



FairWork
Commission

27 June 2014

Mr Andrew Johnson
Secretary

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

By email: andrew.johnson@lgrceu.org

Dear Mr Johnson,

**Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union
Financial Report for the year ended 30 June 2013 - [FR2014/73]**

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 - Western Australian Division. The documents were lodged with the Fair Work Commission on 25 March 2014.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

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

Please note that the financial report for the year ending 30 June 2014 may be subject to an advanced compliance review.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged. The Fair Work Commission will confirm these concerns have been addressed prior to filing next year's report.

Timescale requirements

As you are aware, an organisation is required under the RO Act to undertake certain steps in accordance with specified timelines. Information about these timeline requirements can be found on the Fair Work Commission website. In particular, I draw your attention to Financial reporting process and timelines which explains the timeline requirements, and Diagrammatic summary of financial reporting timelines which sets out the timeline requirements in diagrammatical form.

In this instance the full report was not presented to a general meeting within 7 months of the end of the financial year. That is the maximum period allowed under the RO Act when, as in this case, an extension of time has been sought under section 265 of the RO Act.

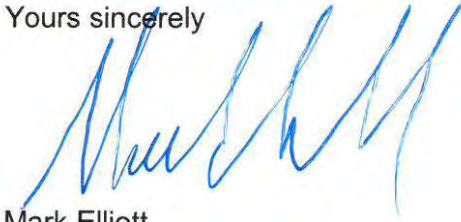
Disclosure of employee expenses/provisions to office holders and other employees

The employee provisions note and the employee expense note to the financial statements has disclosed annual leave and long service leave separately for office holders and employees, but does not separately disclose separation and redundancies for either office holders or other employees.

The Reporting Guidelines require that all employee and office holder benefits be detailed separately (refer to items 17(f), 17(g), 21(c) and 21(d)). This includes, where relevant, nil disclosures.

If you have any queries regarding this letter, please contact me on (03) 8661 7899 or via email at mark.elliott@fwc.gov.au.

Yours sincerely



Mark Elliott
Regulatory Compliance Branch

LGRCEU



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

ABN: 66 605 469 322

SECRETARY ANDREW JOHNSON

PO BOX 183 LEEDERVILLE WA 6007

Email: lgrceu@tpg.com.au

www.lgrceu.org

TEL: (08) 9328 5854

(08) 9328 7159

FAX: (08) 9328 4792

1800 199 945

25th of March 2014

Mr Stephen Kellett,
Regulatory Compliance Branch,
Fair Work Commission,
80 William Street,
EAST SYDNEY NSW 2011


Dear Mr Kellett,

RE: 2013 WA DIVISION AND FEDERAL UNION GPFERS

Please find attached full reports for the Federal Office and WA Division for 2013 reporting year, with committee of management statements, operating reports, auditor's certificates and certificates from office bearer.

We thank the Commission for its assistance in these matters

Yours Faithfully


Andrew Johnson
SECRETARY
Encl

CERTIFICATE OF FEDERAL SECRETARY (2013)

*Pursuant to Section 268 of schedule 1B of the
Fair Work 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 RAO Schedule and;

2 On the 28th of February 2014 the members received individual notice by written advice of the availability of the full report on the union's website and the right to individual copies of the documents (copy attached).

3. The full report was presented to a General Meeting of the WA Division members on the 24th of March 2014.

Yours faithfully



Andrew Johnson
Federal Secretary

Dated this 25th day of March 2014

CERTIFICATE OF WA DIVISION SECRETARY (2013)

*Pursuant to Section 268 of schedule 1B of the
Fair Work act 2009*


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

1. That documents lodged herewith are copies of the full report referred to in s253 of the RAO Schedule and;

2 On the 28th of February 2014 the members received individual notice by written advice of the availability of the full report on the union's website and the right to individual copies of the documents (copy attached).

