



15 February 2019

Mr Peter O'Keeffe
Secretary, Western Australian Branch
Shop, Distributive and Allied Employees' Association

Dear Mr O'Keeffe

Re: – Financial reporting – Shop, Distributive and Allied Employees' Association, Western Australian Branch - for year ending 30 June 2018 (FR2018/170)

I refer to the financial report of the Western Australian Branch of the Shop, Distributive and Allied Employees' Association in respect of the year ending 30 June 2018. The documents were lodged with the Registered Organisations Commission ('the ROC') on 21 December 2018.

The financial report has been filed. The financial report was filed based on a primary review. This involved confirming whether the financial reporting timelines required under s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.268 of the RO Act were lodged and that various disclosure requirements under the Australian Accounting Standards, RO Act and reporting guidelines have been complied with. A primary review does not examine all disclosure requirements.

You are not required to take any further action in respect of the report lodged. However I make the following comments to assist when preparing the next report.

Documents must be lodged with ROC within 14 days after general meeting

Section 268 of the RO Act requires a copy of the full report and the designated officer's certificate to be lodged with the ROC within 14 days (or such longer period as the Commissioner allows) after presentation to the meeting referred to in section 266. The designated officer's certificate indicates that this meeting occurred on 5 December 2018. If this is correct the documents should have been lodged with the ROC by 19 December 2018.

Please note that if in future financial years the branch cannot lodge within the 14 day period prescribed, a written request for an extension of time, signed by a relevant officer, including any reason for the delay, must be made *prior to* the expiry of the 14 day period.

Officer's declaration statement – notes – meaning of particular reporting guidelines

Item 21 of the reporting guidelines states that if any activities identified within items 10-20 of the reporting guidelines have not occurred in the reporting period, a statement to this effect must be included either in the financial statements and notes or in an officer's declaration statement. The officer's declaration statement omitted nil activity information for the following category:

- pay affiliation fees to another (i.e. external) entity (e.g. any political party, any federation, congress, council or group of organisations, or any international body having an interest in industrial matters) [RG14(c)]

The omission appears to have occurred due to the disclosure at Note 4B of a payment to "Shop, Distributive and Allied Employees Association" ('SDAEA') described as "affiliation fees".

To clarify, the payment disclosed as 'affiliation fees' at Note 4B does not appear to fall within the meaning of RG14(c) because it is not a payment to another entity external to the SDAEA. Rather it

appears to fall within the meaning of RG14(b) because it appears to be a payment of “capitation or equivalent terminology used in the organization’s rules¹ or any other expense to another reporting unit” (i.e. of the SDAEA). This is consistent with the definition of ‘capitation fees’ in the Glossary in RG31 (see attached).

To ensure it is clear that the appropriate disclosure is made in respect of both (i) the kind of expense encompassed by RG14(b) and (ii) the kind of expense encompassed by RG14(c) I recommend that, since the term ‘affiliation fees’ has a specific meaning and common usage in the organisation, the ‘affiliation fees’ expense to the SDAEA be sufficiently descriptively distinguished from any ‘affiliation fees’ expense within the meaning of RG14(c).

Reporting Requirements

The ROC website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the s.253 reporting guidelines and a model set of financial statements. The ROC recommends that reporting units use these model financial statements to assist in complying with the RO Act, the s.253 Reporting Guidelines and Australian Accounting Standards. Access to this information is available via [this link](#).

Yours faithfully

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett
Financial Reporting
Registered Organisations Commission

¹ E.g. National rule 32

:NK
21st December 2018

Commissioner
Registered Organisations Commission
GPO Box 2983
MELBOURNE VIC 3001
regorgs@roc.gov.au

Dear Sir

RE: Financial Documents – 30 June 2018
Shop, Distributive and Allied Employees' Association, Western Australian Branch

Please find attached a copy of the Operating Report, General Purpose Financial Report and Auditor's Report in relation to the Shop, Distributive and Allied Employees' Association, Western Australian Branch for the year ended 30 June 2018.

The above mentioned documents contain the appropriate information and certificates as required by legislation and are submitted for filing.



Peter O'Keeffe
Branch Secretary

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Shop, Distributive and Allied Employees' Association, Western Australian Branch

FINANCIAL STATEMENTS 2017-18

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Independent Auditor's Report

To the members of the Shop, Distributive and Allied Employees' Association,
Western Australian Branch

Opinion

We have audited the **Financial Report** of the Shop, Distributive and Allied Employees' Association, Western Australian Branch (the Entity).

