



24 June 2025

Mary Franklyn
Secretary
Australian Education Union - Western Australian Branch

Sent via email: contact@sstuwa.org.au

CC: shaun.williams@moore-australia.com.au

Dear Mary Franklyn

**Australian Education Union - Western Australian Branch
Financial Report for the year ended 31 December 2024 – FR2024/244**

I acknowledge receipt of the financial report for the year ended 31 December 2024 for the Australian Education Union - Western Australian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 15 June 2025.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under sections 253, 265, 266 and 268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under section 268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

Please note that next year's financial report may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged. I make the following comments to assist you when you next prepare a financial report. The Commission will confirm these matters have been addressed prior to filing next year's report.

1. Non-compliance with previous requests

While we filed last year's financial report, we raised certain issues for the reporting unit to address in the preparation of future financial reports. I note that the same errors have appeared in the current report, namely references to outdated legislation.

The Fair Work Commission aims to assist reporting units comply with their obligations under the RO Act and reporting guidelines by providing advice about the errors identified in financial reports.

References to Commissioner

The Commission has been the regulator for registered organisations since 6 March 2023. All references to the Registered Organisations Commission and Commissioner of the Registered Organisations Commission must be changed to the Fair Work Commission and General Manager of the Fair Work Commission.

I note that item e (v) of the Committee of Management Statement and Note 18 to the General Purpose Financial Report both still refer to Commissioner instead of General Manager.

Reporting Requirements

The Commission's website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the section 253 reporting guidelines and a model set of financial statements.

The Commission recommends that reporting units use these model financial statements to assist in complying with the RO Act, the section 253 reporting guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

If you have any queries regarding this letter, please call 1300 341 665 or email regorgs@fwc.gov.au.

Yours sincerely

Fair Work Commission

AUSTRALIAN EDUCATION UNION
WESTERN AUSTRALIAN BRANCH
ABN 87 305 684 382

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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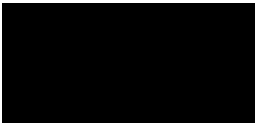
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**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
BRANCH SECRETARY'S CERTIFICATE
FOR THE YEAR ENDED 31 DECEMBER 2024**

I, Mary Franklyn being the Branch Secretary of the AEU (WA) Branch, certify:

- that the documents lodged herewith are copies of the full report for the AEU (WA) Branch for the year ended 31 December 2024 referred to in Section 268 of the Fair Work (Registered Organisations) Act 2009;
- that the full report was presented to a meeting of the Branch Executive (Committee of Management) of the reporting unit on 14 June 2025, and
- that the full report was provided to members on 16 May 2025 via the members' website in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.

Yours sincerely



Mary Franklyn

Branch Secretary, AEU (WA) Branch

Date: 14/6/2025

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
REPORT REQUIRED UNDER SUBSECTION 255(2A)
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Branch Executive presents the expenditure report as required under subsection 255(2A) on the Branch for the year ended 31 December 2024.

Categories of expenditure

	2024	2023
	\$	\$
Remuneration and other employment-related costs and expenses – employees	-	-
Advertising	-	-
Operating costs	3,305	3,150
Donations to political parties	-	-
Legal costs	-	-

Matthew Jarman /

Branch President, AEU (WA) Branch

Date:

9 May 2025.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
OPERATING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Your Branch Executive presents its report of the Australian Education Union Western Australian Branch ("the reporting unit") for the year ended 31 December 2024.

Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the period.

The principal activities of the reporting unit during the financial period were:

- To maintain and improve the working conditions and professional welfare of its members.
- Be a professionally managed and democratic Union which provides maximum opportunities for membership involvement in its activities.
- Provide a wide range of appropriate services and benefits to members.
- Work towards ensuring a just and equitable society, including by promoting actively public education, training and unionism.

It is noted that during the financial period, the activities of the reporting unit were suitably carried out.

No significant change in the nature of these activities occurred during the period.

