



Australian Government
Registered Organisations Commission

9 January 2019

Ms Emma Alliss
Secretary
Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia
By e-mail: emma@beu.org.au

Dear Ms Alliss,

Section 269 application for certificate stating financial affairs of reporting unit are encompassed by financial affairs of associated State body for year ended 30 June 2018 (FR2018/136)

I refer to the application lodged pursuant to section 269 of the *Fair Work (Registered Organisations) Act 2009* in respect of the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia for the financial year ended 30 June 2018. The application was lodged with the Registered Organisations Commission on 13 December 2018.

I have granted the application. The certificate is attached.

If you wish to discuss this matter, please contact Kylie Ngo on (03) 9603 0764 or by email at Kylie.Ngo@roc.gov.au.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'CE', with a small dash to the right.

Chris Enright
Executive Director
Registered Organisations Commission



CERTIFICATE

Fair Work (Registered Organisations) Act 2009

s.269(2)(a)—Reporting unit's financial affairs encompassed by associated State body

Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia
(FR2018/136)

MR CHRIS ENRIGHT

MELBOURNE, 9 JANUARY 2019

Reporting unit's financial affairs encompassed by associated State body

[1] On 13 December 2018 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the reporting unit) for a certificate stating that the financial affairs of the reporting unit are encompassed by the financial affairs of the Breweries and Bottleyards Employees Industrial Union of Workers of Western Australia (the Association), an associated State body, in respect of the financial year ending 30 June 2018.

[2] On 13 December 2018, the reporting unit lodged a copy of the audited accounts of the Association with the Registered Organisations Commission.

[3] I am satisfied that the Association:

- is registered under the *Industrial Relations Act 1979 (WA)*, a prescribed State Act; and
- is, or purports to be, composed of substantially the same members as the reporting unit; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the reporting unit; and
- is an associated State body.

[4] I am further satisfied that:

- the Association has in accordance with prescribed State legislation, prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members and lodged the accounts with the relevant State authority;
- any members of the reporting unit who are not also members of the Association have been provided with copies of the accounts at substantially the same time as the members of the reporting unit who are members of the Association; and
- a report under s.254 of the Act has been prepared in respect of those activities of the reporting unit and has been provided to the members of the reporting unit with copies of the accounts.

[5] I am satisfied that the financial affairs of the reporting unit in respect of the financial year ending 30 June 2018, are encompassed by the financial affairs of the Association and I certify accordingly under s.269(2)(a) of the Act.



DELEGATE OF THE COMMISSIONER

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BREWERIES EMPLOYEES UNION

The Breweries & Bottleyards Employees
Industrial Union of Workers of Western Australia
(registered under the Fair Work (Registered Organisations) Act 2009
and the Industrial Relations Act 1979). ABN 73 507 364 966

Unit 11, 64 Bannister Rd,
Canning Vale WA 6155
PO Box 1455
Canning Vale WA 6155
13 December 2018

Phone: 9455 4633
Fax: 9455 4733

Commissioner Mark Bielecki
Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001

By Email: regorgs@roc.gov.au

Dear Commissioner

The Breweries and Bottleyards Employees Industrial Union of Workers of Western Australia Annual Returns for Financial Year Ending 30 June 2018

The Breweries and Bottleyards Employees Industrial Union of Workers of Western Australia makes application pursuant to Section 269 of the *Fair Work (Registered Organisations) Act 2009* ('the Act') to be taken to have satisfied Part 3 of Chapter 8 of the Act for the financial year ending **30 June 2018**.

Relief Sought

- That the Commissioner issue a certificate stating that the financial affairs of the Reporting Unit are encompassed by the financial affairs of the associated State body.
- That the reporting unit is taken to have satisfied s269(2) of the *Fair Work (Registered Organisations) Act 2009*.

Grounds and Reasons

Section 269 of the *Fair Work (Registered Organisations) Act 2009* applies to The Breweries and Bottleyards Employees Industrial Union of Workers of Western Australia (the 'Reporting Unit') on the following bases:

1. The Breweries and Bottleyards Employees Industrial Union of Workers of Western Australia (the 'associated state body') is registered as an industrial organisation pursuant to the *Industrial Relations Act 1979 (WA)*.

2. The associated state body is composed of substantially the same members as the reporting unit.
3. The officers of the associated state body are substantially the same as the officers of the reporting unit.
4. The financial affairs of the reporting unit are encompassed by the financial affairs of the associated state body.

The reporting unit has satisfied s269(2)(b) on the following bases:

1. The associated state body has, in accordance with the *Industrial Relations Act 1979 (WA)* prepared accounts, had those accounts audited, provided a copy to its members.
2. The audited accounts have been lodged with the Western Australian Industrial Relations Commission;
3. All the members of the reporting unit and the associated state body have, at substantially the same time, been provided a copy of the auditor's report, balance sheet and statement of income and expenditure, free of charge, in accordance with Division 4 of the *Industrial Relations Act 1979 (WA)*; and
4. An operating report under s254 has been prepared and provided to members with the copies of the accounts.
5. A copy of the audited accounts has been provided to the Registered Organisations Commission.

The Breweries and Bottleyards Employees Industrial Union of Workers of Western Australia submits that based on the grounds and reasons stated herein and the supporting documentation, the branch satisfies section 269 of the Act and consequently seeks the relief as sought.

Should you wish to discuss this or any other matter, please do not hesitate to contact this office at any time.

Yours Sincerely,



Emma Alliss
Secretary

BREWERIES EMPLOYEES UNION

The Breweries & Bottleyards Employees
Industrial Union of Workers of Western Australia
(registered under the Fair Work (Registered Organisations) Act 2009
and the Industrial Relations Act 1979). ABN 73 507 364 966

Unit 11, 64 Bannister Rd,
Canning Vale WA 6155
PO Box 1455
Canning Vale WA 6970

Phone: 9455 4633
Fax: 9455 4733

Designated Officer's Certificate

**s268 Fair Work (Registered Organisations) Act 2009
to comply with s269 Application**

I Emma Louise Alliss being the Secretary of The Breweries & Bottleyards Employees' Industrial Union of Workers of Western Australia certify:

- that the documents lodged herewith are copies of the audited financial reports as prepared for the Western Australian Industrial Relations Commission; and
- that the state financial reports were provided to members on or before the 6th November, 2018 ; and
- that the state financial report was presented to a General Meeting of Members of the reporting unit on 1st December, 2018; the meeting being held under section 266(1) in accordance with section 266 of the *Fair Work (Registered Organisations) Act 2009*; and
- An operating report under s 254 of the *Fair Work (Registered Organisations) Act 2009* has been prepared and provided to members with a copy of the state financial reports.



Emma Louise Alliss

12 December 2018

The Breweries & Bottleyards Employees Industrial Union of Workers of WA

To be read in concert with the Financial Statements for year ended 30th June 2018

Committee of Management's Operating Report

For the period from 1 July 2017 to 30 June 2018

Operating Report

In accordance with section 254 of the Fair Work (Registered Organisations) Act 2009 ("Act") the Committee of Management ("the Committee") presents its Operating Report on the Breweries and Bottleyards Employees' Industrial Union Of Workers Of WA for the period ended 30th June 2018.

Review of Principal Activities

The principal activity of the Union was that of a registered industrial union. Those activities, as set out under Clause 5 Objects, within the Unions Registered Rules, included but were not limited to representing Members before Fair Work Commission &/or the WAIRC, negotiating enterprise agreements, providing industrial and legal advice to Members including advice related to workers compensation, conditions of employment and a range of other subjects, representing Members with individual and collective grievances, provision of training, protection of Members health and safety at work, acting to uphold the rights of organisational labour and to improve, protect and foster the best interests of its members, and subscribing to &/or operating with a policy of improving the conditions of employment and social outcomes of its members.

