



3 April 2014

Tony Mullen
Branch Secretary
Australian Education Union (W.A. Branch)
P.O. Box 6140
East Perth WA 6892

Dear Mr Mullen

**Australian Education Union Financial Report for the year ended 30 June 2013 -
FR2013/339**

I acknowledge receipt of the financial report for the year ended 30 June 2013 for the Australian Education Union (AEU-WA). The financial report was lodged with Fair Work Commission (FWC) on 26 November 2013.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged. However, please note the matter outlined below for inclusion in your next financial return.

General Purpose Financial Report

New Australian Accounting Standards

The Australian Accounting Standard *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* paragraphs 14 and 28 respectively require that the entity disclose new Australian Accounting Standards adopted during the period and Australian Accounting Standards issued but not yet effective and an assessment of the impact of these standards.

Please discuss this with your auditor and note for inclusion in the next financial report.

If you have any queries regarding this letter, please contact me on (03) 8661 7675 or via email at ken.morgan@fwc.gov.au

Yours sincerely

Ken Morgan
Financial Reporting Advisor
Regulatory Compliance Branch



Australian Education Union (W.A. Branch)

P.O. Box 6140, East Perth W.A. 6892
Inwats: 1800 199 073
Branch President: **Patricia Byrne**
Branch Secretary: **Tony Mullen**

Telephone: 9210 6000
Facsimile: 9210 6001
Email: inquiries@sstuwa.org.au

Our Ref:TM:SS:14-03999

10 April 2014

The Delegate to the General Manager
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

BRANCH SECRETARY'S CERTIFICATE

Section 268 of Fair Work (Registered Organisations) Act 2009

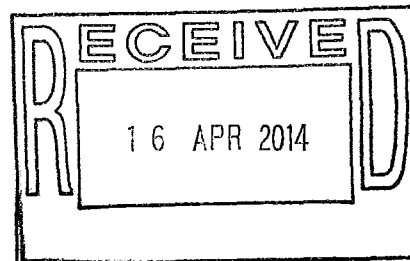
I, Tony Mullen, Branch Secretary, being the officer responsible for keeping the accounting records of the AEU (WA) Branch, certify:

- that the documents lodged with the Fair Work Commission for the financial year ended 30 June 2013 is a copy of the full report referred to in Section 268 of the Fair Work (Registered Organisations) Act 2009.
- that revised operating report was presented to a meeting of the committee of management of the reporting unit on 07 April 2014, and
- that the revised full report was provided to members on 10 April 2014 via the members' website.

Yours sincerely

Tony Mullen

Branch Secretary, AEU (WA) Branch



AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

Operating Report

For the Period Ended 30 June 2013

Your Branch Executive submits the financial report of the Australian Education Union Western Australian Branch ("the reporting unit") for the financial year ended 30 June 2013.

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

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

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

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

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

Significant Changes in Financial Affairs

The profit / (loss) from ordinary activities amounted to (\$3,023.00) for the period ending 30 June 2013 [2012: (\$1,936.00)].

There was a significant increase in expenditure in the year ending 30 June 2013 due to the postage costs of \$1,123.45 for a mailout to all worksites in February 2013, in addition to the normal audit fees of \$1,900.00.

Right of members to resign

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

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

Officers & employees who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee

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

Number of Members

14,476 members for year ended 30 June 2013.

Number of Employees

0 employees for year ended 30 June 2013.

Payments to Employers

The reporting unit did not make any payments during the financial year to employers as consideration for the employees making payroll deductions of membership subscriptions.

