



Fair Work  
Commission

7 January 2025

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 2025 (FR2025/119)**

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 (the reporting unit) for the financial year ended 30 June 2025. The application was lodged with the Fair Work Commission on 23 December 2025.

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

**Patrick Coyle**  
**Delegate of the General Manager**  
**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**  
FR2025/119

PATRICK COYLE

ADELAIDE, 7 JANUARY 2025

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

[1] On 23 December 2025 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 2025.

[2] On 23 December 2025, 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 2025, 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

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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>	2025
<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 08 94554633	

## 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?



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No	<input type="checkbox"/>	Reporting unit is unable to apply for a section 269 certificate
Yes	<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?	Members are also members of the associated State body
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



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

## 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*.

<b>Printed name of designated officer</b>	Emma Alliss
<b>Signature</b>	
<b>Signature date</b>	23 December 2025



**ACCOUNTANTS  
AUSTRALIA**

**Accountants Australia**

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# **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 2025**



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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 2025;
- (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.

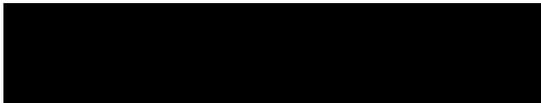
Signed at Canning Vale this *17th* day of November 2025.

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 *17th* day of November 2025.



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E Alliss

Secretary

## **Committee of Management's Operating Report**

**For the period from 1 July 2024 to 30 June 2025**

### **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 2025.

### **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 to fund the running of the FWC Federally registered Union.

**The profit for the financial year amounted to \$666,750 (2024: profit \$383,001)**

In previous years we correctly predicted and successfully travelled through financially difficult and volatile times that impacted our member's personally, and also, their Union. However in 2024/25 when addressing our inhouse managed portfolio we differed slightly in direction from external advice, in that, while our advisers remained concerned of a pending Correction (<20% Fall) or even a Recession (20%+ Fall) and subsequently most cashed out of some direct holdings they held, such as Aust Banks due to these being overpriced, and increased the Cash holding of the funds they managed, in-house we retained our direct shares, basically as-is, that being overweight in Aust Banks etc. then with the US elections driving the Market higher by approx. 10%, before a Correction of approx. 20%, due to Tariff introduction, and subsequently, as managed by US Govt, this fall saw a very fast turnaround that within weeks drove the Market to an all-time high, your Unions inhouse Managed Funds delivered income and Growth throughout the year. Our success being somewhat improved, where at least one of our external advisors, while reducing direct holdings, still held some Index Managed Funds, STW, that inherently held higher Australian Shares, similar to the BEU Managed Funds, this offsetting some of the losses our external Fund Managers delivered. Though overall all advisors delivered positive outcomes during what has been an extremely financially positive period since the US elections.

Since the current Rise from the US Tariff driven fall, we have reduced some of our holdings in our inhouse managed portfolio, as we share some of the long standing concerns of our external advisors, concerns unrelated to the managed Tariff "Fall", concerns that still remain, and thus it was deemed prudent to take some profit and reduce exposure of what is recognised as an over-priced market, i.e., while the US elections delivered an outstanding positive outcome for, not only US workers, but also, not by design, but by co-incidence, Australian workers, a pleasing outcome, the original concerns that have been in place for some years now and far before the last US Election cycle still remain and these concerns have increased due to decisions recently made by the Aust Government, decisions that will add to any Global concerns, as they directly relate to financial arrangements including the huge Aust Superannuation and Housing markets, both of which, can adversely impact the finances of all Australians, Australian based Companies, Associations & Unions, such as the BEU.

With the current rise in market, though obviously not as high a benefit as that of US workers, Australian's have benefitted and our strategy of using numerous external advisors along with in-house managed funds, while coming at a cost, has again delivered positive outcomes and we believe that this strategy, combined with a

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conservative but active approach, remains best for the upcoming years to deliver positive outcomes during volatile years.

Our Unions Finances have again seen beneficial outcomes from our diverse investment Profile, and conservatively managed investment focus. "Diverse" being in both investment type and advice

While 2024/25 delivered a financially positive outcome, enhanced when combined with our significantly reduced employment costs, the concerns we have previously raised re the future direction of our Union remain.