Operating Results

The finances for running both the State & Federally registered Unions are held within the WAIRC State registered Union that has an agreed arrangement in place to fund the running of the FWC Federally registered Union.

The Profit for the financial year amounted to, **\$283,317** (2017: Profit \$89,756)

This result, as communicated to Members throughout the financial year, was expected and resulted from differing items including;

- Volatility within the Australian Share market that resulted in revaluations of assets both within the BEU and the Dudley Group of Companies and
- A smaller distribution from the Dudley Trust Group of \$23765, shown as an increase to the agreed Loan arrangement.
- Change in accruals from previous year whereby R Bunce Termination was factored in as a Current Liability, now with a new employment contract agreed this value has been adjusted for taxation considerations become a "fixed" value, i.e. value does not increase annually as previous employment contract provided and the adjusted value has now been spread in incremental payments over a number of future years thus becoming a mix of "Current" (i.e. paid within upcoming years) and "Non Current" (to be paid in subsequent following years", Liabilities. Also, part of other retentions had been paid in 2018.
- Success of Certificate 269, which delivers significant Accounting cost reductions, has positively impacted Current Liabilities for the upcoming year. Please see below in "Significant Changes in Financial Affairs".

The profit was unexpected as it was envisaged that until restructuring is completed in and around 2021 restructuring costs, while now fixed, will continue to have a negative impact, as will items such as;

- The ongoing volatility of the Australian and Global Share Markets and the.

- on-going low returns on Term Deposits due to Australian economic climate

Significant Changes in Financial Affairs

With the 2012 Membership decision to restructure, the items reported in subsequent Financial Reports continue to impact the financial affairs, activities and the results of operations during the current financial period, and as previously communicated, this is expected to be ongoing until 2021. Also as previously communicated the Union deliberated on a decision to offer R Bunce a new substantially different employment package and this was accepted. The new employment contract has significantly lower ongoing wages and conditions, including, but not restricted to, an Ordinary Hourly Rate of \$32 (previously \$49.4487) Part Time Employment with Base Hours of 7 per week (previously Full Time with Base Hours of 37.5 per week), a vehicle fuel allowance for days worked (previously supply of fully serviced and provided car). Included within the new Employment Contract is the cessation of the previous historic BEU Redundancy Termination arrangements, inclusive of ATO Taxation considerations, with a new Retention Arrangement that in effect relates to the previous Termination fixed at time of the new Employment Contract agreement and adjusted for taxation losses. The new Retention Arrangement is paid in instalments over 5 financial years or on termination.

With the implementation of a number of restructured items already delivering positive results, the Union has seen the following outcomes;

- Significant cost reductions in the on-going* employment costs of Union employees.
 - This outcome is in part “offset” for the immediate future, by payments related to the paying out of entitlements and retention payments related to agreement to the significant changes and reductions within the on-going new Employment Contracts.
- Significant cost savings via agreement to utilize Leave accruals of the sole remaining employee on an existing non-restructured Employment Contract has now ceased after delivering considerable savings.
- While cost of Retention of all existing employees has been considerable and continues to and will impact until 2022 the costs have been and will continue to be deferred and staggered over approx 8 financial years with ever decreasing costs. As these costs are now finally fixed and known this will help to strengthen the Unions ability to move forward.
- A small return by the Unions Trust, the Dudley Trust, of \$23765 allowing a positive increase to the Unions assets by way of reversing, in part, previous “waiving” of agreed monies that deliver/ed R&D and entitlements to the Trusts, Industrial Alliance employees, per the Loan Agreement.
- Reduced audit and accountancy costs that relate to the FWC suggested advice to request reporting relief under a Section 269 Certificate, these savings being dependant on the 269 application being successful. The success of the 269 Certificate has been achieved was previously impacted by need of Federally registered Union to have related Rule Changes agreed and ratified, this has now been in part carried out to satisfy the Certificate 269, however further, not as pressing, Rule changes still are required and application for Certificate 269 is an annual requirement.

While on-going restructuring has delivered significant cost savings, the full benefit of these will, as reported, not be seen until approx 2021, therefore to further address the negative impacts of financial years 2012 to 2015, the Committee of Management acknowledges that due to the on-going low and volatile economic climate, combined with the need to address skills shortages and achieve membership growth, further cost savings will need to be found, as will investigations into differing investment strategies and opportunities. This stated for the Union to grow and move forward new people with needed skills to achieve growth, will need to

be engaged, and this will come at a cost, this expenditure will as previously communicated, occur as determined by the Unions Admin in consultation with the Committee of Management.

Members' Right to Resign

Subject to the provisions of any Act and according to the Unions registered Rules, both State and Federal, a member may resign at any time by giving notice in writing to the Secretary of the Union.

Officer's & Employees who are superannuation fund trustee(s) and/or or a director of a company that is a superannuation fund trustee

No officer or member of the Union holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of the Union.

Numbers of Members

Number of Financial Industrial Members as at 30th June 2018 is 60 (2017: 59)

Number of Financial Honorary Members **not entitled to vote** on Union matters as at 30th June 2018 is 11

Number of Employees

Number of employees as at 30th June 2018 is 4 Part Time, being a nominal 0.96 of a Full Time Equivalent. (2017: 1.861, P.T.)

Names of Committee of Management members & period positions held during financial year

The following persons were Members of the Committee of Management within the financial period (01/06/2017 to 30/06/2018):

President	Robert George Bunce
Secretary	Emma Louise Alliss
Vice President	Charles Edward Dooley
Treasurer	Vanessa Louise Donald
Trustee	Rhonda Kay Lloyd
Committee Member	Tracy Ann Baughen
Committee Member	Clifford Charles Baughen
Committee Member	Aidan Ryan

The following persons were Members of the Committee of Management for part of the financial period as noted:

Nil - not applicable

Unions Administration

The Breweries Union administration is made up of the following which is a mix of paid and non paid positions with the paid personnel being used to fulfill multi faceted Union and Union Company positions.

Committee of Management

Position	Conditions		
Secretary	Voluntary Unpaid *	Elected	E Alliss
President	Voluntary Unpaid	Elected	R Bunce
Vice President	Voluntary Unpaid	Elected	C Dooley
Treasurer	Voluntary Unpaid	Elected	V Donald
Trustee	Voluntary Unpaid	Elected	R Lloyd
Trustee	Voluntary Unpaid	Elected	Vacant
Trustee	Voluntary Unpaid	Elected	Vacant
Committee	Voluntary Unpaid	Elected	C Baughen
Committee	Voluntary Unpaid	Elected	T Baughen
Committee	Voluntary Unpaid	Elected	A Ryan
Stewards	Voluntary Unpaid**	appointment	Vacant
Delegates	Voluntary Unpaid***	appointment	Vacant

Auditor Paid Appointment – in accordance with Legislation

Accountants Paid Appointment – in accordance with Legislation

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

E Alliss HR and Admin Manager – Part Time Employee.

The acceptance of any unpaid position within the unions group is not part of E Alliss's new Contract of Employment and any decision to nominate is on a voluntary basis, as it is with other Members.

The restructure of the Union has resulted in new Contracts of employment for paid union employees that reflect the need for a range of differing skill sets, greater flexibility and a break away from the reliance on individuals as we move into the future, to this aim, the role of Union Secretary, has, as have all other elected positions become an "Unpaid" position with the wider non core duties of the previously paid Union Secretary Role, now distributed according to skills to both paid employees and voluntary unpaid Committee Members.