Officers & employees who are directors of a company or a member of a board:

Paul Bridge	Stronger Smarter Institute
Graeme Repper	Executive of WASTAA
Natalie Beck	School Board, Bloco do Norte
Lois Neagle	School Board, O'Connor Primary School
Edd Black	Member of School Council
	Chair of Main Roads WA Centre Service Advisory Council
	Co-Chair Schools Development Group Inc – Not for Profit Association
	Board Member of Bickley Foundation, Centre Graduate School Curtin University

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

Operating Report

For the Period Ended 30 June 2013

Names of Committee of Management members and period positions held during the financial year 01 July 2012 to 30 June 2013 were:

BRANCH PRESIDENT

Anne Gisborne

BRANCH SENIOR VICE PRESIDENT

David Kelly

BRANCH SECRETARY

Tony Mullen

BRANCH VICE PRESIDENT

Patricia Byrne

BRANCH EXECUTIVE

Rayma Beste

John Brame

Kylie Burke

Patricia Burke (Resigned March 2013)

Peter Cook (Resigned 30 March 2013)

Glen Cookson (Resigned 26 March 2013)

Anna Di Notto (Resigned 08 April 2013)

John Gowland

Gary Hedger (Resigned April 2013)

William Kilner (Resigned March 2013)

Justine Moorman (Resigned 09 April 2013)

Bridget O'Neill (Resigned March 2013)

Wendy Perriam (Resigned 31 March 2013)

Gail Reed (Resigned 10 April 2013)

Gloria Rogerson (Resigned 07 April 2013)

Brenda Wann

Paul Bridge (Appointed as Branch ATSI Executive on 17 April 2013)

Bruce Banyard (Appointed 29 April 2013)

Natalie Beck (Appointed 29 April 2013)

Edd Black (Appointed 29 April 2013)

Geoff Bunn (Appointed 29 April 2013)

Kate Bunney (Appointed 29 April 2013)

Caren Burns (Appointed 29 April 2013)

Kay Cairns (Appointed 29 April 2013)

Kaye Hosking (Appointed 29 April 2013)

Colleen Mack (Appointed 29 April 2013)

Lois Neagle (Appointed 29 April 2013)

Robyn Parker (Appointed 29 April 2013)

Graeme Repper (Appointed 29 April 2013)

Samantha Schofield (Appointed 29 April 2013)

BRANCH COUNCILLORS

Rayma Beste

Edmund Black

John Brame

Catherine Bunney

Shannon Butler

Kylie Burke

Patricia Burke (Resigned March 2013)

Patricia Byrne

Kay Cairns

Peter Cook (Resigned 30 March 2013)

Glen Cookson (Resigned 26 March 2013)

Kenneth Davis (Resigned 06 April 2013)

Anna Di Notto (Resigned 08 April 2013)

Samantha Dickins

Anne Gisborne

John Gowland

Gary Hedger (Resigned April 2013)

Maxine Hill (Resigned 08 April 2013)

Michael James

Ruth Kane

David Kelly

William Kilner (Resigned March 2013)

Gabrielle Lowndes

Colleen Mack

Justine Moorman (Resigned 09 April 2013)

Tony Mullen

Bridget O'Neill (Resigned March 2013)
Wendy Perriam (Resigned 31 March 2013)
Tracy Priest
Gail Reed (Resigned 10 April 2013)
Gloria Rogerson (Resigned 07 April 2013)
Lynette Virgona (Deceased 08 March 2013)
Ruth Watt-Zahwe (Resigned March 2013)

Kaye Hosking (Appointed 17 April 2013)
Bruce Banyard (Appointed 17 April 2013)
Geoff Bunn (Appointed 17 April 2013)
Lois Neagle (Appointed 17 April 2013)
Caren Burns (Appointed 17 April 2013)
Graeme Repper (Appointed 17 April 2013)
Samantha Schofield (Appointed 17 April 2013)
Natalie Beck (Appointed 17 April 2013)
David Annear (Appointed 17 April 2013)

Patricia Burke (Appointed 09 June 2013)
Anna Di Noto (Appointed 09 June 2013)
Justine Moorman (Appointed 09 June 2013)
Ruth Watt-Zahwe (Appointed 09 June 2013)
Gloria Rogerson (Appointed 09 June 2013)



Tony Mullen
AEU (WA) Branch Secretary

09 April 2014



Australian Education Union (W.A. Branch)

P.O. Box 6140, East Perth W.A. 6892
Freecall: 1800 199 073
President: **A. Gisborne**
Secretary: **Tony Mullen**