During the past fin year, outcomes both positive and unfortunately negative, have delivered answers that we have been seeking, regarding direction, and 2025/26 should finally see decisions to address these concerns and while addressing concerns will, as we have communicated previously, come at a cost, we are now currently in a far better financial position to address these expenses, expenses, that predominately relate to addressing the skills and legalities, required for change.

Our ongoing concerns are similar-to those of our member's, in that Aust Govt decisions related to financial arrangements, be they employment, personal, including housing and other financial (including Superannuation a topic that impacts, due to its size, all financial markets) have and moving forward will adversely impact and these will remain difficult to manage and it is foreseen that those difficulties will grow as we move forward. These unfortunate concerns, in many cases clearly foreseen and spoken too, will need to be dealt with as they arise, as will the need to look at new ways and revisit old to improve our delivery of service to our members and our community. The difficulty many will have, of clearly not "wanting" to see the "obvious", while understandable, will also need to be addressed as it has by the BEU in the past.

To support Members during a difficult period, the decision to retain extremely low Membership Dues remains.

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

With the Union successfully delivering a new agreed Malting EBA the introduction of previously agreed conditions for BEU employees to move away from the higher Brewing Agreements and to commence having a nexus with Malting Industry is in place. As previously communicated, while regaining a nexus to our members, BEU negotiated EBA outcomes i.e., currently those within Malting, these increases when achieved are only a maximum, for your BEU admin, as final hourly rate increases always relate to the ability of the BEU finances to sustainably deliver such increases. i.e., your admin may receive equal too, or less than, the related Industry members, dependant that such increases remain viable within Unions financial arrangements.

It remains your Unions belief, that our conservative investment approach and in particular our "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 costs both expected and unforeseen will arise.

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**

While expected difficulties with finance were anticipated, the outstanding market outcome since the US elections, the new employee arrangements combined with delays with restructuring, have delivered lower than expected costs and higher than expected income, not all has been positive financially and a recent decision by local Government significantly placed at risk our place of business and the value of this investment property, to date this has in our case been somewhat rectified though final costs are unknown, however outcomes of a number of other businesses within our office complex have financially suffered significantly, requiring resettlement elsewhere and/or closure. While the BEU has avoided to date any adverse outcomes this event showed that Government, be it Federal, State or in this case Local can make decisions that have significant and for some, irreversible outcomes. This adverse outcome that arose from a concern that was previously communicated, a

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concern that on the surface would appear unrelated, highlights the view expressed in last year's Financial Statements that your Union Committee believes that changes now occurring and being addressed, will deliver outcomes that will shed light on the direction your Union needs to follow, and thus, the inherent costs.

To be prudent your Committee of Management will continue to address the issues of restructuring, in tandem with current financial matters, including investment volatility.

Concerns for the upcoming year/s 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 we continue to adjust the value of the differing investment Pools, under advice.
- **Membership concerns:** While our Industry has significantly grown, the difficulty in gaining new membership remains with our Union, as it does with all.
- **Legal Costs:** Following on from the preceding point, employers are increasing the tactic of using less negotiation and reverting to legal means to damage employees access to agreed entitlements and this growing concern has not initiated employees to join, while at the same time raising the concern related to your Union servicing these needs of current Members. Legal costs not only relate to external support but also to inhouse administration required for collation and preparation of material.
- **Succession Planning and Employee conditions:** While transitional Retention and Deferred Accrued Entitlement arrangements that delivered positives for the Union have now ceased, and the move to sustainable Employment Agreements has occurred, concerns related to succession remain, in part due to the unknown future direction and thus employment requirements. Succession concerns do not simply relate to our committee, employee and membership renewal, but also that of our service suppliers, as they do throughout the community. These concerns have impacted our service providers, including financial, legal and accounting support, and in many cases the issue of succession concerns, can impact, both by directly impacting the quality of the providers actual service, as well as indirectly, with examples including where succession concerns for our accounting provider, led to downsizing and sale of their unit within our business complex, a sale that led to the local government making decisions that put all businesses at risk of closure within the complex our office reside, and when rectified, at best, significantly increase on-going costs, and potentially a reduction in the value of our building asset. This example showing how a succession concern with a supplier, that has not adversely impacted the delivery of their service, can in-directly create significant negativities.

Succession concerns of all types, have and we believe will continue to for the near future, create increased costs, costs that are difficult to predict and budget for.

