



23 June 2021

Mary Franklyn  
Branch General Secretary  
Australian Education Union Western Australian Branch

Sent via email: [contact@sstuwa.org.au](mailto:contact@sstuwa.org.au)  
CC: [Barry-John@drykirkness.com.au](mailto:Barry-John@drykirkness.com.au)

Dear Mary Franklyn,

**Australian Education Union Western Australian Branch  
Financial Report for the year ended 31 December 2020 – (FR2020/323)**

I acknowledge receipt of the financial report for the year ended 31 December 2020 for the Australian Education Union Western Australian Branch (**the reporting unit**). The documents were lodged with the Registered Organisations Commission (**the ROC**) on 16 June 2021. I also acknowledge receipt of the reporting unit's letter on 16 June 2021 regarding an unaddressed prior year's issue.

The financial report has now been filed.

The financial report was filed based on a primary review. This involved confirming that the financial reporting timelines required under 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 31 December 2021 may be subject to an advanced compliance review.

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

**You must rotate your registered auditor**

Correspondence was provided to the reporting unit on 8 April 2021, which alerted you that your registered auditor is approaching their statutory limit on how many consecutive financial years they are permitted to audit your financial report. The financial report lodged identifies that, Barry-John Rothman was the reporting unit's registered auditor for this financial year. Our records indicate that you have now used your current registered auditor for five consecutive financial years, which is the statutory limit under section 256A.

Please ensure that Barry-John Rothman is not assigned to audit the financial report of the reporting unit for at least the following two financial years. Further information on the rotation of registered auditor requirement can be found via [this link](#).

## **Non-compliance with previous requests**

While we filed last year's financial report, we raised certain issues for the reporting unit to address in the preparation of future financial reports. I note that the same error has appeared in the current report, namely inconsistency in disclosure of certain financial information. Please note that the reporting unit must address this issue in next year's financial report.

The ROC aims to assist reporting units comply with their obligations under the RO Act and reporting guidelines by providing advice about the errors identified in financial reports. Your letter dated 16 June 2021 advised the ROC that this prior year's issue was identified after the auditor's reports had been presented to the reporting unit's branch executive. The ROC acknowledges your undertaking to ensure that the reporting unit will take appropriate action to ensure this prior year's issue is addressed in future financial reports.

## **Reporting Requirements**

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

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

If you have any queries regarding this letter, please contact me on (03) 9603 0764 or via email at [kylie.ngo@roc.gov.au](mailto:kylie.ngo@roc.gov.au).

Yours sincerely,



**Kylie Ngo**  
**Registered Organisations Commission**



Australian Education Union (W.A. Branch)  
1 West Street, West Perth WA 6005  
PO Box 212, West Perth WA 6872  
(08) 9210 6000 | 1800 199 073  
contact@sstuwa.org.au | sstuwa.org.au  
ABN: 87 305 684 382

Our Ref: MF:SS:21-11194

16 June 2021

Kylie Ngo  
Registered Organisations Commission

Email: [regorgs@roc.gov.au](mailto:regorgs@roc.gov.au)

Dear Kylie Ngo

**Australian Education Union – Western Australian Branch  
Financial Report for the year ended 31 December 2020**

Please find attached the AEUWA Branch financial report.

I write to advise ROC of the branch response in respect to the ROC letter dated 15 July 2019 providing direction on the AEUWA financial reporting, specifically the “General purpose financial report”.

The report submitted today does not have these matters attended to. This lack of change was identified after the auditors’ reports had been presented to the AEUWA Branch Executive and State Branch.

I have investigated the urgent meeting with the unions auditors to ensure that ROC advise is considered and implemented for our future reporting.

Our improved internal Governance management action ensured the matter was identified before sending our new report into ROC and alerted us to the need to be more vigilant with communications with our auditors’ on such matters.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Mary Franklyn', with a long horizontal stroke extending to the right.