3. The full report was presented to a General Meeting of the WA Division members on the 24th of March 2014.

Yours faithfully



Andrew Johnson
Division Secretary

Dated this 25th day of March 2014

LGRCEU



*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

Website: www.lgrceu.org

ABN: 66 605 469 322

TEL: (08) 9328 5854

(08) 9328 7159

FAX: (08) 9328 4792

1800 199 945

FORMERLY THE 
FOR OVER 110 YEARS

NOTICE TO MEMBERS:

**AVAILABILITY AND ACCESS TO AUDITED FEDERAL AND WA DIVISION
FINANCIAL REPORTS (GPFRS) AND OPERATING REPORTS FOR THE
FINANCIAL YEAR ENDING 30 JUNE 2013**

Dear Member(s),

Please be advised that audited copies of the above mentioned reports can be accessed and downloaded from the Union's Website.

The web address is: lgrceu.org

The documents are loaded on the front page.

The reports will also be presented to and be available at a union general meeting in accordance with union rules to be held at 5.00 pm on Monday MARCH 24TH 2014 at 112 CHARLES STREET, WEST PERTH WA 6005.

Should you have difficulty accessing our website or downloading these documents please contact us on the listed phone numbers to attain either emailed or posted copies.

Yours Faithfully
Andrew Johnson
Secretary



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

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2013

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

**FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2013**

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 – W.A. DIVISION**

OPERATING REPORT FOR REPORTING YEAR ENDED 30 JUNE 2013

1. Review of the Union's Principal Activities.

The Union acts as the federal body to representative State and divisional bodies of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Unions within Australia. The Union maintained a high level of industrial servicing of membership with an average meeting schedule with member and employer of plus 10+ meetings per week with the industrial staff and organising staff at the union's disposal.

The industrial and servicing activities centred around negotiation of collective bargaining agreements; resolution of individual member disputes with employers dealing with a range of matters not limited to but including; disciplinary hearings, classification disputes; workers compensation claims; equal opportunity claims; underpayment of wages and entitlements disputes and like matters.

- ✓ In accordance with the rules the union executive continued to meet and deal with issues on a month by month basis.
- ✓ The continuing maintenance of federal agreements negotiated by the organisation.
- ✓ The continued involvement of the organisation in industry training initiatives.
- ✓ The further enhancement of the union website for reporting to and receiving communication from membership.
- ✓ Continued work towards compliance with federal reporting requirements.
- ✓ Continued publication of union newsletters and journal information.
- ✓ As part of the ongoing review of the structure of the union the union submitted a draft consolidated set of rules (to simplify the union structure and strengthen the accountability to members) to Fair Work Australia in January 2012- this matter is ongoing.

2. Significant Changes in the Nature of Principal Activities

None.

3. Results of Principal Activities

Small decrease in membership as a result of departure to other industry sectors and retirements.

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 the Administration of a Division, and

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

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

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

Officer- Mr David James. Name of Entity - Western Australian Local Government Superannuation Plan.

6. Other Prescribed Information

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

- a. The number of persons that were recorded in the register of members at the end of the financial year was 1,307.
- b. The number of persons who were at the end of the financial year employees of the organisation including both full time and part time employees measured on a full time equivalent basis was 2.1.
- c. The names of each person who has been a member of the Committee of Management and the Union Council at any time during the reporting period and the period for which they held such a position is set out below.