- **The Dudley Group:** The Dudley Group has slowly recovered from the financial costs related to closure of the employment agency when the BEU via the Dudley Group was able to deliver outstanding positive outcomes to all Members, be they employed by the Agency, or not, and irrespective of whether the employees were Full Time, Part time or Casual Now moving forward the investigations and decisions related to the future of the Dudley Group can, and will be investigated further and while unknown, this

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will come at cost, however subject to market volatility and agreed financial contracts in place, it is expected these costs will be confined within the Group.

**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 2025 is 52 (2024: 54)

Number of Financial Honorary Members **not entitled to vote** on Union matters as at 30<sup>th</sup> June 2025 is 9

**Number of Employees**

Number of employees as at 30<sup>th</sup> June 2024 remain 3 Part Time, though closer to the hours required for 2 Full Time Equivalent (FTE), however, in addressing the next stages of our delayed restructure while continuing to address Members growing legal and Industrial matters, we expect to see volatility on this figure as new skills are sought and succession concerns addressed.

Annual hours are also impacted by employees accessing leave entitlements, see pg.7 \*\*\*\*\*Leave Accruals.

**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/ 2024 to 30/06/2025):

President	Robert George Bunce
Secretary	Emma Louise Alliss
Vice President	Kenneth Edmund Gawenda
Treasurer	Vanessa Louise Donald
Trustee	Rhonda Kay Lloyd
Trustee	Claus Eriksen
Committee Member	Tracy Ann Baughen
Committee Member	Clifford Charles Baughen
Committee Member	Aidan Ryan

**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 have returned to 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.**

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**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	K Gawenda
Treasurer	Voluntary Unpaid	Elected	V Donald
Trustee	Voluntary Unpaid	Elected	R Lloyd
Trustee	Voluntary Unpaid	Elected	C Eriksen
Trustee	Voluntary Unpaid	Elected	Vacant
Committee	Voluntary Unpaid	Elected	C Baughen
Committee	Voluntary Unpaid	Elected	T Baughen
Committee	Voluntary Unpaid	Elected	A Ryan
Stewards	Voluntary Unpaid**	appointment	Vacant
Delegates	Voluntary Unpaid***	appointment	Vacant

Auditor                      Paid Appointment – in accordance with Legislation

Accountants                Paid Appointment – in accordance with Legislation

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

For all Paid Admin 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



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\*\*\*\* 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. While seen as beneficial to focus admin on future direction, this KPI, based arrangement did not commence as expected in 2023/24, though hopefully it will in 2024/25 if the Directors so decide. The views of your Union will be sought by the Directors prior to any decision on this matter.

R Bunce, E Alliss and 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.

\*\*\*\*\* Leave accruals for all paid employees remain high, but are actively managed, i.e., while employees can access under current Employment Contracts, their personally retaining higher levels for whatever reason, is allowable, provided this does not impact the Union in a negative manner. Currently, as wage increases for 2025 remain a known pre-agreed outcome, the situation of higher employee leave accruals delivers a mutual benefit to all parties, as the decision to defer remains that of employee subject to agreement, and as income earned on the deferred leave, is higher than the increased cost of that leave, i.e., the BEU produces a gain. Leave will be monitored so that retention by employees of Leave accruals, does not adversely impact the BEU

### **Future Developments**

The Union's focus and aims regarding future development remain as in recent years, as 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 of delivering in full, or in part the BEU's historic Aims & Objects, has again 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 and therefore any outcome must take this into account.

The Union commenced restructuring in 2012 and though completion has been delayed due to numerous arising items and concerns, this aim remains supported by the membership and therefore will continue.

"Positive outcomes, over speed", remain our focus, our aim is to continue with and improve our 110 year plus historic benefit to our members, their families, and our community, where possible, in an appropriate manner.

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 continues to successfully work with FWC to accomplish compliance for the annual Section 269 Certificate application, and this has reduced the unions significant accounting costs. One new item has been raised by the Federal regulator, that of the BEU reporting both to our members and itself a higher level of information relating to paid officials than is required. This arose due to all employees being paid by the State registered Union, not the Federal Union. While we must abide by the request to deliver the figures, being "nil value" or "n/a", that relate to the FWC, we will continue to deliver in a manner appropriate these figures to our members. i.e., the FWC Return is still required, but will show a nil value, however we will endeavor to show members, in an appropriate manner, actual values as paid by the State registered Union.

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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.