In our opinion, the accompanying Financial Report presents fairly, in all material respects, the financial position of the Entity as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with:

- *Australian Accounting Standards*; and
- any financial reporting requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisation) Act 2009*.

The **Financial Report** comprises:

- Statement of financial position as at 30 June 2018
- Statement of comprehensive income, Statement of changes in equity, and Statement of cash flows for the year then ended
- Notes including a summary of significant accounting policies
- Expenditure Report as required under subsection 255(2A) of the *Fair Work (Registered Organisation) Act 2009* for the year ended 30 June 2018.
- Committee of Management Statement
- Officer Declaration Statement

Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 Entity in accordance with 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 fulfilled our other ethical responsibilities in accordance with the Code.

Emphasis of matter – Going concern basis of preparation

We draw attention to Note 1 to the Financial Report, which describes the going concern basis of preparation. In the preparation of the Financial Report, the Committee of Management have assessed that the Entity's the use of the going concern basis of accounting is appropriate. Based on the audit



evidence we have obtained, we conclude that Management's use of the going concern basis of preparation is appropriate. Our opinion is not modified in respect of this matter.

Restriction on use and distribution

The Financial Report has been prepared to assist the members of the Shop, Distributive and Allied Employees' Association, Western Australian Branch in meeting the financial reporting requirements of the *Fair Work (Registered Organisations) Act 2009*.

As a result, the Financial Report and this Auditor's Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our report is intended solely for the members of the Shop, Distributive and Allied Employees' Association, Western Australian Branch and should not be used by parties other than the members of the Shop, Distributive and Allied Employees' Association, Western Australian Branch. We disclaim any responsibility for any reliance on this report, or on the Financial Report to which it relates, to any person other than the members of the Shop, Distributive and Allied Employees' Association, Western Australian Branch or for any other purpose than that for which it was prepared.

Other Information

Other Information is financial and non-financial information in the Shop, Distributive and Allied Employees' Association, Western Australian Branch's annual reporting which is provided in addition to the Financial Report and the Auditor's Report. The Committee of Management is responsible for the Other Information.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we 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.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Committee of Management for the Financial Report

The Committee of Management is responsible for:

- The preparation and fair presentation of the Financial Report in accordance with *Australian Accounting Standards* and any financial reporting requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisation) Act 2009*
- Implementing necessary internal control to enable the preparation of Financial Report that is free from material misstatement, whether due to fraud or error
- Assessing the Entity's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related



to going concern and using the going concern basis of accounting unless they either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- To obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- To issue an Auditor's Report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They 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 the 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/auditors_responsibilities/ar4.pdf. This description forms part of our Auditor's Report.

I declare that I am an approved auditor as defined by Regulation 4 of the *Fair Work (Registered Organisations) Regulations 2009*, a member of the Institute of Chartered Accountants in Australia and hold a current Public Practice Certificate.

KPMG

Matthew Beevers
Partner

Registration number (as registered by the
Registered Organisations Commissioner under
the *Registered Organisations Act 2009*):
AA2017/176

235 St Georges Terrace
Perth, WA, 6000

12 September 2018

Shop, Distributive and Allied Employees' Association, Western Australian Branch

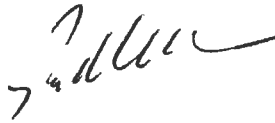
Certificate By Prescribed Designated Officer

for the year ended 30 June 2018

I Peter O'Keeffe being the Branch Secretary of the Shop, Distributive and Allied Employees' Association, Western Australian Branch certify:

- that the documents lodged herewith are copies of the full report for the Shop, Distributive and Allied Employees' Association, Western Australian Branch for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided via post to members of the reporting unit on or before *28th September 2018*; and
- that the full report was presented to a meeting of the Committee of Management of the reporting unit on *5 December 2018* in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



Name of prescribed designated officer: Peter O'Keeffe

Title of prescribed designated officer: Branch Secretary

Dated: 21st December 2018

Shop, Distributive and Allied Employees' Association, Western Australian Branch
Report Required under Subsection 255(2A)
for the year ended 30 June 2018

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2018.

	2018	2017
	\$	\$
Categories of expenditures		
Remuneration and other employment-related costs and expenses - employees	257,754	282,178
Advertising	-	-
Operating costs	921,939	754,306
Donations to political parties	-	-
Legal costs	-	-

Signature of designated officer:



Name and title of designated officer: Peter O'Keeffe, Branch Secretary

Dated: 12th September 2018

Shop, Distributive and Allied Employees' Association, Western Australian Branch

Operating Report

for the year ended 30 June 2018

The Committee of Management presents its report on the reporting unit for the financial year ended 30 June 2018.