E Alliss previously held the Role of Acting Secretary under the Rules of the Union, now that elections have taken place E Alliss has been elected for the position of Secretary of the Union,

During the year E Alliss held the following un-paid voluntary positions:

- Secretary of the Breweries & Bottleyards Employees Industrial Union of Workers of WA (the Union)
- Director of Dudley Pty Ltd**** Dudley Pty Ltd being tr/for the Dudley Trust trdg/as Industrial Alliance
- Secretary of The Swan Brewery and Associated Companies Sick Benefit Society (The SBS) The SBS being a stand alone Society for Union Members and non Members working within the West Australian Brewing and Malting Industry, administered by the Union*****)

R Bunce Manager Industrial Alliance Employment Agency – Full Time Employee

Currently the last employee on a "pre restructuring" Employment Agreement

The agreement mirrors the previous paid role of Secretary, with the exception of an agreed reduction to the value of a Termination payment.

To deliver savings to the Union on the cost of his paid Ordinary Hours and allow for transition changes to occur, R Bunce agreed to the utilization of accrued Leave Entitlements on the basis the agreement does not adversely impact his other Employment Entitlements, this was agreed and ratified by the Committee of Management and a General Meeting of Members. This agreement has now ceased.

R. Bunce holds the following un-paid voluntary positions:

- President of Union
- Director of Dudley Pty Ltd.**** (Dudley Pty Ltd being Tr/for Dudley Trust trdg/as Industrial Alliance).
- Trustee, Swan Brewery and Associated Companies Sick Benefit Society (SBS) being a stand alone Society administered by Union*****

As stated above under "Significant Changes" a new and significantly reduced on-going employment Contract has been offered and agreed by R Bunce. This new Contract does not alter the fact that all Union Officers and similar related positions remain voluntary, the new Employment Contract remaining related to paid duties not elected or voluntary positions.

As with the offer to the previous Secretary, the changes of the new Contract of Employment, whilst expensive in taxation consideration adjustments, has and will continue to deliver to the Union significant savings and benefits on existing employment costs and conditions as set out above. Unlike the new employment contracts for the Unions other on-going employees, the Retention arrangements differ as previously communicated in that they predominately consist of compensation for lost taxation benefits for accrued entitlements.

The new contractual arrangements have resulted in an ongoing saving to the Union of 5.5% State Pay Roll Taxation on the value of the entire payroll of all employees.

V Donald Accounts Officer – Part Time Employee

V Donald accepted the new Contract of Employment and continues in the Part Time Role of Senior Administration Manager: Finance.

V Donald holds the following un-paid voluntary positions:

- Treasurer of the Union.
- Director of Dudley Pty Ltd.**** (Dudley Pty Ltd being Tr/for Dudley Trust trdg/as Industrial Alliance).
- Treasurer, Swan Brewery and Associated Companies Sick Benefit Society (SBS) being a stand alone Society administered by Union*****

R Lloyd Payroll Officer – Part Time Employee

R. Lloyd accepted the new Contract of Employment and continues in the Part Time Role of Administration Officer, it is expected that this role will continue to be restructured.

R Lloyd holds the following un-paid voluntary positions:

- Trustee of the Union

C Dooley Director of Dudley Pty Ltd****

The restructure has not impacted the Role of Director of Dudley Pty Ltd which is Trustee of the Dudley Trust, this role having only a token remuneration, has minimal Financial Impact on the Union.

C Dooley holds the following un-paid voluntary positions:

- Vice President of the Union

Notes:

* The Position of Secretary, previously the only paid position of the Union's Committee of Management has now become a voluntary unpaid position.

Delegates and Stewards may be reimbursed, see below.

** These positions may be remunerated for their services an amount as decided by the Annual General Meeting or a Special Meeting of the Union.

*** These positions may if agreed by the Union be reimbursed for out of pocket expenses and a sum equal to any lost wages whilst attending to Union Business.

R Bunce, E Alliss V Donald and R Lloyd have declined reimbursements during working hours related to CoM Meetings, thus aligning themselves with all Members of the COM and these Officers have also declined all Union Member Meeting Expenses and thus align with the entire Unions Membership in this matter.

Reimbursements for parking costs associated with Meetings ***not related*** to CoM, General or Special Meetings of the Union, such as those held with Financial & Legal Advisers, continue to be made.

**** Director/s of Dudley Pty Ltd can be reimbursed for meeting expenses and receive an annual Service Award – currently maximum Meeting Expenses of \$100 per meeting, approximately 4 >6 per annum and a maximum of \$1350 per annum Service Award ***may*** be paid, where agreed.

R Bunce, E Alliss V Donald have declined meeting reimbursements and Service Award payments related to being office holders of Dudley Pty and the Dudley Trust.

***** SBS officers may be granted an honorarium by the SBS however this must be voted by the Society and is outside of the control of the Union. Currently no such honorarium is in place or has, to our knowledge, been in place over the past 20 plus years.

Future Developments

The membership decision to decline either amalgamation, or dissolution of the Union, both options under the Unions Rules and work towards rebuilding with the aim of continuation and growth, has been reinforced and the Union is progressing with this aim. The Unions Rules related to amalgamation and/or dissolution are in line with the Not for Profit requirement that no Member, or Members can financially benefit from the assets of the Union where a decision to amalgamate or dissolve the Union is made.

The Union commenced restructuring in 2012 and this will continue with a stabilization target 2021

Previously reported requirements of the WAIRC (State) & FWC (Federal) regulatory bodies have in part been addressed with a General Meeting of Members making the decision to prioritize the inclusion of "Dual Membership" clauses and common payment of Dues within the Rules of both Federal and State Divisions.

The Union Secretary has successfully worked with FWC & the ROC to accomplish compliance for a Section 269 Certificate application, and this has reduced the unions significant accounting costs. This application must be made annually.

Ongoing changes to the financial investment strategy have been and will continue to be made with the aim of building on the Unions Investment returns in a conservative manner.

Investigations into new Membership initiatives and benefits to improve relevance of Membership and gain much needed growth are continuing.

Environmental Issues

The Union's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Indemnifying Officer or Auditor

No indemnities have been given or agreed to be given or insurance premiums paid or agreed to be paid, during or since the end of the financial period, to any person who is or has been an officer or auditor of the company.

Proceedings on Behalf of Union

No person has applied for leave of Court to bring proceedings on behalf of the Union or intervene in any proceedings to which the Union is a party for the purpose of taking responsibility on behalf of the Union for all or any part of those proceedings. The Union was not a party to any such proceedings during the period.

Auditors Independence Declaration

A copy of the auditor's independence declaration is to be found on page 19, within the Unions Financials for year ended 30th June 2018.

This operating report is hereby signed on behalf of the committee of management of the Union in accordance with Financials and other information sent to the committee members on the 23rd Oct 2018 and subsequent resolution passed by the committee of management as at midday, Monday the 29th Oct 2018.



Robert Bunce
President



Emma Alliss
Secretary



**ACCOUNTANTS
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**Breweries And Bottleyards Employees' Industrial Union Of
Workers Of WA
ABN 73 507 364 966**

**Financial Statements
For the year ended 30 June 2018**

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**THE BREWERIES AND BOTTLEYARDS EMPLOYEES'
INDUSTRIAL UNION OF WORKERS OF WESTERN AUSTRALIA
STATEMENT BY THE PRESIDENT AND TREASURER**

To the members of the Breweries and Bottleyards Employees' Union of Workers of WA, the trustees state that in their opinion:

- (a) the financial statements show a true and fair state of the financial affairs of the organisation for the period ended 30 June 2018;
- (b) the affairs of the organisation have been conducted in accordance with the rules of the organisation; and
- (c) the organisation complied with the requirements of the Industrial Relations Act 1979 and the Trade Unions Act 1902 in relation to the lodgement of annual accounts of the preceding year and that the accounts were freely available to the members.