While addressing our future direction, we continue with Investigations into new Membership initiatives and benefits to improve relevance of Membership and thus where possible gain much needed growth.

As your Union addresses the preceding it is anticipated that significant changes may be required if the Memberships desire to see their Union continue to deliver, in part or whole, on its Aims and Objectives.

**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.

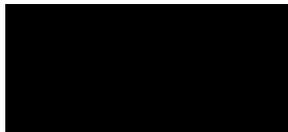
**Auditors Independence Declaration**

A copy of the auditor's independence declaration is to be found on page 24, within the Unions Financials for year ended 30<sup>th</sup> June 2025

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 11 November 2025 and subsequent resolution passed by the committee of management as at midday 14 November 2025.



Robert Bunce  
President



Emma Alliss  
Secretary

**The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia**  
**ABN 73 507 364 966**  
**Detailed Profit and Loss Statement**  
**For the year ended 30 June 2025**

	Note	2025 \$	2024 \$
<b>Income</b>			
Dividends - franked		27,387	34,273
Dividends - unfranked		1,079	1,138
Other - Memberships		4,326	4,962
Union		546	205
Barrett Burston Malt		409	455
Administration fees		8,712	8,712
Dudley Trust		332,652	226,500
Expand Extra		28,568	22,292
Australian Pipeline (APA)		4,244	5,019
BWP Trust (BWP)		3,730	3,838
Platinum Asia Fund			2,855
Strategic International Equity Fund			16,161
Fidelity Australian Equities Fund			9,269
Strategic Australian Equity Fund			44,624
Bennelong Ex-20 Aust Equities Fund			1,678
Eley Griffiths Group Small Companies Fnd			4,642
Strategic Cash Plus Fund			1,516
Strategic Infrastructure Fund			3,388
Strategic Global Property Fund			4,671
MPSC-G100I . MPS Core G100 - Investment		42,501	
Interest received		72,525	66,267
Profit / (Loss) on sale of investments		4,132	4,839
Change in NMV investments - Unrealised		408,066	215,218
Rent received		2,184	2,184
<b>Total income</b>		<b>941,061</b>	<b>684,708</b>

**The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia**  
**ABN 73 507 364 966**  
**Detailed Profit and Loss Statement**  
**For the year ended 30 June 2025**

	Note	2025 \$	2024 \$
<b>Expenses</b>			
Accountancy & audit fees		26,499	24,780
Advertising and promotion			61
Affiliation fees		1,540	1,491
Bank Fees And Charges		120	120
Brokerage charges		24,832	22,318
Cleaning/rubbish removal		27	
Committee expenses		513	500
Computer expenses		13,302	5,878
Depreciation		1,306	559
Electricity		975	1,069
Funeral Benefit		1,000	1,000
Insurance		3,743	4,347
Legal fees		5,000	108
Member benefits		12,702	16,985
Motor vehicle expenses		4,803	4,309
Printing, stationery & postage		1,206	1,722
Protective clothing			145
Provision for leave accrual		21,853	(1,442)
Provision for sick leave		(27,234)	(11,048)
Rates & taxes		8,460	8,319
Repairs & maintenance		485	
Wages		152,785	197,800
Employee benefits		750	750
Security		657	468
Staff amenities		153	167
Staff training			512
Subscriptions & journals		603	291
Sundry expenses		10	1,334
Superannuation		17,570	18,163
Taxi expenses		10	40
Telephone		640	960
Total expenses		<u>274,311</u>	<u>301,707</u>
<b>Profit from Ordinary Activities before income tax</b>		<u><b>666,750</b></u>	<u><b>383,001</b></u>

**The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia**  
**ABN 73 507 364 966**  
**Detailed Balance Sheet**  
**As at 30 June 2025**