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

OPERATING REPORT FOR REPORTING YEAR ENDED 30 JUNE 2013 (cont'd)

7. Committee of Management

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

President: David James	1 July 2012 - 30 June 2013
Vice President: Stuart Auld	1 July 2012 - 21 May 2013
Secretary: Andrew Johnson	1 July 2012 - 30 June 2013
Treasurer: Andrea Ballantyne	1 July 2012 - 30 June 2013

Committee of Management Members

Raymond Brand	1 July 2012 - 30 June 2013
Felicity Brosnan	1 July 2012 - 30 June 2013
Peter Crawford	1 July 2012 - 30 June 2013
Angus Hutchings	1 July 2012 - 30 June 2013
Martyn Love	1 July 2012 - 30 June 2013
Graham Sigglekow	1 July 2012 - 30 June 2013

Trustee

Eric Edwards	1 July 2012 - 30 June 2013
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Zone Delegates

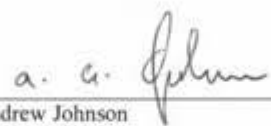
Ron Cullen (Goldfields)	1 July 2012 - 30 June 2013
Dale Maver (Murchison)	1 July 2012 - 30 June 2013
Terry Cooper (Goldfields)	1 July 2012 - 30 June 2013

Union Councillors

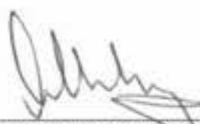
Stuart Auld	1 July 2012 - 21 May 2013
Angus Hutchings	1 July 2012 - 30 June 2013
David James	1 July 2012 - 30 June 2013
John Meares	1 July 2012 - 30 June 2013

8. Changes to the composition of the Committee of Management during the Reporting Period

Stuart Auld	Resigned 21 May 2013
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Andrew Johnson
Secretary



Andrea Ballantyne
Assistant Secretary



Dated

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

COMMITTEE OF MANAGEMENT STATEMENT

On 10th of February 2014 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 general purpose financial report ("GPFR") for the reporting unit for the financial year ended 30 June 2013.

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 Industrial Registrar;
- (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 Registration and Accountability of Organisations (RAO) Schedule & Regulations; and
 - (iv.) except as outlined in Note 1 (a) 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 RAO; and
 - (vi.) no order have been made by the Commission under Section 273 of Schedule 1B to the Workplace Relations Act, 1996
- (f) In relation recovery of wages activity:
 - (i.) there was no recovery of wages activity for the Union for the year.

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


Andrew Johnson
Secretary

10/2/2014
Dated

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- W.A. Division.

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- W.A. Division (the Union), which comprises the balance sheet as at the 30 June 2013, the income statement, statement of changes in equity, 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 Amendment Act 2012. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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

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

Independence

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

Auditor's Opinion

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

Carlton & Partners


G. Wovodich
Registered Company Auditor

Perth, Western Australia

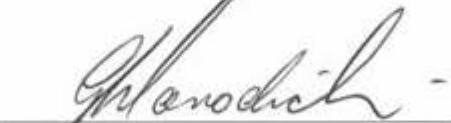
18/2/2014

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

STATEMENT REGARDING RECOVERY OF WAGES

Based on representations made to us by our client and our audit work undertaken for the year ended 30 June 2013, it appears that there was no recovery of wages activity for the Union for the year then ended.

Dated at Perth this 18 day of February 2014.



G. Wovodich
Registered Company Auditor
Carlton & Partners

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2013**

	Notes	30-6-2013	30-6-2012
Revenue		\$	\$
Membership subscription		290,556	270,001-
Capitation fees received		-	-
Other income		9,961	7,300
Total income		<u>300,517</u>	<u>277,301</u>
Revenue			
Employee expenses	4A	157,553	150,435
Capitation fees	4B	112,985	112,730
Grants or donations		-	-
Depreciation and amortisation	4F	2,472	2,476
Finance costs	4D	25,672	25,816
Audit & Accountancy	12	2,794	3,682
Other expenses		139,672	137,479
Total expenses		<u>328,163</u>	<u>319,888</u>
Profit (loss) for year		<u>(27,646)</u>	<u>(42,587)</u>