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

Attachment

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

**FINANCIAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

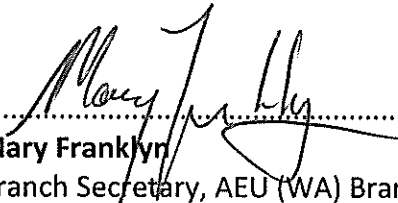
**DRY KIRKNESS**  
West Perth

**BRANCH SECRETARY'S CERTIFICATE  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

- that the documents lodged herewith are copies of the full report for the AEU (WA) Branch for the year ended 31 December 2020 referred to in Section 268 of the *Fair Work (Registered Organisations) Act 2009*;
- that the full report was presented to a meeting of the Branch Executive (Committee of Management) of the reporting unit on 12 May 2021, and
- that the full report was provided to members on 21 May 2021 via the members' website in accordance with Section 266 of the *Fair Work (Registered Organisations) Act 2009*.
- that the full report was fully endorsed by the Branch Council at a second meeting on 12 June 2021.

Yours sincerely

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

Date: 16 June 2021

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

REPORT REQUIRED UNDER SUBSECTION 255(2A)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Branch Executive presents the expenditure report as required under subsection 255(2A) on the Branch for the year ended 31 December 2020.

Categories of expenditure	Year ended 31 December 2020 \$	Year ended 31 December 2019 \$
Remuneration and other employment-related costs and expenses - employees	-	-
Advertising	-	-
Operating costs	1,950	1,900
Donations to political parties	-	-
Legal costs	-	-



Mary Franklyn  
Branch Secretary, AEU (WA) Branch  
Date: 12/5/21

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

Your Branch Executive presents its report of the Australian Education Union Western Australian Branch ("the reporting unit") for the year ended 31 December 2020.

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

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

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

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

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

**Significant Changes in Financial Affairs**

The deficit from ordinary activities amounted to \$(1,950) for the year ended 31 December 2020 [2019: \$(1,900)].

There were 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.

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Officers & members who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position**

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

**Number of Members**

17,269 members for the year ended 31 December 2020.

**Number of Employees**

0 employees for the year ended 31 December 2020.

**Names of Branch Council members and period positions held during the year ended 31 December 2020 were:**

**BRANCH PRESIDENT**

Patricia Byrne

**BRANCH SENIOR VICE PRESIDENT**

Paul Bridge

**BRANCH SECRETARY**

Mary Franklyn

**BRANCH VICE PRESIDENT**

Samantha Schofield



**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Names of Branch Council members and period positions held during the year ended 31 December 2020 were (cont'd):**

**BRANCH EXECUTIVE**

Bruce Banyard	
Edd Black	(resigned in 2020)
Natalie Blewitt	(resigned in 2020)
Paul Bridge	
Kate Bunney	
Wes Buzza	(resigned in 2020)
Patricia Byrne	
Cathy de Thierry	(resigned in 2020)
Jasmine Harris	(appointed in 2020)
Simon Hitchens	
Jan Lau	
Kathryn Mannion	
Sharmila Nagar	
Graeme Repper	
Lincoln Rose	
Samantha Schofield	(appointed in 2020)
Anne Tumak	
Sharon Vertigan	
Carina Ward	(appointed in 2020)
Pauline Winrow	

**BRANCH COUNCILLORS:**

Alana Arcus	
Allan Bertram	(resigned in 2020)
Alex Robins	(appointed in 2020)
Amista Nielson	(appointed in 2020)
Anaelle Talelo Donjio	(resigned in 2020)
Andrew Donaldson	
Andrew Samway	
Anita Strang	(resigned in 2020)
Anne Gisborne	
Aoife Macaodhain	(resigned in 2020)
Bob O'Neill	

# AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

## OPERATING REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Names of Branch Council members and period positions held during the year ended 31 December 2020 were (CONT'D):

