd	11,358.98	22,856.00
Strategic Cash Plus Fund	436.71	30.41
Interest received	31,551.12	9,623.09
Sundry income	50.03	2,155.13
Profit / (Loss) on sale of investments		(7,116.67)
Change in NMV investments - Unrealised	162,287.74	(395,994.67)
Rent received	2,184.00	2,184.00
Total income	<u>394,155.85</u>	<u>(123,990.21)</u>

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 2023

	2023	2022
	\$	\$
<b>Expenses</b>		
Accountancy & audit fees	24,218.20	24,727.20
Advertising and promotion	250.00	223.00
Affiliation fees	6,656.89	1,513.53
Bank Fees And Charges	120.00	125.00
Brokerage charges	19,231.89	19,228.75
Committee expenses	475.00	375.00
Computer expenses	7,763.62	5,208.51
Doubtfull debt expense	(159,438.22)	239,293.74
Depreciation	736.00	1,011.00
Electricity	1,548.67	413.41
Funeral Benefit		1,200.00
Insurance	1,789.61	3,436.90
Legal fees		330.00
Member benefits	19,474.16	13,431.73
Motor vehicle expenses	4,290.95	3,756.20
Printing, stationery & postage	1,730.93	1,585.57
Provision for leave accrual	5,601.56	10,198.13
Provision for sick leave	4,940.69	1,606.78
Provision for Other Retentions	(47,300.00)	(67,457.83)
Rates & taxes	8,286.43	8,159.75
Repairs & maintenance	666.28	294.95
Wages	147,585.48	146,694.35
Employee benefits	2,000.00	
Security	312.00	624.00
Sick fund contributions		204.80
Staff amenities	124.84	257.59
Staff training	381.82	
Subscriptions & journals	802.72	388.36
Sundry expenses	355.71	464.20
Superannuation	32,486.73	33,369.54
Taxi expenses	67.75	64.95
Telephone	480.00	561.00
Total expenses	<u>85,639.71</u>	<u>451,290.11</u>
<b>Profit from Ordinary Activities before income tax</b>	<u><b>308,516.14</b></u>	<u><b>(575,280.32)</b></u>

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 2023

	2023	2022
	\$	\$
<b>Current Assets</b>		
<b>Cash</b>		
Cash At Bank - Commonwealth Bank	12,741.80	26,106.14
Members Equity Bank A/C 331102913	50,889.76	206,412.62
Members Equity Bank - Social Club		111,749.42
BT Cash Management Account	2,004.90	2,000.08
Westpac Bank 036224 25-7424	230,709.22	230,133.89
CBA Debit Card	1,635.66	3,881.02
Cash on hand	700.00	700.00
<b>Receivables</b>		
TFN Withholding Tax	2,154.00	2,154.00
Accrued interest	24,912.40	4,106.43
Trust Distributions receivable	2,132.76	2,143.27
Income receivable	38.18	115.50
<b>Other</b>		
Police & Nurses 242025539	100,000.00	120,780.00
Police & Nurses 241102722	200,000.00	200,000.00
Members Equity Bank A/C 127432	300,000.00	300,000.00
Bank of Queensland 249028411	250,000.04	250,000.04
Rural Bank 302015342	250,000.00	250,875.21
Commonwealth Bank Social Club 50112109	112,727.12	
Prepayments	1,933.93	2,081.20
Total current assets	<u>1,542,579.77</u>	<u>1,713,238.82</u>