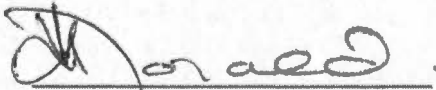
Signed at Canning Vale this 4th day of Oct 2018.

In accordance with a resolution of the trustees and in accordance with the rules of the organisation.



R Bunce

President



V Donald

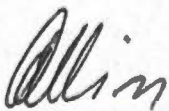
Treasurer

**THE BREWERIES AND BOTTLEYARDS EMPLOYEES'
INDUSTRIAL UNION OF WORKERS OF WESTERN AUSTRALIA
STATEMENT BY THE SECRETARY**

In my opinion,

- (i) the accompanying Income Statement represents a just and true account of all moneys paid and received during the year;
- (ii) the accompanying Balance Sheet represents a just and true account of the state of affairs of the organisation and of the funds remaining my hand as at the end of the financial year;
- (iii) the accounts have been maintained in accordance with the rules of the organisation;
- (iv) the accounts have been prepared in accordance with applicable Australian Accounting Standard and other mandatory professional reporting requirements; and
- (v) all relevant books and documents in relation to the financial affairs of the organisation have been provided to the auditor.

Signed at Canning Vale this *4th* day of *Oct* 2018.



E Alliss

Secretary

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Detailed Income Statement For the year ended 30 June 2018

	2018	2017
	\$	\$
Income		
Dividends - franked	34,925	32,057
Dividends - unfranked	749	295
Other - Memberships	9,493	9,534
Union	546	546
Swan	6,926	182
Barrett Burston Malt	1,575	1,232
Administration fees	8,712	8,712
Social Club sales	526	1,108
Dudley Trust	23,765	39,450
Colonial First State	8,404	12,118
Antares Capital Partners	22,572	20,622
Australian Pipeline (APA)	1,685	2,786
BWP Trust (BWP)	3,309	2,994
Platinum Asia Fund	9,576	4,831
Strategic International Equity Fund	20,325	7,697
Fidelity Australian Equities Fund	3,450	2,757
Pengana Emerging Companies Fund		5,231
Strategic Australian Equity Fund	8,255	5,079
Bennelong Ex-20 Aust Equities Fund	1,286	291
Eley Griffiths Group Small Companies Fnd	3,550	
Interest received	57,475	76,567
Net foreign income		1,332
Profit / (Loss) on sale of investments	2,198	11,181
Capital gains	8,199	
Change in NMV investments - Unrealised	243,639	188,742
Rent received	2,184	2,184
Total income	483,322	437,528

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Detailed Income Statement

For the year ended 30 June 2018

	2018	2017
	\$	\$
Expenses		
Accountancy & audit fees	25,892	27,621
Affiliation fees	1,317	1,145
Bank Fees And Charges	170	137
Brokerage charges	19,590	18,710
Committee expenses	(47)	
Computer expenses	2,388	1,535
Depreciation	1,354	1,985
Electricity	1,272	1,222
Fringe benefits tax	5,220	943
Insurance	3,250	3,308
Member benefits	15,801	17,515
Motor vehicle expenses	5,468	5,553
Printing, stationery & postage	2,027	1,455
Promotions	250	260
Provision for leave accrual	1,601	(27,309)
Provision for sick leave	1,140	3,257
Provision for Separations & Redundancies		9,892
Provision for Other Retentions	(192,260)	12,901
Rates & taxes	7,600	7,649
Repairs & maintenance	882	315
Wages	259,139	211,652
Security	205	273
Sick fund contributions	333	333
Union Social Club expenses		230
Union Social Club tickets	(352)	1,108
Staff amenities	126	294
Staff training	191	
Subscriptions & journals	462	910
Sundry expenses	162	669
Superannuation	35,149	42,553
Telephone	1,677	1,655
Total expenses	200,006	347,772
Profit from Ordinary Activities before income tax	283,317	89,756

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Detailed Balance Sheet as at 30 June 2018

	2018	2017
	\$	\$
Current Assets		
Cash		
Cash At Bank - Commonwealth Bank	36,266	25,357
Members Equity Bank A/C 331102913	739,894	972,514
Members Equity Bank - Social Club	107,485	105,622
Members Equity Bank A/C 127432	300,000	300,000
Shadforth Financial Group Working Cash	2,169	851
CBA Debit Card	2,605	
Cash on hand	700	700
Receivables		
TFN Withholding Tax	2,154	2,150
Accrued interest	19,981	12,781
Trust Distributions receivable	2,233	2,218
Income receivable	14	259
GST refundable:		
GST payable control account	254	228
Input tax credit control account	687	729
Other		
Police & Nurses 242025539	120,000	120,000
Police & Nurses 241102722	200,000	200,000
Bank of Queensland 249028411	250,000	250,000
Bank of Queensland 21827210	250,000	250,015
Westpac Bank 036224 25-7424	217,797	212,797
Rural Bank 302015342	250,000	250,000
Prepayments	2,040	3,466
Total current assets	<u>2,504,280</u>	<u>2,709,687</u>
Non-Current Assets		
Receivables		
Loan - Dudley Trust	1,933,703	1,909,938

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Detailed Balance Sheet as at 30 June 2018

	2018	2017
	\$	\$
Investments		
Woolworths (WOW)	99,861	83,567
Wesfarmers (WES)	105,087	85,415
National Australia Bank (NAB)	57,863	62,464
Australian Pipeline Trust (APA)	89,408	78,605
ANZ Banking Group (ANZ)	72,859	74,098
Woodside Petroleum Limited (WPL)	29,928	22,671
AGL Energy (AGL)	80,928	91,800
BHP Billiton (BHP)	125,128	67,512
Commonwealth Bank (CBA)	60,846	69,146
Westpac Banking Corporation (WBC)	91,738	95,527
Bank of Queensland (BOQ)		3,481
BWP Trust (BWP)	71,500	65,560
Independence Group NL (IGO)		20,210
NAB Capital Notes (NABPC)		30,672
Telstra Corp (TLS)		13,975
NAB Subordinated Notes 2 (NABPE)		33,851
Shares in Dudley Pty Ltd	2	2
Shares in Police & Nurses Credit Union	6	6
Platinum Asia Fund (PLA0004AU)	199,574	180,418
Strategic Inter Equity Fund (DFA0007AU)	449,777	427,575
Colonial First State	193,464	149,557
Antares Capital Partners	211,995	159,683
OM-IP 15 Seven		36,266
Eley Griffiths Grp Small Co F(EGG0001AU)	120,648	97,629
Bennelong Ex-20 Aust E Fund (BFL0004AU)	157,594	109,910
Fidelity Aust Equities Fund (FID0008AU)	217,101	190,715
Strategic Aust Equity Fund (DFA0008AU)	296,323	267,018
Strategic Cash Plus Fund (WPC0028AU)	60,414	
Property Plant and Equipment		
Office Unit - Canning Vale	280,000	280,000
Office furniture & equipment	53,331	52,477
Less: Accumulated depreciation	(49,105)	(48,387)
Motor vehicles - at cost		36,045
Less: Accumulated depreciation		(32,607)
Total non-current assets	5,009,975	4,714,800
Total assets	7,514,255	7,424,488

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Detailed Balance Sheet as at 30 June 2018

