



**Australian Government**  
**Registered Organisations Commission**

7 January 2020

Lea Anderson  
Secretary, West Australian Branch  
United Firefighters Union of Australia

By e-mail:

Dear Secretary

**Re: – United Firefighters’ Union of Australia, West Australian Branch - financial report for period ending 30 June 2019 (FR2019/286)**

I refer to the financial report of the West Australian Branch of the United Firefighters Union of Australia. The documents were lodged with the Registered Organisations Commission (**ROC**) on 29 November 2019.

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

You are not required to take any further action in respect of the report lodged. Please note that the financial report for the year ending 30 June 2020 may be subject to an advanced compliance review.

**Reporting Requirements**

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

If you have any questions about the above or the reporting requirements, please do not hesitate to contact me by email at [stephen.kellett@roc.gov.au](mailto:stephen.kellett@roc.gov.au).

Yours faithfully

A handwritten signature in black ink that reads "Stephen Kellett".

Stephen Kellett  
Financial Reporting  
Registered Organisations Commission

**UNITED FIREFIGHTERS UNION OF AUSTRALIA  
WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**GENERAL PURPOSE FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 JUNE 2019**

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

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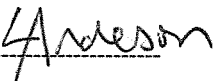
**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER  
FOR THE PERIOD FROM 1 JANUARY 2019 TO 30 JUNE 2019**

I, Lea Anderson, being the Secretary of the United Firefighters Union of Australia West Australian Branch, certify:

- that the documents lodged herewith are copies of the full report for the United Firefighters Union of Australia West Australian Branch for the period ended 30 June 2019 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 23 October 2019; and
- that the full report was presented to a general meeting of members of the reporting unit on 25 November 2019 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

-----  
  
Lea Anderson  
Secretary

Dated: 28<sup>th</sup> day of November 2019

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## OPERATING REPORT FOR THE PERIOD FROM 1 JANUARY 2019 TO ENDED 30 JUNE 2019

In accordance with section 254 of the *Fair Work (Registered Organisations) Act 2009* ("Act") the Branch Committee of Management ("the Committee") present their operating report on the United Firefighters Union of Australia West Australian Branch ("the Union") for the financial period ended 30 June 2019.

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

The principal activity of the Union is a trade union which represents the industrial interests of the career public sector and private industry firefighters, communications officers and fire safety officers employed within the state of Western Australia covered by the operation of the *Fair Work Act 2009* ("FWA").

There have been no significant changes in the nature of the Union's activity during the financial year. The results of these activities was continued affiliation with the national body, United Firefighters Union of Australia.

### **Significant changes in financial affairs**

No matters or circumstances arose during the reporting period which significantly affected the financial affairs of the Union.

### **Operating results**

The Union's profit for the year amounted to \$NIL (2018: NIL).

### **Rights of members to resign**

Members may resign from the Union by giving written notice to the Union in accordance with the rules of the Union.

### **Officers or members who are superannuation fund trustee(s) or director of a company that is a superannuation fund trustee**

Kevin Jolly is:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

### **Number of employees**

At the end of the financial year the Union employed 0 FTE's.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## OPERATING REPORT FOR THE PERIOD FROM 1 JANUARY 2019 TO 30 JUNE 2019

### Name of Committee of Management members and period positions held during the financial period

The names of the Committee Members in office at any time during or since the end of the financial year are:

1. Kevin Jolly President (1 January 2019 – continuing)
2. Lea Anderson Secretary (1 January 2019– continuing)
3. Leigh Bishop Vice President – Officer (1 January 2019 – continuing)
4. Scott Gamble Vice President - Firefighter (1 January 2019 – continuing)
5. Lou Parker Assistant Secretary (1 January 2019 – continuing)
6. Simon Nelson Trustee – Officer (1 January 2019 – continuing)
7. Paul Roberts Trustee – Firefighter (1 January 2019 – continuing)
8. Adam Steenson Trustee - Ordinary (1 January 2019 – continuing)
9. Lexie Bowring Committee Member (1 January 2019 – continuing)
10. Tim Bovell Committee Member (1 January 2019 – continuing)
11. Jeremy Lowe Committee Member (1 January 2019 – continuing)
12. Darryl Browning Committee Member (1 January 2019 – continuing)
13. Mick DiLallo Committee Member (1 January 2019 – continuing)
14. Cian Evans Committee Member (1 January 2019 – continuing)
15. Ben Adnams Committee Member (1 January 2019 – continuing)
16. Clem Chan Committee Member (1 January 2019 – continuing)
17. Kerry Bailey Committee Member (1 January 2019 – continuing)
18. Darrell Bates Committee Member (1 January 2019 – continuing)
19. Brendon McCormack Committee Member (1 January 2019 – continuing)

Members have been in office since the start of the financial period to the date of this report unless otherwise stated.