Significant Changes in Financial Affairs

The income from ordinary activities amounted to \$6,695 for the year ended 31 December 2024 (2023: \$3,150).

There was no significant change in the financial affairs of the entity.

Right of members to resign

Resignation from membership and termination of eligibility for membership is regulated by Rule 17 of the Federal Rules.

A member may resign from membership of the Union by written notice addressed to and delivered to the Secretary of the Branch to which the member is attached.

Trustee of a superannuation entity

There are no members or officers of the reporting unit that are trustees or directors of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

Number of Members

17,219 members for the year ended 31 December 2024.

Number of Employees

0 employees for the year ended 31 December 2024.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
OPERATING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Members of the Branch Council

The members of the Branch Council and period positions held at any time during the 12 months and the period in which they held the position were:

Branch Executive & Branch Secretary

Matthew Jarman (Branch President)

Natalie Blewitt (Branch Senior Vice President)

Sharmila Nagar (Branch Vice President)

Mary Franklyn (Branch Secretary)

Bruce Banyard

Donna Bridge

Catherine Bunney (resigned 19 July 2024)

Geoff Holt (resigned 19 July 2024)

Tom James

Marie Klein

Jan Lau (resigned 31 December 2024)

Robert Lawson (appointed 30 August 2024)

Kathryn Mannion

Melissa Pedden (appointed 30 August 2024)

Heather Riseberry

Lincoln Rose

Samantha Schofield

Stacey Scorer

Anne Tumak (resigned 31 December 2024)

Sharon Vertigan

Pauline Winrow

Branch Councillors

Jason Lowry

Craig Bourne

Renee Chapple

Michael Harvey

James Keillor

Nghia Nguyen

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
OPERATING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Members of the Branch Council (continued)

Paul Reynolds
Natasha Schmitt
Wesley Buzza
Sarah Dinan
Ana Large
Matthew Stelov
Kristie Williams
Beverley Worall
Lydia Cavallaro
Ruth Ellis
Jade Elvin
Hannah Kyriakakis
Geoffrey MacNicol
Jasmine Porteous
Nicola Rose
Joanna Stuart
Jo-Anne Talbot
Rory James Critchley
Louise Loosen
Geoffrey Miller
Melanie Moore
Tania Lee Muller
Maurice Palmer
Esther Rose
Sean Vagg
Louise Colliver
Angela Di Noto
Anna Di Noto
Simon Joachin
Sebastian Liffers
Claire Eden
Jason Evans
Ronnie Naidoo
Leah Slater

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
OPERATING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Members of the Branch Council (continued)

Reece Young
Sharon Bergman
Linda Valdrighi
Danielle Boyd
Orin Casey
Sheena Chaplin
Trisha Chapman
Perin Faulkner
Owen Gale
Heather Gerrard
Chalice Kelly
Kate Murrihy
Sue Smith
Jodie Thompson
Julie Reed
Jodie Thompson
James Chandler
Madeline McFee
Dale Nixon
Helene Offer
Melissa Peden
Carol Salt
Heidie Vanzetti
Luke Aubrey
Tristan Broomhall
Grant Dodd
Jennifer Heath
Kristine Cox
Renee Skehan
Lesley Stace
Brenda Wann
Stephanie Hughes
Lesley Griffiths
Lori Anders

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
OPERATING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Members of the Branch Council (continued)

Ric Holster
Nike Browning
Patricia Burke
Rick McMahon
Peter O'Neill
Salvatore Testa
Bruce Cameron
Bradley Carle
Jessica Jenkin
Rachel Kealley
Dillon Mason
Sarah Bradley
Jason D'Argent
Gary Davies
Gary Hedger
Aleesha McKenna-Green
Paul Otto
Michelle Pilkington
Graham Rees
Andrew Samway
Christie Simpson
Donna Sparke
Clare Topperwien
Vanessa Williamson
Allan Bertram
Chloe Bravos
Ramona Carroll
Andrew Dawson
Cameron Dean
Judith Harrison-Ellis
Robert Berwick
Kenneth Cornwell
Graham Jaeckel
Zac Matthews

