



FAIR WORK  
COMMISSION

23 December 2015

Ms Mary Franklyn  
Secretary, Western Australia Branch  
Australian Education Union  
Sent via email: [gensec@sstuwa.org.au](mailto:gensec@sstuwa.org.au)

Dear Ms Franklyn

**Re: Lodgement of Financial Statements and Accounts – Australian Education Union,  
Western Australia Branch - for year ended 30 June 2015 (FR2015/233)**

I refer to the financial report for the Western Australia Branch of the Australian Education Union. The report was lodged with the Fair Work Commission on 2 December 2015. An amended Designated Officer's certificate was lodged today.

The financial report has been filed based on a primary review. This involved confirming whether the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.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 June 2016 may be subject to an advanced compliance review.

You are not required to take any further action in respect of the report lodged but I make the following comments to assist you when you next prepare a financial report.

Timescale requirements

As you are aware, an organisation is required under the RO Act to undertake certain steps in accordance with specified timelines. Information about these timeline requirements can be found on the FWC website. In particular, I draw your attention to the Fact sheet - Financial reporting process, which explains the timeline requirements, and Fact Sheet - Summary of financial reporting timelines, which sets out the timeline requirements in diagrammatical form.<sup>1</sup>

The following timescale requirements were not met:

Documents must be lodged with FWC within 14 days of General Meeting

Section 268 of the RO Act require the full report and the designated officer's certificate to be lodged with FWC within 14 days of the meeting at which the full report was presented to the committee of management. The Designated Officer's Certificate indicates that this meeting occurred on 15 November 2015. If this is correct the full report should have been lodged with the FWC by 29 November 2015. The full report was however not lodged until 2 December 2015.

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<sup>1</sup> See <https://www.fwc.gov.au/registered-organisations/compliance-governance/financial-reporting>

This timescale requirement was drawn to the Branch's attention last year (see attached letter). Please note that section 268 is a civil penalty provision.<sup>2</sup> In future years if the Branch cannot lodge within this timeframe, it must make a written request for an extension of time, signed by a relevant officer, including any reason for the delay, prior to the required date of lodgement (i.e. prior to the 14<sup>th</sup> day).

Reports must be provided to Members within 5 months of end of financial year where report is presented before committee of management meeting

The amended Designated Officer's Certificate indicates that the full report was presented to a Committee of Management meeting (on 15 November 2015) but was only provided to members on 22 December 2015. Under section 265(5)(b) of the RO Act, where the report is presented to a Committee of Management meeting, the report must be provided to members within 5 months of the end of the financial year.<sup>3</sup>

I note that the members had been initially provided with unsigned copies of the documents on 23 October, and your advice that the delay in providing the signed version after the meeting on 15 November was in part due to a misunderstanding of the requirement and in part due to transitional issues in relation to the establishment of a separate website Branch section.

In future years if it is anticipated that it will not be possible to provide the signed full report by 30 November, and an extension of time is required, a written request, signed by a relevant officer, including any reason for the delay, must be made prior to 30 November.

Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The FWC recommends reporting units use this model as it will assist in ensuring compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

If you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6746 3283 or 0429 462 979 or by email at [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au)

Yours sincerely



Stephen Kellett  
Senior Adviser  
Regulatory Compliance Branch

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<sup>2</sup> This means that a failure to comply is a contravention for which the Federal Court can make an order imposing a pecuniary penalty upon application by the Fair Work Commission. See section 305 of the RO Act.

<sup>3</sup> Section 265 is also a civil penalty provision.

**From:** KELLETT, Stephen  
**Sent:** Wednesday, 23 December 2015 2:42 PM  
**To:** gensec@sstuwa.org.au  
**Cc:** Sheryl Spurway (sspurway@sstuwa.org.au)  
**Subject:** Attention Ms Mary Franklyn - AEU WA Branch - financial reporting - y/e 30 June 2015 - filing

Dear Mary,

Please see attached my letter in relation to the above. I also attach a copy of correspondence sent in relation to the previous year's report, for your convenient reference.



AEU WA FR2015  
233 (primary final).pdf

Please don't hesitate to contact me at any time if you wish to discuss any of the financial reporting requirements in the future.

Yours sincerely

STEPHEN KELLETT  
Regulatory Compliance Branch  
**FAIR WORK COMMISSION**

80 William Street  
EAST SYDNEY NSW 2011

(ph) (02) 6746 3283  
(email) [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au)

-----Original Message-----

From: Sheryl Spurway [mailto:sspurway@sstuwa.org.au]

Sent: Wednesday, 23 December 2015 12:39 PM

To: KELLETT, Stephen

Cc: Mary Franklyn

Subject: Branch Secretary's Certificate.pdf

Hi Stephen, as per conversations with Mary Franklyn this morning, please find attached, Branch Secretary's Certificate for the Period Ended 30 June 2015 for your information.