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 2023

	2023	2022
	\$	\$
<b>Non-Current Assets</b>		
<b>Investments</b>		
Woolworths (WOW)	129,996.56	116,483.20
Wesfarmers (WES)	105,044.86	89,226.39
Coles Group (COL)	39,216.18	37,917.49
Endeavour Group (EDV)	20,646.32	24,769.04
National Australia Bank (NAB)	64,975.68	67,488.96
Australian Pipeline Trust (APA)	87,956.13	102,297.79
ANZ Banking Group (ANZ)	65,249.92	56,837.40
Woodside Energy Group (WDS)	52,004.40	48,078.40
BHP Billiton (BHP)	166,013.10	152,212.50
Commonwealth Bank (CBA)	83,725.45	75,467.30
Westpac Banking Corporation (WBC)	66,815.54	61,054.50
BWP Trust (BWP)	79,860.00	85,580.00
Shares in Dudley Pty Ltd	2.00	2.00
Shares in Police & Nurses Credit Union	6.00	6.00
Platinum Asia Fund (PLA0004AU)	255,894.34	250,186.03
Strategic Inter Equity Fund (DFA0007AU)	561,346.73	493,376.19
MLC Navigator Investment Plan	507,524.59	453,526.33
Eley Griffiths Grp Small Co F(EGG0001AU)	141,209.32	124,147.68
Bennelong Ex-20 Aust E Fund (BFL0004AU)	192,324.61	184,946.69
Fidelity Aust Equities Fund (FID0008AU)	308,969.39	273,222.51
Strategic Aust Equity Fund (DFA0008AU)	419,160.92	367,530.74
Strategic Cash Plus Fund (WPC0028AU)	43,830.56	42,545.52
Loan -Dudley Trust	2,239,818.57	1,983,893.74
Dudley Trust Losses	(79,855.52)	(307,834.51)
Dudley Trust Income		324,465.60
<b>Property Plant and Equipment</b>		
Office Unit - Canning Vale	280,000.00	280,000.00
Office furniture & equipment	56,348.00	56,348.00
Less: Accumulated depreciation	(53,352.00)	(52,616.00)
Total non-current assets	<u>5,834,731.65</u>	<u>5,391,159.49</u>
Total assets	<u>7,377,311.42</u>	<u>7,104,398.31</u>

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 2023

	2023	2022
	\$	\$
<b>Current Liabilities</b>		
<b>Accounts payable</b>		
<b>Unsecured liabilities</b>		
Accrued Annual Leave - Office Holders	30,442.70	34,191.56
Superannuation payable		830.44
<b>GST liabilities</b>		
GST payable control account	2,060.02	(452.12)
Input tax credit control account	(1,046.96)	(518.35)
Other ATO liabilities:		
Amounts withheld from salary and wages	856.77	855.14
<b>Provisions</b>		
Accrued Sick Leave - Office Holders	85,607.85	80,667.16
Provision for Long Service Leave	87,208.65	77,858.23
Provision - Other retention - Office		47,300.00
Total current liabilities	<u>205,129.03</u>	<u>240,732.06</u>
Total liabilities	<u>205,129.03</u>	<u>240,732.06</u>
<b>Net Assets</b>	<u><u>7,172,182.39</u></u>	<u><u>6,863,666.25</u></u>
<b>Equity</b>		
<b>Reserves</b>		
Share revaluation reserve	389,740.58	389,740.58
Picnic Fund	125,343.94	125,343.94
Retained profits / (accumulated losses)	6,657,097.87	6,348,581.73
Total Equity	<u><u>7,172,182.39</u></u>	<u><u>6,863,666.25</u></u>

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 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	16,602	18,503
Payments to suppliers and employees	(277,798)	(266,709)
Interest received	30,427	7,968
<b>Net cash used in operating activities</b>	<b>(230,769)</b>	<b>(240,238)</b>
<b>Cash Flow From Investing Activities</b>		
Term deposits	(91,948)	104,758
Dividend received	44,801	62,665
Distribution reinvestment	138,992	188,330
Purchase of property, plant & equipment	-	-
Purchase of investment in marketable securities	(120,352)	(189,584)
Proceeds from sale of investment in marketable securities	(2,231)	6,664
Proceeds from capital return from investments	-	4,258
<b>Net cash from (used in) investing activities</b>	<b>(30,738)</b>	<b>(177,091)</b>
<b>Net (decrease) increase in cash held</b>	<b>(261,507)</b>	<b>(63,147)</b>
Cash at the beginning of the year	589,387	652,534
<b>Cash at the end of the year</b>	<b>327,880</b>	<b>589,387</b>

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 2023**

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**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.



**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 2023**

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**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.

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 2023**

**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**

<b>Loan</b>	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Amounts receivable from Dudley Trust - Related party	2,239,819	2,239,819
Loss from Dudley Trust	(79,856)	(239,294)
Income from Dudley Trust	-	-
	<u>2,159,963</u>	<u>2,000,525</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 gain of \$159,438.22 and thus the Loan value owed to the Union has been adjusted higher, to reflect this gain.

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.

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 2023**

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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

**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

	2023	2022
	\$	\$
<b>(a) Transactions with Committee</b>		
<b>(i) Remuneration of committee members</b>		
Income received, or due and receivable by all officers of the Committee of management, <i>includes</i> Retention Payments	147,585	146,694
<b>(ii) Retirement Benefits</b>		
Amounts paid to individuals superannuation plan/s for the provision of their personal retirement benefits .	32,487	33,370
<b>(iii) Retention and/or Termination Benefits</b>		
Payments and Accruals made or would be made on Retention and/or Termination		
<i>includes</i>		
Employee Leave Accruals that are paid on Termination	203,259	192,717
Retention Accruals on continuation of employment	<u>-</u>	<u>47,300</u>
Total	<u>203,259</u>	<u>240,017</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.

