



FAIR WORK
AUSTRALIA

28 September 2011

Mr Andrew Johnson
Secretary

Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union

email: lgrceu@tpg.com.au

Dear Mr Johnson

Re: Financial Reports for the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union for years ended 31 December 2008, 30 June 2009 and 2010 – FR2008/637, FR2009/10313 and FR2010/2908

I acknowledge receipt of the financial reports for the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union (the Union) for the years ended 31 December 2008, 30 June 2009 and 2010. The reports were lodged with Fair Work Australia (FWA) on 31 August 2011.

I also acknowledge the comments contained in note 2 of the notes to the financial statements regarding going concern and the basis for preparation of accounts.

The financial reports have now been filed.

I make the following comments in relation to the 2010 financial report to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

Fair Work (Registered Organisations) Act 2009

Reference to the 'Fair Work Act 2009', and 'the RAO Schedule' appearing in the designated officer's certificate, the 'Registration and Accountability of Organisations Legislation' appearing in the operating report, and 'Workplace Relations Act 1996', appearing in the Audit Report and note 2 of the notes to the financial statements should properly refer to the '*Fair Work (Registered Organisations) Act 2009*' (the Act). The reference to 'Fair Work Authority' in note 1 of the notes to the financial statement should read 'Fair Work Australia'.

Also reference to the 'Industrial Registrar', 'Registration and Accountability of Organisation (RAO) Schedule & Regulations' and 'Schedule 1B of the Workplace Relations Act 1996' appearing in the Committee of Management statement should properly refer to the 'General Manager', the 'Fair Work (Registered Organisations) Act 2009' and 'Fair Work (Registered Organisations) Regulations 2009' respectively.

Notes to the financial statements

Notice under section 272(5) of the Act

As you are aware the notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information prescribed by the *Fair Work (Registered Organisations) Regulations 2009* is available to members on request. Note 14 to the financial statements reproduces the wording from outdated legislation. Instead the wording should read as follows:

- (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).

Please ensure that future notes contain this extract of the Act word for word.

Timing of Financial Documents - Lodgement of documents with Fair Work Australia

[Section 268](#) of the Act requires the Union to lodge its financial documents with FWA within 14 days of the date of the General Meeting of Members at which they were presented (that is, 24 August 2011). The documents were not lodged with FWA until 31 August 2011. In future years please ensure that financial reports are lodged with FWA within 14 days of the General Meeting of Members.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal flourish extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

LGRCEU



FORMERLY THE **MEU**
FOR OVER 107 YEARS

*Western Australian Shire Councils, Municipal Road Boards,
Health Boards, Parks, Cemeteries and Racecourses,
Public Authorities Water Boards Union*

SECRETARY ANDREW JOHNSON

PO BOX 183 LEEDERVILLE WA 6007

Email: lgrceu@tpg.com.au

TEL: (08) 9328 5854

(08) 9328 7159

FAX: (08) 9328 4792

1800 199 945



Mr Kevin Donnellan,
Tribunal Services and Organisations,
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Mr Kevin,

**RE: FINANCIAL REPORTS OF THE FEDERAL UNION AND WESTERN AUSTRALIAN DIVISION
FOR THE REPORTING PERIOD 2008, 2009 AND 2010**

Thank you for your communication date August 17 2011.

The union is pleased provide the above documents with accompanying certificates as directed by the union's executive committees' of management and union membership.

We thank you for your assistance and guidance in these matters.

Yours faithfully,

Andrew Johnson
FEDERAL SECRETARY

Encl.

CERTIFICATE OF DIVISION SECRETARY

Pursuant to the Provisions of the Fair Work Act 2009

I, Andrew Gerard Johnson, Division Secretary of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union(Western Australian Division) certify that:

1. That documents lodged herewith are the full report referred to in s268 of RAO Schedule and;
- 2 On the 18th of July 2011 the members received individual notice by written advice of the availability of the full report on the union's website and the right to individual copies of the documents.
3. The full report was presented to the Western Australian Division Executive on the 3rd of September 2010 in accordance with Section 268 of the RAO Schedule.
4. The full report was presented to a general meeting of members on the 10th of August 2011.