Thank you

Your message is ready to be sent with the following file or link attachments:

Branch Secretary's Certificate.pdf



Branch Secretary's  
Certificate.pdf



# 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: **Mary Franklyn**

Telephone: 9210 6000

Facsimile: 9210 6001

Email: [inquiries@sstuwa.org.au](mailto:inquiries@sstuwa.org.au)

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

### BRANCH SECRETARY'S CERTIFICATE FOR THE PERIOD ENDED 30 JUNE 2015

I, Mary Franklyn, 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 2015 is a copy of the full report referred to in Section 268 of the Fair Work (Registered Organisations) Act 2009.
- that the report was presented to a meeting of the Branch Council of the reporting unit and signed on 15 November 2015, as per Section 266
- that the full report was provided to members on 22 December 2015 via the members' website.

Yours sincerely

**Mary Franklyn**  
Branch Secretary, AEU (WA) Branch

Date: 23 December 2015

**From:** KELLETT, Stephen

**Sent:** Tuesday, 22 December 2015 10:51 AM

**To:** 'inquiries@sstuwa.org.au'

**Subject:** Attention Ms Mary Franklyn - financial reporting - AEU (WA Branch) - provision of report to members - query

Dear Ms Franklyn,

I am currently examining the federal Branch's financial report for the year ended 30 June 2015, which was received on 2 December 2015. I have a query I'm hoping you can clarify for me.

The Designated Officer's certificate (see attached) states that the full report was provided to the members "on 23 October 2015 via the members' website". However I notice that the Committee of Management statement, the Operating report and the Auditor's report, were all signed and dated 15 November 2015. This means that the 'full report' did not come into existence until that date.

I am unable to independently verify what documentation is actually on the federal branch's website. Has there been an inadvertent error in the Certificate as to the date the documents were posted to the website? Or is it the case that the report on the website consisted of unsigned documents?

If the Certificate contain an error, and the full report was in fact posted to the members' website after the 15<sup>th</sup> November, I would ask that a corrected Certificate be signed and emailed to me.

Please feel welcome to telephone me on the number below if you wish to discuss this.



Designated officer  
certificate.pdf

Yours sincerely

STEPHEN KELLETT  
Regulatory Compliance Branch  
**FAIR WORK COMMISSION**

80 William Street  
EAST SYDNEY NSW 2011

(ph) (02) 6746 3283

(email) [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au)



# 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: **Mary Franklyn**

Telephone: 9210 6000

Facsimile: 9210 6001

Email: [inquiries@sstuwa.org.au](mailto:inquiries@sstuwa.org.au)

Our Ref: MF:SS:15-12758



1 December 2015

Ken Morgan  
Financial Reporting Advisor  
Fair Work Commission  
GPO Box 1994  
MELBOURNE VIC 3001

Dear Ken

**Re: Financial Reports for Australian Education Union (AEU) WA Branch for Year Ended 30 June 2015**

Please find attached Financial Reports for AEU WA Branch for the year ended 30 June 2015 for lodgement with Fair Work Commission.

Could you please acknowledge receipt and lodgement of these Financial Reports.

Yours Sincerely

**Mary Franklyn**  
Branch Secretary, AEU WA Branch

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

**FINANCIAL REPORT  
30 JUNE 2015**

**DRY KIRKNESS**  
West Perth





# 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: **Mary Franklyn**

Telephone: 9210 6000  
Facsimile: 9210 6001  
Email: [inquiries@sstuwa.org.au](mailto:inquiries@sstuwa.org.au)

## BRANCH SECRETARY'S CERTIFICATE FOR THE PERIOD ENDED 30 JUNE 2015

I, Mary Franklyn, 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 2015 is a copy of the full report referred to in Section 268 of the Fair Work (Registered Organisations) Act 2009.
- that the full report was presented to a meeting of the Branch Council of the reporting unit on 15 November 2015, and
- that the full report was provided to members on 23 October 2015 via the members' website.

Yours sincerely

**Mary Franklyn**  
Branch Secretary, AEU (WA) Branch

Date: 15 November 2015

# AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

## OPERATING REPORT

### FOR THE PERIOD ENDED 30 JUNE 2015

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 2015.

#### **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 \$278.00 for the period ending 30 June 2015 [2014: (\$1,641.00)].

