

28 November 2016



FAIR WORK  
COMMISSION

Mr Andrew Johnson  
Secretary

Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks,  
Cemeteries and Racecourse, Public Authorities, Water Boards Union  
By email: [andrew.johnson@lgrceu.org](mailto:andrew.johnson@lgrceu.org)

Dear Mr Johnson

**Re: Lodgement of Financial Statements and Accounts – Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union (Federal reporting unit) - for year ended 30 June 2016 (FR2016/318)**

I refer to the financial report for the Federal reporting unit of the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union. The report was lodged with the Fair Work Commission on 18 November 2016.

The financial report has been 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.

Please note that the financial report for the year ending 30 June 2017 may be subject to an advanced compliance review.<sup>1</sup>

Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a model set of financial statements can also be found. The FWC recommends reporting units use this model as it will assist in ensuring compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

Should you require further information on the financial reporting requirements of the Act, I may be contacted on (02) 6746 3283 or 0429 462 979 or by email at [stephen.kellett@fwc.gov.au](mailto:stephen.kellett@fwc.gov.au)

Yours sincerely

Stephen Kellett  
Regulatory Compliance Branch

<sup>1</sup> The full range of disclosure requirements that may apply can be found itemised on the advanced assessment form available at <https://www.fwc.gov.au/documents/documents/organisations/factsheets/org-financial-report-checklist-advanced.pdf>


## **CERTIFICATE OF FEDERAL SECRETARY (2016)**

*Pursuant to Section 268(c) of the  
Fair Work (Registered Organisations) Act 2009*

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

1. That documents lodged herewith are copies of the full report referred to in s253 of the Fair Work (Registered Organisations) Act 2009 and;
- 2 On the of 18<sup>th</sup> of October 2016 the full report (GPFR) and notice of general meeting were distributed to members by post.
3. The full report (GPFR) was presented to a General Meeting of the Western Australian Division (the only Division of the Union) members on the 14<sup>th</sup> of November 2016.
4. The full report (GPFR) was passed by committee on the 12<sup>th</sup> of September and then presented to a subsequent committee meeting held on the 14th of November 2016

Yours faithfully

  
Andrew Johnson  
Federal Secretary

Dated this day of 15<sup>th</sup> day of November 2016



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

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2016

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

GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2016

Registered office:

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

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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 YEAR ENDED 30 JUNE 2016**

**1. Review of the Union's Principal Activities.**

- A. The Union acts as the federal body representative to the 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. The continuing maintenance of federal agreements negotiated by the organisation.
- C. The continued involvement of the organisation in industry training initiatives.
- D. The further enhancement of the union website for reporting to and receiving communication from membership.
- E. Continued work towards compliance with federal reporting requirements.
- F. Continued publication of union newsletters and website information.
- G. The amendment of the union's rules in accordance with new obligations arising under the Fair Work (Registered Organisations) Act 2009 and consequential regulations.

**2A. Significant Changes in the Nature of Principal Activities**

None

**2B. Significant Changes in the Reporting Unit's Financial Affairs During the Year**

None

**3. Results of Principal Activities**

Membership figures remained static for the reporting period.

**4. The Rights of Members to Resign**

All members have a right to resign from the union in accordance with:

Rule 58 Resignation of member in part two - Rules for administration of a division, and

Rule 18 resignation of membership of the Western Australian Division General Rules as required by Section 174 of the Fair Work (Registered Organisations)

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

The following officer(s) of the Union held position(s) of fund(s) that require that one or more of their directors/trustees be a member of a registered organisation:

Officer / Member – Mrs Andrea Ballantyne. Name of entity: - WA Super.

**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 as at 30 June 2016 was 1,327.
- B. The number of persons who were at the end of the financial year employees of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union W.A. Division including both full time and part time employees measured on a full time equivalent basis was NIL.

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

**OPERATING REPORT FOR REPORTING YEAR ENDED 30 JUNE 2016 (cont'd)**

**6. Other Prescribed Information (cont'd)**

**C. Committee of Management**

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.

