



23 March 2026

Steven McCartney

Branch State Secretary

"Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union" known as the Australian Manufacturing Workers' Union (AMWU)-Western Australian Branch

Sent via email: steven.mccartney@amwu.asn.au

CC: tania@htgpartners.com.au

Dear Steven McCartney

**"Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union" known as the Australian Manufacturing Workers' Union (AMWU)-Western Australian Branch
Financial Report for the year ended 30 September 2025 – (FR2025/191)**

I acknowledge receipt of the financial report for the year ended 30 September 2025 for the "Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union" known as the Australian Manufacturing Workers' Union (AMWU)-Western Australian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 11 March 2026.

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 the financial report for the year ending 30 September 2026 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 concerns have been addressed prior to filing next year's report.

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 reference to incorrect legislation.

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 17 to the General Purpose Financial Report, refer to the Commissioner instead of the General Manager of the Fair Work Commission.

The Commission aims to assist reporting units in complying with their obligations under the RO Act and reporting guidelines by providing advice about the errors identified in financial reports. Please ensure in future years this reference is amended accordingly.

Documents must be lodged with the Commission within 14 days after the meeting of the committee of management

Section 268 of the RO Act requires a copy of the full report and the designated officer's certificate to be lodged with the Commission within 14 days after the meeting of the committee of management referred to in section 266. The designated officer's certificate indicates that this meeting occurred on 19 February 2026. If this is correct, the documents should have been lodged with the Commission by 5 March 2026.

The full report was not lodged until 11 March 2026.

The reporting unit advised the Commission on 20 March 2026 that the delay in lodging the full financial report was due to a gap between the departure of the reporting units Chief Financial Officer and the commencement of the new. This in turn affected the final review and sign-off process of the financial report.

Please note that in future financial years if the reporting unit cannot lodge within the 14 day period prescribed, a written request for an extension of time, signed by a relevant officer, including any reason for the delay, must be made prior to the expiry of the 14 day period

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



121 Royal St
East Perth WA 6004

AUTOMOTIVE, FOOD, METALS, ENGINEERING, PRINTING AND KINDRED INDUSTRIES UNION

WESTERN AUSTRALIAN STATE COUNCIL RESOLUTION

CERTIFICATE OF STATE SECRETARY

I Steven James McCartney, being the State Secretary of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union Western Australia State Council certify:

- The document presented herewith to the meeting of the Committee of Management of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union Western Australia State Council on 19 February 2026 is a copy of the Full Report (including the Operating Report, the General Purpose Financial Report and the Auditor's Report) for the financial year ended 30 September 2025, as referred to in section 265 to 268 of the Fair Work (Registered Organisations) Act 2009; and
- The Full Report for the financial year ended 30 September 2025 was provided to members on the AMWU website on 16 December 2025.

WA State Secretary
Steven James McCartney


Dated: 19 February 2026

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WESTERN AUSTRALIAN BRANCH

FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

**AUTOMOTIVE, FOOD, METALS, ENGINEERING,
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WESTERN AUSTRALIAN BRANCH

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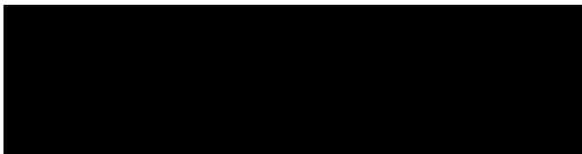
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WESTERN AUSTRALIAN BRANCH

REPORT REQUIRED UNDER SUBSECTION 255(2A)

The State Council presents the expenditure report, as required under subsection 255(2A), on the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Western Australian Branch for the year ended 30 September 2025.

Categories of expenditures	2025 \$	2024 \$
Remuneration and other employment-related costs and expenses – employees	256,931	229,752
Advertising	226,523	114,596
Operating costs	413,267	341,155
Donations to political parties	-	-
Legal costs	340,861	237,057



SJ McCartney

A blue handwritten signature scribble.

State Secretary

27th November 2025

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WESTERN AUSTRALIAN BRANCH

OPERATING REPORT

The State Council, being the Committee of Management for the purposes of the *Fair Work (Registered Organisations) Act 2009 (RO Act)*, presents its operating report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch for the financial year ended 30 September 2025.

The operational name for the Automotive Food Metals Engineering Printing and Kindred Industries Union (AFMEPKIU) is the Australian Manufacturing Workers' Union (AMWU). The Union is a 'not for profit' entity, a registered organisation under *RO Act*.

Review of the State's Principal Activities

The AFMEPKIU's principal industrial objectives are aimed at the improvement of wages and working conditions for members throughout industry. This has been done primarily by way of industrial awards and enterprise agreements. The AFMEPKIU has also been active in trying to influence governments at all levels on a wide range of political issues.