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

a) *Major cases which the WA Branch either ran or were associated with:*

Good Guys

- The WA Branch's Federal Court application alleging various breaches of the 'General Protections' chapter of the Fair Work Act has been listed for hearing for early April 2019.

Four yearly review of modern awards - District/Location Allowances

- The WA Branch's applications for location allowances were heard in April 2018. The WA Branch is waiting for the Commission to hand down its decision.
- b) In addition to the above matters the WA Branch lodged about 22 unfair dismissal claims and four general protections claims with the Fair Work Commission on behalf of members. Most of those matters were settled to the satisfaction of the member. There were also a number of matters relating to dismissals and or underpayments which were settled to the satisfaction of the member without the need to lodge proceedings in the Commission. Further, the early intervention of industrial officers and organisers in industrial disputes which may have resulted in termination saved the employment of many members.
- c) The Union employed 25 organisers during the financial year with one of their functions being to visit retail, fast food and wholesale stores and distribution centres on a regular basis to recruit and service members. Organisers provided a valuable daily "hands on" service to members and were instrumental in solving industrial questions and problems as they arose.
- d) The WA Branch's members were covered by about 95 enterprise agreements (including agreements past their nominal expiry date but still in force). About ten agreements were negotiated by the National office and or the WA Branch and approved by the FWC during the 2017/18 financial year. The enterprise agreements provide improved wages, conditions and flexibilities for members in addition to the modern award and legislative safety net standards.
- e) The WA Branch has largely ceased its relationship with Slater & Gordon Lawyers, but has continued its relationship with Eureka Lawyers which has ensured members have had, and will continue to have, proper support and legal representation.

The WA Branch supports members and handles matters involving work related injuries commonly known as "workers' compensation", and has had about 40 ongoing files at any one time during the 2017/2018 financial year. The majority of those claims were settled in conjunction with Slater & Gordon or Eureka Lawyers.

**Shop, Distributive and Allied Employees' Association, Western Australian Branch
Operating Report (continued)**

for the year ended 30 June 2018

(1) Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year (continued)

- f) The WA Branch continued to provide training courses for its delegates during the 2017/2018 financial year.
- g) There have been no significant changes in the WA Branch's principal activities.

(2) Significant changes in financial affairs

There were no significant changes to the Branch's financial affairs that occurred during the year under review.

(3) Detail of the right of members to resign under S174 of the Fair Work (Registered Organisations) Act 2009

Members of the SDA are entitled to resign pursuant to section 174 Termination of Membership. The SDA strictly adheres to the resignation from membership provisions, contained therein. These rights include:

- Resignation by notice in writing.
- Resignation takes effect on the day it is received or the day specified in the notice or at the end of a two week period, whichever is applicable.

(4) Details of any officer or member of the reporting unit who is:

- a. A trustee of a superannuation entity or an exempt public sector superannuation scheme: or**
- b. A director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and**

Where being a member or officer of a registered organisation is a criterion for them holding such position

No officer or member of the reporting unit 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 an organisation.

Shop, Distributive and Allied Employees' Association, Western Australian Branch

Operating Report (continued)

for the year ended 30 June 2018

(5) Names of Committee of Management members and periods of positions held during the financial year

The following persons held office through the entire period 1 July 2017 to 30 June 2018 unless otherwise indicated:

Branch President	Grace Thomson (27 February 2018 – 30 June 2018)
Branch President	Joseph Bullock (1 July 2017 – 24 October 2017)
Branch Vice President	Pamela Bowman
Branch Secretary	Peter O'Keeffe
Branch Assistant Secretary	Ben Harris
Branch Treasurer	Tony Hoh
Management Member	Margaret Zurakowski
Management Member	Grace Thomson (1 July 2017 – 26 February 2018)
Management Member	Teegan Adams
Management Member	Trevor Cook
Management Member	Tennille Brymer (1 July 2017 – 11 April 2018)
Management Member	Michele Moyes
Management Member	Kerrie Pugh

(6) Number of members

The number of persons in the register of members is 22,328.

(7) Number of employees

The reporting unit employed 29 employees during the year.

