



18 December 2018

Mr Andrew Johnson

Secretary,

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

Dear Mr Johnson

**Re: – Financial reporting – Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union
- for year ending 30 June 2018 (FR2018/260)**

I acknowledge receipt of the financial report of the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union in respect of the year ending 30 June 2018. The documents were lodged with the Registered Organisations Commission ('the ROC') on 27 November 2018.

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

Please note the report for year ending 30 June 2019 may be subject to an advanced compliance review.

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

Officer's declaration statement – to include nil activity disclosures not elsewhere disclosed.

Item 21 of the reporting guidelines states that if any of the activities identified within items 10-20 of the reporting guidelines have not occurred in the reporting period, a statement to this effect must be included either in the financial statements, the notes or in the officer's declaration statement. I note that the officer's declaration statement includes the following nil activity disclosures for which there was already an equivalent form of disclosure in the body of the notes:

- RG13(a) - receive periodic or membership subscriptions (P&L)
- RG13(b) - receive capitation fees from another reporting unit (Note 3)
- RG13(c) - receive revenue via compulsory levies (Note 3)
- RG13(d) - receive donations or grants (Note 3)
- RG14(b) - pay capitation fees to another reporting unit (Note 4)
- RG14(c) - pay affiliation fees to other entity (Note 4)
- RG14(e) - pay a grant \$1,000 or less or exceeded \$1,000 (Note 4)
- RG14(e) - pay a donation \$1,000 or less or exceeded \$1,000 (Note 4)
- RG18 - provide cash flows to another reporting unit and/or controlled entity (Cash Flow statement)
- RG18 - receive cash flows from another reporting units and/or controlled entity (Cash Flow statement)

Please note that nil activities only need to be disclosed once.

Administration of financial affairs by another entity

The officer declaration statement included nil activity information in respect of administration of financial affairs by another entity. This appeared to be inconsistent with Note 12 which stated that the WA Division maintained the administration on behalf of the union at no cost.

Prescribed information in Operating report

Regulation 159(c) requires an operating report to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position. The ROC takes the words “at any time” to mean that all persons, whether they held their position for the full year or for part of the year, must be included.

I note that the name Gregory Siggilekow appeared in the previous year’s operating report but did not appear in this year’s operating report. There was no indication why the name was omitted. In future years, please ensure all relevant persons are included.

Officer-Related party remuneration and payment disclosures

Notes 16 and 17 disclose, on page 14, information which relates to payments to particular officers “pursuant to section 293BC” or disclosures “in accordance with section 293C”. This information pertains to Part 2A of Chapter 9 of the RO Act.

Section 293J of Part 2A of Chapter 9 of the RO Act requires an organisation and a branch of an organisation (as appropriate) to provide its members and lodge with the ROC a copy of an officer and related party disclosure statement in respect of certain remuneration¹ and payments² paid during the relevant financial year. This requirement applied to the financial year ending 30 June 2018. I note that an amended officer and related party disclosure statement was separately lodged yesterday.

The officer and related party disclosure statement is separate from, and does not form part of, the general purpose financial report required under section 253 of Part 3 of Chapter 8. As the information included in Notes 16 and 17 goes beyond the requirements of relevant accounting standards and due to the nature of the disclosure, the ROC has decided to redact this information from the copy of the 2018 financial report before publishing it on its website.

Reporting Requirements

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

Yours faithfully



Stephen Kellett
Financial Reporting
Registered Organisations Commission

¹ see section 293BC

² see section 293G


CERTIFICATE OF FEDERAL SECRETARY (2018)

*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 23rd of October 2018 the full report was provided to members.
3. The full report was passed by the Committee on the and was presented to a subsequent meeting of the Committee held on the 15th of October 2018 and to a General Meeting of the members of the union on the 26th of November 2018.

Yours faithfully


Andrew Johnson
Federal Secretary

Dated this 27th day of November 2018



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 2018

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 2018

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 2018

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.
- 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 2018 was 1,159.
- 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 2018 (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.

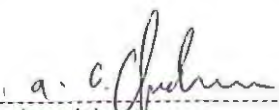
President:	Peter Crawford	1 July 2017 – 30 June 2018
Vice President:	Martyn Love	1 July 2017 – 30 June 2018
Vice President:	Richard Wilton	1 July 2017 – 14 December 2017
Vice President:	Greg Magor	1 July 2017 – 30 June 2018
Secretary:	Andrew Johnson	1 July 2017 – 30 June 2018
Assistant Secretary	Andrea Ballantyne	1 July 2017 – 30 June 2018
Treasurer	Vacant	
Trustees (3)	Vacant	

7. Changes In Composition of office Bearers

Mr Richard Wilton ceased to hold office of Vice President on the 14th of December 2017

8. This report has been prepared by Andrew Gerard Johnson

Federal Union Secretary as authorised by the Committee of Management



Andrew Johnson
Federal Secretary

15/10/18

Dated

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

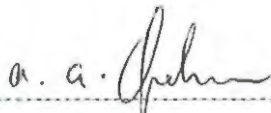
COMMITTEE OF MANAGEMENT STATEMENT

On the 15th of October 2018 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 2018.

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

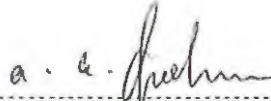
Dated this 15th day of October 2018

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

REPORT REQUIRED UNDER SUBSECTION 255(2A)
FOR THE YEAR ENDED 30 JUNE 2018

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

<u>Categories of expenditures</u>	2018 \$	2017 \$
Remuneration and other employment-related costs and expenses - employees	Nil	Nil
Advertising	Nil	Nil
Operating costs	Nil	Nil
Donations to political parties	Nil	Nil
Legal costs	Nil	Nil

 15/06/18

Andrew Johnson - designated officer

CARLTON & PARTNERS

CERTIFIED PRACTISING ACCOUNTANTS

Business Address: 18 Sangiorgio Court Osborne Park WA 6017

Telephone: (08) 6165 4000 Fax(08) 6165 4067

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.