Telephone: 9210 6000
Facsimile: 9210 6001
Email: inquiries@sstuwa.org.au

Our Ref: TM:SS:13-15967

22 November 2013

Mr B Rothman
Dry Kirkness
PO Box 166
WEST PERTH WA 6872

Dear Sir

Representation Letter - Audit of Annual Financial Report for the Period 1 July 2012 to 30 June 2013

This representation letter is provided in connection with your audit of the annual financial report of Australian Education Union Western Australian Branch (the "Branch") which comprises the statement of financial position as at 30 June 2013, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes (financial report), for the purpose of expressing an opinion as to whether the financial report gives a true and fair view of the financial position of the Branch and its financial performance and its cash flows in accordance with Australian Accounting Standards and the Fair Work (Registered Organisations) Act 2009, as amended.

Certain representations in this letter are described as being limited to matters that are material. We understand that omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial report. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor.

We have made appropriate inquiries of the Branch Council Members with the relevant knowledge and experience. Accordingly, we confirm, to the best of our knowledge and belief, the following representations:

Financial Report

- 1 We have fulfilled our responsibilities, as set out in the engagement letter dated 18 April 2013, for the preparation of the financial report in accordance with applicable Australian Accounting Standards (AASBs) and the Fair Work (Registered

Organisations) Act 2009, as amended; in particular the financial report gives a true and fair view in accordance therewith.

2 In preparing the financial report:

- We have adopted appropriate Australian Accounting Standards and accounting policies, including complying with all applicable recognition, measurement and disclosure requirements of the AASBs.
- All material and/or contentious issues which the Branch Council Members has discussed in the course of preparing the financial report and the resolution of such issues have been discussed with you.
- We confirm that significant assumptions used in making accounting estimates, including fair values, recorded in the financial report are reasonable.

Information provided

3 We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
- Additional information that you have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- 4 All transactions have been recorded in the accounting records and reflected in the financial report.
- 5 We acknowledge responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
- 6 We understand that the term "fraud" includes misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. Misstatements resulting from fraudulent financial reporting involve intentional misstatements or omissions of amounts or disclosures in financial reports to deceive financial report users. Misstatements resulting from misappropriations of assets involve the theft of an entity's assets, often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorisation.

- 7 We have disclosed to you the results of the Branch Council Members' assessment of the risk that the financial report may be materially misstated as a result of fraud.
- 8 There have been no:
- known actual or possible non-compliance with laws or regulations, that could have a material effect on the financial report in the event of non-compliance;
 - frauds or suspected frauds known to the Branch Council Members that may have affected the Branch involving:
 - the Branch Council Members;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial report;
 - allegations of fraud, or suspected fraud, affecting the Branch's financial report communicated by employees, former employees, regulators or others.
- 9 We have made an assessment of the Branch Council Members' ability to continue as a going concern taking into account all available information about the future, which is at least, but is not limited to, twelve months from the end of the reporting period. We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Branch Council Members' ability to continue as a going concern.
- 10 We confirm the completeness of the information provided to you regarding identification of related parties and regarding transactions with such parties that are material to the financial report. The identify of, and balances and transactions with, related parties have been appropriately accounted for and disclosed in the notes to the financial statements, in accordance with AASB 124 *Related Party Disclosures*.
- 11 Except as disclosed in the financial report, there are no:
- other liabilities that are required to be recognised and no other contingent assets or contingent liabilities that are required to be disclosed in the financial report in accordance with AASB 137, including liabilities or contingencies arising from illegal or possible illegal acts, or possible violations of human rights legislation; or
 - other environmental matters that may have a material impact on the financial report.