(8) Other

- The report is signed and dated by the designated officer
- At point (1) the report contains a review of principal activities
- At point (2) are details of significant change of financial affairs
- At point (3) are details of the rights of members to resign
- At point (4) are details of superannuation trustees
- At point (5) are details of membership of the Committee of Management
- At point (6) are details of number of members
- At point (7) are details of number of employees

Signature of designated officer: 

Name and title of designated officer: Peter O'Keeffe, Branch Secretary

Dated: 12th September 2018

Shop, Distributive and Allied Employees' Association, Western Australian Branch

COMMITTEE OF MANAGEMENT STATEMENT


for the year ended 30 June 2018

On the 12th September 2018 the Committee of Management of the Shop, Distributive and Allied Employees' Association, Western Australian Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2018:

The Committee of management declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act);
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RO Act; and
 - (iv) where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - (v) where information has been sought in any request by a member of the reporting unit or Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; and
 - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.
- (f) no revenue has been derived from undertaking recovery of wages activity during the reporting period

This declaration is made in accordance with a resolution of the Committee of Management.

Signature of designated officer: 

Name and title of designated officer: Peter O'Keeffe, Branch Secretary

Dated: 12th September 2018

Shop, Distributive and Allied Employees' Association, Western Australian Branch

Statement of Comprehensive Income

for the year ended 30 June 2018

	<i>Note</i>	2018	2017
		\$	\$
Revenue			
Membership subscription		93	-
Levies	3A	180,461	10,700
Interest	3B	-	45
Total revenue		<u>180,554</u>	<u>10,745</u>
Other Income			
Grants and/or donations	3C	1,000,065	1,012,327
Total other income		<u>1,000,065</u>	<u>1,012,327</u>
Total income		<u>1,180,619</u>	<u>1,023,072</u>
Expenses			
Employee expenses	4A	(257,754)	(282,178)
Affiliation fees	4B	(740,065)	(742,327)
Administration expenses	4C	(180,461)	(10,700)
Audit fees	9	(1,413)	(1,275)
Other expenses	4D	-	(4)
Total expenses		<u>(1,179,693)</u>	<u>(1,036,484)</u>
Surplus/(deficit) for the year		<u>926</u>	<u>(13,412)</u>
Other comprehensive income			
Items that will not be subsequently reclassified to profit or loss			
Total comprehensive income/(loss) for the year		<u>926</u>	<u>(13,412)</u>

The above statement should be read in conjunction with the notes.

Shop, Distributive and Allied Employees' Association, Western Australian Branch

Statement of Financial Position

as at 30 June 2018

	<i>Note</i>	2018	2017
		\$	\$
Assets			
Current Assets			
Cash and cash equivalents	5A	277,465	264,062
Trade and other receivables	5B	2,727	14,358
Total current assets		280,192	278,420
Total assets		280,192	278,420
Liabilities			
Current liabilities			
Trade payables	6A	440	-
Other payables	6B	13,703	13,297
Total current liabilities		14,143	13,297
Total liabilities		14,143	13,297
Net assets		266,049	265,123
Equity			
General funds		-	-
Retained earnings		266,049	265,123
Total equity		266,049	265,123

The above statement should be read in conjunction with the notes.

Shop, Distributive and Allied Employees' Association, Western Australian Branch

Statement of Changes in Equity

for the year ended 30 June 2018

	General funds	Retained earnings	Total equity
	\$	\$	\$
Balance as at 1 July 2016	-	278,535	278,535
Deficit	-	(13,412)	(13,412)
Other comprehensive income	-	-	-
Closing balance as at 30 June 2017	-	265,123	265,123
Surplus	-	926	926
Other comprehensive income	-	-	-
Closing balance as at 30 June 2018	-	266,049	266,049

The above statement should be read in conjunction with the notes.

Shop, Distributive and Allied Employees' Association, Western Australian Branch

Statement of Cash Flows

for the year ended 30 June 2018

	Notes	2018 \$	2017 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from other reporting units	7B	1,099	-
Cash receipts from customers		1,180,619	1,209,000
Interest		-	45
Other		11,631	-
		<u>1,193,349</u>	<u>1,209,045</u>
Cash used			
Employees		(257,754)	(282,178)
Suppliers		(567)	630
Payment to other reporting units	7B	(921,625)	(753,027)
Net cash from operating activities		<u>13,403</u>	<u>174,470</u>
Net increase in cash held	7A	<u>13,403</u>	<u>174,470</u>
Cash & cash equivalents at the beginning of the reporting period		<u>264,062</u>	<u>89,592</u>
Cash & cash equivalents at the end of the reporting period	5A	<u>277,465</u>	<u>264,062</u>

The above statement should be read in conjunction with the notes.

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Note 1 Summary of significant accounting policies

1.1 Basis of preparation of the financial statements

The financial statements are Tier 1 general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisation) Act 2009*. For the purpose of preparing the general purpose financial statements, the Shop, Distributive and Allied Employees' Association, Western Australian Branch is a not-for-profit entity.

