



16 November 2017

Mr Andrew Johnson
Union Secretary
Western Australian Shire Councils, Municipal Roads Boards, Health Boards, Parks,
Cemeteries and Racecourse, Public Authorities, Water Boards Union

Sent via email

Dear Mr Johnson

Re: – Western Australian Shire Councils, Municipal Roads Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union - financial report for year ending 30 June 2017 (FR2017/263)

I refer to the financial report of the Western Australian Shire Councils, Municipal Roads Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union. The documents were lodged with the Registered Organisations Commission ('the ROC') on 14 November 2017. An amended Designated Officer's certificate and a second copy of the report including a complete copy of the Operating report were received today.

The financial report has now 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 comment to assist when preparing the next report. Please note the report for year ending 30 June 2018 may be subject to an advanced compliance review.

New Format for Auditor's Statement

The Auditing and Assurance Standards Board (AUASB) has released new requirements for auditor reports effective for financial reporting periods ending on or after 15 December 2016. The Auditor's Statement for the organisation/branch was not prepared in accordance with the new format required by ASA 700 *Forming an Opinion and Reporting on a Financial Report*. A '[Guidance Note](#)' is available on the ROC website to help Registered Organisations understand the new auditing requirements.

Please ensure that the auditor's statement in relation to next year's financial report is prepared in accordance with ASA 700.

Reporting Requirements

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

Please note that new Reporting Guidelines will apply to organisations and branches with financial years *commencing* on or after 1 July 2017. Updates and information on the new guidelines will be provided through the ROC website and the [subscription service](#).

Yours faithfully

A handwritten signature in black ink, appearing to read 'Stephen Kellett', with a long horizontal stroke extending to the right.

Stephen Kellett
Financial Reporting
Registered Organisations Commission

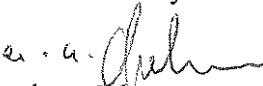
CERTIFICATE OF FEDERAL SECRETARY (2017)

*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 10th of October 2017 the full report was distributed to members by post and email as was notice of the general meeting at which the full report was presented to members.
3. The full report was passed by the Committee on the 18th of September 2017 and was presented to a subsequent meeting of the Committee held on the 16th of October 2017 and to a General Meeting of the Western Australian Division (the only Division of the Union) members on the 13th of November 2017.

Yours faithfully


Andrew Johnson
Federal Secretary

Dated this ^{14th} day of November 2017



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 2017

**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 2017

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. Continued publication of union newsletters and website information.

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 have declined 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 – Mrs Andrea Ballantyne. Name of entity: - WA Local Government Superannuation Plan Pty Ltd.

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 2017 was 1,235.
- 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 5.0.

**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 2017 (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.

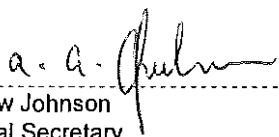
President:	Peter Crawford	1 July 2016 – 30 June 2017
Vice President:	Martyn Love	1 July 2016 – 30 June 2017
Vice President:	Richard Wilton	1 July 2016 – 30 June 2017
Vice President:	Graham Sigglekow	15 December 2016 – 30 June 2017
Vice President:	Greg Magor	15 December 2016 – 30 June 2017
Secretary:	Andrew Johnson	1 July 2016 – 30 June 2017
Assistant Secretary	Andrea Ballantyne	1 July 2016 – 30 June 2017
Treasurer	Vacant	
Trustees (3)	Vacant	

7. Changes in Composition of office Bearers

Mr Greg Magor and Mr Graham Sigglekow were elected to the offices of Vice President on 15 December 2016

8. This report has been prepared by Andrew Gerard Johnson

Federal Union Secretary as authorised by the Committee of Management



Andrew Johnson
Federal Secretary



Dated

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

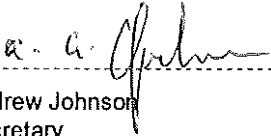
COMMITTEE OF MANAGEMENT STATEMENT

On the 18th of September 2017 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 2017.

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.) except as outlined in Note 1(a), 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 18th day of September 2017

CARLTON & PARTNERS

CERTIFIED PRACTISING ACCOUNTANTS

Business Address: 3 Alvan Street Mount Lawley WA 6050

Telephone: (08) 9272 8611 Fax(08) 9272 3509

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 2017, 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 2017, 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'd)

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 an approved auditor, a member of CPA Australia and hold a current Public Practice Certificate.



G. Wovodich
Registered number: AA2017/13
Carlton & Partners

Dated at Perth this 19th day of September 2017.