### BRANCH COUNCILLORS (CONT'D):

Brendon Nutt	(appointed in 2020)
Bridget O'Neill	(resigned in 2020)
Caitlin McKerchar	
Cameron Dean	(resigned in 2020)
Chloe Bravos	
Chloe Hosking	(appointed in 2020)
Christopher Spencer	
Coby Francis	(appointed in 2020)
Danielle Boyd	
Darren Smith	(resigned in 2020)
Diane Baker	
Dorothy Roe	(resigned in 2020)
Erin Martin	(resigned in 2020)
Esther Rose	
Gail Davies	
Gail Reed	(resigned in 2020)
Gary Davies	
Gary Hedger	
Gavin Falco-Brown	(resigned in 2020)
Geoff MacNicol	
Glen Cookson	(resigned in 2020)
Grace Willshire	(appointed in 2020)
Graeme Morgan	(resigned in 2020)
Graham Jaeckel	(appointed in 2020)
Heather Riseberry	
Heather Van Den Rydt	(appointed in 2020)
Helene Offer	(appointed in 2020)
Jade Elvin	
James Pollard	(resigned in 2020)
Jan Brown	
Jasmine Harris	(resigned in 2020)
Jen Heath	(resigned in 2020)
Jesse Weston	

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Names of Branch Council members and period positions held during the year ended 31 December 2020 were (CONT'D):**

**BRANCH COUNCILLORS (CONT'D):**

Jessica Wormuth	(appointed in 2020)
Jo Talbot	(resigned in 2020)
Joanna Wright	
John Reid	(appointed in 2020)
John Whelan	(appointed in 2020)
Jonelle Rafols	(appointed in 2020)
Joseph Isaia	
Julie-Anne Ellis	(resigned in 2020)
Julian Agafonoff	(resigned in 2020)
Justine Moorman	(resigned in 2020)
Katrina Rees	
Kelsy Duncan	(resigned in 2020)
Ken Cornwell	
Kimberley Annear	
Kyle Griffiths	(resigned in 2020)
Leanne Fyfe	(resigned in 2020)
Leanne Irvine	(resigned in 2020)
Linda Valdrighi	(resigned in 2020)
Lisa Yang	(resigned in 2020)
Liz Gibson	(resigned in 2020)
Lydia Cavallaro	(resigned in 2020)
Mardi McNamara	(resigned in 2020)
Marie-Louise Sadler	(resigned in 2020)
Mark Longbottom	(resigned in 2020)
Melina Hale	(resigned in 2020)
Michelle Kingsbury	(resigned in 2020)
Michelle Murphy	
Natasha Schmitt	(resigned in 2020)
Nghia Nguyen	
Nick Virgona	(resigned in 2020)
Nicola Sorrell	
Patricia Burke	
Paul Knapton	(resigned in 2020)
Paul Noble	

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Names of Branch Council members and period positions held during the year ended 31 December 2020 were (CONT'D):**

**BRANCH COUNCILLORS (CONT'D):**

Paul Otto	
Peter Sharret	(resigned in 2020)
Peter Barratt	(appointed in 2020)
Rafie Dobbs	
Ramona Wales	(resigned in 2020)
Renee Chapple	
Renee Skehan	
Renee Wilson	(resigned in 2020)
Ric Holster	(appointed in 2020)
Richard Schieffer	(resigned in 2020)
Rick McMahon	(resigned in 2020)
Robyn Newman	(resigned in 2020)
Robynn Blay	(resigned in 2020)
Robyn Rochat	(appointed in 2020)
Ronnie Naidoo	(resigned in 2020)
Rose Hooper	(resigned in 2020)
Rosemarie De Vries	(resigned in 2020)
Ruth Watt	(appointed in 2020)
Ruth Zahwe	
Salvatore Testa	(appointed in 2020)
Sam Testa	(resigned in 2020)
Sam Charles	(resigned in 2020)
Sarah Barrett	(appointed in 2020)
Shane Jamieson	(resigned in 2020)
Sharon McCarthy	(resigned in 2020)
Sheena Chaplin	
Stacey Scorer	(resigned in 2020)
Stephanie Hughes	(appointed in 2020)
Sue Smith	
Taree Davies	(appointed in 2020)
Thomas James	
Tracey McCarthy	
Tracy Priest	
Trish Chapman	(appointed in 2020)
Tristan Broomhall	