Significant Changes in Principal Activities

There were no significant changes in the nature of the Western Australian Branch's principal activities during the financial year.

Results of Principal Activities

During the year to 30 September 2025 the AFMEPKIU negotiated and registered 394 enterprise bargaining agreements nationally, 18 of which were from Western Australia.

The AFMEPKIU's National Office is responsible for applying to improve industrial awards covering our members. During the year ending 30 September 2025 the National Office improved award minimum rates for all workers and was actively participating in the Fair Work Commission's review of Modern Awards. The State Branch is responsible for advising members in their State of these gains and ensuring members receive the appropriate wage.

The Western Australian Branch's principal activities resulted in a deficit for the financial year of (\$53,313).

Significant Changes in Financial Affairs

There were no significant changes in the financial affairs of the Branch during the financial year.

The Right of Members to Resign

Rule 7B(9) of the AFMEPKIU Rules states that A member may resign his or her membership by notifying his or her State Secretary in writing, addressed and delivered to that officer.

A notice of resignation from membership takes effect:

- (a) where the member ceases to be eligible to become a member of the organisation:
 - (i) on the day on which the notice is received by the organisation; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a member;

whichever is later; or

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OPERATING REPORT (cont'd)

- (b) in any other case:
- (i) at the end of two weeks, after the notice is received by the organisation; or
 - (ii) on the day specified in the notice;
- whichever is later.

Any dues payable but not paid by a former member of the organisation, in relation to a period before the member's resignation from the organisation took effect, may be sued for and recovered in the name of the organisation, in a court of competent jurisdiction, as a debt due to the organisation.

A notice delivered to the State Secretary shall be taken to have been received by the organisation when it is delivered.

A notice of resignation that has been received by the organisation is not invalid because it was not addressed and delivered to the State Secretary.

A resignation from membership is valid even if it is not effected in accordance with this Rule if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

Nothing in Rule 7B(9) of the AFMEPKIU Rules interferes with a member's right to resign from the union as set out under section 174(1) of the *RO Act*. In accordance with section 174(1) of the *RO Act* a member of an organisation may resign from membership by written notice addressed and delivered to a person designated for the purpose in the rules of the organisation or a branch of the organisation.

Statement of Salaries, Board Fees, Key Relationships, Associated Entities & Disclosure Statements

Salaries

The Western Australian Branch's top five salary rates are as follows:

Level	Position	Per Annum
4	Organiser	\$122,868
5	Senior Organiser	\$129,061
6	Team Leader/Assistant State Secretary Level 1	\$139,326
7	Assistant State Secretary Level 2	\$146,077
8	State Secretary	\$150,321

Note: AFMEPKIU base superannuation is paid at a range of between 11.5% and 13%, and annual leave loading is calculated at 17.5%. A maximum service increment of \$4,000.00 is payable to Officers with over 16 years of service.

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OPERATING REPORT (cont'd)

Board Fees

Board Fees received by the Western Australian Branch on behalf of employees who are members of external boards, are as follows:

Organisation	Amount received
My Leave (Construction Industry LSL Payments Board)	\$20,544
Department of Energy, Mines, Industry Regulation and Safety	\$4,350

Key Relationships

The AFMEPKIU Western Australian State Branch has developed key relationships over a long period with a number of suppliers of various goods and services. These relationships are conducted on normal commercial terms, and are periodically tested against market price:

Supplier	
Financial & Professional Services	Travel Services
Oracle Group (Australia) Pty Ltd	FCM Travel Solutions
HTG Partners	
	Vehicle Services
IT & Communication Services	Summit Auto Lease Australia
Telstra Corporation Ltd	RAC Insurance Pty Ltd
	Avis Australia
Printing & Publicity Services	
Advance Press (2013) Pty Ltd	Legal Services
WINC	Slater and Gordon Lawyers
Kosdown Printing Company	Fogliani Lawyers
Bluegum Clothing	
Qualitops Pty Ltd	

Associated Entities

The AFMEPKIU Western Australian Branch is not involved with any associated entity over which it has controlling or significant influence.

Officers' Material Personal Interests

For the year ended 30 September 2025, the Officers of the AFMEPKIU Western Australian State Branch have declared no material personal interests.

Payments to related parties or declared persons

For the year ended 30 September 2025, the AFMEPKIU Western Australian State Branch has made no reportable payments to any related party or declared person or body of the Union.

State Officers or Members who are Trustees of a Superannuation Entity

The details of each officer or member of the Western Australian Branch who are either;

- Trustee(s) of a superannuation entity; or
- A director of a company that is a trustee of a superannuation entity.