### Officers & employees who are directors of a company or a member of a board

Name of Officer	Name of Company/Board	Principal Activity	Position Due to Nomination
NIL			

### Indemnification of officer or auditor

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the Union.

### Proceedings on behalf of the Union

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

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**OPERATING REPORT  
FOR THE PERIOD FROM 1 JANUARY 2019 TO 30 JUNE 2019**

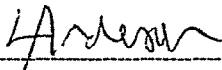
**Other Information**

There is no other information that the Union considers relevant.

**Auditor's Independent Declaration**

A copy of the auditor's independence declaration is set out on page 7.

Signed in accordance with a resolution of the Committee of Management passed on the 9<sup>th</sup> day of October 2019.



\_\_\_\_\_  
Lea Anderson

Secretary

Dated: 18<sup>th</sup> day of October 2019

UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

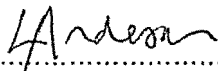
ABN 43 959 075 162

REPORT REQUIRED UNDER SUBSECTION 255(2A)

For the period ended 30 June 2019.

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the period ended 30 June 2019.

Categories of Expenditures	6 months to 30 June 2019 \$	Year to 30 December 2018 \$
Remuneration and other employment-related costs and expenses-employees	-	-
Advertising	-	-
Operating Costs	-	-
Donations to political parties	-	-
Legal costs	-	-



.....  
Lea Anderson  
Branch Secretary

Dated: 18<sup>th</sup> October 2019



UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

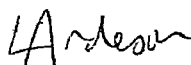
COMMITTEE OF MANAGEMENT STATEMENT

On the ~~31<sup>st</sup>~~ day of ~~October~~ 2019 the Committee of Management of United Firefighters Union of Australia West Australian Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the period ended 30 June 2019:

The Branch 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 Union for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable; and
- (e) during the financial period to which the General Purpose Financial Report relates and since the end of that period:
  - (i) meetings of the Committee of Management were held in accordance with the rules of the Union; and
  - (ii) the financial affairs of the Union have been managed in accordance with the rules of the Union; and
  - (iii) the financial records of the Union have been kept and maintained in accordance with the RO Act; and
  - (iv) the Union is a sole reporting unit, therefore the financial records of the Union have been kept in a consistent manner specifically relating to the Union; and
  - (v) no information has been sought in any request by a member of the Union or Commissioner duly made under section 272 of the RO Act; and
  - (vi) no orders for inspection of financial records have been made by the Fair Work Commission under section 273 of the RO Act during the year.

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



Lea Anderson

Secretary

Dated:  day of October 2019



## Anderson Munro & Wyllie

CHARTERED ACCOUNTANTS, REGISTERED COMPANY  
AUDITORS AND REGISTERED SMSF AUDITORS

### Postal Address:

PO Box 229 JOONDALUP DC WA 6919

P: 1300 284 330

E: [reception@amwaudit.com.au](mailto:reception@amwaudit.com.au)

ABN 59 125 425 274

Only limited by a scheme approved under Professional Standards legislation

### AUDITORS' INDEPENDENCE DECLARATION TO THE MEMBERS OF UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

As auditor for the audit of United Firefighters Union of Australia West Australian Branch for the year ended 31 December 2018, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2019 there has been:

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

*Anderson Munro & Wyllie*

**ANDERSON MUNRO & WYLLIE**

Chartered Accountants

**Martin Stone**

Principal

Dated at Perth, Western Australia this 18<sup>th</sup> day of October 2019

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD FROM 1 JANUARY 2019 TO 30 JUNE 2019**

	Note	6 months to 30 June 2019 \$	Year to 31 December 2018 \$
<b>Revenue</b>			
Membership subscription		-	-
Transfers from state Union	3	50,567	100,858
Capitation fees		-	-
Levies		-	-
Interest received		-	-
Holiday home service recovery funds		-	-
Grants or donations		-	-
Wages recovery		-	-
Other income		-	-
<b>Total income</b>		<b>50,567</b>	<b>100,858</b>
<b>Expenses</b>			
Employee expenses		-	-
Capitation fees	4A	46,863	93,619
Affiliation fees	4B	3,704	7,239
Administration expenses		-	-
Grants or donations		-	-
Depreciation and write off		-	-
Legal costs		-	-
Audit fees		-	-
Other expenses		-	-
<b>Total expenses</b>		<b>50,567</b>	<b>100,858</b>
<b>Surplus for the year</b>		<b>-</b>	<b>-</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>-</b>	<b>-</b>

The accompanying notes form part of these financial statements.

**UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH**

**ABN 43 959 075 162**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2019**

	Note	30 June 2019 \$	31 December 2018 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		-	-
Trade and other receivables		-	-
Inventories		-	-
Other current assets		-	-
<b>TOTAL CURRENT ASSETS</b>		<b>-</b>	<b>-</b>
<b>NON-CURRENT ASSETS</b>			
Land and buildings		-	-
Building improvements		-	-
Plant, furniture and fixtures		-	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>-</b>	<b>-</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		-	-
Other payables		-	-
Employee provisions		-	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee provisions		-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NET ASSETS</b>		<b>-</b>	<b>-</b>
<b>EQUITY</b>			
Asset revaluation reserves		-	-
Other reserves		-	-
Retained earnings		-	-
<b>TOTAL EQUITY</b>		<b>-</b>	<b>-</b>

The accompanying notes form part of these financial statements.

UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

STATEMENT OF CHANGES OF EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2019

Note	Retained earnings	Asset Revaluation Reserve	Other Reserve	Total
	\$	\$	\$	\$
<b>Balance at 1 January 2018</b>	-	-	-	-
Surplus for the year	-	-	-	-
<b>Balance at 31 December 2018</b>	-	-	-	-
Surplus for the period	-	-	-	-
<b>Balance at 30 June 2019</b>	-	-	-	-

The accompanying notes form part of these financial statements.

UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

STATEMENT OF CASH FLOWS  
FOR THE PERIOD FROM 1 JANUARY 2019 TO 30 JUNE 2019

	6 months to 30 June 2019	Year to 31 December 2018
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Receipts from other reporting units/controlled entity(s)	-	-
Receipt from members	-	-
Receipt from investment properties	-	-
Interest and miscellaneous income	-	-
<b>Cash used</b>		
Payment to other reporting units/controlled entity(s)	-	-
Payment to employees	-	-
Payment to suppliers	-	-
Net cash generated from operating activities	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Cash received</b>		
Proceeds from sale of non-current assets	-	-
<b>Cash used</b>		
Purchase of non-current assets	-	-
Cash used in investing activities	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
<b>Cash used</b>		
Repayment of bank borrowings	-	-
Cash used in financing activities	-	-
Net increase in cash held	-	-
Cash and cash equivalents at the beginning of the period	-	-
Cash and cash equivalents at the end of the period	-	-

The accompanying notes form part of these financial statements

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2019

### Note 1. Summary of Significant Accounting Policies

#### 1.1 Basis of preparation of the financial statements

The financial statements are 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 Organisations) Act 2009 (RO Act)*. For the purpose of preparing the general purpose financial statements, the Union 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.

#### 1.2 Comparative amounts

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

#### 1.3 Significant accounting judgements and estimates

The committee of management evaluates estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Union.

##### Key estimates

*Impairment*

Nil

##### Key judgments

*Available-for-sale investments*

Nil

#### 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 period.

##### *Future Australian Accounting Standards Requirements*

The Union has assessed the new and amended pronouncements applicable to future reporting periods and has determined that their effect on the Union is NIL.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2019

### Note 1. Summary of Significant Accounting Policies (continued)

#### 1.5 Acquisition of assets and or liabilities that do not constitute a business combination

The Union did not 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 the organisation, a determination by the General Manager of the Fair Work Commission under subsection 245(1) or 249(1) of the RO Act.

#### 1.6 Revenue

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

Revenue from subscriptions is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

Revenue from the sale of goods is recognised when, the risks and rewards of ownership have been transferred to the buyer, the entity retains no managerial involvement or effective control over the goods, the revenue and transaction costs incurred can be reliably measured, and it is probable that the economic benefits associated with the transaction will flow to the entity.

Donation income is recognised when it is received.

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.

Rental revenue from operating leases is recognised on a straight-line basis over the term of the relevant lease.

#### 1.7 Capitation fees and levies

Capitation fees and levies are to be recognised on an accrual basis and record as a revenue and/or expense in the year to which it relates.

#### 1.8 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.

#### 1.9 Going concern

The Union is not reliant on financial support of another reporting unit to continue on a going concern basis. The Union provides no financial support to ensure another reporting unit can continue on a going concern basis.