- 12 All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- 13 We have complied with all the relevant reporting requirements as per the Reporting Guidelines for the purposes of section 253 of the Fair Work (Registered Organisations) Act 2009.
- 14 We have satisfied ourselves that there are no officers and/or employees of the Branch that are directors of companies or members of a board.
- 15 We have satisfied ourselves that there are no officers and/or employees of the Branch that are trustees of a superannuation scheme or an exempt public sector superannuation scheme or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

Publication on Website

- 16 With respect to the publication of the financial report on our website, we:
 - acknowledge we are responsible for the electronic presentation of the financial report;
 - will ensure that the electronic version of the audited financial report and the audit report on the website will be the same as the final signed hard copy version;
 - will clearly differentiate audited and unaudited information on the website and that the absence of appropriate controls to address this issue increases the risk of potential misrepresentation to users;
 - have assessed the controls over the security and integrity of the data on the website and that adequate procedures are in place to ensure the integrity of the information published; and
 - will not present the audit report on the full financial report with extracts only of the full financial report.

Communications from Regulators

- 17 There have been no communications from regulatory agencies, governmental representatives, employees or others concerning investigations or allegations of non compliance with laws and regulations, deficiencies in financial reporting practices or other matters that could have a material adverse effect on the financial report.

Assets and Liabilities

- 18 The Branch has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities. We believe the carrying value of all material assets will be recoverable.
- 19 The measurement, presentation and disclosure of fair values are in accordance with Australian Accounting Standards. The amounts recorded or disclosed in the financial report represent our best estimate of fair value of assets and liabilities in accordance with AASBs. The measurement methods and significant assumptions used in determining fair values are appropriate in the circumstances and the resulting valuations and disclosures are reasonable.
- 20 We have recorded all liabilities and disclosed all contingent liabilities in the financial report in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.
- 21 All known actual or possible litigation and claims whose effects should be considered when preparing the financial report have been disclosed to you and accounted for and/or disclosed in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets. We are not aware of any additional claims that have been or are expected to be received that could have a material effect on the financial report.
- 22 The Branch has satisfactory title to all assets and there are no liens or encumbrances on the Branch's assets other than those reflected in the financial report.
- 23 The following have been properly recorded and/or, when appropriate, adequately disclosed in the financial report in accordance with the requirements of the AASBs:
 - Assets pledged as collateral;
 - Arrangements with financial institutions involving restrictions on cash balances and lines of credit or similar arrangements.

Contracts, Covenants and Commitments

- 24 There were no material contractual commitments for capital or other expenditure at year end not included in the financial report.
- 25 Throughout the period the Branch has conformed with all aspects of contractual agreements that could have a material effect on the financial report in the event of non-compliance.

26 As at the statement of financial position date, the Branch had measured appropriately any obligations arising from:

- Onerous contracts, i.e. those contracts under which the unavoidable costs of meeting the obligations exceed the economic benefits to be received under it;
- Liabilities for interest on deposits and other indebtedness, including subordinated notes and participation loans;
- Losses from transactions not recognised in the statement of financial position.

Financial Instruments (Assets, Liabilities, Guarantees)

27 We have reviewed all financial assets and financial liabilities within the scope of AASB 139 Financial Instruments: Recognition and Measurement and confirm that they have been recorded and classified appropriately as either:

- Financial assets or liabilities held for trading;
- Financial assets or liabilities designated at fair value through profit or loss;
- Held to maturity investments;
- Loans and receivables;
- Available for sale financial assets; or
- Other liabilities.

28 The Branch has applied the principles in AASB 132 *Financial Instruments: Presentation* appropriately in determining the presentation of financial instruments as financial liabilities or equity.

Judgements and Assumptions

29 The following have been properly disclosed in the notes to the financial report:

- (a) Judgements, apart from those involving estimations, the Branch Council Members has made in the process of applying the entity's accounting policies that have the most significant effect on the amounts recognised in the financial statements including:
- Recognition of impairment on financial and non-financial assets

- (b) Key assumptions concerning the future, and other key sources of estimation uncertainty at the date of the statement of financial position, that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Income Taxes

- 30 We confirm that the Branch continues to meet the criteria necessary to maintain income tax exempt status.

Records

- 31 We have made available to you all minutes of meetings of the Branch Council Members, and, when applicable, summaries of actions of meetings held after the reporting period for which minutes have not yet been applied.

Restatement of Comparatives

- 32 There are no significant matters that have arisen that would require a restatement of the comparative figures.