	Note	2025 \$	2024 \$
<b>Current Assets</b>			
Cash Assets			
Cash At Bank - Commonwealth Bank		187,451	17,666
Members Equity Bank A/C 331102913		2,768	10,337
BT Cash Management Account		2,009	2,010
Westpac Bank 036224 25-7424		240,000	237,630
Bendigo Bank 214025934		57,586	15,051
CBA Debit Card		4,399	3,316
Cash on hand		700	700
		<u>494,913</u>	<u>286,709</u>
Receivables			
TFN Withholding Tax		2,154	2,154
Accrued interest		29,399	35,954
Trust Distributions receivable		44,471	49,485
Income receivable		35	35
		<u>76,060</u>	<u>87,628</u>
Other			
Police & Nurses 242025539		100,000	100,000
Police & Nurses 241102722		150,000	150,000
Members Equity Bank A/C 944600		200,000	200,000
Bank of Queensland 249028411		250,000	250,000
Bendigo Bank 302015342		100,000	250,000
Commonwealth Bank Social Club 50112109		122,642	117,305
Commonwealth Bank 50114577		70,000	70,000
Bendigo Bank 14025827		150,000	150,000
Prepayments		4,542	4,595
		<u>1,147,185</u>	<u>1,291,900</u>
<b>Total Current Assets</b>		<u><b>1,718,158</b></u>	<u><b>1,666,237</b></u>

**The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia**  
**ABN 73 507 364 966**  
**Detailed Balance Sheet**  
**As at 30 June 2025**

	Note	2025 \$	2024 \$
<b>Non-Current Assets</b>			
Other Financial Assets			
Woolworths (WOW)		62,220	67,580
Wesfarmers (WES)		169,500	130,360
Coles Group (COL)		41,680	34,060
Endeavour Group (EDV)			10,100
National Australia Bank (NAB)		78,720	72,460
Australian Pipeline Trust (APA)		61,275	59,925
ANZ Banking Group (ANZ)		58,320	56,480
Woodside Energy Group (WDS)		35,681	42,597
BHP Billiton (BHP)		73,500	85,360
Commonwealth Bank (CBA)		120,087	95,535
Westpac Banking Corporation (WBC)		67,720	54,460
BWP Trust (BWP)		70,400	69,200
Shares in Dudley Pty Ltd		2	2
Shares in Police & Nurses Credit Union		6	6
MPSC-G100I . MPS Core G100 - Investment		2,324,772	
Strategic Inter Equity Fund (DFA0007AU)			936,758
Expand Extra		625,785	559,680
Strategic Aust Equity Fund (DFA0008AU)			840,252
Tailored Portfolio Cash			21,200
Strategic Global Property Fund			111,807
Strategic Infrastructure Fund			165,203
Loan -Dudley Trust	2	2,286,463	2,239,819
Dudley Trust Losses	2		(79,856)
Dudley Trust Income	2	332,652	226,500
		<u>6,408,783</u>	<u>5,799,488</u>
<b>Property, Plant and Equipment</b>			
Office Unit - Canning Vale		280,000	280,000
Office furniture & equipment		58,097	56,348
Less: Accumulated depreciation		(55,217)	(53,911)
		<u>282,880</u>	<u>282,437</u>
<b>Total Non-Current Assets</b>		<u>6,691,663</u>	<u>6,081,925</u>
<b>Total Assets</b>		<u>8,409,821</u>	<u>7,748,162</u>

**The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia**  
**ABN 73 507 364 966**  
**Detailed Balance Sheet**  
**As at 30 June 2025**

	Note	2025 \$	2024 \$
<b>Current Liabilities</b>			
Payables			
Unsecured:			
Trade creditors		0	83
		<u>0</u>	<u>83</u>
Current Tax Liabilities			
GST payable control account		2,035	2,084
Input tax credit control account		(787)	(1,029)
Amounts withheld from salary and wages		1,252	1,072
		<u>2,500</u>	<u>2,127</u>
Provisions			
Accrued Annual Leave - Office Holders		41,671	32,238
Accrued Sick Leave - Office Holders		47,326	74,560
Provision for Long Service Leave – Office Holders		96,391	83,971
	3(a)	<u>185,388</u>	<u>190,769</u>
<b>Total Current Liabilities</b>		<u><b>187,888</b></u>	<u><b>192,979</b></u>
<b>Total Liabilities</b>		<u><b>187,888</b></u>	<u><b>192,979</b></u>
<b>Net Assets</b>		<u><b>8,221,933</b></u>	<u><b>7,555,183</b></u>

**The Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia**  
**ABN 73 507 364 966**  
**Detailed Balance Sheet**  
**As at 30 June 2025**

	Note	2025	2024
		\$	\$
<b>Equity</b>			
Share revaluation reserve		389,741	389,741
Picnic Fund		125,344	125,344
Retained profits / (accumulated losses)		7,706,849	7,040,099
<b>Total Equity</b>		<u><b>8,221,933</b></u>	<u><b>7,555,183</b></u>