### Note 2. Events after the reporting period

There were no events that have occurred after 30 June 2019, or prior to the signing of the financial statement, that would affect the ongoing structure and financial activities of the Union.



# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2019

### Note 3: Income

The only income to be reported was in the form of capitation and affiliation fees paid for by the Union's State registered counterpart, The United Professional Firefighters Union of Western Australia, on behalf of the Union. The Union did not receive any other revenue from another reporting unit.

### Note 4: Expenses

During the reporting period the Union did not incur a fee as consideration for employers making payroll deductions of membership subscriptions, pay a compulsory levy, 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 or penalties imposed on the Union under the RO Act with respect to its conduct. The Union did not make a payment to a former related party of the Union.

	2019	2018
	\$	\$
<b>Note 4A: Capitation fees</b>		
United Firefighters Union of Australia	46,863	93,619
<b>Total capitation fees</b>	<u>46,863</u>	<u>93,619</u>
<b>Note 4B: Affiliation fees</b>		
Australian Council of Trade Union	3,704	7,239
<b>Total affiliation fees</b>	<u>3,704</u>	<u>7,239</u>

### Note 5: Assets and liabilities

The Union does not have a receivable with another reporting unit.

The Union does not have a payable with another reporting unit or to an employer as consideration for that employer making a payroll deductions of membership subscription. The Union does not have a payable in respect of legal costs relating to litigation or legal costs relating to other legal matters.

### Note 6: Equity

The Union has no fund or account operated in respect of compulsory levies or voluntary contributions, and therefore has no such monies invested in any assets.

The Union has no fund or account the operation of which is required by its rules or by the rules of the organisation, and therefore no transfers and/or withdrawal(s) from such an account.

### Note 7: Segment information

The Union operates in one business and one geographic segment. Hence no separate segment information has been provided.

# UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

ABN 43 959 075 162

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2019

### Note 8: Related party disclosures

#### Note 8A: Related party transactions for the reporting period

##### Related parties and nature of their relationship

The United Professional Firefighters Union of Western Australia

- This is West Australian independent Union, which is associated with the Union and is its State registered counterpart, with the same officers as the Federal Branch.

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

	2019	2018
	\$	\$
Revenue received from the following:		
- The United Professional Firefighters Union Of Western Australia	50,567	100,858
	<u>50,567</u>	<u>100,858</u>

The Union did not have any other related party transactions during the reporting period.

### Note 9: Remuneration of auditors

#### Value of the services provided

- Financial statement audit services	-	-
- Other services & membership audit	-	-
<b>Total remuneration of auditors</b>	<u>-</u>	<u>-</u>

### Note 10: Administration of financial affairs by a third party

The financial affairs of the Union were administered by The United Professional Firefighters Union of Western Australia, which the Union is the Federal Counterpart of under section 9A of the RO Act, during the financial period ending 30 June 2019.

### Note 11: 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 the Commissioner:

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



## Anderson Munro & Wyllie

CHARTERED ACCOUNTANTS, REGISTERED COMPANY AUDITORS AND REGISTERED SMSF AUDITORS

### Postal Address:

PO Box 229 JOONDALUP DC WA 6019

P: 1300 284 330

E: [reception@amwaudit.com.au](mailto:reception@amwaudit.com.au)

ABN 59 125 425 274

Ability limited by a scheme approved under Professional Standards legislation

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UNITED FIREFIGHTERS UNION OF AUSTRALIA WEST AUSTRALIAN BRANCH

### Report on the Audit of the Financial Report

#### Opinion

I have audited the financial report of United Firefighters Union of Australia West Australian Branch, which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, the statement by members of the committee and the subsection 255(2A) report.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of United Firefighters Union of Australia West Australian Branch as at 30 June 2019, and its financial performance and its cash flows for the year ended on that date in accordance with:

- the Australian Accounting Standards; and
- any other requirements imposed by the Reporting Guidelines or Part 9 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

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

#### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Union 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

#### Responsibilities of Committee of Management for the Financial Report

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

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

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

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



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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Union to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Union audit. I remain solely responsible for my audit opinion.

I communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I declare that I am an auditor registered under the RO Act, a member of Chartered Accountants Australia and New Zealand and hold a current Public Practice Certificate.

*Anderson Munro & Wyllie*

**ANDERSON MUNRO & WYLLIE**

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia

*MS*

**MARTIN SHONE**

Principal & Registered Company Auditor

RO Registration number AA2017/8

Dated at Perth, Western Australia this 18<sup>th</sup> day of October 2019