**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 2017**

Revenue	Notes	30-6-2017	30-6-2016
		\$	\$
Membership subscription		-	-
Capitation fees received	3A.	-	-
Levies	3B	-	-
Grants or Donations	3E	-	-
Total income		<u>-</u>	<u>-</u>
Expenses			
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 2017**

	30-6-2017 \$	30-6-2016 \$
CURRENT ASSETS		
Receivables	-	-
TOTAL CURRENT ASSETS	<u>-</u>	<u>-</u>
NON-CURRENT ASSETS		
Motor Vehicles	-	-
TOTAL NON-CURRENT ASSETS	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>-</u>	<u>-</u>
CURRENT LIABILITIES		
Bank overdraft	-	-
Creditors	-	-
Provisions for Employee entitlements	-	-
TOTAL CURRENT LIABILITIES	<u>-</u>	<u>-</u>
NON-CURRENT LIABILITIES		
Provisions for Employee entitlements	-	-
TOTAL NON-CURRENT LIABILITIES	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS (DEFICIENCY)	<u>-</u>	<u>-</u>
EQUITY		
Equity attributable to Members	-	-
Accumulated surpluses	-	-
TOTAL EQUITY DEFICIENCY)	<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 CHANGE IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2017**

Balance as at 1 July 2015	-
Add Surplus (Deficit) for the year	-
Closing balance as at 1 July 2016	-
Add Surplus (Deficit) for the year	-
Closing balance as at 1 July 2017	-

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 2017**

	2014-2017	2013-2016
	\$	\$
OPERATING ACTIVITIES		
Cash received		
Receipts from other reporting entities	-	-
Other	-	-
Cash used		
Payments to employees	-	-
Payments to suppliers	-	-
Payments to other reporting entities	-	-
Net cash from (used by) operating activities	<u>-</u>	<u>-</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of furniture, equipment etc.	-	-
Net cash from (used by) investing activities	<u>-</u>	<u>-</u>
CASH FLOW FROM FINANCING ACTIVITIES		
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 2017**

	30-6-2017	30-6-2016
	\$	\$
Cash assets in respect of recovered money at beginning of year	-	-
Receipts		
Amounts recovered from employers in respect of wages etc.	-	-
Total receipts	-	-
Payments		
Payments to workers in respect of recovered money	-	-
Deductions of fees or reimbursement of expenses	-	-
Total payments	-	-
Cash assets in respect of recovered money at end of year	-	-
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 2017**

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 2017, 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 2017**

	30-6-2017	30-6-2016
Note 3 – Income.	\$	\$
3A. Capitation fees.	-	-
3B. Levies.	-	-
3C. Grants or donations.	-	-
Note 4 – Expenses		
4A. Capitation fees.	-	-
4B. Affiliation fees.	-	-
4C. Grants or donations.	-	-
Note 5 – Accumulated Income.		
Balance at the beginning of the year	-	-
Surplus for the year	-	-
Balance at the end of the year	-	-
Note 6 – Contingent Liabilities, assets and commitments.		
There are no known contingent liabilities, assets or commitments..		
Note 7 – Related Party Disclosures.		
7A. Related Party Transactions for the reporting period		
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.		
7B. Transactions with key personnel & their close family members		
There were no transactions with key personnel and their close family members.		
Note 8 – Remuneration of Auditors		
Value of the services provided		
Financial statement audit services	-	-
Note 9 – Financial Instruments		
Credit Risk. The Union is not exposed to any credit risk.		
Note 10 – Business combinations and subsidiaries acquired		
The union does not have any business combinations or subsidiaries.		
Note 11 – 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.		

**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 2017**

Note 12 – Administration of financial affairs by a third party

The W.A. Division employs all staff and maintains the administration and the general operations on behalf of the union at no cost.

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.

Note 16 - Remuneration of Officials paid by a Related Party (W.A. Division)

Disclosure to Members pursuant to Section 293BC.

		Non-cash benefit		Relevant Remuneration
		Form	Value	
Andrew Johnson	(Secretary)	Car	\$ 279	\$ 78,344
Andrea Ballantyne	(Treasurer)	(*) Car	1,574	101,295
Martin Love	(Committeeman)	Car	1,366	44,805

(* Includes remuneration required to be disclosed pursuant to Section 293B)

Note 17 – Disclosure of material personal interests of officers

Each officer of the Union in accordance with the requirements of Section 293C of the Fair Work (Registered Organisations) Act 2009 has individually disclosed to the Management Committee that they do not have any material personal interests that related to the affairs of the Union.