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

	Notes	30-6-2013 \$	30-6-2012 \$
CURRENT ASSETS			
Cash and cash equivalents	5A	530	934
Receivables	5B	12,940	12,574
TOTAL CURRENT ASSETS		13,470	13,508
NON-CURRENT ASSETS			
Property, Furniture & Equipment	6	397,641	399,413
TOTAL NON-CURRENT ASSETS		397,641	399,413
TOTAL ASSETS		411,111	412,921
CURRENT LIABILITIES			
Creditors	7A & B	57,921	63,672
Unsecured Loan	7A	892,820	875,806
Provisions for Employee entitlements	8A	91,822	74,171
TOTAL CURRENT LIABILITIES		1,042,563	1,013,649
NON-CURRENT LIABILITIES			
Provisions for Employee entitlements	8A	87,566	90,644
TOTAL NON-CURRENT LIABILITIES		87,566	90,644
TOTAL LIABILITIES		1,130,129	1,104,293
NET ASSETS (DEFICIENCY)		(719,018)	(691,372)
EQUITY			
Asset Revaluation Reserve		326,348	326,348
Accumulated losses	10	(1,045,366)	(1,017,720)
TOTAL EQUITY (DEFICIENCY)		(719,018)	(691,372)

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

	2012-2013 \$	2011-2012 \$
STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED 30 JUNE 2013		
Balance at the beginning of the year	1,021,637	1,021,637
Add Surplus (Deficit) for the year	36,253	36,253
Balance at the end of the year	<u>1,057,890</u>	<u>1,057,890</u>
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2013		
OPERATING ACTIVITIES		
Cash received		
Membership Fees	290,190	270,001
Receipts from other reporting entities	-	-
Other	9,961	7,300
Cash used		
Employees	(142,980)	(126,696)
Suppliers	(148,217)	(147,371)
Payments to other reporting entities	-	-
Net cash from (used by) operating activities	<u>8,954</u>	<u>3,234</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of furniture	(700)	-
Net cash from (used by) investing activities	<u>(700)</u>	<u>-</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Advances from (Repayments to) related entities	17,014	22,563
Interest and borrowing charges	(25,672)	(25,816)
Net cash from (used by) financing activities	<u>(8,658)</u>	<u>(3,193)</u>
Net increase (decrease) in cash held	<u>(404)</u>	<u>41</u>
Cash at Bank at beginning of year	934	893
Cash at Bank at end of year	<u>530</u>	<u>934</u>
Decrease (Increase) in Cash at Bank	<u>404</u>	<u>(41)</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 – W.A. DIVISION**

**RECOVERY OF WAGES ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2013**

	30-6-2013	30-6-2012
	\$	\$
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 – W.A. DIVISION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

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 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 statement 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 made that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1.4. New Australian Accounting Standards

Adoption of new Australian Accounting Standards. No accounting standard has been adopted earlier than the application date stated in the standard. The accounting policies adopted are consistent with those of the previous financial year.

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

1.5. Revenue and Expenditures.

Other than direct expenses, operating expenses are accounted for globally and not allocated separately to the Perth union, the W.A. Division or the Federal Body. The accounting procedures adopted in the recording and maintenance of the day-to-day transactions are such that it is not practical to reconstruct the accounting records to allocate global income and expenses between the entities. Under these circumstances, in the years up to and including the year ended 31 December 2005, the three unions prepared and distributed to members consolidated financials encompassing the combined operations of all three entities.

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

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

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

Revenue is measured at the fair value of the consideration received or receivable. Subscription revenue is accounted for on an accrual basis and is recorded as revenue in the year to which it relates.

1.6. Capitation fees and levies.

Capitation fees and levies are recognised on an accrual basis and recorded as revenue and/or expenses in the year to which it relates.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 1 – Summary of significant accounting policies. (cont'd)

1.7. Employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave, sick leave, rostered days off and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities for short term employee benefits (as defined in AASB 119 Employee Benefits) and termination benefits due within twelve months of the end of the reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as the present value of the estimated future cash outflows to be made by the Union in respect of the services provided by employees up to the reporting date.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

1.8. Cash

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand and funds held at call with the bank. Bank overdrafts are shown within short-term borrowings in the current liabilities on the statement of financial position.