Yours faithfully



.....
Tony Mullen

Branch Secretary

Australian Education Union Western Australian Branch

21/11/13

**AUSTRALIAN EDUCATION UNION
WESTERN AUSTRALIAN BRANCH
ABN 87 305 684 382**

**FINANCIAL REPORT
30 JUNE 2013**

DRY KIRKNESS
Chartered Accountants
West Perth

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
SECTION 268 OF FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009**

**BRANCH SECRETARY'S CERTIFICATE
CERTIFICATE FOR THE PERIOD ENDED 30 JUNE 2013**

I, Tony Mullen, Branch Secretary, being the officer responsible for keeping the accounting records of the Australian Education Union Western Australian Branch, certify:

- that the documents lodged with the Fair Work Commission for the financial year ended 30 June 2013 is a copy of the full report referred to in section 268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was presented to a meeting of the Branch Council of the reporting unit on 21 November 2013 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members on 26 November 2013 via the members' website.

Yours sincerely



Tony Mullen

Branch Secretary, Australian Education Union Western Australian Branch

Dated 26 November 2013

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2013

Your Branch Council presents its financial report of the Australian Education Union Western Australian Branch ("the reporting unit") for the financial year ended 30 June 2013.

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

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

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

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

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

Significant Changes in Financial Affairs

The profit / (loss) from ordinary activities amounted to (\$3,023.00) for the period ending 30 June 2013 [2012: (\$1,936.00)].

There was a significant increase in expenditure in the year ending 30 June 2013 due to the postage costs of a mailout to all worksites in February 2013.

Right of members to resign

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

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

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2013

Officers and employees who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee

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

Number of Members

14,476 members for year ended 30 June 2013.

Number of Employees

0 employees for year ended 30 June 2013.

Payments to Employers

The reporting unit did not make any payments during the financial year to employers as consideration for the employees making payroll deductions of membership subscriptions.

Officers and employees who are directors of a company or a member of a board

There are no officers or employees who are directors of a company or a member of a board.

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

Operating Report

For the Period Ended 30 June 2013

Names of Committee of Management members and period positions held during the financial year 01 July 2012 to 30 June 2013 were:

BRANCH PRESIDENT

Anne Gisborne

BRANCH SENIOR VICE PRESIDENT

David Kelly

BRANCH SECRETARY

Tony Mullen

BRANCH VICE PRESIDENT

Patricia Byrne

BRANCH EXECUTIVE

Rayma Beste

John Brame

Kylie Burke

Patricia Burke (Resigned March 2013)

Peter Cook (Resigned 30 March 2013)

Glen Cookson (Resigned 26 March 2013)

Anna Di Noto (Resigned 08 April 2013)

John Gowland

Gary Hedger (Resigned April 2013)

William Kilner (Resigned March 2013)

Justine Moorman (Resigned 09 April 2013)

Bridget O'Neill (Resigned March 2013)

Wendy Perriam (Resigned 31 March 2013)

Gail Reed (Resigned 10 April 2013)

Gloria Rogerson (Resigned 07 April 2013)

Brenda Wann

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2013

BRANCH EXECUTIVE (Continued)

Brenda Wann

Paul Bridge (Appointed as Branch ATSI Executive on 17 April 2013)

Bruce Banyard (Appointed 29 April 2013)

Natalie Beck (Appointed 29 April 2013)

Edd Black (Appointed 29 April 2013)

Geoff Bunn (Appointed 29 April 2013)

Kate Bunney (Appointed 29 April 2013)

Caren Burns (Appointed 29 April 2013)

Kay Cairns (Appointed 29 April 2013)

Kaye Hosking (Appointed 29 April 2013)

Colleen Mack (Appointed 29 April 2013)

Lois Neagle (Appointed 29 April 2013)

Robyn Parker (Appointed 29 April 2013) (Resigned 01 July 2013)

Graeme Repper (Appointed 29 April 2013)

Samantha Schofield (Appointed 29 April 2013)

David Annear (Appointed 29 April 2013)