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**OPERATING REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Names of Branch Council members and period positions held during the year ended 31 December 2020 were (CONT'D):**

**BRANCH COUNCILLORS (CONT'D):**

Vicky Alexander (resigned in 2020)

Victor Lundy

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

Date: 12 May 2021

AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

BRANCH EXECUTIVE STATEMENT

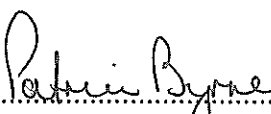
FOR THE YEAR ENDED 31 DECEMBER 2020

On 12 May 2021, the Branch Executive Emergency Committee of the Australian Education Union Western Australian Branch ('AEU WA Branch') passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 31 December 2020:

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

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

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

Signature of designated officer: .....  .....

Name and title of designated officer: ..... PATRICIA BYRNE PRESIDENT AEU WA BRANCH .....

Dated: ..... 12th May 2021 .....

**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**Report on the Audit of the Financial Report**

**Opinion**

I have audited the financial report of Australian Education Union Western Australian Branch (the 'Branch'), which comprises the statement of financial position as at 31 December 2020, 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, notes to the financial statements, including a summary of significant accounting policies, the Branch Executive Statement, the subsection 255(2A) report and the Branch Secretary Declaration Statement.

In my opinion, the accompanying financial report presents fairly, in all material respects, the financial position of Australian Education Union Western Australian Branch as at 31 December 2020, and of its financial performance and its cash flows for the year then ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

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

**Basis for Opinion**

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

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

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

The Branch Executive is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

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

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

### **Responsibilities of the Branch Executive for the Financial Report**

The Branch Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Branch Executive determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Branch Executive is responsible for assessing the Branch's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Branch Executive either intend to liquidate the Branch or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

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



- Conclude on the appropriateness of the Branch Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Branch's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Branch to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information on the entities or business activities within the Branch to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Branch audit. I remain solely responsible for my audit opinion.

I communicate with the Branch Executive regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I have identified during my audit.

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



Handwritten signature of B Rothman in black ink, appearing as a stylized cursive script.

DRY KIRKNESS

**B ROTHMAN**

**Partner**

Registered Auditor No. AA2017/10

Date: 12 May 2021

Perth, Western Australia

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2020**

	NOTE	31 December 2020 \$	31 December 2019 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	9,777	11,727
Trade and other receivables	5	-	-
		-----	-----
<b>TOTAL CURRENT ASSETS</b>		<b>9,777</b>	<b>11,727</b>
		-----	-----
<b>TOTAL ASSETS</b>		<b>9,777</b>	<b>11,727</b>
		-----	-----
<b>NET ASSETS</b>		<b>9,777</b>	<b>11,727</b>
		=====	=====
<b>EQUITY</b>			
General funds	8	-	-
Retained earnings		9,777	11,727
		-----	-----
<b>TOTAL EQUITY</b>		<b>9,777</b>	<b>11,727</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 31 DECEMBER 2020**

	NOTE	2020 \$	2019 \$
Revenue	2	-	-
Expenses	3	(1,950)	(1,900)
		-----	-----
Deficit from ordinary activities before income tax expense		(1,950)	(1,900)
		-----	-----
Income tax expense relating to ordinary activities	1(a)	-	-
		-----	-----
<b>Net deficit from ordinary activities after income tax expense</b>		<b>(1,950)</b>	<b>(1,900)</b>
		-----	-----
<b>Other comprehensive (loss)/income</b>		-	-
		-----	-----
<b>Total comprehensive loss for the year</b>		<b>(1,950)</b>	<b>(1,900)</b>
		=====	=====
Total comprehensive (loss)/income attributable to members of the Branch		<b>(1,950)</b>	<b>(1,900)</b>
		=====	=====