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

#### **Right of members to resign**

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

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

#### **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.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT**

**FOR THE PERIOD ENDED 30 JUNE 2015**

**Number of Members**

14,848 members for year ended 30 June 2015.

**Number of Employees**

0 employees for year ended 30 June 2015.

**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:**

<b>Paul Bridge</b>	Stronger Smarter Institute
<b>Graeme Repper</b>	Executive of WASTAA
<b>Natalie Blewitt (nee Beck)</b>	School Board, Bloco do Norte
<b>Edd Black</b>	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
<b>Pauline Winrow</b>	Coolbellup Commercial School & Learning Centre Joint School Council WAESPAA Executive
<b>Michelle Murphy</b>	WAIER – West Australian Institute of Educational Research Executive – General Committee Member

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT**

**FOR THE PERIOD ENDED 30 JUNE 2015**

**Names of Branch Council members and period positions held during the financial year  
01 July 2014 to 30 June 2015 were:**

**BRANCH PRESIDENT**

Patricia Byrne

**BRANCH SENIOR VICE PRESIDENT**

Lincoln Rose

**BRANCH SECRETARY**

Tony Mullen (resigned 31 December 2014)

Mary Franklyn (appointed 1 January 2015)

**BRANCH VICE PRESIDENT**

Samantha Schofield

**BRANCH EXECUTIVE**

Patricia Byrne

Bruce Banyard

Christopher Keunen

Natalie Blewitt (nee Beck)

Edd Black

Lois Neagle

Paul Bridge

Geoff Bunn

Graeme Repper

Kate Bunney

Samantha Schofield

Caren Burns

Lincoln Rose

Chantal Adams

Kathryn Mannion

Michelle Murphy

Marie Klein

Pauline Winrow

# AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

## OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2015

Names of Branch Council members and period positions held during the financial year  
01 July 2014 to 30 June 2015 were:

### BRANCH COUNCILLORS

Agripa Ncube	(appointed on 1st April 2015)
Alan Jago	(appointed on 1st April 2015)
Alana Arcus	(appointed on 1st April 2015)
Alex Robins	(appointed on 1st April 2015)
Alex Robins	(resigned on 31st March 2015)
Allan Bertram	(appointed on 1st April 2015)
Amanda Fowler	(resigned on 31st March 2015)
Andrew Krinks	(appointed on 1st April 2015)
Anna Di Noto	(resigned on 31st March 2015)
Anne Gisborne	(appointed on 1st April 2015)
Anne Gisborne	(resigned on 31st March 2015)
Anne Tumak	(appointed on 1st April 2015)
Anne Tumak	(resigned on 31st March 2015)
Ashley Sims	(appointed on 1st April 2015)
Barbara Van Trigf	(resigned on 31st March 2015)
Benjamin Gardner	(appointed on 1st April 2015)
Bevin Paxman	(resigned on 31st March 2015)
Bianca Darcy	(resigned on 31st March 2015)
Bill Kilner	(appointed on 1st April 2015)
Bill Kilner	(resigned on 31st March 2015)
Bob O'Neill	(appointed on 1st April 2015)
Bob O'Neill	(resigned on 31st March 2015)
Brenda Wann	(appointed on 1st April 2015)
Brenda Wann	(resigned on 31st March 2015)
Bridget O'Neill	(appointed on 1st April 2015)
Bridget O'Neill	(resigned on 31st March 2015)
Carly-Jo Stewart	(appointed on 1st April 2015)
Carly-Jo Stewart	(resigned on 31st March 2015)
Clive Kelly	(resigned on 31st March 2015)
Damian McCann	(appointed on 1st April 2015)
Danah Parkey	(resigned on 31st March 2015)
Daniel Howell	(appointed on 1st April 2015)
David Bonser	(appointed on 1st April 2015)
David Bryant	(appointed on 1st April 2015)

# AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

## OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2015

Names of Branch Council members and period positions held during the financial year  
01 July 2014 to 30 June 2015 were:

### BRANCH COUNCILLORS (Continued)

David Bryant	(resigned on 31st March 2015)
David Kelly	(resigned on 31st March 2015)
David MacPhail	(appointed on 1st April 2015)
David MacPhail	(resigned on 31st March 2015)
Debra Wiseman	(resigned on 31st March 2015)
Denise Hodson	(resigned on 31st March 2015)
Dixie Kelly	(appointed on 1st April 2015)
Dixie Kelly	(resigned on 31st March 2015)
Dorothy Roe	(appointed on 1st April 2015)
Dorothy Roe	(resigned on 31st March 2015)
Eileen Hugging	(resigned on 31st March 2015)
Elena Rossi	(resigned on 31st March 2015)
Elizabeth Brown	(appointed on 1st April 2015)
Ellie Blokland	(appointed on 1st April 2015)
Fran Haynes	(appointed on 1st April 2015)
Frances Hayes	(resigned on 31st March 2015)
Gail Reed	(resigned on 31st March 2015)
Gary Gibbon	(appointed on 1st April 2015)
Gary Gibbon	(resigned on 31st March 2015)
Gary Hedger	(appointed on 1st April 2015)
Gary Hedger	(resigned on 31st March 2015)
Geoffrey Chambers	(appointed on 1st April 2015)
Geraldine Thomson	(resigned on 31st March 2015)
Glen Cookson	(appointed on 1st April 2015)
Glen Cookson	(resigned on 31st March 2015)
Gloria Rogerson	(resigned on 31st March 2015)
Glyn Parry	(appointed on 1st April 2015)
Gwen Stapleton	(appointed on 1st April 2015)
Gwen Stapleton	(resigned on 31st March 2015)
Harriet Briscoe	(appointed on 1st April 2015)
Helen Kuehs	(appointed on 1st April 2015)
Helen Kuehs	(resigned on 31st March 2015)
Hugh Lankester	(resigned on 31st March 2015)
Ian Smith	(appointed on 1st April 2015)

# AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

## OPERATING REPORT

FOR THE PERIOD ENDED 30 JUNE 2015

Names of Branch Council members and period positions held during the financial year  
01 July 2014 to 30 June 2015 were:

### BRANCH COUNCILLORS (Continued)

Ian Smith	(resigned on 31st March 2015)
Jade Elvin	(appointed on 1st April 2015)
Jade Elvin	(resigned on 31st March 2015)
James Christensen	(appointed on 1st April 2015)
Jan Lau	(resigned on 31st March 2015)
Janet Edmondson	(resigned on 31st March 2015)
Jeffrey Medcalf	(appointed on 1st April 2015)
Jenny Webster	(resigned on 31st March 2015)
Jeremy Pect	(resigned on 31st March 2015)
Joanna Dalgleish	(appointed on 1st April 2015)
Joanne Dowell	(resigned on 31st March 2015)
Joanne Sparrow	(appointed on 1st April 2015)
Jo-Anne Talbot	(appointed on 1st April 2015)
Jo-Anne Talbot	(resigned on 31st March 2015)
Joe Iannitelli	(appointed on 1st April 2015)
Joe Iannitelli	(resigned on 31st March 2015)
John Whelan	(appointed on 1st April 2015)
Judith Harrison-Ellis	(resigned on 31st March 2015)
Judy Paul	(appointed on 1st April 2015)
Julian Agafonoff	(appointed on 1st April 2015)
Julie-Anne Ellis	(appointed on 1st April 2015)
Julie-Anne Ellis	(resigned on 31st March 2015)
Justine Moorman	(resigned on 31st March 2015)
Katie Hosking	(appointed on 1st April 2015)
Katrina Hosking	(resigned on 31st March 2015)
Kaye Hosking	(resigned on 31st March 2015)
Kelsey Thompson	(appointed on 1st April 2015)
Ken Cornwell	(appointed on 1st April 2015)
Ken Cornwell	(resigned on 31st March 2015)
Kerry Gow	(appointed on 1st April 2015)
Lauryn Partridge	(resigned on 31st March 2015)
Leonie Whyte	(appointed on 1st April 2015)
Leonie Whyte	(resigned on 31st March 2015)
Letitia Michael	(appointed on 1st April 2015)

# AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

## OPERATING REPORT

### FOR THE PERIOD ENDED 30 JUNE 2015

Names of Branch Council members and period positions held during the financial year  
01 July 2014 to 30 June 2015 were:

#### BRANCH COUNCILLORS (Continued)

Linda Rossen	(appointed on 1st April 2015)
Linda Rossen	(resigned on 31st March 2015)
Lisa Nelson	(appointed on 1st April 2015)
Lorien Kirby	(appointed on 1st April 2015)
Lubomir Tchervenkov	(resigned on 31st March 2015)
Lydia Cavallaro	(appointed on 1st April 2015)
Margareth Michaelsen	(appointed on 1st April 2015)
Matthew Gallen	(appointed on 1st April 2015)
Matthew Leslie	(appointed on 1st April 2015)
Matthew Leslie	(resigned on 31st March 2015)
Maurice Palmer	(appointed on 1st April 2015)
Mia Sexton	(resigned on 31st March 2015)
Michael James	(appointed on 1st April 2015)
Michael Minchin	(appointed on 1st April 2015)
Michelle Martin	(resigned on 31st March 2015)
Natalie Edwards	(appointed on 1st April 2015)
Nicola Sorrell	(resigned on 31st March 2015)
Nicola Sorrell	(appointed on 1st April 2015)
Nicole Mason	(appointed on 1st April 2015)
Patricia Burke	(appointed on 1st April 2015)
Patricia Burke	(resigned on 31st March 2015)
Paul Knapton	(resigned on 31st March 2015)
Paul Zampogna	(resigned on 31st March 2015)
Pauline Floate	(appointed on 1st April 2015)
Peter Sharrett	(appointed on 1st April 2015)
Peter Sharrett	(resigned on 31st March 2015)
Raylene Jeakings	(resigned on 31st March 2015)
Rebecca Collins	(appointed on 1st April 2015)
Renee Skehan	(appointed on 1st April 2015)
Renee Skehan	(resigned on 31st March 2015)
Rick McMahon	(appointed on 1st April 2015)
Robin Dark	(appointed on 1st April 2015)
Robyn Newman	(appointed on 1st April 2015)
Rohan Mather	(resigned on 31st March 2015)



**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

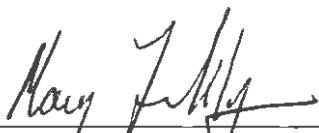
**OPERATING REPORT**

**FOR THE PERIOD ENDED 30 JUNE 2015**

**Names of Branch Council members and period positions held during the financial year  
01 July 2014 to 30 June 2015 were:**

**BRANCH COUNCILLORS (Continued)**

Shannon Butler	(resigned on 31st March 2015)
Sharon O'Reilly	(resigned on 31st March 2015)
Sharon Vertigan	(appointed on 1st April 2015)
Sheila McGeown	(resigned on 31st March 2015)
Simon Hitchens	(appointed on 1st April 2015)
Simon Hitchens	(resigned on 31st March 2015)
Simon Lee	(appointed on 1st April 2015)
Simon Lee	(resigned on 31st March 2015)
Sonia Emery	(resigned on 31st March 2015)
Stephen Goodlet	(resigned on 31st March 2015)
Stephen Lay	(resigned on 31st March 2015)
Sue Smith	(appointed on 1st April 2015)
Sue Smith	(resigned on 31st March 2015)
Suzanne Dillon	(appointed on 1st April 2015)
Tony Mullen	(appointed on 1st April 2015)
Tristan Broomhall	(appointed on 1st April 2015)
Tristan Broomhall	(resigned on 31st March 2015)
Trudy Devellerez	(appointed on 1st April 2015)
Val Cousins	(resigned on 31st March 2015)
Val Cousins	(appointed on 1st April 2015)
Veronica Sansom	(appointed on 1st April 2015)
Veronica Sansom	(resigned on 31st March 2015)
Victor Lundy	(appointed on 1st April 2015)
Victor Lundy	(resigned on 31st March 2015)
Wendy Perriam	(appointed on 1st April 2015)
Wendy Perriam	(resigned on 31st March 2015)
Wes Buzza	(appointed on 1st April 2015)

  
\_\_\_\_\_  
Mary Franklyn  
AEU (WA) Branch Secretary

Date: 15 November 2015

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**  
**BRANCH COUNCIL STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2015**

On 15 November 2015 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 2015:

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 YEAR ENDED 30 JUNE 2015**

- (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: *MARY FRANKLIN* .....

Dated: *15 November 2015* .....

## INDEPENDENT AUDITOR'S REPORT

To the members of Australian Education Union (WA Branch)

We have audited the accompanying financial report of Australian Education Union Western Australian Branch (the 'Branch'), which comprise the statement of financial position as at 30 June 2015, the statement of profit or loss and other comprehensive income, statement of changes in members' funds and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Branch Council Statement.

### *Branch Council's Responsibility for the Financial Report*

The Branch Council is responsible for the preparation and fair presentation of the financial report 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 report that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report 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 report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, 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 report 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 Branch'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 report.

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

*Opinion*

In our opinion, the financial report presents fairly, in all material respects, the financial position of Australian Education Union (WA Branch) as at 30 June 2015, 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 report on a going concern basis of accounting. Our responsibility is to express an opinion on the appropriateness of this requirement under paragraph 39 of the reporting guidelines made under section 253 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 report is appropriate.