Yours faithfully



Andrew Johnson
Division Secretary

Dated this 29th day of August 2011



Western Australian Shire Councils,
Municipal Road Boards, Parks, Cemeteries and Racecourse,
Public Authorities, Water Boards Union



WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD BOARDS,
HEALTH BOARDS, PARKS, CEMETERIES AND RACECOURSE, PUBLIC
AUTHORITIES, WATER BOARDS UNION

FINANCIAL REPORT
FOR THE SIX MONTHS ENDED 30 JUNE 2009

**WESTERN AUSTRALIAN SHIRE COUNCILS,
MUNICIPAL ROAD BOARDS, HEALTH BOARDS,
PARKS, CEMETERIES AND RACECOURSE, PUBLIC
AUTHORITIES, WATER BOARDS UNION**

**FINANCIAL REPORT
FOR THE SIX MONTHS ENDED 30 JUNE 2009**

Registered office:

112 Charles Street
West Perth
Western Australia 6005
Telephone: (08) 9328 5854
Facsimile: (08) 9328 4792

Federal President – David James
Federal Secretary – Andrew Johnson

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**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
RACECOURSE, PUBLIC AUTHORITIES, WATER BOARDS UNION**

OPERATING REPORT FOR REPORTING PERIOD SIX MONTHS ENDED 30 JUNE 2009

1. Review of the Union's Principal Activities.

- A. The Union acts as the federal body to representative State and divisional bodies of the Western Australian Shire Councils. Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Unions within Australia. There were no significant changes to the principal activities of the Union.
- B. In accordance with the rules the Union Council met during the six months ended 30 June 2009 to plan and co-ordinate the direction of the WA Division in terms of organising activities; advocacy on behalf of individual members and the renegotiation of a significant number of collective bargaining agreements.
- C. As a result of ongoing changes in industrial relations laws the union undertook a number of co-ordinated job delegates training courses to assist union delegates in the performance of their functions on behalf of the organisation.
- D. The continuing maintenance of federal awards and agreements negotiated by the organisation.
- E. The continued involvement of the organisation in industry training initiatives.
- F. The establishment of a union website for reporting to and receiving communication from member ship.
- G. Continued work towards compliance with federal reporting requirements.
- H. Continued publication of union newsletters and journal information.

2. Significant Changes in the Nature of Principal Activities

There were no significant changes to the principal activities of the Union.

3. Results of Principal Activities

A significant increase on a proportionate basis of union membership as a result of activities in the WA Division.

4. The Rights of Members to Resign

Rule 58 - Resignation of member in Part II - Rules for the administration of a Division: and

Rule 18 - Resignation of membership of the Western Australian Division Rules as required by Section 174 of the Act.

5. Trustee or Director of Trustee Company of Superannuation Entity of Exempt Public Sector Superannuation Fund.

The following officer and/or member of the Union is a director of a company that is the trustee of a superannuation fund that requires that one or more of their directors be a member of a registered organisation:

<u>Officer / Member</u>	<u>Name of Entity</u>
Mr David James	Western Australian Local Government Superannuation Plan

6. Other Prescribed Information.

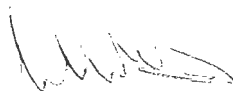
In accordance with the requirements of the Registration and Accountability of Organisations Legislation the following information is provided:

- A. The number of persons that were at the end of the financial year recorded in the register of members was 1,314.
- B. The number of persons who were at the end of the six month period ended 30 June 2009 employees of the organisation including both full time and part time employees measured on a full time equivalent basis was 2.1.
- C. The names of each person who has been a member of the Committee of Management and the Union Council at any time during the reporting period. And the period for which they held such a position is set out below.