*The accompanying notes form part of these financial statements*

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Retained Earnings	Total Equity
	\$	\$
<b>Balance as at 31 December 2018</b>	13,627	13,627
<b>Comprehensive income</b>		
Deficit attributable to members of the Branch	(1,900)	(1,900)
Other comprehensive income for the year ended	-	-
	-----	-----
<b>Total comprehensive income attributable to members of the Branch for the period</b>	<b>(1,900)</b>	<b>(1,900)</b>
	-----	-----
<b>Balance as at 31 December 2019</b>	<b>11,727</b>	<b>11,727</b>
<b>Comprehensive income</b>		
Deficit attributable to members of the Branch	(1,950)	(1,950)
Other comprehensive loss for the year ended	-	-
	-----	-----
<b>Total comprehensive loss attributable to members of the Branch for the year</b>	<b>(1,950)</b>	<b>(1,950)</b>
	-----	-----
<b>Balance as at 31 December 2020</b>	<b>9,777</b>	<b>9,777</b>
	=====	=====

*The accompanying notes form part of these financial statements*

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	NOTE	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from donations and government		-	-
Receipts from other reporting units/controlled entity(s)		-	-
Payments for expenses		(1,950)	(1,875)
Payments to other reporting units/controlled entity(s)		-	-
		-----	-----
Net cash outflows from operating activities	7 a)	(1,950)	(1,875)
		-----	-----
Net decrease in cash held		(1,950)	(1,875)
		-----	-----
Cash and cash equivalents at the beginning of the financial year		11,727	13,602
		-----	-----
Cash and cash equivalents at end of the financial year	4	9,777	11,727
		=====	=====

*The accompanying notes form part of these financial statements*

## AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 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, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results of the financial position. The financial statements are presented in Australian dollars and amounts presented in the financial statements have been rounded to the nearest dollar.

These financial statements were authorised for issue on 12 May 2021.

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

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

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

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

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

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

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

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

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

**c) Cash and cash equivalents**

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

**d) Comparative Figures**

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

**e) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation office (ATO).

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

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

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

**f) Economic Dependency**

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

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

**g) Going Concern**

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

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

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

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

**h) Critical Accounting Estimates and Judgements**

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



## AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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

##### **Adoption of New Australian Accounting Standard requirements**

For the year ended 31 December 2020, the Branch reviewed all of the new and revised Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to the Branch and effective for the current annual reporting period. The new standards are AASB 2018-7 *Amendments to Australian Accounting Standards – Definition of Material* and AASB 2020-1 *Amendments to Australian Accounting Standards – Classifications of Liabilities as Current or Non-Current*. As a result of this review, the Branch has determined that there are no material impact of the new and revised Standards and Interpretations on the Branch and, therefore, no material change is necessary to the Branch's accounting policies.

##### **New Accounting Standards for Application in Future Periods**

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

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	\$	\$
<b>2. REVENUE</b>		
The Branch received the following during the period:		
a) Capitation fees (Note 9)	-	-
b) Other revenue from another reporting unit	-	-
c) Compulsory or voluntary levies or appeals	-	-
d) Membership subscriptions	-	-
e) Grants and/or donations		
- Donations	-	-
- Grants	-	-
<b>3. EXPENSES</b>		
a) Employee expenses-		
- Holders of office	-	-
- Employees other than office holders	-	-
b) Capitation fees and other expense to another reporting unit	-	-
c) Affiliation fees/subscriptions	-	-
d) Administration expenses-		
- Total paid to employers for payroll deductions of membership subscriptions	-	-
- Compulsory levies	-	-
- Fees and allowances – meetings and conferences	-	-
- Conference and meeting expenses	-	-
- Other (Note 11)	1,950	1,900
e) Grants and donations	-	-
f) Legal costs	-	-
g) Penalties – via RO Act or RO Regulations	-	-