**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 2025**

	Note	2025 \$	Restated 2024 \$
<b>Cash Flow From Operating Activities</b>			
Receipts from customers		16,177	16,521
Payments to suppliers and employees		(278,043)	(314,657)
Interest received		73,743	77,005
<b>Net cash used in operating activities</b>		<b>(188,123)</b>	<b>(221,131)</b>
<b>Cash Flow From Investing Activities</b>			
Term deposits		150,000	(96,357)
Dividend received		36,398	44,473
Purchase of property, plant & equipment		(1,749)	-
Purchase of investment in marketable securities		-	-
Proceeds from sale of investment in marketable securities		111,679	261,043
Proceeds from capital return from investments	2	100,000	-
<b>Net cash from (used in) investing activities</b>		<b>396,328</b>	<b>209,159</b>
<b>Net (decrease) increase in cash held</b>		<b>208,204</b>	<b>(11,972)</b>
Cash at the beginning of the year		286,709	298,681
<b>Cash at the end of the year</b>		<b>494,913</b>	<b>286,709</b>

**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 2025**

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**Note 1: Statement of Significant Accounting Policies**

This financial report of Breweries And Bottleyards Employees' Industrial Union Of Workers Of Western Australia (the "Union") 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.

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.

**Note 1: Statement of Significant Accounting Policies (continued)**

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.

**(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.

**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 2025**

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**Note 1: Statement of Significant Accounting Policies (continued)**

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>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Amounts receivable from Dudley Trust - Related party	2,286,463	2,239,819
Loss from Dudley Trust		(79,856)
Income from Dudley Trust	<u>332,652</u>	<u>226,500</u>
	<u>2,619,115</u>	<u>2,386,463</u>

During the year Dudley Trust made payment to the Union of \$100,000 (2024: nil)

**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 \$332,652 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.

**Note 2: Related Party Dudley Trust (continued)**

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

**The 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 2025**

**Note 3: Remuneration and Retirement Benefits**

President	Robert George Bunce
Vice President	Kenneth Edmund Gawenda
Secretary	Emma Louise Alliss
Treasurer	Vanessa Louise Donald
Trustee	Rhonda Kay Lloyd
Trustee	Claus Eriksen
Committee Member	Aidan Ryan (from Dec 2016)
Committee Member	Tracy Ann Baughen
Committee Member	Clifford Charles Baughen

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<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	152,785	197,800
<b>(ii) Retirement Benefits</b>		
Amounts paid to individuals superannuation plan/s for the provision of their personal retirement benefits .	17,570	18,163
<b>(iii) Retention and/or Termination Benefits</b>		
Payments and Accruals made or would be made on Retention and/or Termination includes		
Employee Leave Accruals that are paid on Termination	185,388	190,769
Retention Accruals on continuation of employment	-	-
<b>Total</b>	<b>185,388</b>	<b>190,769</b>

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.

**Note 4: Restatement**

	Before restatement	After restatement
Net (decrease) increase in cash held	46,422	(11,972)
Cash at the beginning of the year	374,302	286,709

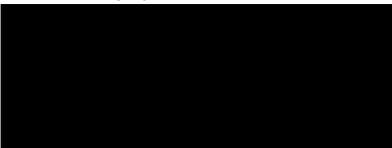
The statement of Cash Flow for 30 June 2024 has been restated to provide a more consistent classification for the comparative balance.

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

As auditor of The Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union") for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, during the financial year ended 30 June 2025 there has been:

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

Yours faithfully



**Irvan Stanley**  
Registered Company Auditor  
Registration No. 471858  
Registered Organisations Commissions Registered Auditor number: AA2017/231  
Victoria Park – Western Australia

Dated this: 18 November 2025

## INDEPENDENT AUDITOR'S REPORT

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

### **Opinion**

I have audited the special purpose financial report of Breweries and Bottleyards Employees' Industrial Union of Workers of WA (the "Union"), which comprises the Balance Sheet as at 30 June 2025, 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 my opinion, the accompanying financial report of Breweries and Bottleyards Employees' Industrial Union of Workers of WA, 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 2025 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**

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 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I 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.

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

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

I 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. My opinion is not modified in respect of this matter.

***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 2025, but does not include the financial report and my auditor's report thereon.

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.