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation, are as follows:

Name of officer or member	Superannuation Fund	Position Held
-	-	-

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WESTERN AUSTRALIAN BRANCH

OPERATING REPORT (cont'd)

Number of Members

The number of persons who were recorded in the register of members on 30 September 2025 was 6,503.

Number of Employees

The number of persons who were employees of the reporting unit on 30 September 2025 was nil.

Names of Committee of Management Members and period positions held during the financial year

The name of each person who has been a member of State Council, at any time during the reporting period, and the period for which he or she held such a position is as follows:

Name	Title Of Officer	Period Position Held
S.J. McCARTNEY	STATE SECRETARY	1/10/24 – 30/9/25
C.W. SEIVERS	STATE PRESIDENT	1/10/24 – 27/5/25
G.D. ENTWISLE	STATE PRESIDENT	28/5/25 – 30/9/25
G.D. ENTWISLE	VICE PRESIDENT	1/10/24 – 27/5/25
D. EDWARDS	VICE PRESIDENT	28/5/24 – 30/9/25
G.S. McLAREN	ASST.STATE SECRETARY	1/10/24 - 30/9/25
B. RICHARDSON	SECRETARY RMD	10/9/25 – 30/9/25
S.P. ANDERSON	R & F MEMBER	1/10/24 – 30/9/25
A. HORNE	R & F MEMBER	1/10/24 - 30/9/25
G.A. PENE	R & F MEMBER	1/10/24 - 30/9/25
P.K. MASSARA	R & F MEMBER	1/10/24 - 30/9/25
M. MOODY	R & F MEMBER	28/5/25 – 30/9/25
C. MULLALLY	R & F MEMBER	28/5/25 – 30/9/25
C. SEIVERS	R & F MEMBER	28/5/25 – 30/9/25
B. LAROBINA	R & F MEMBER	28/5/25 – 30/9/25
S.A. EMMETT	R & F MEMBER	1/10/24 – 27/5/25
D.B. EDWARDS	R & F MEMBER	1/10/24 – 27/5/25
D. DAVIS	R & F MEMBER	1/10/24 – 27/5/25
T.J. BENNETT	R & F MEMBER	1/10/24 – 29/5/25
S.P. JONES	R & F MEMBER	1/10/24 – 6/2/25
A. McLAREN	R & F MEMBER	28/5/25 – 30/9/25
A. McLAREN	APPRENTICE OR UNDER 30	1/10/24 – 27/5/25
T. SMALL	R & F FEMALE MEMBER	28/5/25 – 30/9/25
A.W. LINDSEY	EMPLOYED MEMBER	1/10/24 - 30/9/25
S. RUSHWORTH	EMPLOYED MEMBER	1/10/24 - 30/9/25

Signed in accordance with a resolution of State Council



SJ McCartney
State Secretary

27th November 2025



GS McLaren
Assistant State Secretary

27th November 2025

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WESTERN AUSTRALIAN BRANCH

COMMITTEE OF MANAGEMENT'S STATEMENT

On the 27th November 2025 the State Council of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Western Australian Branch passed the following resolution in relation to the general purpose financial report (GPFR) of the State Council for the year ended 30 September 2025:

The Western Australian Council 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 Branch for the financial year to which they relate;
- d) There are reasonable grounds to believe that the Branch will be able to pay its debts as and when they become due and payable; and
- e) During the financial year to which the GPFR relates and since the end of that year:
 - (i) Meetings of the Branch committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned with; and
 - (ii) The financial affairs of the Branch have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) The financial records of the Branch have been kept and maintained in accordance with the RO Act; and;
 - (iv) The financial records of the Branch have been kept, as far as practicable, in a consistent manner to each of the other branches of the organisation; and
 - (v) No information has been sought in any request by a member of the Branch or Commissioner duly made under Section 272 of the RO Act; and
 - (vi) No orders for inspection of financial records has been made by Fair Work Commission under section 273 of the RO Act.

This declaration is made in accordance with a resolution of the Western Australian State Council.



