



CERTIFICATE

Fair Work (Registered Organisations) Act 2009

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

National Electrical Contractors Association, The-Western Australia Chapter
(FR2013/191)

MR ENRIGHT

MELBOURNE, 29 JANUARY 2014

Reporting unit's financial affairs encompassed by associated State body

[1] On 12 December 2013 an application was made under s.269(2)(a) of the *Fair Work (Registered Organisations) Act 2009* (the Act) by National Electrical Contractors Association, The-Western Australia Chapter (the Branch) for a certificate stating that the financial affairs of the Branch are encompassed by the financial affairs of The Electrical & Communications Association of Western Australia (the Association), an associated State body, in respect of the financial year ending 30 June 2013.

[2] On the same date, the Branch lodged a copy of the audited accounts of the Association with the Fair Work 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 Branch; and
- has, or purports to have, officers who are substantially the same as designated officers in relation to the Branch; 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 Branch 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 Branch 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 Branch and has been provided to the members of the Branch with copies of the accounts.

[5] I am satisfied that the financial affairs of the Branch in respect of the financial year ending 30 June 2013, are encompassed by the financial affairs of the Association and I certify accordingly under s.269(2)(a) of the Act.



DELEGATE OF THE GENERAL MANAGER

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9 December 2013

Ms Eve Anderson
Team Manager
Regulatory Compliance Branch
Fair Work Australia
11 Exhibition Street
MELBOURNE VIC 3000

Dear Ms Anderson,

**National Electrical Contractors Association, The-Western Australia Chapter
Annual Returns for Financial Year Ending 30 June 2013**

The National Electrical Contractors Association, Western Australia Chapter 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 2013**.

Relief Sought

- That the General Manager 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 Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009*.

Grounds and Reasons

Section 269 of the Act applies to The National Electrical Contractors Association, Western Australia Chapter (the 'Reporting Unit') on the following basis:

1. The Electrical & Communications Association 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.

The Reporting Unit is taken to have satisfied Part 3 of Chapter 8 of the Act on the following basis:

- a) The associated State body has, in accordance with the *Industrial Relations Act 1979 (WA)* prepared accounts, had those accounts audited, provided a copy of the audited accounts to its members, and has lodged the audited accounts with the Western Australian Industrial Registry;
- b) A copy of the audited accounts are attached hereto (See Attachment A);
- c) All the members of the Reporting Unit and the associated State body, at substantially the same time, have 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
- d) All members of the Reporting Unit have been provided with a copy of the Operating Report. A copy of the Operating Report is attached hereto (See Attachment B).

The National Electrical Contractors Association, Western Australia Chapter 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



Garry Itzstein
Secretary



national
electrical and
communications
association

WESTERN AUSTRALIA CHAPTER

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“ATTACHMENT B”

THE NATIONAL ELECTRICAL CONTRACTORS ASSOCIATION, WESTERN AUSTRALIA CHAPTER

Operating report for year ended 30 June 2013 – s254

Principal Activities

The principal activities of the Chapter during the reporting period were to provide services and representation to the members, consistent with the objects of the Association.

The Chapter's principal activities result in improving the business environment for the membership, particularly with respect to negotiated and arbitrated employee wages outcomes.

There were no significant changes in the nature of the Chapter's principal activities during the reporting period.

Manner of Resignation

Members may resign from the Chapter in accordance with Rule 7, which reads as follows:

- a) *Subject to Rule 8 below, a member, including a provisional member, associate member and a Life member, may discontinue his membership with the Association by giving written notice of resignation to the Association and serving such notice of resignation on the Association by:*
 - i) *Delivering the notice personally to the registered office of the Association, or*
 - ii) *Sending by certified mail to the address mentioned in sub paragraph (i) or to the address of the Association as ascertained by referring to a current directory of telephone numbers.*
 - iii) *In a format approved by the Executive.*
- b) *The notice of resignation takes effect on the day on which it was served on the Association or on a later day specified in the notice.*
- c) *A member who has ceased to be eligible to be a member of the Association or who has become disqualified from continuing, as a member shall upon request being made to the Secretary and with the approval of the Executive be issued with a notification of clearance and thereupon membership of such member shall terminate.*
- d) *Subject to Rule 8, nothing in this Rule prevents the Association from recovering all unpaid fees, fines, levies or other dues payable by a member under the Rules to the end of the period covered by the notice or upon the date of issue of a clearance card.*