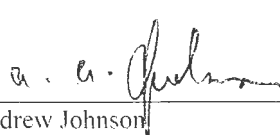
Committee of Management

During the reporting period, the following persons held the following offices of the Union for the period:

President: David James	Vice President: Dean Stephens
Secretary: Andrew Johnson	Assistant Secretary: Andrea Ballantyne
Treasurer: Stuart Barron	



David James
President
Dated July 4 2011



Andrew Johnson
Secretary

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
RACECOURSE, PUBLIC AUTHORITIES, WATER BOARDS UNION**

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- C. As a result of ongoing changes in industrial relations laws the union undertook a number of co-ordinated job delegates training courses to assist union delegates in the performance of their functions on behalf of the organisation.
- D. The continuing maintenance of federal awards and agreements negotiated by the organisation.
- E. The continued involvement of the organisation in industry training initiatives.
- F. The establishment of a union website for reporting to and receiving communication from member ship.
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There were no significant changes to the principal activities of the Union.

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A significant increase on a proportionate basis of union membership as a result of activities in the WA Division.

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Rule 58 - Resignation of member in Part II - Rules for the administration of a Division; and

Rule 18 - Resignation of membership of the Western Australian Division Rules as required by Section 174 of the Act.

5. Trustee or Director of Trustee Company of Superannuation Entity of Exempt Public Sector Superannuation Fund.

The following officer and/or member of the Union is a director of a company that is the trustee of a superannuation fund that requires that one or more of their directors be a member of a registered organisation:

<u>Officer / Member</u>	<u>Name of Entity</u>
Mr David James	Western Australian Local Government Superannuation Plan

6. Other Prescribed Information.

In accordance with the requirements of the Registration and Accountability of Organisations Legislation the following information is provided:

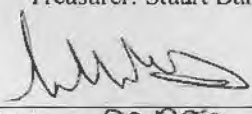
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- C. The names of each person who has been a member of the Committee of Management and the Union Council at any time during the reporting period. And the period for which they held such a position is set out below.

Committee of Management

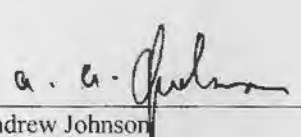
During the reporting period, the following persons held the following offices of the Union for the period:

President: David James
Secretary: Andrew Johnson
Treasurer: Stuart Barron

Vice President: Dean Stephens
Assistant Secretary: Andrea Ballantyne



David James
President



Andrew Johnson
Secretary

As at 30 June 2009
Dated *July 4 2011*

CARLTON & PARTNERS

CERTIFIED PRACTISING ACCOUNTANTS

Business Address: FIRST FLOOR 9-11 DRAKE STREET, OSBORNE PARK WA 6017
Telephone: (08) 9201 0611 Fax: (08) 9382 3404

Independent auditor's report to the members of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union.

We have audited the accompanying financial report of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union (the Union), which comprises the balance sheet as at the 30 June 2009, the income statement, statement of changes in equity, cash flow statement for the six months ended on that date, a summary of significant accounting policies, other explanatory notes and the Committee of Management's Statement.

Committee of Management's Responsibility for the Financial Report

The Committee of Management of the Union are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting interpretations) and with the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

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

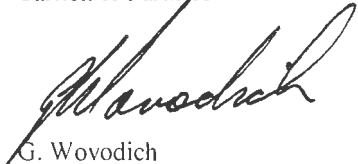
Independence

In conducting our audit we have complied with the independence requirements of the Australian professional ethical pronouncements.

Auditor's Opinion

Subject to the restrictions outlined in Note 1 (a) of these financial statements, in our opinion the general purpose financial report of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union, is presented fairly in accordance applicable accounting standards and other mandatory professional reporting requirements in Australia and the requirements of the Fair Work (Registered Organisations) Act 2009.