	2018	2017
	\$	\$
Current Liabilities		
Accounts payable		
Unsecured liabilities		
Accrued Annual Leave - Office Holders	18,825	19,221
Superannuation payable	1,302	4,318
Other ATO liabilities:		
Amounts withheld from salary and wages	1,281	2,296
Provisions		
Accrued Sick Leave - Office Holders	76,328	75,188
Prov Separations Redundancies- Office		356,565
Provision - Other retention - Office	140,270	55,301
Total current liabilities	<u>238,005</u>	<u>512,888</u>
Non-Current Liabilities		
Provisions		
Accrued Long Sve Leave - Office Holders	63,476	61,479
Prov Other Retention - Office Holders	346,240	266,903
Total non-current liabilities	<u>409,716</u>	<u>328,382</u>
Total liabilities	<u>647,721</u>	<u>841,270</u>
Net Assets	<u>6,866,534</u>	<u>6,583,218</u>
Equity		
Reserves		
Share revaluation reserve	389,741	389,741
Picnic Fund	125,344	125,344
Retained profits / (accumulated losses)	6,351,450	6,068,133
Total Equity	<u>6,866,534</u>	<u>6,583,218</u>

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Statement of Cash Flows

For the year ended 30 June 2018

	2018	2017
	\$	\$
Cash Flow From Operating Activities		
Receipts from customers	78,141	11,494
Payments to Suppliers and employees	(390,531)	(160,897)
Interest received	<u>50,275</u>	<u>76,567</u>
Net cash provided by (used in)		
operating activities (note 2)	<u>(262,115)</u>	<u>(72,836)</u>
Cash Flow From Investing Activities		
Receipts (Payments) for:		
Loans to other related companies	0	(39,449)
Shares/ Investments in other companies	<u>51,177</u>	<u>(115,651)</u>
Net cash provided by (used in)		
investing activities	<u>51,177</u>	<u>(155,100)</u>
Net increase (decrease) in cash held	(210,938)	(227,936)
Cash at the beginning of the year	<u>2,687,854</u>	<u>2,915,790</u>
Cash at the end of the year (note 1)	<u>2,476,916</u>	<u>2,687,854</u>

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Statement of Cash Flows

For the year ended 30 June 2018

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	2018	2017
	\$	\$
Cash At Bank - Commonwealth Bank	36,266	25,357
Members Equity Bank A/C 331102913	739,894	972,514
Members Equity Bank - Social Club	107,485	105,621
Members Equity Bank A/C 127432	300,000	300,000
Shadforth Financial Group Working Cash	2,169	851
CBA Debit Card	2,605	0
Cash on hand	700	700
Deposits at call -Police & Nurses Cr Soc	320,000	320,000
Deposits at call - Bank of Queensland	500,000	500,015
Westpac Bank	217,797	212,796
Rural Bank	<u>250,000</u>	<u>250,000</u>
	<u>2,476,916</u>	<u>2,687,854</u>

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA
ABN 73 507 364 966
Statement of Cash Flows
For the year ended 30 June 2018

Note 2. Reconciliation Of Net Cash Provided By/Used In Operating Activities To Net Profit

	2018	2017
	\$	\$
Operating profit (loss) after tax	283,317	89,756
Depreciation	1,354	1,985
Net increase (decrease) of receivables	(23,765)	39,449
Distribution reinvestment plan	(72,583)	-
Tax deferred	2,677	-
Fair value movements in investments	(243,639)	(188,742)
Gain (Loss) on disposal of assets	(10,397)	(11,180)
(Increase) decrease in trade and term debtors	(6,956)	(2,898)
(Increase) decrease in prepayments	1,426	(14)
Increase (decrease) in other creditors	(4,030)	(8,827)
Increase (decrease) in employee entitlements	(189,519)	7,546
Increase (decrease) in sundry provisions	<u>0</u>	<u>89</u>
Net cash provided by operating activities	<u>(262,115)</u>	<u>72,836</u>

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

For the year ended 30 June 2018

Note 1: Statement of Significant Accounting Policies

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act. The committee has determined that the association is a not-for-profit entity.

The report has been prepared in accordance with the requirements of the Associations Incorporations Act and the following Australian Accounting Standards:

AASB 112: Income Taxes

AASB 1031: Materiality

AASB 110: Events after the Balance Sheet Date

AASB 117: Leases

AASB 139: Recognition and measurement of financial assets

No other Australian Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost, except for certain assets and liabilities measured at fair value, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

(a) Income Tax

The charge for current income tax expense is based on the profit for the year adjusted for any non-assessable or disallowed items. It is calculated using tax rates that have been enacted or are substantively enacted by the balance sheet date.

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled. Deferred tax is credited in the income statement except where it relates to items that may be credited directly to equity.

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income tax legislation, and the anticipation that the

association will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

(b) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair market value less, where applicable, any accumulated depreciation and impairment losses.

The depreciable amount of office furniture, equipment and motor vehicle are depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

(c) Financial Assets

Financial assets, as part of financial instruments, are initially measured at cost, when related contractual rights or obligations exist. Subsequent to initial recognition, realized and unrealized gains and losses arising are included in the income statement in the period which they arise. Fair value is determined based on current bid prices for all quoted investments.

(d) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the entity, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the interest expense for that period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful or over the term of the lease.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term

(e) Comparatives

Certain comparative figures have been amended to conform with current year presentation.

(f) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue from members and investments is recognized when it is received. Revenue for interest is recognized on an accrual basis using the effective interest method.

Note 2: Related Party Dudley Trust

Loan	2018	2017
	\$	\$
Amounts receivable from Dudley Trust - Related party	1,933,703	1,909,938

Terms and conditions of transactions with related parties

The Union has a Loan Agreement with Dudley Trust that should the requirement arise, the Union will assist with the costs of the Trust's employee accruals, maintenance and improvement of asset base and research and development, limited to the amount of the distribution of income to the Union combined with existing loan funds. The Union Loan Agreement further agrees to assist the Trust with costs of Terminations should the decision to close the Trust's Employment Agency be made, by the Trust, acting in the best interests of the Union and the Trust's Beneficiary,

In 2012 this decision was made with terminations in financial year ended 30 June 2012, 2013 and finalised with the expiry of the Trusts Employment Agency's Licence in December 2014.

This closure has now been finalised and the previous related annual accounts reflected these costs having been "waived".

Within this years annual accounts it shows that the Trust has reported a small Profit and thus the Loan value owed to the Union has been adjusted higher, to reflect this income.

A provision for non-recovery of the residual Loan has not been made in these accounts as at present the Union has not called upon the Trust to repay the Loan, therefore the Unions Assets are shown higher to the value of the Loan, as adjusted and higher than may be realised if the Union was to be dissolved.

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

Note 3: Remuneration and Retirement Benefits

President	Robert George Bunce
Vice President	Charles Edward Dooley
Secretary	Emma L Alliss
Treasurer	Vanessa Louise Donald
Trustee	Rhonda Kay Lloyd
Committee Member	Aidan Ryan (from Dec 2016)
Committee Member	Tracy Ann Baughen
Committee Member	Clifford Charles Baughen
Committee Member	Eoghan Fitzgerald Gahan (to Dec 2016)

2018

\$

2017

\$

(a) Transactions with Committee**(i) Remuneration of committee members**

Income received, or due and receivable by all officers of the

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA
ABN 73 507 364 966
For the year ended 30 June 2018

Committee of management, <i>includes</i> Retention Payments	259,139	211,650
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(ii) Retirement Benefits

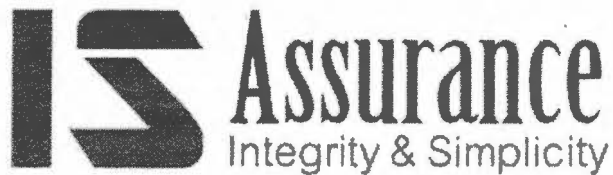
Amounts paid to individuals superannuation plan/s for the provision of their personal retirement benefits .	32,964	45,719
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(iii) Retention and/or Termination Benefits

Payments and Accruals made or would be made on Retention and/or Termination

<i>includes</i> Employee Leave Accruals that are paid on Termination	158,629	512,453
Retention Accruals on continuation of employment	<u>486,510</u>	<u>322,204</u>
Total	<u>645,139</u>	<u>834,657</u>

There were no other transactions between the officers and the Union other than those relating to membership in the Union and the reimbursement by the Union in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which it is reasonable to expect would have been adopted by parties at arm's length.