  
**DRY KIRKNESS**



**B ROTHMAN**

**Partner**

Registered Company Auditor No. 417815

Member of The Institute of Chartered Accountants in Australia  
and holder of current Public Practice Certificate

Date: 15<sup>th</sup> November 2015  
Perth, Western Australia

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2015**

	<b>NOTE</b>	<b>2015</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,846	1,573
Receivables	5	168	163
		-----	-----
<b>TOTAL CURRENT ASSETS</b>		<b>2,014</b>	<b>1,736</b>
		-----	-----
<b>TOTAL ASSETS</b>		<b>2,014</b>	<b>1,736</b>
		-----	-----
<b>CURRENT LIABILITIES</b>			
Payables	6	-	-
Provisions	7	-	-
		-----	-----
<b>TOTAL CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
		-----	-----
<b>TOTAL LIABILITIES</b>		<b>-</b>	<b>-</b>
		-----	-----
<b>NET ASSETS</b>		<b>2,014</b>	<b>1,736</b>
		=====	=====
<b>MEMBERS' FUNDS</b>			
Accumulated Funds		2,014	1,736
		-----	-----
<b>TOTAL MEMBERS' FUNDS</b>		<b>2,014</b>	<b>1,736</b>
		=====	=====

*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 2015**

	NOTE	2015 \$	2014 \$
Revenue	2	2,000	-
Expenses	3	(1,722)	(1,641)
		-----	-----
Surplus/(Deficit) from ordinary activities before income tax expense		278	(1,641)
		-----	-----
Income tax expense relating to ordinary activities	1(a)	-	-
		-----	-----
<b>Net surplus/(deficit) from ordinary activities after income tax expense</b>		<b>278</b>	<b>(1,641)</b>
<b>Other comprehensive income</b>		-	-
		-----	-----
<b>Total comprehensive income for the year</b>		<b>278</b>	<b>(1,641)</b>
		=====	=====
 Total comprehensive income attributable to members of the Branch		 278	 (1,641)
		=====	=====

*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 2015**

	<b>Accumulated Funds</b>	<b>Total</b>
	\$	\$
<b>Balance at 1 July 2013</b>	3,377	3,377
<b>Comprehensive income</b>		
Deficit attributable to members of the Branch	(1,641)	(1,641)
Other comprehensive income for the year	-	-
	-----	-----
<b>Total comprehensive income attributable to members of the Branch for the year</b>	<b>(1,641)</b>	<b>(1,641)</b>
	-----	-----
<b>Balance at 30 June 2014</b>	1,736	1,736
<b>Comprehensive income</b>		
Surplus attributable to members of the Branch	278	278
Other comprehensive income for the year	-	-
	-----	-----
<b>Total comprehensive income attributable to members of the Branch for the year</b>	<b>278</b>	<b>278</b>
	-----	-----
<b>Balance at 30 June 2015</b>	<b>2,014</b>	<b>2,014</b>
	=====	=====

*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 2015**

	<b>NOTE</b>	<b>2015</b>	<b>2014</b>
		<b>\$</b>	<b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Donations received		2,000	-
Payments for expenses		(1,727)	(1,613)
		-----	-----
Net cash inflows/(outflows) from operating activities	9 a)	273	(1,613)
		-----	-----
Net increase/(decrease) in cash held		273	(1,613)
Cash at beginning of financial year		1,573	3,186
		-----	-----
Cash at end of financial year	4	1,846	1,573
		=====	=====

*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 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### **Basis of Preparation**

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

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

##### **a) Income Tax**

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

##### **b) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable.

Donation income is recognised when it is received.

##### **c) Cash and cash equivalents**

Cash and cash equivalents is recognised at their nominal amounts. 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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with the other receivables or payables in the statement of financial position.

## AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### d) Goods and Services Tax (GST) (Continued)

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

##### 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. (Refer Note 10)

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 15 November 2015.

## AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### h) New Accounting Standards for Application in Future Periods

An assessment of Accounting Standards and Interpretations issued by the AASB that are not yet mandatory applicable to the Branch and their potential impact on the Branch when adopted in future periods is discussed below:

- AASB 9: *Financial Instruments* (December 2014) and associated Amending Standards (applicable for annual reporting periods commencing on or after 1 January 2018).

This Standard is not expected to significantly impact the Branch's financial statements.

- AASB 14: *Regulatory Deferral Accounts* (applicable for annual reporting periods beginning on or after 1 January 2016 and is applicable only to an entity which conducts rate-regulated activities).

This Standard is not expected to significantly impact the Branch's financial statements.