Carlton & Partners



G. Wovodich
Registered Company Auditor

Perth, Western Australia



2011

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
RACECOURSE, PUBLIC AUTHORITIES, WATER BOARDS UNION**

STATEMENT REGARDING RECOVERY OF WAGES

Based on representations made to us by our client and our audit work undertaken for the six months ended 30 June 2009, it appears that there was no recovery of wages activity for the Union for the year then ended.

Dated at Perth this *6th* day of *July* 2011.



G. Wovodich
Registered Company Auditor
Carlton & Partners

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
RACECOURSE, PUBLIC AUTHORITIES, WATER BOARDS UNION**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE SIX MONTHS ENDED 30 JUNE 2009**

	Six months to 30-6-2009 \$	12 months to 31-12-2008 \$
Revenue		
Capitation Fees Received from the W.A. Division	43,270	102,185
	<hr/>	<hr/>
Expense		
Employee costs - Officials	38,630	90,365
Other expenses from ordinary activities	4,640	11,820
	<hr/>	<hr/>
	43,270	102,185
	<hr/>	<hr/>
Surplus (Loss) for the period	-	-
	<hr/>	<hr/>

**STATEMENT OF CASH FLOWS
FOR THE SIX MONTHS ENDED 30 JUNE 2009**

	Six months to 30-6-2009 \$	12 months to 31-12-2008 \$
CASH FLOW FROM OPERATING ACTIVITIES		
Operating Revenue	43,270	102,185
Payments to Supplier and employees	(29,217)	(115,539)
Net cash provided by (used in) operating activities	<hr/> 14,053	<hr/> (13,354)
CASH FLOW FROM FINANCING ACTIVITIES		
Additional inter-entity borrowings	17,869	-
Net cash provided by (used in) financing activities	<hr/> 17,869	<hr/> -
Net increase (decrease) in cash resources	<hr/> (3,816)	<hr/> (13,354)
	<hr/>	<hr/>
Bank overdraft at beginning of year	43,836	30,482
Bank overdraft at end of the period	47,652	43,836
	<hr/>	<hr/>
Decrease (Increase) in overdraft facility	<hr/> (3,816)	<hr/> (13,354)
	<hr/>	<hr/>

The accompanying notes form part of these financial statements

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
RACECOURSE, PUBLIC AUTHORITIES, WATER BOARDS UNION**

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2009**

	Note	30-6-2009 \$	31-12-2008 \$
CURRENT ASSETS			
Receivables	3	202,528	184,659
TOTAL CURRENT ASSETS		<u>202,528</u>	<u>184,659</u>
NON-CURRENT ASSETS			
Motor Vehicles	4	11,121	13,422
TOTAL NON-CURRENT ASSETS		<u>11,121</u>	<u>13,422</u>
TOTAL ASSETS		<u>213,649</u>	<u>198,081</u>
CURRENT LIABILITIES			
Bank overdraft	5	47,652	43,836
Creditors		75,670	60,737
Provisions for Employee entitlements		90,327	93,508
TOTAL NON-CURRENT LIABILITIES		<u>213,649</u>	<u>198,081</u>
TOTAL LIABILITIES		<u>213,649</u>	<u>198,081</u>
NET ASSETS (DEFICIENCY)		<u>-</u>	<u>-</u>
EQUITY			
Equity attributable to Members		-	-
Accumulated surpluses		-	-
TOTAL EQUITY DEFICIENCY)		<u>-</u>	<u>-</u>

**STATEMENT OF CHANGE IN EQUITY
FOR THE SIX MONTHS ENDED 30 JUNE 2009**

Balance at beginning of year	-	-
Add Surplus (Deficit) for the period	-	-
Balance at end of the period	<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
RACECOURSE, PUBLIC AUTHORITIES, WATER BOARDS UNION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED 30 JUNE 2009**

Note 1 – Change in accounting period.