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 financial statements have been prepared using the going concern basis of preparation.

1.2 Comparative amounts

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

1.3 Significant accounting judgements and estimates

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard requirements

No accounting standard has been adopted earlier than the application date stated in the standard.

The accounting policies adopted are consistent with those of the previous financial year except for the following standards and amendments, which have been adopted for the first time this financial year:

- *AASB 2016-2 Amendment to Australian Accounting Standards – Disclosure Initiative Amendments to AASB 107*, which amends *AASB 107 Statement of Cash Flows* (August 2015) to require entities preparing financial statements in accordance with Tier 1 reporting requirements to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and no-cash changes.

The adoption of this amendment did not have an impact on the Reporting Unit as the Reporting Unit has no financing activities.

- AASB 2017-2 *Amendments to Australian Accounting Standards – Further Annual Improvements 2014-2016 Cycle*, which clarifies the scope of AASB 12 Disclosure of Interests in Other Entities by specifying that the disclosure requirements apply to an entity's interests in other entities that are classified as held for sale or discontinued operations in accordance with AASB 5 *Non-current Assets Held for Sale and Discontinued Operations*.

The nature and effects of the changes required by this standard has no material impact on the financial statements of the Reporting Unit.

Future Australian Accounting Standards Requirements

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to the future reporting period that are expected to have a future financial impact on Shop, Distributive and Allied Employees' Association, Western Australian Branch include AASB 9 Financial Instruments, which becomes mandatory from the Reporting Unit's 2019 financial statements, and AASB 15 Revenue from Contracts, AASB 16 Leases and AASB 1058 Income of Not-For-Profit Entities, which will become mandatory from the Reporting Unit's 2020 financial statements. The Reporting Unit does not plan to adopt these standards early and the extent of the impact has not been determined.

1.5 Revenue

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

Donations sufficient to meet the expenses of the Reporting Unit were received only from the Shop, Distributive and Allied Employees' Association, of Western Australia (SDAWA). These expenses include the federal affiliation fee and the international fund levy. The federal affiliation fee is based on 10% of the membership fees earned by the SDAWA in the previous financial year. The international fund levy is based on 1.5% of the membership fees earned by the SDAWA in the previous year. Donations are recognised when the donation is received or receivable.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Interest revenue is recognised on an accrual basis using the effective interest method.

1.6 Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits which are expected to be settled within twelve months of the end of reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits which are expected to be settled beyond twelve months are measured as the present value of the estimated future cash outflows to be made by the Reporting Unit in respect of services provided by employees up to reporting date.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Provision is made for separation and redundancy benefit payments. The Reporting Unit recognises a provision for termination as part of a broader restructuring when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. A provision for voluntary termination is recognised when the employee has accepted the offer of termination.

1.7 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts.

1.8 Financial instruments

Financial assets and financial liabilities are recognised when the Shop, Distributive and Allied Employees' Association, Western Australian Branch becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

1.9 Financial assets

Financial assets are classified as loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised upon trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Loan and receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, when appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest rate basis except for debt instruments other than those financial assets that are recognised at fair value through profit or loss.

Impairment of financial assets

Financial assets, other than those at fair value through profit or loss, are assessed for impairment at the end of each reporting period. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the reporting units past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the average credit period of 60 days, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment loss will not be reversed in subsequent periods.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

De-recognition of financial assets

The Reporting Unit derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss.

1.10 Financial Liabilities

Financial liabilities are classified as other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Other financial liabilities

Other financial liabilities, including borrowings and trade and other payables, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

De-recognition of financial liabilities

The Reporting Unit derecognises financial liabilities when, and only when, the Reporting Units obligations are discharged, cancelled or they expire. The difference between the carrying amounts of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

1.11 Contingent Liabilities and Contingent Assets

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

1.12 Taxation

The Shop, Distributive and Allied Employees' Association, Western Australian Branch is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

1.13 Fair value measurement

The fair values of financial instruments measured at amortised cost are disclosed in Note 11A. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by The Shop, Distributive and Allied Employees' Association, Western Australian Branch. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Shop, Distributive and Allied Employees' Association, Western Australian Branch uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1—Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2—Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3—Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Shop, Distributive and Allied Employees' Association, Western Australian Branch determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuers are involved for valuation of significant assets, such as land and buildings and investment properties. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. For the purpose of fair value disclosures, the Shop, Distributive and Allied Employees' Association, Western Australian Branch has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.