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

		31 December 2020	31 December 2019
	NOTE	\$	\$
<b>4. CASH AND CASH EQUIVALENTS</b>			
CBA cheque account		9,777	11,727
		-----	-----
	12	9,777	11,727
		=====	=====
<b>5. TRADE AND OTHER RECEIVABLES</b>			
GST receivable from the Australian Taxation Office		-	-
Receivables from other reporting units		-	-
Less allowance for expected credit losses		-	-
		-----	-----
		-	-
		=====	=====
Loans and receivables at amortised cost classified as trade and other receivables			
- Current trade and other receivables		-	-
Less: GST receivable		-	-
		-----	-----
Financial assets as loans and receivables	12	-	-
		=====	=====
<b>6. TRADE AND OTHER PAYABLES</b>			
<b>CURRENT</b>			
Accrued audit fee		-	-
		-----	-----
	12	-	-
		=====	=====
Settlement is usually made within 30 days			

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	\$	\$
<b>7. CASH FLOW INFORMATION</b>		
a) Reconciliation between operating deficit and cash flow from operating activities		
Deficit for year	(1,950)	(1,900)
Changes in assets and liabilities:		
Decrease/(Increase) in receivables	-	25
	-----	-----
Net cash used in operating activities	(1,950)	(1,875)
	=====	=====

**8. EQUITY**

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

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

**9. RELATED PARTY INFORMATION**

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

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

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

The amount of capitation fees paid directly to the AEU for the year ended 31 December 2020 amounted to \$733,705 (2019: \$715,124).

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**10. KEY MANAGEMENT PERSONNEL REMUNERATION**

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

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>11. AUDITOR'S REMUNERATION</b>		
Remuneration of the auditor of the Branch for:		
Audit of financial statements	1,950	1,900
Other services	-	-
	-----	-----
	<b>1,950</b>	<b>1,900</b>
	=====	=====

**12. FINANCIAL RISK MANAGEMENT**

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

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

	NOTE	31 December 2020	31 December 2019
		\$	\$
<b>Financial assets</b>			
Cash and cash equivalents	4	9,777	11,727
Loans and receivables	5	-	-
		-----	-----
<b>Total financial assets</b>		<b>9,777</b>	<b>11,727</b>
		=====	=====
<b>Financial liabilities at amortised cost</b>			
Payables	6	-	-
		-----	-----
<b>Total financial liabilities</b>		<b>-</b>	<b>-</b>
		=====	=====

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**13. FAIR VALUE MEASUREMENTS**

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

**14. EVENTS AFTER REPORTING PERIOD**

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

As a result of the evolving nature of the COVID-19 outbreak and the rapidly evolving government policies of restrictive measures put in place to contain it, as at the date of these financial statements, the Branch is not in a position to reasonably estimate the financial effects of the COVID-19 outbreak on the future financial performance and financial position of the Branch.

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

**15. SEGMENT REPORTING**

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

**16. BRANCH DETAILS**

The registered office of the Branch and its principal place of business are:  
1 West Street  
West Perth WA 6005

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**17. ACQUISITION OF ASSETS AND/OR LIABILITIES**

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

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

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

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

Information to be provided to members or Commissioner:

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

**AUSTRALIAN EDUCATION UNION WESTERN AUSTRALIAN BRANCH**

**BRANCH SECRETARY DECLARATION STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

I, Mary Franklyn, being the Branch Secretary of the Australian Education Union Western Australian Branch, declare that the following activities did not occur during the year ended 31 December 2020.

The reporting unit did not:

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



**Mary Franklyn**

Date: 12 May 2021