In accordance with changes to the Union rules as approved by the Fair Work Authority and the State Industrial Commission the Union's financial year has changed from a calendar year to a 12 month period ending on the 30th June each year. In order to bring the financial reporting into line with this rule change, this financial report covers the six month period 1st January to the 30th June 2009.

Note 2 - Statement of significant accounting policies.

a. Basis of Preparation

Other than direct expenses, operating expenses have always been accounted for globally and not allocated separately to The Perth union, the W.A. Division or the Federal Body.

The accounting procedures adopted in the recording and maintenance of the day-to-day transactions are such that it is not practical to reconstruct the accounting records to allocate global income and expenses between the entities.

Under these circumstances, in the years up to and including the year ended 31 December 2005, both entities prepared and distributed to members consolidated financials encompassing the combined operations of all three entities.

Fair Work Australia has determined (letter dated 12 May 2010) that "the provision of a consolidated financial report would not comply with the financial reporting requirements" and that the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities Water Boards Union is required to provide a financial report solely in respect to that reporting entity.

In order to comply with the reporting requirements of Fair Work Australia, all income received and expenses incurred (apart from identifiable direct income receipts and expenses incurred) have been apportioned equally between the W.A. Divisional and the Perth union.

Except where stated, the accounting procedures and policies set out in these notes are consistent with the accounting procedures and policies used in prior years in the day to day activities of the Unions and in preparing financial statements.

b. Income tax

No provision for income tax is necessary for either Union because both are exempt from income tax under section 50-15 of the Income Tax Assessment Act 1997. Tax effect accounting is therefore neither applicable nor applied in the preparation of these financial statements.

c. Employee benefits

Provision is made in accordance with the Workplace Relations Act 1996, for the organisations' liability for accrued employee benefits owing as at 30 June 2009 arising from services rendered by employees to that date.

d. Provisions

Provisions are established when the Unions have a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

e. 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. In these circumstances, the GST is recognised as part of the cost of the asset or the expense. Receivables and payables in the balance sheet are shown exclusive of GST.

f. Critical accounting estimates and judgments

The Executive Council evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events based on current trends and economic data.

	30-6-2009	31-12-2008
	\$	\$
Note 3- Receivables		
Amounts owing by related entity		
W.A. Division	202,528	181,478
Note 4 – Motor Vehicles		
Motor Vehicles – at cost	18,409	18,409
Deduct accumulated depreciation	7,288	4,987
	<u>11,121</u>	<u>13,422</u>

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
RACECOURSE, PUBLIC AUTHORITIES, WATER BOARDS UNION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED 30 JUNE 2009**

Note 5– Bank Overdraft

The bank overdraft is secured on freehold property owned by the Western Australian Division.

Note 6– Segment reporting

The Union operates in the one business and geographical segment being the industrial relations sector providing services to members of their organisations throughout Australia

Note 7 – Organisation details

The registered office and principal place of business is
112 Charles Street
West Perth Western Australia 6005

Note 8 – Key Management personnel

Executive Council Members

President – David James

Secretary – Andrew Johnson

Assistant Secretary - Andrea Ballantyne

Treasurer – Stuart Barron

Note 9 – Use of “LGRCEU” in Union activities.

- a. These initials stand for "Local Government, Racecourses and Cemeteries Employees' Union", which the Executive Committee believes, is a generic description of the activities of the Union. These initials are used extensively in the day to day activities including stationery used by the Union.
- b. Neither the initials "LGRCEU" nor the name "Local Government, Racecourses and Cemeteries Employees' Union" are registered under the Business Names Act 1962 of Western Australia.

Note 10 – Information to be provided to Members or Registrar

In accordance with the requirements of the Registration and Accountability of Organisations Schedule (RAO) (Schedule 1 to the Workplace Relations Act 1996), the attention of Members is drawn to Section 272 which reads as follows:

1. A member of a reporting unit, or a Registrar, 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; and
3. A reporting unit must comply with an application made under subsection 1.