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
OPERATING REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Members of the Branch Council (continued)

Virginia Mercer
Alison Quinn
Nick Virgona
Kayla Chester
Sharon Cullen
Brendon Nutt
Christopher Spencer
Sandra Szopski
Kyle Griffiths
Callan Hegarty
Paul Knapton
Gordon Traynor
Barbara Van Trigt



Matthew Jarman

Branch President, AEU (WA) Branch

Date: 9 May 2025.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
BRANCH EXECUTIVE STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

On 9 May 2025, the Branch Executive Committee of the Australian Education Union Western Australian Branch ('AEU WA Branch') passed the following resolution in relation to the general-purpose financial report (GPFR) for the year ended 31 December 2024:

The AEU WA Branch Executive Committee declares that in its opinion:


- a) the financial statements and notes comply with the Australian Accounting Standards;
- b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act);
- c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the AEU WA Branch for the financial period to which they relate;
- d) there are reasonable grounds to believe that the AEU WA Branch will be able to pay its debts as and when they become due and payable; and
- e) during the financial period to which the GPFR relates and since the end of that period:
 - i. meetings of the Branch Executive were held in accordance with the rules of the Australian Education Union (AEU) including the rules of the AEU WA Branch; and
 - ii. the financial affairs of the AEU WA Branch have been managed in accordance with the rules of the AEU including the rules of the AEU WA Branch; and
 - iii. the financial records of the AEU WA Branch have been kept and maintained in accordance with the RO Act; and
 - iv. the financial records of the AEU WA Branch have been kept, as far as practicable, in a consistent manner with each of the other Branches of the AEU; and
 - v. where information has been sought in any request by a member of the AEU WA Branch or Commissioner duly made under section 272 of the RO Act, that information has been provided to the member or Commissioner; and
 - vi. where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

This declaration is made in accordance with a resolution of the Branch Executive Committee.

Signature of designated officer: _____

Name and title of designated officer: _____

Dated: _____


Matthew Jarman - President
9 May 2025

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	2024 \$	2023 \$
Revenue	2	10,000	-
Expenses	3	<u>(3,305)</u>	<u>(3,150)</u>
Surplus /(deficit) for the year		6,695	(3,150)
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income (loss) for the year		<u>6,695</u>	<u>(3,150)</u>

The accompanying notes form part of these financial statements

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024**

	Note	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	4	9,976	862
Trade and other receivables	5	<u>196</u>	<u>315</u>
TOTAL CURRENT ASSETS		<u>10,172</u>	<u>1,177</u>
TOTAL ASSETS		<u>10,172</u>	<u>1,177</u>
Trade and other payables	6	<u>2,300</u>	<u>-</u>
TOTAL CURRENT LIABILITIES		<u>2,300</u>	<u>-</u>
TOTAL LIABILITIES		<u>2,300</u>	<u>-</u>
NET ASSETS		<u>7,872</u>	<u>1,177</u>
EQUITY			
Retained earnings/General funds		<u>7,872</u>	<u>1,177</u>
TOTAL EQUITY		<u>7,872</u>	<u>1,177</u>

The accompanying notes form part of these financial statements

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Retained Earnings/ General Funds \$	Total Equity \$
Balance as at 31 December 2022	4,327	4,327
Comprehensive income		
Surplus/(deficit)	(3,150)	(3,150)
Other comprehensive income	-	-
Total comprehensive income/ (loss)	<u>(3,150)</u>	<u>(3,150)</u>
Balance as at 31 December 2023	<u>1,177</u>	<u>1,177</u>
Comprehensive income		
Surplus/(deficit)	6,695	6,695
Other comprehensive income	-	-
Total comprehensive income/(loss)	<u>6,695</u>	<u>6,695</u>
Balance as at 31 December 2024	<u>7,872</u>	<u>7,872</u>