SJ McCartney

Western Australian State Secretary

27th November 2025

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WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Note	2025 \$	2024 \$
REVENUE FROM CONTRACTS WITH CUSTOMERS	2a		
Remittances from National Council General Fund		1,136,489	873,339
TOTAL REVENUE FROM CONTRACTS WITH CUSTOMERS		<u>1,136,489</u>	<u>873,339</u>
OTHER INCOME	2b		
Donations received		-	6,991
Settlement of legal proceedings		22,500	25,000
Interest revenue		186	289
Other revenue – Board Fees		24,894	38,760
Recovery of court costs		-	-
TOTAL OTHER INCOME		<u>47,580</u>	<u>71,040</u>
TOTAL REVENUE AND OTHER INCOME		<u>1,184,069</u>	<u>944,379</u>
EXPENDITURE			
Affiliation fees	3a	57,889	57,254
Audit fees	3b	6,591	6,710
Bank charges		246	228
Capitation fees and other expense to another reporting unit		-	-
Conference & meeting expenses – internal		43,986	6,010
Delegation/employee expenses – office holders		36,111	24,794
Delegation/employee expenses – International		202	-
Delegation/employee expenses – other employees		78,668	69,514
Delegation expenses – members		44,656	20,487
Donations	3c	26,093	28,201
General office expenses		73,348	80,608
Insurance		20,213	19,114
Legal costs	3d	340,861	237,057
Motor vehicle expenses		89,817	94,660
Newsletter expenses		-	-
Payroll tax		121,939	116,329
Photocopying		3,462	1,729
Postage		2,069	1,705
Printing		-	-
Publicity		226,523	114,596
Interest paid		-	-
Rents paid		15,909	13,818
Research		10,563	7,773
Staff amenities		4,482	3,950
Stationery		1,672	(2,656)
Sponsorship		31,676	20,432
Sundry		-	-
Telephone		406	246
TOTAL EXPENDITURE		<u>1,237,382</u>	<u>922,559</u>
NET SURPLUS / (DEFICIT) FOR THE YEAR		<u>(53,313)</u>	<u>21,820</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>(53,313)</u>	<u>21,820</u>

The above statement should be read in conjunction with the notes

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WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025**

	Note	2025 \$	2024 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	51,378	52,392
Trade and other receivables	5	-	-
Other current assets	6	<u>17,189</u>	<u>19,291</u>
Total Current Assets		<u>68,567</u>	<u>71,683</u>
TOTAL ASSETS		<u>68,567</u>	<u>71,683</u>
TOTAL LIABILITIES			
Current Liabilities			
Trade payables	7	72,428	22,231
Other payables	8	-	-
Employee provisions		<u>-</u>	<u>-</u>
Total Current Liabilities		<u>72,428</u>	<u>22,231</u>
TOTAL LIABILITIES		<u>72,428</u>	<u>22,231</u>
NET ASSETS / (LIABILITIES)		<u>(3,861)</u>	<u>49,452</u>
ACCUMULATED FUNDS / (LOSSES)		<u>(3,861)</u>	<u>49,452</u>

The above statement should be read in conjunction with the notes

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**STATEMENT OF CHANGES IN ACCUMULATED FUNDS/(LOSSES)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Accumulated Funds/(Losses) \$
Balance at 30 September 2023	27,632
Net surplus/(deficit) for the year	21,820
Total comprehensive income for the year	<u>-</u>
Balance at 30 September 2024	<u>49,452</u>
Net surplus/(deficit) for the year	(53,313)
Total comprehensive income for the year	<u>-</u>
Balance at 30 September 2025	<u>(3,861)</u>

The above statement should be read in conjunction with the notes

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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received			
Remittances from National Council	9(c)	1,136,489	873,339
Donations received		-	6,991
Other income		22,500	25,000
Receipts from other reporting units/controlled entity(s)		-	-
Board fees received		24,894	38,760
Interest received		186	289
Cash used			
Payments to suppliers and employees	9(c)	(1,185,082)	(927,608)
Payment to other reporting units/controlled entity(s)		-	-
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	9(b)	<u>(1,014)</u>	<u>16,771</u>
NET INCREASE/(DECREASE) IN CASH HELD		(1,014)	16,771
Cash at the beginning of the year		<u>52,392</u>	<u>35,621</u>
CASH AT THE END OF THE YEAR	9(a)	<u>51,378</u>	<u>52,392</u>

The above statement should be read in conjunction with the notes

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WESTERN AUSTRALIAN BRANCH**

NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. MATERIAL ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period, and the *Fair Work (Registered Organisations) Act 2009 (RO Act)*. For the purpose of preparing the general purpose financial statements, the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Western Australian Branch is a not-for-profit entity.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and in accordance with 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.

Going concern

The Western Australian Branch is reliant on the agreed financial support of National Council to continue on a going concern basis. This agreed financial support is to continue until at least 16 January 2027. This is an interest free agreement with repayments to be made.

Comparative amounts

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

Significant accounting judgements and estimates

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. MATERIAL ACCOUNTING POLICIES

Material accounting judgements and estimates (Cont'd)

(a) Critical accounting estimates and assumptions

The Western Australian Branch makes estimates and assumptions concerning the future. The resulting accounting estimates by definition seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

(b) Critical judgments in applying the Western Australian Branch's accounting principles

There are no critical judgments that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

The following is a summary of the significant accounting policies adopted by the Western Australian Branch in the preparation of the financial report.

Adoption of New Australian Accounting Standard requirements

The Branch has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Branch.