***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***

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 my 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.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on an appropriateness of the management' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance 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.

A further description of my 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 my auditor's report.

***Other matter***

The special purpose financial report of Breweries and Bottleyards Employees' Industrial Union of Workers of WA (the "Union") for the year ended 30 June 2024 as presented as comparative figures is audited by another auditor



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**IRVAN STANLEY**

Registered Company Auditor number: 471858

Registered Organisations Commissions Registered Auditor number: AA2017/231

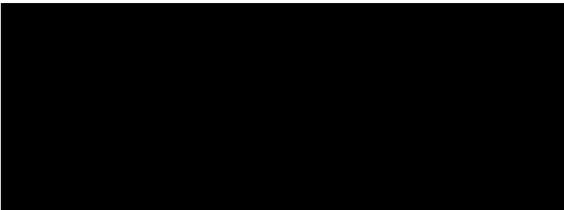
Victoria Park – Western Australia

Dated this: 18 November 2025

## **DISCLAIMER**

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

The additional financial data presented in the Committee of Management's Operating Report is in accordance with the records of Breweries and the Bottleyards Employees' Industrial Union of Workers of WA (the "Union") which has been subjected to the auditing procedures applied in my statutory audit of the Union for the year ended 30 June 2025. 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 myself nor 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.



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**IRVAN STANLEY**

Registered Company Auditor

Registration No. 471858

Registered Organisations Commissions Registered Auditor number: AA2017/231

Victoria Park – Western Australia

Dated this: 18 November 2025

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, 2025**

	Total	DISPOSAL		ADDITION		DEPRECIATION				PROFIT		LOSS						
		Priv	OVDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above	Total -	Priv	
<b>Office Furniture &amp; Equipment</b>																		
Banner	2,057	0.00	97	0	0	0	97	D	7.50	7	0	90	0	0	0	0	0	0
2,057.00 30/06/88																		
Dictating Machine	46	0.00	0	0	0	0	0	D	15.00	0	0	0	0	0	0	0	0	0
46.00 30/06/88																		
Frame & Oil Painting	239	0.00	0	0	0	0	0	D	7.50	0	0	0	0	0	0	0	0	0
239.00 30/06/88																		
Loudspeaker System	761	0.00	0	0	0	0	0	D	17.70	0	0	0	0	0	0	0	0	0
761.00 30/06/88																		
Stand For Banner	345	0.00	19	0	0	0	19	D	7.50	1	0	18	0	0	0	0	0	0
345.00 30/06/88																		
Office Chairs (9)	610	0.00	9	0	0	0	9	D	11.25	1	0	8	0	0	0	0	0	0
610.00 04/05/89																		
Fridge	589	0.00	38	0	0	0	38	D	7.50	3	0	35	0	0	0	0	0	0
589.00 10/05/89																		
Calculator	199	0.00	0	0	0	0	0	D	18.00	0	0	0	0	0	0	0	0	0
199.00 19/08/90																		
Safe	1,199	0.00	47	0	0	0	47	D	9.00	4	0	43	0	0	0	0	0	0
1,199.00 21/08/90																		
Filing Cabinet	205	0.00	0	0	0	0	0	D	13.50	0	0	0	0	0	0	0	0	0
205.00 18/10/90																		
Blinds	736	0.00	5	0	0	0	5	D	13.50	1	0	4	0	0	0	0	0	0
736.00 18/10/90																		
Tables	300	0.00	0	0	0	0	0	D	13.50	0	0	0	0	0	0	0	0	0
300.00 18/10/90																		
Vinyl Desks (3)	1,170	0.00	8	0	0	0	8	D	13.50	1	0	7	0	0	0	0	0	0
1,170.00 18/10/90																		
Typist Chairs (4)	1,556	0.00	10	0	0	0	10	D	13.50	1	0	9	0	0	0	0	0	0
1,556.00 19/10/90																		
Executive Chairs (2)	1,816	0.00	13	0	0	0	13	D	13.50	2	0	11	0	0	0	0	0	0
1,816.00 19/10/90																		
Office Plaque	290	0.00	12	0	0	0	12	D	9.00	1	0	11	0	0	0	0	0	0
290.00 26/11/90																		
Office Sign	480	0.00	20	0	0	0	20	D	9.00	2	0	18	0	0	0	0	0	0
480.00 07/01/91																		
NEC Ranger Telephone System	2,100	0.00	2	0	0	0	2	D	20.00	0	0	2	0	0	0	0	0	0
2,100.00 21/03/94																		
Security System	1,214	0.00	1	0	0	0	1	D	30.00	0	0	1	0	0	0	0	0	0
1,214.00 09/04/94																		
Facsimile Machine	1,050	0.00	2	0	0	0	2	D	25.00	0	0	2	0	0	0	0	0	0
1,050.00 28/04/94																		
Shredder	459	0.00	2	0	0	0	2	D	20.00	0	0	2	0	0	0	0	0	0
459.00 28/04/94																		
Filing Cabinet	250	0.00	0	0	0	0	0	D	20.00	0	0	0	0	0	0	0	0	0
250.00 05/05/94																		
Printer	565	0.00	1	0	0	0	1	D	40.00	0	0	1	0	0	0	0	0	0
565.00 28/06/94																		
Filing Cabinet	50	0.00	0	0	0	0	0	D	20.00	0	0	0	0	0	0	0	0	0
50.00 11/06/98																		
Reception/Partitions	5,039	0.00	15	0	0	0	15	D	20.00	3	0	12	0	0	0	0	0	0
5,039.00 22/07/98																		
Karbrook Vacuum Cleaner	135	0.00	0	0	0	0	0	D	100.00	0	0	0	0	0	0	0	0	0
135.00 25/08/00																		
Shelving	1,411	0.00	7	0	0	0	7	D	20.00	1	0	6	0	0	0	0	0	0
1,411.00 25/10/00																		
Visitor Chairs (2)	40	0.00	0	0	0	0	0	D	100.00	0	0	0	0	0	0	0	0	0
40.00 26/04/01																		
Desk	17	0.00	0	0	0	0	0	D	100.00	0	0	0	0	0	0	0	0	0
17.00 26/04/01																		