The accompanying notes form part of these financial statements

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from donations and government		-	-
Receipts from other reporting units/controlled entity(s)		10,000	-
Payments for expenses		(886)	(3,115)
Payments to other reporting units/controlled entity(s)		<u>-</u>	<u>-</u>
Net cash outflows from operating activities	7	<u>9,114</u>	<u>(3,115)</u>
Net increase/(decrease) in cash held		9,114	(3,115)
Cash and cash equivalents at the beginning of the Financial year		<u>862</u>	<u>3,977</u>
Cash and cash equivalents at end of the financial year	4	<u><u>9,976</u></u>	<u><u>862</u></u>

The accompanying notes form part of these financial statements

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements prepared in accordance with Australian Accounting Standards and Interpretations of the Australian Standards Board (AASB) that apply for the reporting period and the Fair Work (Registered Organisations) Act 2009 ('RO Act'). The Australian Education Union Western Australian Branch ('Branch') is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, 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 of the financial position. The financial statements are presented in Australian dollars and amounts presented in the financial statements have been rounded to the nearest dollar.

These financial statements were authorised for issue on XX May 2025.

a) Income Tax

The Branch is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Goods and Services Tax (GST).

b) Revenue and Other Income

The Branch applies AASB 1058: Income of Not-for-Profit Entities and AASB 15: Revenue from Contracts with Customers. AASB 15 requires revenue to be recognised when control of a promised good or service is passed to the customer at an amount which reflects the expected consideration. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price
5. Recognise revenue

Donation income is recognised when it is received (which is when the Branch obtains control of the cash) because, based on the rights and obligations in each arrangement:

- The arrangements do not meet the criteria to be contracts with customers because the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- The Branch's recognition of the cash contribution does not give recognition to any related liabilities.

All revenue is stated net of the amount of goods and services tax (GST).

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

c) Cash and cash equivalents

Cash and cash equivalents is recognised at their nominal amounts. Cash and cash equivalents include cash at bank.

d) Comparative Figures

Where required by Australian Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial period.

e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of 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 the other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

f) Economic Dependency

The Branch is dependent on the ongoing administrative support provided by State School Teachers' Union of Western Australia ('SSTUWA'). The Branch Executive & Branch Council endorses all the decisions that SSTUWA Executive & State Council makes in relation to the Branch. (Refer Note 9).

At the date of these financial statements, the Branch Executive has no reason to believe that SSTUWA will not continue to support the Branch.

g) Going Concern

These financial statements are prepared on the going concern basis, which contemplates the continuity of normal business activities and the realisation of assets and the settlement of liabilities in the normal course of business for at least the next 12 months following the signing of these financial statements.

The ability of the Branch to continue as a going concern and to pay its debts as and when they fall due is dependent on the continued financial support provided by SSTUWA.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that may be necessary should the Branch be unable to continue as a going concern.

The Branch has not provided any financial support to any other reporting unit to continue on a going concern basis.

h) Critical Accounting Estimates and Judgements

There are no critical accounting estimates and judgements identified that have a significant risk of causing a material adjustment to the carrying amounts of assets or liabilities within the next reporting period.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)

i) Adoption of New Australian Accounting Standard requirements

For the year ended 31 December 2024, the Branch reviewed all of the new and revised Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to the Branch and effective for the current annual reporting period. As a result of this review, the Branch has determined that there are no material impact of the new and revised Standards and Interpretations on the Branch and, therefore, no material change is necessary to the Branch's accounting policies.