Future Australian Accounting Standards

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods are not expected to have a future financial impact on the Western Australia branch.

Current versus non-current classification

The Western Australian Branch presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- expected to be realised or intended to be sold or consumed in the normal operating cycle;
- held primarily for the purpose of trading;
- expected to be realised within twelve months after the reporting period; or
- cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 MATERIAL ACCOUNTING POLICIES (Cont'd)

A liability is current when:

- it is expected to be settled in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is due to be settled within twelve months after the reporting period; or
- there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Western Australian Branch classifies all other liabilities as non-current.

Revenue recognition

Revenue is recognised at an amount that reflects the consideration to which the incorporated association is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the incorporated association: identifies the contract with a customer; identifies the performance obligations in the contract, determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

All members' contributions are paid directly to National Council. Remittances from National Council are the amounts reimbursed by the National Council to cover Branch expenses and are recognised at the point in time they are made by the National Council.

Donations are recognised at the time the pledge is made.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised on an accrual basis using the effective interest method.

Expenditure

Expenses represent amounts paid directly by the Branch for operational costs. Other operational expenses such as salaries which relate to the Branch are paid for by the National Council and are included in the financial report of the National Council only.

Capitation fees and levies

Capitation fees and levies are recognized on an accruals basis and recorded as a revenue and/or expenses in the year to which it relates.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. MATERIAL ACCOUNTING POLICIES (Cont'd)

Employee Entitlements

Provision for employee benefits in the form of long service leave and accrued annual leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment in the financial report of the National Council.

A liability is recognised in the Western Australian Branch for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits which are expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by the reporting unit in respect of services provided by employees up to reporting date.

Provision is made for separation and redundancy benefit payments. The Western Australian Branch recognises a provision for termination as part of a broader restructuring when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. A provision for voluntary termination is recognised when the employee has accepted the offer of termination.

Property, Plant and Equipment

All fixed assets are recorded in the financial reports of the National Council and the depreciation regarding those assets is charged in the National Council accounts. No fixed assets are recorded in the books and records of the Western Australian Branch.

Leases

No lease obligations are established or recorded in the title of the Western Australian Branch. Any leases utilised by the Branch are obligations of the National Council and recorded in the financial reports of the National Council.

Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts.

Financial instruments

Financial assets and liabilities are recognised when a Branch become party to the contractual provisions of an instrument.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. MATERIAL ACCOUNTING POLICIES (Cont'd)

Financial instruments (Cont'd)

Financial assets

Contract assets and receivables

A contract asset is recognised when the Western Australian Branch's right to consideration in exchange goods or services that has transferred to the customer, is conditioned on the Western Australian Branch's future performance or some other condition.

A receivable is recognised if an amount of consideration that is unconditional is due from the customer (i.e. only the passage of time is required before payment of the consideration is due).

Initial recognition and measurement

The Branch's financial assets include trade and other receivables.

Financial assets are classified as financial assets subsequently measured at amortised cost because both of the following conditions are met:

- the financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are 'solely payments of principal and interest' on the principal amount outstanding.

The classification of financial assets is performed at an instrument level at initial recognition of the financial asset.

The Branch initially measures a financial asset at its fair value plus transaction costs. However, contract assets and trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired.

Derecognition

Financial assets are derecognised when the rights to receive cash flows from the asset have expired. For receivables and contract assets, the Branch directly reduces the gross carrying amount of a receivable or contract asset when it has no reasonable expectations of recovering the receivable or contract asset in its entirety or a portion thereof.

Offsetting

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. MATERIAL ACCOUNTING POLICIES (Cont'd)

Financial instruments (Cont'd)

Financial assets (Cont'd)

Impairment

Trade and other receivables and contract assets

For trade and other receivables that do not have a significant financing component, the Branch applies a simplified approach in calculating expected credit losses (ECLs) which requires lifetime expected credit losses to be recognised from initial recognition of the receivables.

Therefore, the Branch does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Branch has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Financial Liabilities

Initial recognition and measurement

Financial liabilities include trade and other payables.

Financial liabilities are classified as financial liabilities subsequently measured at amortised cost. These financial liabilities are recognised initially at fair value and net of directly attributable transaction costs.

Subsequent measurement

After initial recognition, trade payables and interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in profit or loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

Income Tax

No provision for income tax is necessary, as Trade Unions are exempt from income tax under Section 50-15 of the *Income Tax Assessment Act 1997*.

Goods and Services Tax (GST)

Revenues and expenses are recognised net of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or part of an item of the expense. Receivables and payables on the statement of financial position are shown inclusive of GST.

The net amount of GST recoverable from, or payable to the taxation authority is included as part of receivables or payables as appropriate.