BRANCH COUNCILLORS

Rayma Beste

Edmund Black

John Brame

Catherine Bunney

Shannon Butler

Kylie Burke

Patricia Burke (Resigned March 2013)

Patricia Byrne

Kay Cairns

Peter Cook (Resigned 30 March 2013)

Glen Cookson (Resigned 26 March 2013)

Kenneth Davis (Resigned 06 April 2013)

Anna Di Notto (Resigned 08 April 2013)

Samantha Dickins

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2013

BRANCH COUNCILLORS (Continued)

Anne Gisborne

John Gowland

Gary Hedger (Resigned April 2013)

Maxine Hill (Resigned 08 April 2013)

Michael James

David Kelly

William Kilner (Resigned March 2013)

Gabrielle Lowndes

Colleen Mack

Justine Moorman (Resigned 09 April 2013)

Tony Mullen

Bridget O'Neill (Resigned March 2013)

Robyn Parker (Resigned 01 July 2013)

Wendy Perriam (Resigned 31 March 2013)

Tracy Priest

Gail Reed (Resigned 10 April 2013)

Gloria Rogerson (Resigned 07 April 2013)

Lynette Virgona (Deceased 08 March 2013)

Ruth Watt-Zahwe (Resigned March 2013)

Kaye Hosking (Appointed 17 April 2013)

Bruce Banyard (Appointed 17 April 2013)

Geoff Bunn (Appointed 17 April 2013)

Lois Neagle (Appointed 17 April 2013)

Caren Burns (Appointed 17 April 2013)

Graeme Repper (Appointed 17 April 2013)

Samantha Schofield (Appointed 17 April 2013)

Natalie Beck (Appointed 17 April 2013)

David Annear (Appointed 17 April 2013)

Patricia Burke (Appointed 09 June 2013)

Anna Di Noto (Appointed 09 June 2013)

Justine Moorman (Appointed 09 June 2013)

Ruth Watt-Zahwe (Appointed 09 June 2013)

Gloria Rogerson (Appointed 09 June 2013)

Sue Smith (Appointed 07 August 2013)

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2013



Tony Mullen

Australian Education Union Western Australian Branch Secretary

21 November 2013

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
BRANCH COUNCIL STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2013

On 21 November 2013 the Branch Council of the Australian Education Union Western Australian Branch ('AEU WA Branch') passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2013:

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


AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

BRANCH COUNCIL STATEMENT

FOR THE PERIOD ENDED 30 JUNE 2013

- (f) In relation to recovery of wages, there has been no activity by the AEU WA Branch.
- (i) the Branch Council instructed the auditor to include in the scope of the audit required under subsection 257(1) of the RO Act all recovery of wages activity by the reporting unit from which revenues had been derived for the financial year in respect of such activity; and
- (ii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from monies recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
- (iii) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
- (iv) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from monies recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

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

Signature of designated officer: 

Name and title of designated officer: TONY MULLEN Branch Secretary

Dated: 21/11/13

INDEPENDENT AUDITOR'S REPORT

To the members of Australian Education Union Western Australian Branch

We have audited the accompanying financial statements of Australian Education Union Western Australian Branch (the 'Branch'), which comprise the statement of financial position as at 30 June 2013, the statement of profit or loss and other comprehensive income, statement of changes in members' funds, statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by the Branch Council.

Branch Council's Responsibility for the Financial Statements

The Branch Council is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009, and for such internal control as the Branch Council determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the branch's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Branch Council, as well as evaluating the overall presentation of the financial statements.

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

Auditor's Opinion

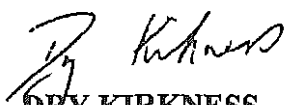
In our opinion, the financial statements presents fairly, in all material respects, the financial position of Australian Education Union Western Australian Branch as at 30 June 2013, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009.

Report on Other Legal and Regulatory Requirements


The Branch Council and management of Australian Education Union Western Australian Branch are responsible for preparing the financial statements on a going concern basis of accounting. Our responsibility is to express an opinion on the appropriateness of this requirement under paragraph 45 of the reporting guidelines made under section 255 of the Fair Work (Registered Organisations) Act 2009.