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

As auditor of the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union") for the year ended 30 June 2018, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there has been:

- i. No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read 'Irvan Stanley', with a long horizontal line extending to the right.

Irvan Stanley
Registered Company Auditor
Registration No. 471858
Address - Suite 50, 328 Albany Highway, Victoria Park WA 6100

Dated the 4 October 2018

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF BREWERIES AND BOTTLEYARDS
EMPLOYEES' INDUSTRIAL UNION OF WORKERS OF
WESTERN AUSTRALIA**

Opinion

We have audited the financial report of Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union"), which comprises the Balance Sheet as at 30 June 2018, the Income Statement and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee of Management's Statement.

In our opinion, the accompanying financial report of Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia, is in accordance with the *Corporations Act 2001*, including:

- a) giving a true and fair view of the Union's financial position as at 30 June 2018 and of its financial performance for the year then ended;
- b) complying with Australian Accounting Standards, the Corporations Regulations 2001 and the requirements imposed by the IR Act (WA);
- c) The Union has kept satisfactory accounting records for the financial year including records of:
 - (i) The sources and nature of the Union's income, including membership subscriptions and other income from members; and
 - (ii) The nature of and reasons for the Union's expenditure.
- d) No person has contravened or failed to comply with Section 74 of the IR Act (WA);
- e) All information and explanations that officers and employees of the Union were required to provide have been provided; and
- f) There were no deficiency, failure or shortcoming in any matters referred to in (a) to (e) above.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Union in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the Committee of Management of the Union, would be in the same terms if given to the Committee of Management as at the time of this auditor's report.

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

Other information

The Committee of Management is responsible for the other information. The other information comprises the information included in the Union's annual report for the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of the Committee of Management for the financial report

The Committee of Management of the Union is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the *Corporations Act 2001* and the Industrial Relations Act 1979 ("IR Act (WA)") and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <<http://www.auasb.gov.au/Home.aspx>>. This description forms part of our auditor's report.



Irvan Stanley

Registered Company Auditor

Registration No. 471858

Address – Suite 50, 328 Albany Highway, Victoria Park WA 6100

Date: 4 October 2018



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ABN: 90 627 130 072

DISCLAIMER

TO THE MEMBERS OF BREWERIES AND BOTTLEYARDS EMPLOYEES' INDUSTRIAL UNION OF WORKERS OF WESTERN AUSTRALIA

The additional financial data presented in the following pages is in accordance with the records of the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the "Union") which have been subjected to the auditing procedures applied in my statutory audit of the Union for the year ended 30 June 2018. It will be appreciated that my statutory audit did not cover all details of the additional financial data. Accordingly, I do not express an opinion on such financial data and I give no warranty on accuracy or reliability in respect of the data provided. Neither the firm nor any member or employee of the firm undertakes responsibility in any way whatsoever to any person (other than the Union) in respect of such data, including any errors or omissions therein however caused.

Dated the 4th October 2018

A handwritten signature in black ink, appearing to read 'IRVAN STANLEY', is written over a horizontal line.

IRVAN STANLEY
Registered Company Auditor
Registration No. 471858
Address – Suite 50, 328 Albany Highway, Victoria Park WA 6100

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Depreciation Schedule for the year ended 30 June, 2018

		Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Priv	CWDV	PROFIT			LOSS		
					Date	Consid	Date	Cost	Value	T	Rate			Deprec	Upto	+	Above	Total	-
Office Furniture & Equipment																			
Banner	2,057.00 30/06/88	2,057	0.00	167		0		0	167	D	7.50	12	0	155	0	0	0	0	0
Dictating Machine	46.00 30/06/88	46	0.00	0		0		0	0	D	15.00	0	0	0	0	0	0	0	0
Frame & Oil Painting	239.00 30/06/88	239	0.00	0		0		0	0	D	7.50	0	0	0	0	0	0	0	0
Loudspeaker System	761.00 30/06/88	761	0.00	0		0		0	0	D	17.70	0	0	0	0	0	0	0	0
Stand For Banner	345.00 30/06/88	345	0.00	34		0		0	34	D	7.50	3	0	31	0	0	0	0	0
Office Chairs (9)	610.00 04/05/89	610	0.00	20		0		0	20	D	11.25	2	0	18	0	0	0	0	0
Fridge	589.00 10/05/89	589	0.00	65		0		0	65	D	7.50	5	0	60	0	0	0	0	0
Calculator	199.00 19/08/90	199	0.00	0		0		0	0	D	18.00	0	0	0	0	0	0	0	0
Safe	1,199.00 21/08/90	1,199	0.00	92		0		0	92	D	9.00	8	0	84	0	0	0	0	0
Filing Cabinet	205.00 18/10/90	205	0.00	0		0		0	0	D	13.50	0	0	0	0	0	0	0	0
Blinds	736.00 18/10/90	736	0.00	14		0		0	14	D	13.50	2	0	12	0	0	0	0	0
Tables	300.00 18/10/90	300	0.00	0		0		0	0	D	13.50	0	0	0	0	0	0	0	0
Vinyl Desks (3)	1,170.00 18/10/90	1,170	0.00	22		0		0	22	D	13.50	3	0	19	0	0	0	0	0
Typist Chairs (4)	1,558.00 19/10/90	1,558	0.00	28		0		0	28	D	13.50	4	0	24	0	0	0	0	0
Executive Chairs (2)	1,816.00 19/10/90	1,816	0.00	36		0		0	36	D	13.50	5	0	31	0	0	0	0	0
Office Plaque	290.00 26/11/90	290	0.00	23		0		0	23	D	9.00	2	0	21	0	0	0	0	0
Office Sign	480.00 07/01/91	480	0.00	38		0		0	38	D	9.00	3	0	35	0	0	0	0	0
NEC Ranger Telephone System	2,100.00 21/03/94	2,100	0.00	11		0		0	11	D	20.00	2	0	9	0	0	0	0	0
Security System	1,214.00 09/04/94	1,214	0.00	1		0		0	1	D	30.00	0	0	1	0	0	0	0	0
Facsimile Machine	1,050.00 28/04/94	1,050	0.00	2		0		0	2	D	25.00	0	0	2	0	0	0	0	0
Shredder	459.00 28/04/94	459	0.00	2		0		0	2	D	20.00	0	0	2	0	0	0	0	0
Filing Cabinet	250.00 05/05/94	250	0.00	0		0		0	0	D	20.00	0	0	0	0	0	0	0	0
Printer	565.00 28/06/94	565	0.00	1		0		0	1	D	40.00	0	0	1	0	0	0	0	0
Filing Cabinet	50.00 11/06/98	50	0.00	0		0		0	0	D	20.00	0	0	0	0	0	0	0	0
Reception/Partitions	5,039.00 22/07/98	5,039	0.00	73		0		0	73	D	20.00	15	0	58	0	0	0	0	0
Kambrook Vacuum Cleaner	135.00 25/08/00	135	0.00	0		0		0	0	D	100.00	0	0	0	0	0	0	0	0
Shelving	1,411.00 25/10/00	1,411	0.00	32		0		0	32	D	20.00	6	0	26	0	0	0	0	0
Visitor Chairs (2)	40.00 26/04/01	40	0.00	0		0		0	0	D	100.00	0	0	0	0	0	0	0	0
Desk	17.00 26/04/01	17	0.00	0		0		0	0	D	100.00	0	0	0	0	0	0	0	0
Large Multisplit Airconditioning Unit	2,953.00 22/02/02	2,953	0.00	572		0		0	572	D	10.00	57	0	515	0	0	0	0	0

The accompanying notes form part of these financial statements.