- AASB 15: *Revenue from Contracts with Customers* (applicable to annual reporting periods beginning on or after 1 January 2017). In relation to not-for-profit entities, this Standard will be applicable only to exchange transactions.

The Standard is not expected to impact the Branch's financial statements.

- AASB 2014 – 1: *Amendments to Australian Accounting Standards*

Part D of this Standard, as applicable for annual reporting periods beginning on or after 1 January 2016, makes amendments to AASB 1: *First-time Adoption of Australian Accounting Standards*, which arise from the issuance of AASB 14: *Regulatory Deferral Accounts* in June 2014. AASB 14 permits first-time adopters to continue to account for amounts related to rate regulation in accordance with their previous generally accepted accounting principles (GAAP) when they adopt Australian Accounting Standards.

Part E of this Standard, applicable for annual reporting periods beginning on or after 1 January 2015, inter alia defers the application date of AASB 9: *Financial Instruments* (December 2010) to annual reporting periods beginning on or after 1 January 2018. This part also makes consequential amendments to hedge accounting disclosures set out in AASB 7: *Financial Instruments: Disclosures* and to AASB 132: *Financial Instruments: Presentation* to permit irrevocable designation of "own use contracts" as measured at fair value through profit or loss if the designation eliminates or significantly reduces an accounting mismatch.

This Standard is not expected to impact the Branch's financial statements.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**h) New Accounting Standards for Application in Future Periods (Continued)**

- *AASB 2014-3: Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations* (applicable for annual reporting periods beginning on or after 1 January 2016).

This Standard amends AASB 11: *Joint Arrangements* to require the acquirer of an interest (both initial and additional) in a joint operation which meets the definition of a "business" in AASB 3: *Business Combinations* to apply all of the business combinations accounting principles as well as the disclosure requirements in AASB 3 and other Australian Accounting Standards, except for those principles that conflict with the guidance in AASB 11.

This Standard is not expected to impact Branch's financial statements.

- *AASB 2014-4: Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation* (applicable to annual reporting periods beginning on or after 1 January 2016).

This Standard is only meant to clarify that the use of revenue-based methods to calculate the depreciation of an asset is not appropriate and hence not allowable.

This Standard is not expected to impact the Branch's financial statements.

- *AASB 2014-5: Amendments to Australian Accounting Standards arising from AASB 15* (applicable for annual reporting periods beginning on or after 1 January 2017).

This Standard makes consequential amendments to various AASB Standards arising as a result of issuance of AASB 15: *Revenue from Contracts with Customers*

This Standard is not expected to impact the Branch's financial statements.

- *AASB 2014-6: Amendments to Australian Accounting Standards - Agriculture: Bearer Plants*

This Standard makes amendments to AASB 116: *Property, Plant and Equipment* so as to include bearer plants within the scope of that Standard, rather than AASB 141: *Agriculture*. These changes are not relevant to the Branch.

This Standard is not expected to impact the Branch's financial statements.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

	2015	2014
	\$	\$
<b>2. REVENUE</b>		
The Branch received the followings during the year.		
a) Capitation fees (Note 10)	-	-
b) Compulsory levies and appeals for voluntary contributions	-	-
c) Membership subscriptions	-	-
d) Grants or donations		
- Donations	2,000	-
<b>3. EXPENSES</b>		
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	-	-
- Bank charges	72	41
- Audit fees	1,650	1,600
e) Grants and donations	-	-
f) Legal costs	-	-
g) Penalties – via RO Act or RO Regulations	-	-
<b>4. CASH AND CASH EQUIVALENTS</b>		
CBA cheque account	1,846	1,573
	-----	-----
	1,846	1,573
	=====	=====

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

		2015	2014
		\$	\$
	NOTE		
<b>5. RECEIVABLES</b>			
GST receivable from the Australian Taxation Office		168	163
Receivables from other reporting units		-	-
		-----	-----
		168	163
		=====	=====
Loans and receivables at amortised cost classified as trade and other receivables			
- Current trade and other receivables		168	163
Less: other receivables		(168)	(163)
		-----	-----
Financial assets as loans and receivables	13	-	-
		=====	=====
<b>6. PAYABLES</b>			
Payables to other reporting units		-	-
Other payables-			
- Consideration payable to employers for payroll deductions		-	-
- Legal costs payable		-	-
		-----	-----
		-	-
		=====	=====
<b>7. PROVISIONS</b>			
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 2015**