Trustee or director of trustee company of superannuation entity or exempt public sector superannuation scheme

No officers of the Chapter held positions of Trustee or director of a Trustee Company of a superannuation entity or exempt public sector superannuation scheme.

Number of Members

The number of members recorded on the register of members of the Chapter as at the end of the reporting period was 810.

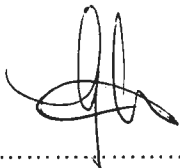
Number of Employees

The number of persons who were, at the end of the reporting period, employees of the Chapter was NIL (0).

Members of Chapter Council

The persons who held office as members of the Chapter Council during the reporting period were:

S. Higgins (Chapter President)
A. Charlton (Chapter Vice President)
W. Carter (Chapter Treasurer)
S. Cole (Chapter Executive)
I. Swain (Chapter Executive)
Z. Grego (Chapter Executive)
G. Baudains (Chapter Executive)
M. Green (Chapter Executive)
P. Mannion (Chapter Executive)
G. Itzstein (Chapter Secretary)



.....
Signed
Garry Itzstein
Chapter Secretary

Date: 9 December 2013



**THE ELECTRICAL AND COMMUNICATIONS
ASSOCIATION OF WESTERN AUSTRALIA**

ABN 19 295 806 769

The Electrical and Communications Association of Western Australia is a registered industrial organisation pursuant to the *Industrial Relations Act 1979* of Western Australia

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2013

**THE ELECTRICAL AND COMMUNICATIONS
ASSOCIATION OF WESTERN AUSTRALIA
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**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2013**

	Notes	2013 \$	2012 \$
REVENUE			
Revenue	3 (a)	1,357,480	1,307,327
Other Income	3 (b)	2,739,565	2,584,565
Total revenue		<u>4,097,045</u>	<u>3,891,892</u>
LESS EXPENDITURE:			
Service delivery costs	3 (c)	2,434,475	2,193,405
Depreciation	3 (d)	98,036	38,163
Impairment	3 (d)	27,000	3,000
Loss on revaluation of investment properties	3 (d)	295,000	100,000
Loss on sale of non-current assets	3 (d)	257	2,914
Employee benefits	3 (d)	1,975,930	1,402,113
Total expenditure		<u>4,830,698</u>	<u>3,739,595</u>
Surplus/(deficit) for the year		(733,653)	152,297
Retained earnings at beginning of year		<u>5,467,464</u>	<u>5,315,167</u>
Retained earnings at end of year		<u>4,733,811</u>	<u>5,467,464</u>

The accompanying notes form part of these financial statements.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
BALANCE SHEET AS AT 30 JUNE 2013**

	Notes	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	291,461	1,354,263
Trade and other receivables	5	970,993	322,136
Stocks	6	28,895	-
Other current assets		50,061	49,591
TOTAL CURRENT ASSETS		1,341,410	1,725,990
NON-CURRENT ASSETS			
Financial assets	7	634,639	494,613
Property, plant and equipment	8	270,868	224,275
Investment properties	9	4,880,000	5,175,000
Intangible assets	10	35,000	27,000
TOTAL NON-CURRENT ASSETS		5,820,507	5,920,888
TOTAL ASSETS		7,161,917	7,646,878
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	1,493,068	1,237,404
Provisions	12	78,100	85,072
TOTAL LIABILITIES		1,571,168	1,322,476
NET ASSETS		5,590,749	6,324,402
EQUITY			
Retained earnings		4,733,811	5,467,464
Asset revaluation reserve	13	856,938	856,938
TOTAL EQUITY		5,590,749	6,324,402