Breweries And Bottleyards Employees' Industrial Union Of Workers Of WA

ABN 73 507 364 966

Depreciation Schedule for the year ended 30 June, 2018

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT		LOSS				
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above	Total -	Priv	
Advantage Computer System (4)	7,488.00	27/06/05	7,488	0.00	24		0	0	24	D	37.50	9	0	15	0	0	0	0
OKI 5540 Printer	3,904.00	04/08/05	3,904	0.00	260		0	0	260	D	20.00	52	0	208	0	0	0	0
Cabinets/Shelving (Filing Room)	2,937.00	09/11/05	2,937	0.00	524		0	0	524	D	13.50	71	0	453	0	0	0	0
Computer (Reception)	1,755.00	31/01/06	1,755	0.00	17		0	0	17	D	33.00	6	0	11	0	0	0	0
Phone	218.00	16/11/06	218	0.00	19		0	0	19	D	20.00	4	0	15	0	0	0	0
HP Laser Printer	635.00	27/06/08	635	0.00	1		0	0	1	D	50.00	0	0	1	0	0	0	0
LCD Monitor	244.00	27/06/08	244	0.00	1		0	0	1	D	50.00	0	0	1	0	0	0	0
Uniden Phone Handset	224.00	27/06/08	224	0.00	29		0	0	29	D	20.00	6	0	23	0	0	0	0
Lanier MP2000L Digital Copier	2,943.00	02/09/08	2,943	0.00	29		0	0	29	D	40.00	12	0	17	0	0	0	0
Panasonic Air Conditioning Units (2)	4,268.00	19/12/13	4,268	0.00	1,953		0	0	1,953	D	20.00	391	0	1,562	0	0	0	0
Office Blinds	854.00	11/04/18	854	0.00	0	0	11/04/18	854	854	D	20.00	38	0	816	0	0	0	0
	<u>53,331</u>		<u>4,090</u>		<u>0</u>			<u>854</u>	<u>4,944</u>			<u>718</u>	<u>0</u>	<u>4,228</u>				
									Deduct Private Portion			<u>0</u>						
									Net Depreciation			<u>718</u>						

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The accompanying notes form part of these financial statements.



7 December 2018

Ms Emma Alliss
Secretary
Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia
Sent via email: emma@beu.org.au

Dear Ms Alliss,

Lodgement of Financial Report - Reminder to lodge

The Registered Organisations Commission's (the ROC) records disclose that the financial year of the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia (the reporting unit) ended on the 30 June 2018.

As you would be aware, the *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires that a reporting unit prepare a financial report in accordance with the RO Act, make it available to the members and then must lodge the financial report within 14 days after the general meeting of members, or if the rules of the reporting unit allow, the Committee of Management meeting (s.268).

The maximum period of time allowed under the RO Act for the full financial report to be presented to a general meeting of members or a committee of management meeting is six months after the expiry date of its financial year (s.253, s254, s265, s.266, s.268). The full report must be lodged with the ROC within 14 days of that meeting.

The ROC encourages your reporting unit to lodge its financial report at the earliest opportunity in order to ensure compliance with its obligations. Failure of a reporting unit to lodge its financial report is a breach of a civil penalty provision of the RO Act. This can result in the Commissioner instituting an inquiry or investigation into a reporting unit's non-compliance under Chapter 11, Part 4 of the RO Act. The actions available to the Commissioner following an investigation include issuing Federal Court legal proceedings for breach of a civil penalty provision. The orders available to the Federal Court include imposition of a pecuniary penalty on the organisation or individual officer, whose conduct led to the contravention, of up to \$105,000 per contravention on the organisation and up to \$21,000 per contravention on an officer whose conduct led to the contravention.

We encourage you to lodge the full financial report directly to regorgs@roc.gov.au. That is the official email address for electronic lodgements of material related to registered organisations matters.

Should you seek any clarification in relation to the above, please contact me on (03) 9954 2931 or via email at Sam.Gallichio@roc.gov.au.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Sam Gallichio'.

Sam Gallichio
Registered Organisations Commission



25 September 2018

Ms Emma Alliss
Secretary
Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia, The

By Email: emma@beu.org.au

Dear Ms Alliss,

**Re: Lodgement of Financial Report - [FR2018/136]
*Fair Work (Registered Organisations) Act 2009 (the RO Act)***

The financial year of the Breweries and Bottleyards Employees' Industrial Union of Workers of Western Australia, The (the reporting unit) ended on 30 June 2018. This is a courtesy letter to remind you of the reporting unit's obligations regarding financial reporting.

Loans Grants and Donations Statement

The reporting unit is required to lodge a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 for the reporting unit during its financial year. Section 237 of the RO Act requires this statement to be lodged with the Registered Organisations Commission (the ROC) within 90 days of the end of the reporting unit's financial year, namely on or before 28 September 2018.

The attached fact sheet *Loans Grants and Donations (FS 009)* summarises the requirements of the Loans Grants and Donations Statement. A sample statement of loans, grants or donations is available on our [website](#).

It should be noted that s.237 is a civil penalty provision. If a loan, grant or donation over \$1000 has been made, failure to lodge a statement of loans, grants and donations (including failure to lodge on time) may result in legal proceedings being issued with the possibility of a pecuniary penalty. Currently penalties are up to \$105,000 for each contravention for a body corporate and up to \$21,000 for each contravention for an individual and may be imposed upon your organisation and/or an officer whose conduct led to the contravention.

Financial report

The RO Act sets out a particular chronological order in which your financial report must be prepared, audited, provided to members, presented to a meeting and then lodged with the ROC. The attached document *Summary of Financial Reporting timelines (FS 008)* summarises these requirements.

We emphasise that the reporting unit is required to present its audited financial report to a meeting (either of members or of the committee of management, depending on its rules) no later than 30 December 2018 (s.266). The full financial report must be lodged with the ROC within 14 days of that meeting (s.268).

When assessing your financial report, we will continue to focus closely on timelines as well as how loans, grants and donations are reported (see attached *Loans Grants and Donations* fact sheet FS 009). The financial report must break down the amounts of grants and donations and these figures will be compared to the loans, grants and donations statement.

You can visit our website for more information regarding [financial reporting](#), and fact sheets regarding [financial reporting processes and requirements](#). A model set of financial statements developed by the

ROC is also available on our website. 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.

It should be noted that s.268 of the RO Act is a civil penalty provision. Failure to lodge the full financial report (including failure to lodge on time) may result in legal proceedings being issued with the possibility of a pecuniary penalty, as set out above, being imposed upon your organisation and/or an officer whose conduct led to the contravention (s.268).

Auditor's report

When assessing the financial report we will also focus on the structure and content of the auditor's report to ensure that it complies with the revisions made to the Auditing Standards which came into operation with effect from 15 December 2016. Please find [here](#) a link to guidance note *Illustrative Auditor's Report* (GN 004) relating to these requirements (also available on our website).

REMINDER

YOUR AUDITOR MUST BE REGISTERED (s.256)

You must ensure that your auditor is registered by the Registered Organisations Commissioner. A list of registered auditors is available on our [website](#).

Contact

Should you require any clarification in relation to the above, please email regorgs@roc.gov.au.