1.14 Going concern

The Committee of Management have prepared the financial report on a going concern basis, which contemplates the continuity of normal business activities and the realisation of assets and settlement of liabilities in the normal course of business and at the amounts stated in the financial report.

The Reporting Unit made a profit of \$926 for the year ended 30 June 2018 (30 June 2017: loss of \$13,412), had an operating cash inflow of \$13,403 (30 June 2017: inflow of \$174,470) and a net current asset position of \$266,049 (30 June 2017: \$265,123).

The principal source of income is from The Shop, Distributive and Allied Employees' Association of Western Australia. Whilst past practice has been for The Shop, Distributive and Allied Employees' Association of Western Australia to donate sufficient funds to the Reporting Unit to meet its operating costs, if this income was discontinued, the Reporting Unit has the ability to directly charge its members fees which would be sufficient to meet its operating costs.

The Shop, Distributive and Allied Employees' Association, Western Australian Branch is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis.

The Shop, Distributive and Allied Employees' Association, Western Australian Branch has not agreed to provide financial support to another reporting unit to ensure they can continue on a going concern basis.

Note 2 Events after the reporting period

There were no events that occurred after 30 June 2018, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of The Shop, Distributive and Allied Employees' Association, Western Australian Branch.

	2018	2017
	\$	\$

Note 3 Income

Note 3A: Levies

No One Deserves a Serve Campaign	31,890	-
Plastic Bag Ban Campaign	23,161	-
Change the Rules Campaign	105,435	-
Subscriptions and printing	698	902
Intranet	6,745	9,798
ACTU congress Accommodation	3,262	-
Workit Project Fees	9,270	-
Total levies	180,461	10,700

Note 3B: Interest

Deposits	-	45
Total interest	-	45

Note 3C: Grants or donations

Grants	-	-
Donations	1,000,065	1,012,327
Total grants or donations	1,000,065	1,012,327

	2018	2017
	\$	\$
Note 4 Expenses		
Note 4A: Employee expenses		
Holders of office:		
Wages and salaries	10,267	2,400
Superannuation	975	228
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses holders of office	<u>11,242</u>	<u>2,628</u>
Employees other than office holders:		
Wages and salaries	225,125	255,297
Superannuation	21,387	24,253
Leave and other entitlements	-	-
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses other than office holders	<u>246,512</u>	<u>279,550</u>
Total employee expenses	<u>257,754</u>	<u>282,178</u>
Note 4B: Affiliation fees		
Shop, Distributive and Allied Employees Association	<u>740,065</u>	<u>742,327</u>
Total affiliation fees/subscriptions	<u>740,065</u>	<u>742,327</u>

	2018	2017
	\$	\$
Note 4C: Administration expenses		
Total paid to employers for payroll deductions of membership subscriptions		
Compulsory levies		
Shop, Distributive and Allied Employees Association - No One Deserves a Serve Campaign	31,890	-
Shop, Distributive and Allied Employees Association - Plastic Bag Ban Campaign	23,161	-
Shop, Distributive and Allied Employees Association - Change the Rules Campaign	105,435	-
Shop, Distributive and Allied Employees Association - Subscriptions and printing	698	902
Intranet	6,745	9,798
Shop, Distributive and Allied Employees Association - ACTU Congress Accommodation	3,262	-
Shop, Distributive and Allied Employees Association - Workit Project Fees	9,270	-
Total administration expense	180,461	10,700

Note 4D: Other expenses

Penalties - via RO Act or the <i>Fair Work Act 2009</i>	-	-
Bank Charges	-	4
Total other expenses	-	4

	2018	2017
	\$	\$

Note 5 Current Assets

Note 5A: Cash and Cash Equivalents

Cash at bank	<u>277,465</u>	264,062
Total cash and cash equivalents	<u>277,465</u>	<u>264,062</u>

Note 5B: Trade and Other Receivables

Other receivables:

GST receivable	40	-
Other trade receivables	<u>2,687</u>	14,358
Total other receivables	<u>2,727</u>	<u>14,358</u>
Total trade and other receivables (net)	<u>2,727</u>	<u>14,358</u>

Note 6 Current Liabilities

Note 6A: Trade payables

Trade creditors and accruals	440	-
Operating lease rentals	-	-
Subtotal trade creditors	<u>440</u>	-
Total trade payables	<u>440</u>	-

Settlement is usually made within 30 days.