The accompanying notes form part of these financial statements.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2013**

	Notes	2013 \$	2012 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Operations		3,627,822	4,092,692
Payments to suppliers and employees		(4,537,428)	(3,358,932)
Interest received		25,554	42,820
Net cash inflow/(outflow) from operating activities		<u>(884,052)</u>	<u>776,580</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment and motor vehicles		(181,289)	(175,104)
Proceeds from sale of property, plant and equipment, and motor vehicles		37,540	25,227
Payment from investments		-	28,238
Payment for intangible assets		(35,000)	(30,000)
Net cash outflow from investing activities		<u>(178,749)</u>	<u>(151,638)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings		-	(109,000)
Net cash (outflows) from financing activities		<u>-</u>	<u>(109,000)</u>
Net increase/(decrease) in cash held		(1,062,801)	515,942
Cash at the beginning of the financial year		1,354,262	838,321
Cash at the end of the financial year	4	<u>291,461</u>	<u>1,354,263</u>
RECONCILIATION OF SURPLUS NET CASH FLOW FROM OPERATING ACTIVITIES			
Surplus/(loss) for the year		(733,653)	152,297
Plus (minus) non-cash items:			
Depreciation		98,036	38,163
Amortisation		27,000	3,000
Loss on sale of non-current assets		257	2,914
Profit on sale of non-current assets		(1,137)	-
Loss on revaluation of investment properties		295,000	100,000
Reversal of impairment of financial asset		(140,025)	(27,388)
Change in assets and liabilities			
Decrease in receivables		(648,857)	294,541
Decrease/(Increase) in other current assets		(29,365)	79,482
(Decrease)/ Increase in payables		255,664	103,239
Increase in provisions		(6,972)	30,332
Net cash inflow from operating activities		<u>(884,052)</u>	<u>776,580</u>

The accompanying notes form part of these financial statements.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared to satisfy the reporting requirement of the *Industrial Relations Act 1979*. The Electrical and Communications Association of Western Australia is a registered industrial organisation pursuant to the *Industrial Relations Act 1979* of Western Australia and is the Western Australian Chapter of the National Electrical Contractors Association. The Committee of Management has determined that the Association is not a reporting entity.

The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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

(a) Consolidated financial statements

Consolidated financial statements have not been prepared for the entity and its subsidiaries because neither the entity nor the group is a reporting entity and the management committee have decided not to comply with AASB 127 Consolidated and Separate Financial Statements.

(b) Property, Plant and Equipment

Property, plant and equipment are carried at cost, less, where applicable, any accumulated depreciation. The depreciable amount of all fixed assets, including building and capitalised lease assets, but excluding freehold land, is depreciated on a diminishing value basis over their useful lives to the association commencing from the time the asset is held ready for use. Profit and losses on disposal of property, plant and equipment are taken into account in determining the result for the year.

(c) Investment Property

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Association. Investment property is carried at fair value, representing open-market value determined by external valuers every year. Changes in fair values are recorded in the income statement as part of other income.

(d) Impairment of Assets

At each reporting date, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

(e) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(f) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(g) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Membership income is recognised on a straight line proportional basis over the duration of the membership. Memberships received in advance for future financial years are recognised as a liability.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

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

(h) Financial assets

Financial assets are classified at fair value through profit or loss when they are held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

(i) Intangible assets

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

(j) Comparative Figures

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

NOTE 2: INCOME TAX

The Association has self assessed itself to be exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