Opinion

In our opinion, the Branch Council and management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.



DRY KIRKNESS
Chartered Accountants



B BROTHMAN
Partner
Registered Company Auditor No. 417815
Member of The Institute of Chartered Accountants in Australia
and holder of current Public Practice Certificate

Date: 21 November 2013
Perth, Western Australia

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

	NOTE	2013 \$	2012 \$
CURRENT ASSETS			
Cash and cash equivalents	4	3,186	6,400
Receivables	5	191	-
		-----	-----
TOTAL CURRENT ASSETS		3,377	6,400
		-----	-----
TOTAL ASSETS		3,377	6,400
		-----	-----
CURRENT LIABILITIES			
Payables	6	-	-
Provisions	7	-	-
		-----	-----
TOTAL CURRENT LIABILITIES		-	-
		-----	-----
TOTAL LIABILITIES		-	-
		-----	-----
NET ASSETS		3,377	6,400
		=====	=====
MEMBERS' FUNDS			
Accumulated Funds		3,377	6,400
		-----	-----
TOTAL MEMBERS' FUNDS		3,377	6,400
		=====	=====

The accompanying notes form part of these financial statements

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013

	NOTE	2013 \$	2012 \$
Revenue	2	-	-
Expenses	3	(3,023)	(1,936)
		-----	-----
Deficit from ordinary activities before income tax expense		(3,023)	(1,936)
		-----	-----
Income tax expense relating to ordinary activities	1(a)	-	-
		-----	-----
Net deficit from ordinary activities after income tax expense		(3,023)	(1,936)
Other comprehensive income		-	-
		-----	-----
Total comprehensive income for the year		(3,023)	(1,936)
		=====	=====
 Total comprehensive income attributable to members of the Branch		 (3,023)	 (1,936)
		=====	=====

The accompanying notes form part of these financial statements

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

**STATEMENT OF CHANGES IN MEMBERS' FUNDS
FOR THE YEAR ENDED 30 JUNE 2013**

	Accumulated Funds	Total
	\$	\$
Balance at 1 July 2011	8,336	8,336
Comprehensive income		
Deficit attributable to members	(1,936)	(1,936)
	-----	-----
Total comprehensive income attributable to members of the Branch for the year	(1,936)	(1,936)
	-----	-----
Balance at 30 June 2012	6,400	6,400
Comprehensive income		
Deficit attributable to members	(3,023)	(3,023)
	-----	-----
Total comprehensive income attributable to members of the Branch for the year	(3,023)	(3,023)
	-----	-----
Balance at 30 June 2013	3,377	3,377
	=====	=====

The accompanying notes form part of these financial statements

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2013**

	NOTE	2013 \$ Inflow (Outflow)	2012 \$ Inflow (Outflow)
Cash flows from operating activities:			
Payments for expenses		(3,214)	(1,939)
		-----	-----
Net cash outflows from operating activities	9 a)	(3,214)	(1,939)
		-----	-----
Net decrease in cash held		(3,214)	(1,939)
Cash at the beginning of the financial year		6,400	8,339
		-----	-----
Cash at the end of the financial year	4	3,186	6,400
		=====	=====

The accompanying notes form part of these financial statements

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements prepared in accordance with Australian Accounting Standards in order to satisfy the financial reporting requirements of the Fair Work (Registered Organisations) Act 2009 ('RO Act'). The Australian Education Union Western Australian Branch ('Branch') is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

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

a) Income Tax

The Branch Council believes the Branch's income is exempt from income tax.

b) Revenue and Other Income

The Branch does not generally receive any revenue except for occasional donations. The Branch did not receive any revenue for the current year. Refer to Note 10.

c) Cash and cash equivalents

Cash and cash equivalents include cash at bank.

d) Goods and Services Tax (GST)

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

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Comparative Figures

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

f) Economic Dependency

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

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

g) Going Concern

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

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

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

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

These financial statements were authorised for issue on 21 November 2013.