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, 2025**

	2,953.00	22/02/02	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS	
						Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +
Large Multisplit Airconditioning Unit	2,953.00	22/02/02	2,953	0.00	274	0	0	274	D	10.00	27	0	247	0	0	0
Advantage Computer System (4)	7,468.00	27/06/05	7,468	0.00	1	0	0	1	D	37.50	0	0	1	0	0	0
OKI 5540 Printer	3,904.00	04/08/05	3,904	0.00	54	0	0	54	D	20.00	11	0	43	0	0	0
Cabinets/Shelving (Filing Room)	2,937.00	09/11/05	2,937	0.00	189	0	0	189	D	13.50	26	0	163	0	0	0
Computer ( Reception ) Phone	1,755.00	31/01/06	1,755	0.00	1	0	0	1	D	33.00	0	0	1	0	0	0
HP Laser Printer	218.00	16/11/06	218	0.00	4	0	0	4	D	20.00	1	0	3	0	0	0
LCD Monitor	635.00	27/06/08	635	0.00	1	0	0	1	D	50.00	0	0	1	0	0	0
Uniden Phone Handset	244.00	27/06/08	244	0.00	1	0	0	1	D	50.00	0	0	1	0	0	0
Lanier MP2000L Digital Copier	224.00	27/06/08	224	0.00	6	0	0	6	D	20.00	1	0	5	0	0	0
Panasonic Air Conditioning Units (2)	2,943.00	02/09/08	2,943	0.00	1	0	0	1	D	40.00	0	0	1	0	0	0
Office Blinds	4,268.00	19/12/13	4,268	0.00	410	0	0	410	D	20.00	82	0	328	0	0	0
Air Conditioning Unit	854.00	11/04/18	854	0.00	214	0	0	214	D	20.00	43	0	171	0	0	0
Office Kettle	2,436.00	16/01/20	2,436	0.00	907	0	0	907	D	20.00	181	0	726	0	0	0
Kyocera MF Printer	54.00	19/05/20	54	0.00	3	0	0	3	D	50.00	2	0	1	0	0	0
Laptop	527.00	25/05/21	527	0.00	63	0	0	63	D	50.00	32	0	31	0	0	0
	1,749.00	01/10/24	1,749	0.00	0	0	0	1,749	D	66.67	872	0	877	0	0	0
	58,097		2,437		0		1,749	4,186		1,306	0	2,880				
								Deduct Private Portion		0						
								Net Depreciation		1,306						

The accompanying notes form part of these financial statements.