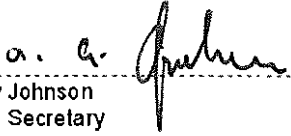
President:	Peter Crawford	1 July 2015 – 30 June 2016
Vice President:	Marlyn Love	1 July 2015 – 30 June 2016
Vice President:	Richard Wilton	1 July 2015 – 30 June 2016
Vice President:	Peter Crawford	1 July 2015 – 30 June 2016
Secretary:	Andrew Johnson	1 July 2015 – 30 June 2016
Assistant Secretary	Andrea Ballantyne	1 July 2015 – 30 June 2016
Treasurer	Vacant	
Trustees (3)	Vacant	

**7. Changes in Composition of office Bearers**

There were no changes during the reporting period.

**8. This report has been prepared by Andrew Gerard Johnson**

Federal Union Secretary as authorised by the Committee of Management

  
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Andrew Johnson  
Federal Secretary

12/12/2016  
-----  
Dated

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

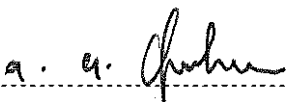
**COMMITTEE OF MANAGEMENT STATEMENT**

On the 12 September 2016 the Committee of Management of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union (the "Union") passed the following resolution in relation to the amended general purpose financial report ("GPFR") for the reporting unit for the financial year ended 30 June 2016.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a.) the financial statements and notes comply with the Australian Accounting Standards;
- (b.) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (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;
- (e.) during the financial year to which the GPFR relates and since the end of the financial year:
  - (i.) meetings of the Committee of Management were held in accordance with the rules of the organisation, and
  - (ii.) the financial affairs of the Union have been managed in accordance with the rules of the organisation, and
  - (iii.) the financial records of the Union have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 & Regulations; and
  - (iv.) the financial records of the Union have been kept as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v.) to the knowledge of any member of the Committee, no information has been sought in any request by a member of the Union or a Registrar duly made under Section 272 of the Fair Work (Registered Organisations) Act 2009; and
  - (vi.) no orders have been made by the Commission under Section 273 of Schedule 1B to the Fair Work (Registered Organisations) Act 2009.
  - (vii.) no revenue has been derived from undertaking recovery of wages activity during the reporting period.

As authorised by the Committee of Management

  
-----  
Andrew Johnson  
Secretary

Dated this 12<sup>th</sup> day of September 2016

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# CARLTON & PARTNERS

## CERTIFIED PRACTISING ACCOUNTANTS

Business Address: 3 Alvan Street Mount Lawley WA 6050  
Telephone: (08) 9272 8611 Fax(08) 9272 3509

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### **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 statement of financial position as at the 30 June 2016, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year 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 Fair Work (Registered Organisations) Act 2009. 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. Our audit is not conducted specifically for the purpose of exposing fraud but if in the event it is detected it would be reported to management. 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.

#### **Recovery of wages**

Based on representations made to us by our client and our audit work undertaken for the year ended 30 June 2016, it appears that no revenue was derived from undertaking recovery of wages activity for the year then ended.



**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. (cont')**

**Auditor's Opinion**

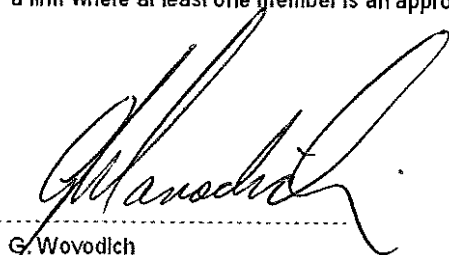
In our opinion:

- i) the committee of management's use of the going concern basis of accounting in the preparation of the Union's financial statements is appropriate, and
- ii) the general purpose financial report of the Union is presented fairly in accordance with applicable accounting standards and other mandatory professional reporting requirements in Australia and the requirements of the Fair Work (Registered Organisations) Act 2009.

**Going concern:**

Without modifying our opinion, we draw attention to note 15 in the general purpose financial report which indicated that the union is dependent on the ongoing financial support of the Western Australian Municipal, Road Boards, Parks and Racecourse Employees' Union of Workers, Perth (Perth union), in order to pay its debts as and when they fall due.

I declare that I am a member of CPA Australia, hold a current Public Practice Certificate and am a member of a firm where at least one member is an approved auditor.