## Independent Auditor's Report

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

### **Opinion**

We have audited the special purpose financial report of Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union"), which comprises the Balance Sheet as at 30 June 2023, 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 Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia, is in accordance with the *Industrial Relations Act 1979 (WA)* ("*IR Act (WA)*"), including:

- a) giving a true and fair view of the Union's financial position as at 30 June 2023 and of its financial performance for the year then ended;
- b) complying with applicable Australian Accounting Standards as stated in the Note 1 of the Notes to financial statements, 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.

### **Emphasis of matter - basis of accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the director's financial reporting responsibilities under the *Industrial Relations Act 1979 (WA)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Other matter**

Previous year financial statements were audited by another auditor IS Assurance Pty Ltd who issued an unqualified opinion on 10 November 2022.

**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 2023, 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 (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.



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**Rafay Nabeel**

Director

Registered Company Auditor number: 483361

Registered Organisations Commissions Registered Auditor number: AA2023/17

Perth- Australia

Dated this: 16 November 2023



## AUDITOR'S INDEPENDENCE DECLARATION

### To the Committee of Management of Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia.

As auditor of the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union") for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there has been:

- i. no contravention of the auditor independence requirements of *the Industrial Relations Act 1979 ("IR Act (WA)")* and *the Corporations Act 2001*, in relation to the audit; and
- ii. No contraventions of any applicable code of professional conduct in relation to the audit.

Yours faithfully



.....  
Rafay Nabeel  
Registered Company Auditor number: 483361  
Registered Organisations Commissions Registered Auditor number: AA2023/17  
Perth – Australia

Dated this in Perth 16 November 2023

## DISCLAIMER

### **To the Members of Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia.**

The additional financial data presented in the Committee of Management's Operating Report is in accordance with the records of Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union") which has been subjected to the auditing procedures applied in my statutory audit of the Union for the year ended 30 June 2023. It will be appreciated that my statutory audit did not cover all details of the Committee of Management's Operating Report. Accordingly, I do not express an opinion on the Committee of Management's Operating Report and I give no warranty on accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than the Union) in respect of such data, including any errors or omissions therein however caused.

Dated the 16 November 2023



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**Rafay Nabeel**

Registered Company Auditor number: 483361

Registered Organisations Commissions Registered Auditor number: AA2023/17

Perth- Australia



The Breweries And Bottleyards Employees Industrial Union Of Workers Of Western Australia  
**ABN 73 507 364 966**