Cash flows are included in the statement of cash flows on a gross basis.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. MATERIAL ACCOUNTING POLICIES (Cont'd)

Contingent Liabilities and Contingent Assets

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

2. Revenue and other income

	2025	2024
	\$	\$
2a Revenue from contracts with customers		
Remittances from National Council General Fund	1,136,489	873,339
	<u>1,136,489</u>	<u>873,339</u>
2b Other income		
Donations	-	6,991
Settlement of legal proceedings	22,500	25,000
Interest revenue	186	289
Other revenue – Board Fees	24,894	38,760
Recovery of court costs	-	-
	<u>47,580</u>	<u>71,040</u>
Total Revenue and other income	<u>1,184,069</u>	<u>944,379</u>

Disaggregation of revenue

The above breakdown adequately discloses revenue in a form that disaggregates into categories that depict how the nature, timing and uncertainty of revenue are impacted by economic factors.

3. Expenses

3a. Affiliation		
Unions WA	57,821	57,186
TLC Emergency Welfare Association	18	18
Australian Society for the Study of Labor History	50	50
	<u>57,889</u>	<u>57,254</u>
3b. Remuneration of auditors		
Auditors - Auditing the financial report	4,350	3,885
- Other Services	2,241	2,825
Total remuneration of auditors	<u>6,591</u>	<u>6,710</u>
3c. Donations		
Total expenses that were \$1,000 or less	1,257	500
Total expenses that exceeded \$1,000	24,836	27,701
Total Grants and Donations	<u>26,093</u>	<u>28,201</u>
3d. Legal costs		
Litigation	340,861	237,057
Other legal costs	-	-
Total legal costs	<u>340,861</u>	<u>237,057</u>

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	2025	2024
	\$	\$
4. Cash and Cash Equivalents		
Cash at bank	51,378	52,392
Total cash and cash equivalents	<u>51,378</u>	<u>52,392</u>
5. Trade and other receivables		
Receivables from other reporting units	-	-
Total receivables from other reporting unit(s)	<u>-</u>	<u>-</u>
Less allowance for expected credit losses (ECL)	-	-
Total allowance for expected credit losses	<u>-</u>	<u>-</u>
Receivable from other reporting unit(s) (net)	<u>-</u>	<u>-</u>
Other receivables:		
GST receivable	-	-
Other	-	-
Total other receivables:	<u>-</u>	<u>-</u>
Total trade and other receivables (net)	<u>-</u>	<u>-</u>
The movement in the ECL of trade and other receivables is as follows:		
At 1 October	-	-
Provision for expected credit losses (ECL)	-	-
Write-off	-	-
At 30 September	<u>-</u>	<u>-</u>
6. Other current assets		
Prepayments	17,189	19,291
Total other current assets	<u>17,189</u>	<u>19,291</u>
7. Trade payables		
Trade creditors and accruals	72,428	22,231
Total trade payables	<u>72,428</u>	<u>22,231</u>
Settlement is usually made within 30 days.		
8. Other payables		
Payable to employers for making payroll deductions of membership subscriptions		
Legal costs	-	-
- Litigation	-	-
- Other legal costs	-	-
Other	-	-
Total other payables	<u>-</u>	<u>-</u>

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	2025	2024
	\$	\$
8. Other payables (Cont'd)		
Total other payables are expected to be settled in:		
No more than 12 months	-	-
More than 12 months	-	-
Total other payables	<u>-</u>	<u>-</u>
9. Cash flow		
(a) Reconciliation of cash and cash equivalents as per statement of financial position to statement of cash flow:		
Cash and cash equivalents as per:		
Statement of cash flow	51,378	52,392
Statement of financial position	<u>51,378</u>	<u>52,392</u>
Difference	<u>-</u>	<u>-</u>
(b) Reconciliation of cash flow from operations with Net Surplus/(Deficit)		
Net Surplus/(Deficit)	(53,313)	21,820
Changes in Assets and Liabilities:		
(Increase)/decrease in prepayments	2,102	940
Increase/(decrease) in payables	<u>50,197</u>	<u>(5,989)</u>
Cash flows from operations	<u>(1,014)</u>	<u>16,771</u>
(c) Cash Flow Information - Reporting Units		
Cash inflows		
Remittances from National Council	<u>1,136,489</u>	<u>873,339</u>

10. CONTINGENT LIABILITIES, ASSETS AND COMMITMENTS

There are no contingent liabilities, assets or commitments as at 30 September 2025.

11. RELATED PARTIES

- (a) The aggregate amount of remuneration paid to officers during the financial year is included in the National Council's Financial Report.
- (b) The aggregate amount paid during the financial year to a superannuation plan in respect of elected fulltime officials is included in the National Council's Financial Report.