j) New Accounting Standards for Application in Future Periods

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Branch has decided not to early adopt any of these Standards.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 \$	2023 \$
2. REVENUE		
The Branch received the following during the period		
a) Capitation fees (Note 9)	-	-
b) Other revenue from another reporting unit	10,000	-
c) Compulsory or voluntary levies or appeals	-	-
d) Membership subscriptions	-	-
e) Grants and/or donations		
- Donations	-	-
- Grants	-	-
	<u>10,000</u>	<u>-</u>
3. EXPENSES		
The Branch received the following during the period		
a) Employee expenses		
- Holders of office	-	-
- Employees other than office holders	-	-
b) Capitation fees and other expense to another reporting unit	-	-
c) Affiliation fees/subscriptions	-	-
d) Administration expenses		
- Total paid to employers for payroll deductions of membership subscriptions	-	-
- Compulsory levies	-	-
- Fees and allowances - meetings and conferences	-	-
- Conference and meeting expenses	-	-
- Other	3,305	3,150
e) Grants and donations	-	-
f) Legal costs	-	-
g) Penalties - via RO Act or RO Regulations	-	-
	<u>3,305</u>	<u>3,150</u>

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	2024 \$	2023 \$
4. CASH AND CASH EQUIVALENTS			
CBA cheque account		<u>9,976</u>	<u>862</u>
	12	<u>9,976</u>	<u>862</u>
5. TRADE AND OTHER RECEIVABLES			
GST receivable from the Australian Taxation Office		196	315
Receivables from other reporting units		-	-
Less allowance for expected credit losses		<u>-</u>	<u>-</u>
		<u>196</u>	<u>315</u>
Loans and receivables at amortised cost classified as trade and other receivables		-	-
Current trade and other receivables		-	-
Less: GST receivable		<u>(196)</u>	<u>(315)</u>
Financial assets as loans and receivables	12	<u>-</u>	<u>-</u>
6. TRADE AND OTHER PAYABLES			
Accruals		<u>2,300</u>	<u>-</u>
	12	<u>2,300</u>	<u>-</u>

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. CASH FLOW INFORMATION

	2024 \$	2023 \$
Reconciliation between operating deficit and cash flow from operating activities		
Surplus/(deficit) for year	6,695	(3,150)
Change in assets and liabilities:		
Decrease/(increase) in receivables	119	35
Increase/(decrease) in payables	<u>2,300</u>	<u>-</u>
Net cash used in operating activities	<u><u>9,114</u></u>	<u><u>(3,115)</u></u>

8. EQUITY

There have been no funds or accounts operated in respect of compulsory levies raised by the Branch or voluntary contributions collected from members of the Branch during the financial period.

There have been no funds or accounts operated which is required by the rules of the Branch.

9. RELATED PARTY INFORMATION

The members of the Branch Executive act in a voluntary capacity and do not receive any remuneration for their services.

The Branch receives administrative support provided by staff employed by a related entity, the State School Teachers' Union of Western Australia ('SSTUWA'), for which there is no charge.

The SSTUWA pays capitation fees directly to the Australian Education Union (AEU) and not to the Australia Education Union Western Australian Branch based on an agreement between the SSTUWA and AEU that was endorsed by the SSTUWA Executive on 29 January 1993.

The amount of capitation fees paid directly to the AEU for the year ended 31 December 2024 amounted to \$935,958 (2023: \$917,159).

10. KEY MANAGEMENT PERSONNEL REMUNERATION

The Branch does not employ any staff (refer Note 9 Related Party Information).

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. AUDITOR'S REMUNERATION

	2024 \$	2023 \$
Remuneration of the auditor of the Branch for:		
Audit of financial statements	2,300	2,300
Other services	<u>1,005</u>	<u>850</u>
	<u><u>3,305</u></u>	<u><u>3,150</u></u>

12. FINANCIAL RISK MANAGEMENT

The Branch's financial instruments consist of cash at bank, trade receivable and payables.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 9: Financial Instruments as detailed in the accounting policies to these financial statements, are as follows:

	Note	2024 \$	2023 \$
Financial assets			
Cash and cash equivalents	4	9,976	862
Loans and receivables	5	<u>-</u>	<u>-</u>
Total financial assets		<u><u>9,976</u></u>	<u><u>862</u></u>
Financial liabilities at amortised cost			
Payables		<u>2,300</u>	<u>-</u>
Total financial liabilities	6	<u><u>2,300</u></u>	<u><u>-</u></u>

13. FAIR VALUE MEASUREMENTS

The Branch has assessed that cash, trade receivables and payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

14. EVENTS AFTER REPORTING PERIOD

The financial statements have been prepared on a going concern basis.