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

	2013 \$	2012 \$
2. REVENUE		
The Branch did not receive any revenue during the year. Refer to Note 10		
a) Capitation fees	-	-
b) Compulsory levies and appeals for voluntary contributions	-	-
c) Membership subscriptions	-	-
d) Donations and grants	-	-
3. EXPENSES		
a) Employee expenses-		
- Holders of office	-	-
- Employees other than office holders	-	-
b) Capitation fees	-	-
c) Affiliation fees/subscriptions	-	-
d) Administration expenses-		
- Consideration to employers for payroll deductions	-	-
- Compulsory levies	-	-
- Fees and allowances – meetings and conferences	-	-
- Conference and meeting expenses	-	-
- Postage and courier expenses	1,123	-
- Bank charges	-	27
- Audit fees	1,900	1,909
e) Grants and donations	-	-
f) Legal costs	-	-
g) Penalties – via RO Act or RO Regulations	-	-
4. CASH AND CASH EQUIVALENTS		
CBA cheque account	3,186	6,400
	-----	-----
	3,186	6,400
	-----	-----

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

	NOTE	2013	2012
		\$	\$
5. RECEIVABLES			
GST Receivable		191	-
Receivables from other reporting units		-	-
		-----	-----
		191	-
		-----	-----
Loans and receivables at amortised cost classified as trade and other receivables			
- Current trade and other receivables		191	-
Less: other receivables		(191)	-
		-----	-----
Financial assets as loans and receivables	13	-	-
		-----	-----
6. PAYABLES			
Payables to other reporting units		-	-
Other payables-			
- Consideration payable to employers for payroll deductions		-	-
- Legal costs payable		-	-
		-----	-----
		-	-
		-----	-----
7. PROVISIONS			
Employee provisions -			
- Office holders		-	-
- Employees other than office holders		-	-
		-----	-----
		-	-
		-----	-----

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

8. EQUITY

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

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

There have been no transfers or withdrawals to a fund, account or controlled entities for a specific purpose(s).

	2013	2012
	\$	\$

9. CASH FLOW INFORMATION

- a) Reconciliation between operating deficit and cash flow from operating activities

Deficit for year	(3,023)	(1,936)
Changes in assets and liabilities:		
Decrease/(Increase) in receivables	(191)	-
(Decrease)/Increase in payables	-	(3)
Net cash used in operating activities	(3,214)	(1,939)

b) Cash inflows from other reporting units	-	-
c) Cash outflows to other reporting units	-	-

10. RELATED PARTY INFORMATION

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

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

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

The amount of capitation fees paid directly to the AEU for the year ended 30 June 2013 amounted to \$367,948.61.

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

	NOTE	2013 \$	2012 \$
11. KEY MANAGEMENT PERSONNEL REMUNERATION			

The Branch does not employ any staff (refer Note 10 Related Party Information).

12. AUDITOR'S REMUNERATION

Remuneration of the auditor of the Branch for:

Audit of financial statements		1,900	1,909
Other services		-	-
		-----	-----
		1,900	1,909
		-----	-----

13. FINANCIAL RISK MANAGEMENT

The Branch's financial instruments consist of cash at bank.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

Financial assets

Cash and cash equivalents	4	3,186	6,400
Loans and receivables	5	-	-
		-----	-----
Total financial assets		3,186	6,400
		-----	-----

14. SUBSEQUENT EVENTS

There have been no significant events subsequent to reporting date that will have an impact on the results or state of affairs of the Branch.

15. SEGMENT REPORTING

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

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

16. BRANCH DETAILS

The registered office of the Branch and its principal place of business are:
150 - 152 Adelaide Terrace
East Perth WA 6004

17. RECOVERY OF WAGES ACTIVITY

There has been no recovery of wages activity during the financial year.

18. ACQUISITION OF ASSETS AND/OR LIABILITIES

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

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

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

In accordance with Section 272(5) of the Fair Work (Registered Organisations) Act 2009 notice is given to draw attention to subsections 272(1), 272(2) and 272(3) as follows:

272(1) A member of a reporting unit, or the General Manager 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.

272(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.

272(3) A reporting unit must comply with an application made under subsection (1).