	2018	2017
	\$	\$
Note 6B: Other payables		
Superannuation	2,687	2,588
GST payable	-	-
Other	11,016	10,709
Total other payables	13,703	13,297
Total other payables are expected to be settled in:		
No more than 12 months	13,703	13,297
More than 12 months	-	-
Total other payables	13,703	13,297

Note 7 Cash Flow

Note 7A: Cash Flow Reconciliation

Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement:

Cash and cash equivalents as per:

Cash flow statement	277,465	264,062
Balance sheet	277,465	264,062
Difference	-	-

Reconciliation of profit to net cash from operating activities:

Surplus/(deficit) for the year	926	(13,412)
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Changes in assets/liabilities

Decrease in net receivables	11,631	185,418
Increase in trade and other payables	846	2,464
Net cash from operating activities	13,403	174,470

Note 7B: Cash flow information

Cash inflows	-	-
Cash inflows from other reporting units		
- Shop Distributive and Allied Employees Association	1,099	-
Total cash inflows	1,099	-
Cash outflows	-	-
Cash outflows from other reporting units		
- Shop Distributive and Allied Employees Association	(921,625)	(753,027)
Total cash outflows	(921,625)	(753,027)

2018	2017
\$	\$

Note 8 Related Party Disclosures

Note 8A: Related Party Transactions for the Reporting Period

All donations and levies are received from the SDAWA. During the year, donations from SDAWA amounted to \$1,180,525 (2017: \$1,023,027). As at 30 June 2018, the amount of \$2,687 (2017: \$14,358) was owed by the SDAWA. This amount is included in trade receivables in note 5B.

The following table provides the total amount of transactions that have been entered into with related parties for the relevant year.

Revenue received from The Shop, Distributive and Allied Employees' Association of Western Australia includes the following:

Donations	1,180,525	1,023,027
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Expenses paid to the Shop, Distributive and Allied Employees' Association includes the following:

No One Deserves a Serve Campaign	31,890	-
Plastic Bag Ban Campaign	23,161	-
Change the Rules Campaign	105,435	-
Subscriptions and printing	698	902
Intranet	6,745	9,798
ACTU Congress Accommodation	3,262	-
Workit Project Fees	9,270	-
Affiliation fees/International fund	740,065	742,327

Amounts owed by The Shop, Distributive and Allied Employees' Association of Western Australia include the following:

Donations	-	11,770
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Note 8B: Key Management Personnel Remuneration for the Reporting Period

Short-term employee benefits

Salary (including annual leave taken)	10,267	2,400
Annual leave accrued	-	-
Performance bonus	-	-
Total short-term employee benefits	10,267	2,400

	2018	2017
	\$	\$
Note 8B: Key Management Personnel Remuneration for the Reporting Period (continued)		
Post-employment benefits:		
Superannuation	975	228
Total post-employment benefits	<u>975</u>	<u>228</u>
Other long-term benefits:		
Long-service leave	-	-
Total other long-term benefits	<u>-</u>	<u>-</u>
Termination benefits	-	-
Total	<u>11,242</u>	<u>2,628</u>

Note 9 Remuneration of Auditors

Value of the services provided		
Financial statement audit services	1,283	1,150
Accounting Assistance	130	125
Total remuneration of auditors	<u>1,413</u>	<u>1,275</u>

No other services were provided by the auditors of the financial statements.

Note 10 Financial Instruments

The Reporting Unit has exposure to the following risks from their use of financial instruments:

- credit risk
- liquidity risk
- market risk

This note presents information about the Reporting Unit's exposure to each of the above risks, the Reporting Unit's objectives, policies and processes for measuring and managing risk. Further quantitative disclosures are included throughout these financial statements.

The Committee of Management has overall responsibility for the establishment and oversight of the Reporting Unit's risk management framework and for developing and monitoring risk management policies.

The Reporting Unit's risk Management policies are established to identify and analyse the risks faced by the Reporting Unit, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Reporting Unit's activities. The Reporting Unit, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Committee of Management oversees how management monitors compliance with the Reporting Unit's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the Reporting Unit.

2018	2017
\$	\$

Note 10A: Categories of Financial Instruments

Financial Assets

Loans and receivables:

Cash and cash equivalents	277,465	264,062
Trade and other receivables	2,727	14,358

Total	280,192	278,420
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<i>Carrying amount of financial assets</i>	280,192	278,420
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Financial Liabilities

Other financial liabilities:

Trade and other payables	14,143	13,297
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Total	14,143	13,297
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<i>Carrying amount of financial liabilities</i>	14,143	13,297
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Note 10B: Net Income and Expense from Financial Assets

Loans and receivables

Interest revenue	-	45
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Net gain from loans and receivables	-	45
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Net gain from financial assets	-	45
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The net income from financial assets not at fair value from profit and loss is \$nil (2017: \$45).