Yours faithfully,



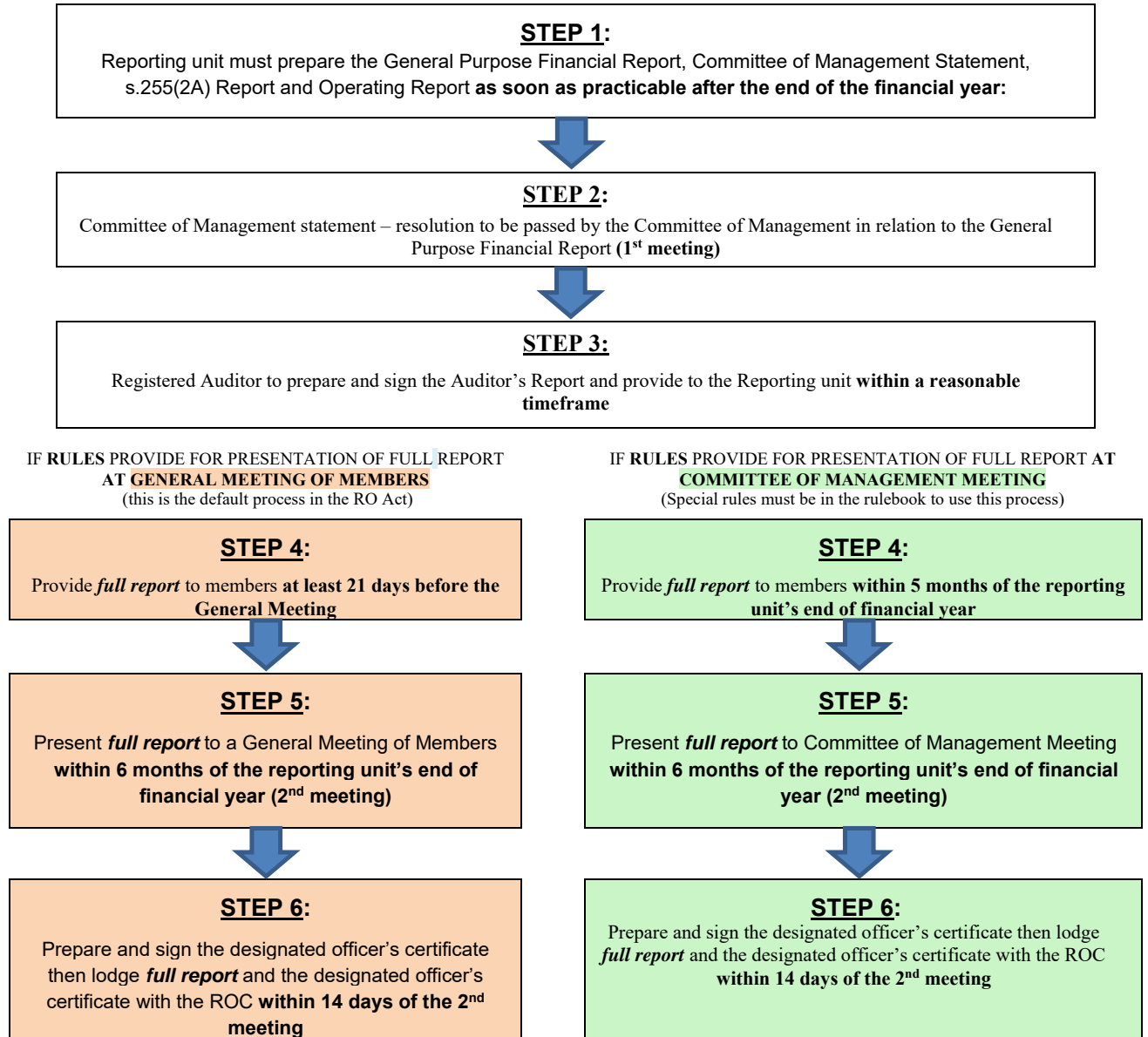
Sarah Wilkin
Registered Organisations Commission

Fact sheet

Summary of financial reporting timelines – s.253 financial reports

General Information:

- The **full report** consists of the General Purpose Financial Report, Committee of Management Statement, Operating report, s.255(2A) Report and signed Auditors' Report
- For an explanation of each of the steps below see our [Fact sheet—financial reporting process](#).



Fact sheet



Australian Government
Registered Organisations Commission

FS 009
(19 June 2017)

Fact sheet

Loans, Grants & Donations

The Loans, Grants & Donations Requirements

The *Fair Work (Registered Organisations) Act 2009* (the RO Act) requires an organisation or branch to lodge a loans, grants and donations statement (the statement) within **90 days** of the ending of the financial year.

Under the Commissioner's Reporting Guidelines, a reporting unit's General Purpose Financial Report (the financial report) must break down the amounts of grants and donations (see below). The figures in the financial report will be compared to the loans, grants and donations statement.





The Loans, Grants & Donations Statement



Section 237 of the RO Act applies to every loan, grant and donation made by an organisation or branch during the financial year that exceeds \$1000. The following information must be supplied to the Registered Organisations Commission (the ROC) for each relevant loan, grant or donation:

- the amount,
- the purpose,
- the security (if it is a loan),
- the name and address of the person to whom it was made,* and
- the arrangements for repaying the loan.*

*The last two items are not required if the loan, grant or donation was made to relieve a member of the organisation (or their dependent) from severe financial hardship.

The statement must be lodged within 90 days of the end of the financial year and the ROC has a [Template Loans, Grants and Donations Statement](#) on its website. The ROC encourages branches and organisations to lodge the statement even if all of the figures are NIL. Common misconceptions Over the years, staff of the Commission have noted that there are some common misunderstandings made in relation to the Statement. They include:

Misconception	Requirement
 Only reporting units must lodge the Statement.	 All branches and organisations, regardless of whether they lodge a financial report, must lodge the statement within 90 days of the end of the financial year. An organisation cannot lodge a single statement to cover all of its branches.
 Employees can sign the Statement.	 The statement must be signed by an elected officer of the relevant branch.

	Statements can be lodged with the financial report.		The deadline for the statement is much shorter (90 days) and if it is lodged with the financial report it is likely to be late.
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Grants & Donations within the Financial Report

Item 16(e) of the Commissioner’s Reporting Guidelines requires the reporting unit to separate the line items relating to grants and donations into grants or donations that were \$1000 or less and those that exceeded \$1000.

As such, the note in the financial report relating to grants and donations will have four lines. In the [ROC's Model Statements](#) the note appears as follows:

Note 4E: Grants ~~OR~~ donations*

Grants:	[Current year]	[Previous year]
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:		
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Total grants or donations	-	-

The Commissioner’s Reporting Guidelines requires that these line items appear in the financial report even if the figures are NIL.

Implications for filing the Financial Report

During their review of the financial report staff of the ROC may confirm that the figures in the financial report match the disclosures made in the statement. Any inconsistencies in these figures will be raised with the organisation or branch for explanation and action.

This may involve lodging an amended loans, grants or donations statement. Any failure to lodge a loans, grants or donations statement or lodging a statement that is false or misleading can attract civil penalties under the RO Act.

If a reporting unit did not fully comply with these requirements in their last financial report, its filing letter will have included a statement reminding the reporting unit of its obligations.

It is strongly recommended that all reporting units review their filing letters from the previous financial year to ensure any targeted concerns are addressed in their latest financial report. Failure to address these individual concerns may mean that a financial report cannot be filed.

Previous financial reports and filing letters are available from the website.

Further information

If you have any further questions relating to the loan, grant and donation disclosure requirements in the statement or the financial report, please contact the ROC on regorgs@roc.gov.au