**Depreciation Schedule for the year ended 30 June, 2023**

						DISPOSAL			ADDITION			DEPRECIATION			PROFIT			LOSS		
						Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above	Total -	Priv	
Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above	Total -	Priv				
<b>Office Furniture &amp; Equipment</b>																				
Banner	2,057.00	30/06/88	0	0	0	113	D	7.50	8	0	0	105	0	0	0	0				
Dictating Machine	46	00/06/88	0	0	0	0	D	15.00	0	0	0	0	0	0	0	0				
Frame & Oil Painting	239	00/06/88	0	0	0	0	D	7.50	0	0	0	0	0	0	0	0				
Loudspeaker System	761	00/06/88	0	0	0	0	D	17.70	0	0	0	0	0	0	0	0				
Stand For Banner	345	00/06/88	0	0	0	23	D	7.50	2	0	0	21	0	0	0	0				
Office Chairs (9)	610	04/05/89	0	0	0	11	D	11.25	1	0	0	10	0	0	0	0				
Fridge	589	00/05/89	0	0	0	44	D	7.50	3	0	0	41	0	0	0	0				
Calculator	199	00/08/90	0	0	0	0	D	18.00	0	0	0	0	0	0	0	0				
Safe	1,199	00/08/90	0	0	0	57	D	9.00	5	0	0	52	0	0	0	0				
Filing Cabinet	205	00/18/90	0	0	0	0	D	13.50	0	0	0	0	0	0	0	0				
Blinds	736	00/18/90	0	0	0	7	D	13.50	1	0	0	6	0	0	0	0				
Tables	300	00/18/90	0	0	0	0	D	13.50	0	0	0	0	0	0	0	0				
Vinyl Desks (3)	1,170	00/18/90	0	0	0	10	D	13.50	1	0	0	9	0	0	0	0				
Typist Chairs (4)	1,556	00/19/90	0	0	0	14	D	13.50	2	0	0	12	0	0	0	0				
Executive Chairs (2)	1,816	00/19/90	0	0	0	17	D	13.50	2	0	0	15	0	0	0	0				
Office Plaque	290	00/26/11/90	0	0	0	14	D	9.00	1	0	0	13	0	0	0	0				
Office Sign	480	00/07/01/91	0	0	0	24	D	9.00	2	0	0	22	0	0	0	0				
NEC Ranger Telephone System	2,100	00/21/03/94	0	0	0	4	D	20.00	1	0	0	3	0	0	0	0				
Security System	1,214	00/09/04/94	0	0	0	1	D	30.00	0	0	0	1	0	0	0	0				
Facsimile Machine	1,050	00/28/04/94	0	0	0	2	D	25.00	0	0	0	2	0	0	0	0				
Shredder	459	00/28/04/94	0	0	0	2	D	20.00	0	0	0	2	0	0	0	0				
Filing Cabinet	250	00/05/05/94	0	0	0	0	D	20.00	0	0	0	0	0	0	0	0				
Printer	565	00/28/06/94	0	0	0	1	D	40.00	0	0	0	1	0	0	0	0				
Filing Cabinet	50	00/11/06/98	0	0	0	0	D	20.00	0	0	0	0	0	0	0	0				
Reception/Partitions	5,039	00/22/07/98	0	0	0	24	D	20.00	5	0	0	19	0	0	0	0				
Kambrook Vacuum Cleaner	135	00/25/08/00	0	0	0	0	D	100.00	0	0	0	0	0	0	0	0				
Shelving	1,411	00/25/10/00	0	0	0	11	D	20.00	2	0	0	9	0	0	0	0				
Visitor Chairs (2)	40	00/26/04/01	0	0	0	0	D	100.00	0	0	0	0	0	0	0	0				
Desk	17	00/26/04/01	0	0	0	0	D	100.00	0	0	0	0	0	0	0	0				

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**

**Depreciation Schedule for the year ended 30 June, 2023**

	2,953.00	22/02/02	338	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS						
				Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above	Total -
Large Multisplit Airconditioning Unit	2,953.00	22/02/02	338	0	0	0	0	338	D	10.00	34	0	0	304	0	0	0	0	0
Advantage Computer System (4)	7,468.00	27/06/05	2	0	0	0	0	2	D	37.50	1	0	0	1	0	0	0	0	0
OKI 5540 Printer	3,904.00	04/08/05	85	0	0	0	0	85	D	20.00	17	0	0	68	0	0	0	0	0
Cabinets/Shelving (Filing Room)	2,937.00	09/11/05	253	0	0	0	0	253	D	13.50	34	0	0	219	0	0	0	0	0
Computer ( Reception )	1,755.00	31/01/06	2	0	0	0	0	2	D	33.00	1	0	0	1	0	0	0	0	0
Phone	218.00	16/11/06	6	0	0	0	0	6	D	20.00	1	0	0	5	0	0	0	0	0
HP Laser Printer	635.00	27/06/08	1	0	0	0	0	1	D	50.00	0	0	0	1	0	0	0	0	0
LCD Monitor	244.00	27/06/08	1	0	0	0	0	1	D	50.00	0	0	0	1	0	0	0	0	0
Uniden Phone Handset	224.00	27/06/08	9	0	0	0	0	9	D	20.00	2	0	0	7	0	0	0	0	0
Lanier MP2000L Digital Copier	2,943.00	02/09/08	2	0	0	0	0	2	D	40.00	1	0	0	1	0	0	0	0	0
Panasonic Air Conditioning Units (2)	4,268.00	19/12/13	640	0	0	0	0	640	D	20.00	128	0	0	512	0	0	0	0	0
Office Blinds	854.00	11/04/18	334	0	0	0	0	334	D	20.00	67	0	0	267	0	0	0	0	0
Air Conditioning Unit	2,436.00	16/01/20	1,417	0	0	0	0	1,417	D	20.00	283	0	0	1,134	0	0	0	0	0
Office Kettle	54.00	19/05/20	13	0	0	0	0	13	D	50.00	6	0	0	7	0	0	0	0	0
Kyocera MF Printer	527.00	25/05/21	250	0	0	0	0	250	D	50.00	125	0	0	125	0	0	0	0	0
	56,348		3,732	0	0	0	0	3,732			736	0	0	2,996					
									Deduct Private Portion		0								
									Net Depreciation		736								

The accompanying notes form part of these financial statements.