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union – W.A. Division (the Reporting Unit), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2018, notes to the financial statements, including a summary of significant accounting policies; the Committee of Management Statement, the subsection 255(2A) report and the Officer Declaration Statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union – W.A. Division. as at 30 June 2018, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) 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).

I declare that management's use of the going concern basis in the preparation of the financial statements of the Reporting Unit 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 Reporting Unit 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.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

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)

Responsibilities of Committee of Management for the Financial Report

The Committee of Management of the Reporting Unit 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 Reporting Unit'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 Reporting Unit 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 Reporting Unit'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 Reporting Unit'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 Reporting Unit 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 Reporting Unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit opinion.

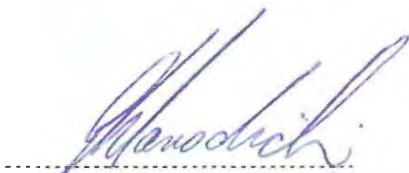
Independent auditor's report to the members of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union. (cont'd)

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.

Electronic publication of the audited financial reports

It is my understanding that the Reporting Unit intends to electronically present the audited financial report and auditor's report on its Internet website. Responsibility for the electronic presentation of the financial report on the website is that of Committees of Management. The security and controls over information on the website should be addressed by the Reporting Unit to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial report(s) on the Reporting Unit's website is beyond the scope of the audit of the financial report.

I declare that I am an auditor registered under the RO Act.



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

Dated at Perth this

18

day of

October

2018.

**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 2018**

	Notes	30-6-2018	30-6-2017
Revenue		\$	\$
Membership subscription		-	-
Capitation fees received	3A.	-	-
Levies	3B	-	-
Grants or Donations	3E	-	-
Total income		-	-
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		-	-
Surplus for year		-	-

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 2018**

	30-6-2018 \$	30-6-2017 \$
CURRENT ASSETS		
Receivables	-	-
TOTAL CURRENT ASSETS	-	-
NON-CURRENT ASSETS		
Motor Vehicles	-	-
TOTAL NON-CURRENT ASSETS	-	-
TOTAL ASSETS	-	-
CURRENT LIABILITIES		
Bank overdraft	-	-
Creditors	-	-
Provisions for Employee entitlements	-	-
TOTAL CURRENT LIABILITIES	-	-
NON-CURRENT LIABILITIES		
Provisions for Employee entitlements	-	-
TOTAL NON-CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	-	-
NET ASSETS (DEFICIENCY)	-	-
EQUITY		
Equity attributable to Members	-	-
Accumulated surpluses	-	-
TOTAL EQUITY DEFICIENCY)	-	-

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 2018**

Balance as at 1 July 2015	-
Add Surplus (Deficit) for the year	-
	<hr/>
Closing balance as at 1 July 2017	-
Add Surplus (Deficit) for the year	-
	<hr/>
Closing balance as at 1 July 2018	-
	<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 2018**

	2014-2018 \$	2013-2017 \$
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	-	-
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of furniture, equipment etc.	-	-
Net cash from (used by) investing activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Advances from (repayments to) related entities	-	-
Interest and borrowing charges	-	-
Net cash from (used by) financing activities	-	-
Net increase (decrease) in cash held	-	-
Bank overdraft at the beginning of the year	-	-
Bank overdraft at the end of the year	-	-
Decrease (Increase in overdraft facility	-	-

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 2018**

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 2018, 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 2018**

	30-6-2018	30-6-2017
	\$	\$
Note 3 – Income.		
3A. Capitation fees.		
There were no capitation fees received during the financial year.	-	-
3B. Levies.	-	-
3C. Grants or donations.	-	-
Note 4 – Expenses		
4A. Capitation fees.		
There were no capitation fees paid during the financial year.	-	-
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 2018**

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)

		2017	2016	2015	2014
* [REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Note 17 – Disclosure of material personal interests of officers

[REDACTED]
[REDACTED]
[REDACTED]

Note 18 – Economic dependence

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.

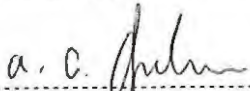
**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
RACECOURSE, PUBLIC AUTHORITIES, WATER BOARDS UNION.**

OFFICER DECLARATION STATEMENT

I, Andrew Johnson, being the Secretary of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union, declare that the following activities did not occur during the reporting period ending 30 June 2018.

The reporting unit did not:

- agree to receive financial support from another reporting unit to continue as a going concern
- agree to provide financial support to another reporting unit to ensure they continue as a going concern
- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive periodic or membership subscriptions
- receive capitation fees from another reporting unit
- receive any other revenue from another reporting unit
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay capitation fees to another reporting unit
- pay any other expense to another reporting unit
- pay affiliation fees to other entity
- pay compulsory levies
- pay a grant that was either less than \$1,000 or that exceeded \$1,000
- pay a donation that was either \$1,000 or that exceeded \$1,000
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay legal costs relating to litigation
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the Fair Work Act 2009
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matter
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- have a balance within the general fund
- provide cash flows to another reporting unit and/or controlled entity
- receive cash flows from another reporting units and/or controlled entity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit


Andrew Johnson
Division Secretary


Dated