G. Wovodich  
Registered Company Auditor  
Carlton & Partners

Dated at Perth this 15<sup>th</sup> day of September 2016

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	30-6-2016	30-6-2015
		\$	\$
<b>Revenue</b>			
Membership subscription		-	-
Capitation fees received	3A.	-	-
Levies	3B	-	-
Grants or Donations	3E	-	-
Total income		<u>-</u>	<u>-</u>
<b>Expenses</b>			
Employee expenses		-	-
Depreciation and amortisation		-	-
Finance costs		-	-
Audit & Accountancy	8.	-	-
Training expenses		-	-
Other expenses		-	-
Affiliations to other organisations	4B.	-	-
Capitation fees	4A.	-	-
Grants or donations	4C.	-	-
Total expenses		<u>-</u>	<u>-</u>
Surplus for year		<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**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2016**

	30-6-2016 \$	30-6-2015 \$
<b>CURRENT ASSETS</b>		
Receivables	-	-
<b>TOTAL CURRENT ASSETS</b>	-	-
<b>NON-CURRENT ASSETS</b>		
Motor Vehicles	-	-
<b>TOTAL NON-CURRENT ASSETS</b>	-	-
<b>TOTAL ASSETS</b>	-	-
<b>CURRENT LIABILITIES</b>		
Bank overdraft	-	-
Creditors	-	-
Provisions for Employee entitlements	-	-
<b>TOTAL CURRENT LIABILITIES</b>	-	-
<b>NON-CURRENT LIABILITIES</b>		
Provisions for Employee entitlements	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>	-	-
<b>TOTAL LIABILITIES</b>	-	-
<b>NET ASSETS (DEFICIENCY)</b>	-	-
<b>EQUITY</b>		
Equity attributable to Members	-	-
Accumulated surpluses	-	-
<b>TOTAL EQUITY (DEFICIENCY)</b>	-	-

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 CHANGE IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2016**

Balance as at 1 July 2014	-
Add Surplus (Deficit) for the year	-
	<hr/>
Closing balance as at 1 July 2015	-
Add Surplus (Deficit) for the year	-
	<hr/>
Closing balance as at 1 July 2016	-
	<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**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2016**

	2014-2016 \$	2013-2015 \$
<b>OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Receipts from other reporting entities	-	-
Other	-	-
<b>Cash used</b>		
Payments to employees	-	-
Payments to suppliers	-	-
Payments to other reporting entities	-	-
Net cash from (used by) operating activities	<u>-</u>	<u>-</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Acquisition of furniture, equipment etc.	-	-
Net cash from (used by) investing activities	<u>-</u>	<u>-</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Advances from (repayments to) related entities	-	-
Interest and borrowing charges	-	-
Net cash from (used by) financing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash held	<u>-</u>	<u>-</u>
Bank overdraft at the beginning of the year	-	-
Bank overdraft at the end of the year	-	-
Decrease (Increase in overdraft facility)	<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**

**RECOVERY OF WAGES ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2016**

	30-6-2016	30-6-2015
	\$	\$
Cash assets in respect of recovered money at beginning of year	-	-
Receipts		
Amounts recovered from employers in respect of wages etc.	-	-
Total receipts	<u>-</u>	<u>-</u>
Payments		
Payments to workers in respect of recovered money	-	-
Deductions of fees or reimbursement of expenses	-	-
Total payments	<u>-</u>	<u>-</u>
Cash assets in respect of recovered money at end of year	<u>-</u>	<u>-</u>
Number of workers to which the monies recovered relate	-	-
Aggregate payables to workers attributable to recovered monies but not yet distributed		
Balance payable	-	-
Number of workers the payable relates to	-	-
Fund or account operated for recovery of wages	-	-

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 YEAR ENDED 30 JUNE 2016**

**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 Organisation) Act 2009*. For the purpose of preparing the general purpose financial statements, the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Board Union ("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 year.

**1.3 Significant accounting judgements and estimates.**

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

**1.4 Adoption of New Australian Accounting Standard requirements.**

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

**1.5 Future Australian Accounting Standards Requirements.**

There are no new standards, amendments to standards or interpretations that were issued prior to the sign-off date that are applicable to the future reporting period that are expected to have a future financial impact on the Union.