**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).

	<b>2015</b>	<b>2014</b>
	\$	\$
<b>9. CASH FLOW INFORMATION</b>		
a) Reconciliation between operating surplus/(deficit) and cash flow from operating activities		
Surplus/(Deficit) for year	278	(1,641)
Changes in assets and liabilities:		
Decrease/(Increase) in receivables	(5)	28
(Decrease)/Increase in payables	-	-
Net cash provided by/(used in) operating activities	----- 273	----- (1,613)
b) Cash inflows from other reporting units	=====	=====
	-	-
c) Cash outflows to other reporting units	-	-



## AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

#### 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 2015 amounted to \$417,465.70 (2014: \$396,043.73).

#### 11. KEY MANAGEMENT PERSONNEL REMUNERATION

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

	NOTE	2015 \$	2014 \$
<b>12. AUDITOR'S REMUNERATION</b>			
Remuneration of the auditor of the Branch for:			
Audit of financial statements		1,650	1,600
Other services		-	-
		-----	-----
		1,650	1,600
		=====	=====

#### 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:

<b>Financial assets</b>			
Cash and cash equivalents	4	1,846	1,573
Loans and receivables	5	-	-
		-----	-----
<b>Total financial assets</b>		1,846	1,573
		=====	=====

## **AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**

#### **14. EVENT AFTER REPORTING PERIOD**

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

#### **15. SEGMENT REPORTING**

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

#### **16. BRANCH DETAILS**

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

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2015**

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

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

Information to be provided to members or General Manager:

- (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.
- (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).



28 July 2015

Branch Secretary  
Australian Education Union-Western Australia Branch  
Sent via email: [inquiries@sstuwa.org.au](mailto:inquiries@sstuwa.org.au)

Dear Branch Secretary ,

**Re: Lodgement of Financial Report - [FR2015/233]  
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of the Australian Education Union-Western Australia Branch (the reporting unit) ended on 30 June 2015.

This is a courtesy letter to remind you of the obligation to prepare and lodge the financial report for the reporting unit by the due date under s.268 of the RO Act, namely 15 January 2016 (being the expiry date of 6 months and 14 days from the end of the financial year).

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. For your assistance, the attached *Timeline/Planner* summarises these requirements.

Fact sheets and guidance notes in relation to financial reporting under the RO Act are provided on the Fair Work Commission website. Further, the General Manager's updated Reporting Guidelines that apply to all financial reports prepared on or after 30 June 2014 are also available on the website supported by a webinar presentation.

The Fair Work Commission has developed a model set of financial statements. It is not obligatory to use this model but it is a useful resource to ensure compliance with the RO Act, the Reporting Guidelines and the Australian Accounting Standards. The model statement and other resources can be accessed through our website under [Financial Reporting](#) in the Compliance and Governance section.

I request that the financial report and any statement of loans, grants or donations made during the financial year (statement must be lodged within 90 days of end of financial year) be emailed, rather than posted, to [orgs@fwc.gov.au](mailto:orgs@fwc.gov.au). A sample statement of loans, grants or donations is available at [sample documents](#).

**It should be noted that s.268 is a civil penalty provision.** Failure to lodge a financial report may result in legal proceedings being issued with the possibility of a pecuniary penalty (up to \$51,000 for a body corporate and \$10,200 for an individual per contravention) being imposed upon an officer whose conduct led to the contravention and/or your organisation.

Should you seek any clarification in relation to the above, please contact me on (03) 8661 7936 or via email at [robert.pfeiffer@fwc.gov.au](mailto:robert.pfeiffer@fwc.gov.au).

Yours sincerely,

Robert Pfeiffer  
Senior Adviser  
Regulatory Compliance Branch

## TIMELINE/ PLANNER

Financial reporting period ending:	/ /	
Prepare financial statements and Operating Report.		
<p>(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.</p> <p>(b) A # designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).</p>	/ /	As soon as practicable after end of financial year
Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /	<p>Within a reasonable time of having received the GPFR</p> <p>(NB: Auditor's report must be dated on or after date of Committee of Management Statement</p>
<p>Provide full report free of charge to members – s265</p> <p>The full report includes:</p> <ul style="list-style-type: none"> <li>the General Purpose Financial Report (which includes the Committee of Management Statement);</li> <li>the Auditor's Report; and</li> <li>the Operating Report.</li> </ul>	/ /	<p>(a) if the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,</p> <p>or</p> <p>(b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.</p>
Present full report to:		
(a) General Meeting of Members - s266 (1),(2); OR	/ /	Within 6 months of end of financial year
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /	Within 6 months of end of financial year
Lodge full report with the Fair Work Commission, together with the #Designated Officer's certificate++ – s268	/ /	Within 14 days of meeting

\* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

# The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.