1.9. Financial instruments

Financial assets and financial liabilities are recognised when the Union becomes a party to the contractual provisions of the instrument.

1.10. Financial assets

Loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as "loans and receivables".

1.11. Financial liabilities

Financial liabilities are classified as either financial liabilities "at fair value through profit or loss" or other financial liabilities. Financial liabilities are recognised and derecognised upon "trade date".

Other financial liabilities, including borrowings and trade and other payables, are initially measured at fair value, net of transaction costs.

1.12. Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an existing liability or asset in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain, and contingent liabilities are disclosed when settlement is greater than remote.

1.13. Land, Buildings, Furniture & Equipment.

Purchase of land, buildings, furniture & equipment are recognised initially at cost in the Statement of Financial position. The initial cost of the asset includes the cost of acquiring and establishing the item.

Following initial recognition at cost, land and buildings are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Revaluations are performed with sufficient frequency such that the carrying amount of the assets do not differ materially from those that would be determined using fair values as at the reporting date. Any revaluation increment is credited to equity under the heading of asset revaluation reserve.

Depreciation of buildings is at a nominal rate of 1.25% per annum using the diminishing value method. Furniture and fitting are depreciated using the diminishing value method at varying rates depending on the estimated cost to the reporting year. The rates used are 5% and 10%.

1.14. 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).

Revenues, expenses and assets are recognised net of GST except

where the amount of GST incurred is not recoverable from the Australian Taxation Office and
for receivable and payables.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of the receivables or payables.

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 2 – Events after the reporting period.

There were no events that occurred after 30 June 2013, or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Union.

	30-6-2013	30-6-2012
Note 3 – Income	\$	\$
3A: Capitation fees	-	-
3B: Levies	-	-
3C: Rental Income Properties	8,036	7,300
3D: Grants or donations	-	-
Note 4 – Expenses		
4A: Employee expenses		
Holders of office:		
Wages and salaries	89,592	98,261
Superannuation	34,165	21,360
Leave and other entitlements	-	-
Subtotal employee expenses holders of office	123,757	119,621
Employees other than office holders:		
Wages and salaries	34,156	28,526
Superannuation	6,195	2,288
Leave and other entitlements	2,382	2,382
Subtotal employee expenses employees other than office holders	42,733	33,196
Total employee expenses	166,490	152,817
4B: Capitation fees		
Paid to the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities Water Boards Union – Federal office	112,985	112,730
4C: Affiliation fees	-	-
4D: Administration expenses		
Consideration to employers for payroll deductions	-	-
Compulsory levies	-	-
Fees/allowances – meeting & conferences	-	-
Conference & meeting expenses	-	-
Property expenses	1,751	454
Office expenses	2,742	3,906
Total administration expenses	4,493	4,360
4E: Grants or donations	-	-

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

	30-6-2013	30-6-2012
	\$	\$
4F: Depreciation and amortisation		
Depreciation		
Land & buildings	2,313	2,313
Plant & equipment	159	163
Total depreciation and amortisation	<u>2,472</u>	<u>2,476</u>
4D: Finance costs		
Overdraft	3,572	3,215
Loans	22,100	22,601
Total finance costs	<u>25,672</u>	<u>25,816</u>
4E Legal costs		
Litigation	-	-
Other legal matters	-	-
Total legal costs	<u>-</u>	<u>-</u>
Note 5 – Current Assets		
5A: Cash and cash equivalent		
Cash at bank	530	934
Cash on Hand	-	-
Total cash and cash equivalents	<u>530</u>	<u>934</u>
5B: Trade and other receivables		
Receivables from other reporting units		
Other receivables	12,544	12,178
	<u>12,544</u>	<u>12,178</u>
Less provision for doubtful debts	-	-
Total Trade and other receivables	<u>12,544</u>	<u>12,178</u>
Note 6 – Non-current assets		
6A: Land & Buildings		
Reconciliation of the opening & closing balances		
Gross book value – based on an independent sworn valuation dated 15th April 2010	410,000	410,000
Accumulated depreciation & impairment	<u>(12,053)</u>	<u>(9,740)</u>
Net book value 1 July	<u>397,947</u>	<u>400,260</u>
Additions by purchase	-	-
Depreciation expense for year	(2,313)	(2,313)
Disposals	-	-
Net book value 30 June	<u>395,634</u>	<u>397,947</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