NOTE 3: REVENUE, OTHER INCOME AND EXPENSES	2013	2012
	\$	\$
(a) Revenue		
Membership Income	1,051,338	1,005,009
Administration	177,000	189,500
Commissions	97,342	84,978
Financial administration	31,800	27,840
Total Revenue	<u>1,357,480</u>	<u>1,307,327</u>
 (b) Other income		
Interest received	25,554	42,820
Rent	342,772	329,745
Gain on revaluation of investment properties	-	-
Reversal of impairment of financial asset	140,025	27,388
Profit on sale of non-current assets	1,137	-
SAA and publications income	189,814	408,556
Sponsorship	-	32,879
Group management	810,271	794,340
Administration recovery	163,361	-
Marketing recovery	167,880	-
Other Income	440,386	445,245
Members' activities revenue	458,365	503,592
Total Other Income	<u>2,739,565</u>	<u>2,584,565</u>
 Total Income	<u>4,097,045</u>	<u>3,891,892</u>
 (c) Service Delivery Costs		
Membership expense	211,380	166,912
Members activities expenses	580,480	554,670
Administration	320,260	174,175
IT costs	45,482	49,704
Group Management	148,895	148,227
Marketing	173,893	82,095
Professional costs	247,921	287,930
SAA and publications	198,395	382,612
Sundry employee costs	156,219	123,736
Other expenditure	351,550	223,344
Total service delivery costs	<u>2,434,475</u>	<u>2,193,405</u>
 (d) Expenses		
Depreciation	98,036	38,163
Impairment	27,000	3,000
Fair value loss on revaluation of investment property	295,000	100,000
Loss on sale of non-current assets	257	2,914
Employee benefits	1,975,930	1,402,113
Total expenses	<u>\$2,396,223</u>	<u>\$1,546,190</u>

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

	2013 \$	2012 \$
4. CASH AND CASH EQUIVALENTS		
Cash on hand	486	500
Cash at bank	290,975	1,353,763
	<u>291,461</u>	<u>1,354,263</u>
5. TRADE AND OTHER RECEIVABLES		
Trade receivables	765,860	296,637
Other receivables	205,133	25,499
	<u>970,993</u>	<u>322,136</u>
6. STOCKS		
Standards purchased for resale	28,895	-
	<u>28,895</u>	<u>-</u>
7. FINANCIAL ASSETS		
Investment in NECA WA Group Property Trust	634,638	494,612
Investment in NECA Legal (WA) Pty Ltd	1	1
	<u>634,639</u>	<u>494,613</u>
Balance of investment as at 1 July	494,613	386,463
Movement in net assets of NECA WA Group Property Trust	25,026	80,762
Reversal of impairment of financial asset	115,000	27,388
	<u>634,639</u>	<u>494,613</u>
Units at \$1 each held in NECA WA Group Property Trust	826,439	826,439
Ordinary shares at \$1 each held in NECA Legal (WA) Pty Ltd	1	1

During the year the NECA WA Group Property Trust transferred asset and liabilities from the entity with a net asset value of \$NIL (2012: net liability value of \$80,762), were offset against the investment value.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

8. PROPERTY, PLANT AND EQUIPMENT

	2013 \$	2012 \$
Plant & equipment – at cost	119,178	114,591
LESS: Accumulated depreciation	<u>(98,169)</u>	<u>(92,047)</u>
	<u>21,009</u>	<u>22,544</u>
Fixtures & fittings – at cost	101,645	101,645
LESS: Accumulated depreciation	<u>(98,596)</u>	<u>(96,972)</u>
	<u>3,049</u>	<u>4,673</u>
Motor vehicles – at cost	340,005	238,253
LESS: Accumulated depreciation	<u>(93,195)</u>	<u>(41,195)</u>
	<u>246,810</u>	<u>197,058</u>
Total property, plant and equipment	<u>270,868</u>	<u>224,275</u>

9. INVESTMENT PROPERTIES

Land and Building (9 Cressall Road, Balcatta)	<u>4,050,000</u>	<u>4,050,000</u>
Land and Building (9 Prowse Street, West Perth)	<u>830,000</u>	<u>1,125,000</u>
Total investment properties at fair value	<u>4,880,000</u>	<u>5,175,000</u>

The basis of the valuation of investment properties is fair value, being the amounts for which the properties could be exchanged between willing parties in an arm's length transaction, based on current prices in an active market for similar properties in the same location and subject to similar leases. The fair values of the investment properties at 9 Cressall Road, Balcatta and 9 Prowse Street, West Perth, have been arrived at on the basis of independent valuations performed on 26 June 2012 and 10 June 2013 respectively, by a licensed Certified Practising Valuer.

**THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF
WESTERN AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013**

10. INTANGIBLE ASSETS

Net carrying amount of Elecjobs website	-	27,000
Capitalised software development	<u>35,000</u>	<u>-</u>
Total intangible assets	<u>35,000</u>	<u>27,000</u>
Cost at 1 July	30,000	-
Additions	<u>35,000</u>	<u>30,000</u>
Cost at 30 June	<u>65,000</u>	<u>30,000</u>
Accumulated amortisation at 1 July	(3,000)	-
Impairment	<u>(27,000)</u>	<u>(3,000)</u>
Accumulated amortisation at 30 June	<u>(30,000)</u>	<u>(3,000)</u>
Net carrying amount at 30 June	<u>35,000</u>	<u>27,000</u>

The website has been amortised in full by 30 June 2013 as the Executive has resolved to discontinue the website as it was not contributing a positive return to the results of the Association.

A useful life of 3 years is used in the calculation of amortisation of capitalised software development.

11. TRADE AND OTHER PAYABLES

	2013	2012
	\$	\$
Trade payables	153,876	16,716
Other payables	268,079	186,122
Petrol deposits	37,943	37,943
Income received in advance	<u>1,033,170</u>	<u>996,623</u>
	<u>1,493,068</u>	<u>1,237,404</u>

12. PROVISIONS

Provision for annual leave	52,376	61,482
Provision for long service leave	<u>25,724</u>	<u>23,590</u>
	<u>78,100</u>	<u>85,072</u>

13. RESERVES

Asset Revaluation Reserve

This reserve records the revaluation of property, plant and equipment.

14. ADMINISTRATION SCHEMES

- REDUNDANCY ADMINISTRATION
- SEVERANCE SCHEME ADMINISTRATION

The above are employee cessation schemes administered for the benefit of members. The results of such schemes do not form part of the trading results of the Association. However income earned for their administration is revenue of the Association.

STATEMENT BY THE EXECUTIVE

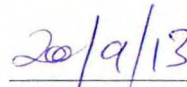
The Executive of the Electrical and Communications Association of Western Australia has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.


In the opinion of the Executive, the financial statements as set out on pages 1 to 11:

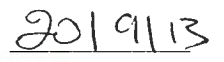
1. Presents a true and fair view of the financial position of the Electrical and Communications Association of Western Australia as at 30 June 2013 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the Electrical and Communications Association of Western Australia will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Executive and is signed for and on behalf of the Executive by:


Simon Higgins


Date


Wayne Carter


Date

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
THE ELECTRICAL AND COMMUNICATIONS ASSOCIATION OF WESTERN AUSTRALIA

We have audited the accompanying financial report, being a special purpose financial report, of the Electrical and Communications Association of Western Australia (the Association), which comprises the statement of financial position as at 30 June 2013, the statement of comprehensive income, and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee is responsible for the preparation of the financial report, and have determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Industrial Relations Act 1979 (WA)* and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Opinion

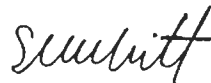
In our opinion, the financial report presents fairly, in all material respects, the financial position of the Association as of 30 June 2013 and its financial performance and its cash flows for the year then ended in accordance with the *Industrial Relations Act 1979 (WA)*.

Basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association to meet the requirements of the *Industrial Relations Act 1979 (WA)*. As a result, the financial report may not be suitable for another purpose



RSM BIRD CAMERON



S C CUBITT
Director

Perth, WA
Dated: 23 September 2013