Note 10C: Credit Risk

Credit risk is the risk of financial loss to the Reporting Unit' if a counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Reporting Unit's receivables from the Shop Distributive and Allied Employees Association, of Western Australia.

Trade and Other Receivables

The Reporting Unit's trade and other receivables are due from the Shop Distributive and Allied Employees Association, of Western Australia and its credit exposure is directly related to the credit risk of the Shop Distributive and Allied Employees Association, of Western Australia. Historically all receivables due have been paid and therefore there is no indication of any impairment issues.

Cash and cash equivalents

The Reporting Unit mitigates credit risk by depositing funds with Australian financial institutions with appropriate credit ratings.

2018	2017
\$	\$

Note 10C: Credit Risk (continued)

The following table illustrates the entity's gross exposure to credit risk, excluding any collateral or credit enhancements.

Financial and other assets

Trade and other receivables	2,727	14,358
Cash and cash equivalents	277,465	264,062
Total	280,192	278,420

In relation to the entity's gross credit risk, no collateral is held.

Credit quality of financial instruments not past due or individually determined as impaired

	Not Past Due Nor Impaired 2018 \$	Past due or impaired 2018 \$	Not Past Due Nor Impaired 2017 \$	Past due or impaired 2017 \$
Trade receivables	2,727	-	14,358	-
Total	2,727	-	14,358	-

Ageing of financial assets that were past due but not impaired for 2018

	0 to 30 days	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Trade and other receivables	-	-	-	-	-
Total	-	-	-	-	-

Ageing of financial assets that were past due but not impaired for 2017

	0 to 30 days	31 to 60 days \$	61 to 90 days \$	90+ days \$	Total \$
Trade and other receivables	-	-	-	-	-
Total	-	-	-	-	-

Note 10D: Liquidity Risk

Liquidity risk is the risk that the Reporting Unit will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Reporting Unit's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Reporting Unit's reputation.

Note 10D: Liquidity Risk (continued)

Typically the Reporting Unit ensures that it has sufficient cash on demand to meet expected operational expenses for a period of 90 days; this excludes the potential impact of extreme circumstances that cannot reasonably be predicted, such as natural disasters. The Reporting Unit does not maintain any lines of credit.

Contractual maturities for financial liabilities 2018

	On Demand	< 1 year \$	1– 2 years \$	2– 5 years \$	>5 years \$	Total \$
Trade and other payables	-	14,143	-	-	-	14,143
Total	-	14,143	-	-	-	14,143

Contractual maturities for financial liabilities 2017

	On Demand	< 1 year \$	1– 2 years \$	2– 5 years \$	>5 years \$	Total \$
Trade and other payables	-	13,297	-	-	-	13,297
Total	-	13,297	-	-	-	13,297

Note 10E: Market Risk

Market risk is the risk that changes in market prices, such as interest rates will affect the Reporting Unit's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Interest rate risk

The entity adopts a policy of ensuring that its exposure to changes in interest rates is limited to the investing in high return deposits with no fixed term.

Sensitivity analysis of the risk that the entity is exposed to for 2018

			Effect on	
	Risk variable	Change in risk variable %	Profit and loss \$	Equity \$
Interest rate risk	-	[+ 1%]	2,775	-
Interest rate risk	-	[- 1%]	(2,775)	-
	Risk variable	Change in risk variable %	Profit and loss \$	Equity \$
Interest rate risk	-	[+ 1%]	2,640	-
Interest rate risk	-	[- 1%]	(2,640)	-

Note 11 Fair Value Measurement

Note 11A: Financial Assets and Liabilities

Management of the Reporting Unit assessed that cash, trade receivables, trade payables, and other current liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

Note 12 Section 272 Fair Work (Registered Organisations) Act 2009

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

Information to be provided to members or General Manager:

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

Shop, Distributive and Allied Employees' Association, Western Australian Branch

OFFICER DECLARATION STATEMENT

for the year ended 30 June 2018

I, Peter O'Keeffe, being the Branch Secretary of the Shop, Distributive and Allied Employees' Association, Western Australian Branch, declare that the following activities did not occur during the reporting period ending 30 June 2018.

The reporting unit did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive capitation fees from another reporting unit
- receive any other revenue from another reporting unit
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees to another reporting unit
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that was \$1,000 or less
- pay a donation that exceeded \$1,000
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay legal costs relating to litigation
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the Fair Work Act 2009
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit
- raise employee provisions in relation to annual leave, long service leave, separation and redundancies or any other employee provisions

Signed by the officer:



Dated: 12th September 2018