**1.6 Associates and joint arrangements.**

The Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Board Union, W.A. Division ("W.A. Division") and the Western Australian Municipal, Road Boards, Parks and Racecourse Employees' Union of Workers, Perth ("Perth union") are associated entities which are neither subsidiaries of, nor have joint venture interests with the union. The Perth union has supplied the financing facility to enable the union to continue operations. The W.A. Division employs all staff, and maintains the administration and the general operations on behalf of the union and the Perth union. The W.A. Division rents the office premises from the Perth Union and makes no charge for the administrative duties carried out on behalf of the Federal Body and the Perth union. The officeholders of both bodies are essentially the same. The Federal Body and the Perth union participate in financial and operating policy decisions of the union but they do not have control over the union's policies. See also note 15.

**1.7 Government grants.**

The Union is not in receipt of any Government grants.

**1.8 Taxation.**

The Union 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).

**Note 2 – Events after the reporting period.**

There were no events that occurred after 30 June 2015, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Union.

**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 YEAR ENDED 30 JUNE 2016**

	30-6-2016	30-6-2015
	\$	\$
<b>Note 3 – Income.</b>		
<b>3A. Capitation fees.</b>	-	-
<b>3B. Levies.</b>	-	-
<b>3C. Grants or donations.</b>	-	-
<b>Note 4 – Expenses</b>		
<b>4B. Affiliation fees.</b>	-	-
<b>4C. Grants or donations.</b>	-	-
<b>Note 5 – Accumulated Income.</b>		
Balance at the beginning of the year	-	-
Surplus for the year	-	-
Balance at the end of the year	-	-
<b>Note 6 – Contingent Liabilities, assets and commitments.</b>		
There are no known contingent liabilities, assets or commitments..		
<b>Note 7 – Related Party Disclosures.</b>		
<b>7A. Related Party Transactions for the reporting period</b>		
There was no:		
(a.) revenue received from,		
(b.) expenses paid to,		
(c.) amounts owed by,		
(d.) amounts owed to,		
(e.) loans from /to		
(f.) or assets transferred from/to		
related parties during the reporting period.		
<b>7B. Transactions with key personnel &amp; their close family members</b>		
There were no transactions with key personnel and their close family members.		
<b>Note 8 – Remuneration of Auditors</b>		
Value of the services provided		
Financial statement audit services	-	-
<b>Note 9 – Financial Instruments</b>		
Credit Risk. The Union is not exposed to any credit risk.		
<b>Note 10 – Business combinations and subsidiaries acquired</b>		
The union does not have any business combinations or subsidiaries.		
<b>Note 11 – Segment reporting</b>		
The Union operates in the one business and geographical segment being the industrial relations sector providing services to members of their organisations throughout Australia.		
<b>Note 12 – Administration of financial affairs by a third party</b>		
The W.A. Division employs all staff and maintains the administration and the general operations on behalf of the union at no cost.		



**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 YEAR ENDED 30 JUNE 2016**

**Note 13 – Use of "LGRCEU" in Union activities.**

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 14– 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 General Manager of Fair Work Commission:

1. A member of a reporting unit, or the General Manager of Fair Work Commission, 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).

**Note 15– Economic dependence**

The union's ability to continue as a going concern is reliant on the continued financial support from the W.A. Division and the Perth union, the latter having provided security for joint borrowings. See also Note 1.6.

# LGRCEU



FORMERLY THE **MEU**  
FOR OVER 113 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](mailto:lgrceu@tpg.com.au)

Website: [www.lgrceu.org](http://www.lgrceu.org)

Skype: lgrceu.union

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FAX: (08) 9328 4792

1800 199 945

12 September 2016

The Financial Reporting Advisor,  
Regulatory Compliance Branch,  
Fair Work Commission,  
11 Exhibition Street,  
MELBOURNE VIC 3000

By email : [ken.morgan@fvc.gov.au](mailto:ken.morgan@fvc.gov.au)

Dear Mr Morgan,

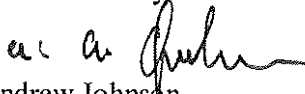
**RE: CAPITATION FEES/FEDERAL OFFICE REPORTING UNIT AND GPFR FOR FYE 30 JUNE 2015**

Please be advised that the Executive Committee Management of the union duly authorised the statement contained in this letter at its September 12 2016 meeting (Please also be referred to the corresponding note contained in GPFR note number 3A).

**“That no Capitation fee was payable from the Western Australian Division to the WAMEU-FED (the Union Council) for the 2015-2016 financial year”.**

We thank the Commission for its assistance and advice in these matters.

Yours sincerely

  
Andrew Johnson  
Federal Secretary