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11. RELATED PARTIES (Cont'd)

- (c) There have been no other transactions between the officers and the Union other than those relating to their membership of 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.
- (d) The ultimate controlling entity of the Branch is the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, National Council.
- (e) Transactions with Ultimate Controlling Entity:
 (i) Remittances from National Council are disclosed in the statement of comprehensive income.
 (ii) There were no amounts receivable from the National Office as at 30 September 2025 (2024: nil).
- (f) The ultimate controlling entity of the Branch is the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, National Council.

12. FINANCIAL INSTRUMENTS

The Western Australian Branch has financial instruments that are cash or cash equivalents, trade receivables, trade and some other payables and interest-bearing loans that are carried at amortised cost.

12A Categories of Financial Instruments

Financial assets

	2025 \$	2024 \$
At amortised cost:		
Cash and cash equivalents	51,378	52,392
Total	51,378	52,392
Carrying amount of financial assets	51,378	52,392

Financial liabilities

At amortised cost:		
Trade payables	(72,428)	(22,231)
Total	(72,428)	(22,231)
Carrying amount of financial liabilities	(72,428)	(22,231)

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

12. FINANCIAL INSTRUMENTS (Cont'd)

Note 12B: Net income and expense from financial assets

	2025	2024
	\$	\$
Financial assets at amortised cost		
Interest revenue	186	289
Impairment	-	-
Net income/(expense) from financial assets	<u>186</u>	<u>289</u>

Note 12C: Net income and expense from financial liabilities

Financial liabilities at amortised cost

Interest expense	-	-
Gain/loss on disposal	-	-
Net gain/(loss) from financial liabilities	<u>-</u>	<u>-</u>

13. FINANCIAL RISK MANAGEMENT

(a) General objectives, policies and processes

The Branch is exposed to risks that arise from its use of financial instruments. This note describes the Branch's objectives, policies and processes for managing those risks and the methods used to measure them.

There have been no substantive changes in the Branch's exposure to financial instrument risk, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

The Branch's financial instruments consist mainly of deposits with banks and receivables. The main risks the Branch is exposed to through its financial instruments are interest rate risk (see section (e) below), liquidity risk and credit risk.

The State Council have overall responsibility for the determination of the Branch's risk management objectives and policies.

(b) Credit risk

Credit risk is the risk that the other party to a financial instrument will fail to discharge their obligation resulting in the Branch incurring a financial loss. This usually occurs when debtors fail to settle their obligations owing to the Branch.

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount of those assets, net of any provision for doubtful debts, as disclosed below:

	2025	2024
	\$	\$
Cash and cash equivalents	<u>51,378</u>	<u>52,392</u>
	<u>51,378</u>	<u>52,392</u>

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13. FINANCIAL RISK MANAGEMENT (Cont'd)

There has been no history of default, no amounts are past due and all receivables are likely to be repaid within the expected terms.

(c) *Liquidity risk*

Liquidity risk is the risk that the Branch may encounter difficulties raising funds to meet commitments associated with financial instruments.

The Branch is not significantly exposed to this risk; as at 30 September 2025 it had \$51,378 of cash and cash equivalents to meet these obligations as they fall due. Financial liabilities at 30 September 2025 total \$72,428 (2023: \$22,231).

The Branch manages liquidity risk by monitoring cash flows. Further the National Council has made an undertaking to provide financial support to the Branch.

(d) *Market risk*

Market risk arises from the use of interest bearing, tradable financial instruments. It is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk) or other market factors (other price risk).

(d)(i) *Interest rate risk*

The Branch's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and liabilities are summarised below:

30 September 2025	Floating interest rate	Non-interest Bearing	Total
	\$	\$	\$
Financial Assets			
Cash and cash equivalents	51,378	-	51,378
Trade Receivables	-	-	-
Weighted average Interest rate	0.6%	0%	0%
Financial Liabilities			
Payables	-	(72,428)	(72,428)
Net Financial Assets/(Liabilities)	51,378	(72,428)	(21,050)

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

13. FINANCIAL RISK MANAGEMENT (Cont'd)

30 September 2024	Floating interest rate	Non-interest bearing	Total
	\$	\$	\$
Financial Assets			
Cash and cash equivalents	52,392	-	52,392
Trade Receivables	-	-	-
Weighted average Interest rate	0.6%	0%	0%
Financial Liabilities			
Payables	-	(22,231)	(22,231)
Net Financial Assets/(Liabilities)	52,392	(22,231)	30,161

Sensitivity Analysis

	Carrying Amount	+0.5% (50 basis points) Profit	-0.5% (50 basis points) Loss
	\$	\$	\$
2025			
Cash Assets	51,378	257	(257)
2024			
Cash Assets	52,392	262	(262)

(d)(ii) Other Price Risks

The Branch does not invest in shares or derivatives therefore it does not expose itself to the fluctuations in price that are inherent in such a market.