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Branch, the results of those operations or the state of affairs of the Branch in future financial years.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. SEGMENT REPORTING

The Branch is the Western Australian Branch of the Australian Education Union and acts solely in Western Australia and in one business segment being in industrial relations activities for members of the Australian Education Union.

16. BRANCH DETAILS

The registered office of the Branch and its principal place of business are:

1 West Street

West Perth WA 6005

17. ACQUISITION OF ASSETS AND/OR LIABILITIES

The Branch has not acquired any assets or liabilities during the financial period as a result of the following:

- a) an amalgamation under Part 2 of Chapter 3, of the RO Act in which the organisation (of which the reporting unit form part) was the amalgamated organisation; or
- b) a restructure of the branches of the organisation; or
- c) a determination by the General Manager under subsection 245(1) of the RO Act of an alternative reporting structure for the organisation; or
- d) a revocation by the General Manager under subsection 249(1) of the RO Act of a certificate issued to an organisation under subsection 245(1); or
- e) a business combination.

18. SECTION 272 FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

In accordance with the requirements of the Fair Work (Registered Organisations) Act 2009, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or Commissioner:

- (1) A member of a reporting unit, or the Commissioner, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under subsection (1).

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
BRANCH PRESIDENT DECLARATION STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

I, Matthew Jarman, being the Branch President of the Australian Education Union Western Australian Branch, declare that the following activities did not occur during the year ended 31 December 2024.

The reporting unit did not:

- receive revenue from undertaking recovery of wages activity
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have employee provisions in respect of office holders
- have employee provisions in respect of employees other than office holders
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting units and/or controlled entity
- make a payment to a former related party of the reporting unit


Matthew Jarman

Date:

9 May 2025.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN EDUCATION UNION
WESTERN AUSTRALIAN BRANCH****Opinion**

I have audited the financial report of Australian Education Union Western Australian Branch (the Branch) which comprises the statement of financial position as at 31 December 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended 31 December 2024, notes to the financial statements included a summary of material accounting policies, the branch executive statement, the subsection 255(2A) report and the branch secretary declaration statement.

In my opinion the accompanying financial report presents fairly, in all material aspects, the financial position of Australian Education Union Western Australian Branch as at 31 December 2024, and its financial performance and its cash flows for the year ended on that date in accordance with:

- i. the Australian Accounting Standards; and
- ii. any other requirements imposed by the reporting guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statements of the branch is appropriate.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the branch in accordance with the independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The branch executive is responsible for the other information. The other information obtained at the date of this auditor's report is in the operating report accompanying the financial report. My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibility of Branch Executive for the Financial Report

The branch executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal controls as the branch executive determine necessary to enable the preparation of a 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 branch executive is responsible for assessing the branch's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the branch executive either intend to liquidate the branch or to cease operations, or have no realistic alternative but to do so.



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

Auditor's Responsibility for the Audit of the Financial Report

My 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 include the economic decisions of the users taken on the basis of this financial report.

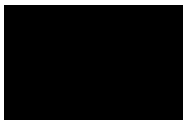
A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standard Board website at http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our audit report.

I communicate with the branch executive regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an auditor registered under the RO Act.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of section 257(7) of the RO Act, in my opinion there are no deficiencies, failures or shortcomings in respect of the matters referred to in section 252 and 257(2) of the RO Act.



SHAUN WILLIAMS
PARTNER
REGISTERED AUDITOR #AA2017/78
AND APPROVED AUDITOR AND HOLDER
OF A CURRENT PUBLIC PRACTICE CERTIFICATE

Moore Australia

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 9th day of May 2025.