(d)(iii) Foreign Exchange Risk

The Branch is not directly exposed to foreign exchange rate risk.

14. SUBSEQUENT EVENTS

There were no events that occurred after 30 September 2025, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Branch.

15. KEY MANAGEMENT PERSONNEL COMPENSATION

Key management personnel compensation has been disclosed in the National Council's financial report.

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

16. ADDITIONAL BRANCH INFORMATION

The registered office and principal place of business of the Branch is:

121 Royal Street, East Perth in the state of Western Australia.

17. Section 272 Fair Work (Registered Organisation) Act 2009

In accordance with the requirements of the Fair Work (Registered Organisation) Act 2009, the attention of members is drawn to the provisions of subsection (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).

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OFFICER DECLARATION STATEMENT

I SJ McCartney, being the Secretary of the Automotive, Food, Metals, Engineering, Printing & Kindred Industries Union Western Australian Branch, declare that the following did not occur during the reporting period ending 30 September 2025:

The reporting unit did not:

- Agree to provide financial support to another reporting unit to ensure they continued as a going concern
- Acquire an asset or liability due to an amalgamation Under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination of revocation by the General Manager, Fair Work Commission
- Receive periodic or membership subscriptions
- Receive capitation fees from another reporting unit
- Receive revenue via compulsory levies
- Received revenue from undertaking recovery of wages activity
- Incur fee as consideration for employers making payroll deductions of membership subscriptions
- Pay capitation fees to another reporting unit
- Pay compulsory levies
- Pay a grant that was \$1,000 or less
- Pay a grant that exceeds \$1,000
- Pay Wages and Salaries, Superannuation, Leave and Other Entitlements, Separation and Redundancies to Office Holders or other than Office Holders, as these are paid by the National Council and are included in the financial report of the National Council only
- Pay other employee expenses to employees (other than holders of office)
- Pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- Incur expense due to holding a meeting as required under the rules of the organisation
- Pay a penalty imposed under the RO Act or the Fair Work Act 2009
- Have a receivable with other reporting unit(s)
- 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 (annual leave provision, long service leave provision, separation and redundancy provision and other employee provisions) for Office Holders or other than Office Holders, as these are paid by the National Council and are included in the financial report of the National Council only
- Have a fund of account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- Transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- Provide cash flows to another reporting unit
- Make a payment to a former related party of the reporting unit
- Provided cash flows to another reporting unit and/or controlled entity
- Have another entity administer the financial affairs of the reporting unit
- Make a payment to a former related party of the reporting unit

SJ McCartney State Secretary

27 November

2025

INDEPENDENT AUDITOR'S REPORT

To the members of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch (the Reporting Unit), which comprises the Statement of Financial Position as at 30 September 2025, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, the Committee of Management Statement, the Officer Declaration Statement and the subsection 255(2A) report.

In our opinion the accompanying financial report of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch, presents fairly, in all material respects, the reporting unit's financial position as at 30 September 2025 and its financial performance and its cash flows for the year ended on that date in accordance with Australian Accounting Standards and any other requirements imposed by these Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

Basis for opinion

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

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

Other Information

The Committee of Management are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union, Western Australian Branch operating report, but does not include the financial report and our auditor's report thereon.

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

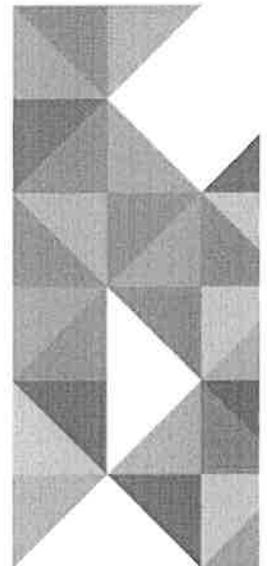
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HTG Partners is a CPA Practice



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INDEPENDENT AUDITOR'S REPORT (CONT'D)

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

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

Responsibilities for the Committee of Management for the Financial Report

The Committee of Management of the reporting unit is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009*, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management are responsible for assessing the Reporting Unit'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 responsible entities either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 Reporting Unit's internal control.

INDEPENDENT AUDITOR'S REPORT (CONT'D)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's 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 Reporting Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Reporting Unit audit. We remain solely responsible for our audit opinion.

We communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during our audit.

This description forms part of our auditor's report.

Declaration by the auditor

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

HTG PARTNERS


TANIA CONLIN
PRINCIPAL

4/63 Shepperton Road, Victoria Park WA 6100

Date: 1st December 2025

Registration Number (as registered by the RO Commissioner under the Act): AA2017/122