	30-6-2013	30-6-2012
	\$	\$
Note 6 – Non-current assets (cont'd)		
6B: Furniture & Equipment		
Reconciliation of the opening & closing balances		
Gross book value	2,384	2,384
Accumulated depreciation & impairment	(918)	(755)
Net book value 1 July	1,466	1,629
Additions by purchase	700	-
Depreciation expense for year	(159)	(163)
Disposals	-	-
Net book value 30 June	2,007	1,466
Total Land, Buildings, Furniture & Equipment	397,641	399,413
Note 7 – Current Liabilities		
7A: Trade payables		
Trade creditors and accruals	3,958	12,799
Payables to other reporting entities	892,820	875,806
7B: Other payables		
Wages and salaries	9,983	5,222
Superannuation	42,128	45,179
Consideration to employers for payroll deductions	-	-
Legal costs	-	-
GST payable	1,852	472
Total other payables	53,963	50,873
The bank overdraft which is utilised by the three unions is secured on freehold property owned by the Western Australian Division.		
Total other payables are expected to be settled in:		
No more than 12 months	11,835	5,694
More than 12 months	42,128	45,179
Total other payables	53,963	50,873

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
BOARDS, HEALTH BOARDS, PARKS, CEMETERIES AND
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

	30-6-2013 \$	30-6-2012 \$
Note 8 – Provisions		
8A: Employee provisions		
Office Holders		
Annual leave	43,788	38,539
Sick leave	66,559	61,755
Long service leave	30,192	34,726
Rostered days off & time in lieu	17,525	14,447
Subtotal Employee provisions – office holders	158,064	149,467
Employee provisions – other than Office Holders		
Annual leave	3,696	3,684
Sick leave	12,006	7,407
Long service leave	4,526	3,545
Rostered days off & time in lieu	1,096	715
Subtotal Employee provisions – other than office holders	21,324	15,351
Total Employee provisions	179,388	164,818
Note 9 – Cash Flow		
9A: Cash Flow Reconciliation		
Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement:		
Cash Flow Statement	530	934
Balance Sheet	530	934
Difference	-	-
Reconciliation of profit/(deficit) to net cash from operating activities:		
Profit(deficit) for year	27,646	42,587
Adjustments for non-cash items		
Depreciation/amortisation	(1,772)	(2,476)
Changes in assets/liabilities		
(Increase) Decrease in net receivables	366	1,148
(Increase) Decrease in supplier payables	5,751	5,062
(Increase) Decrease in employee provisions	(14,573)	(23,739)
(Increase) Decrease in loan from related entity	(17,014)	(22,623)
Net cash from (used by) operating activities	(404)	41
Note 10 – Accumulated Losses		
Balance at the beginning of the year	1,017,720	975,133
Deficit (Surplus) for the year	27,640	42,587
Balance at the end of the year	1,045,366	1,017,720

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
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**NOTES TO THE FINANCIAL STATEMENTS
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Note 11 – Contingent Liabilities

- (a) Claim by the Australian Services Union for an indemnity totalling \$19,890. For legal fees in connection with the 2003 Federal Court settlement removing of the Denmark property from that union's ownership based orders. This claim is being handled by the Union's legal representatives.
- (b) Claim from an employee for unpaid superannuation. At the time of the presentation of the financial statements this matter has not been resolved. The Union's share of this claim would be approximately \$4,850.

	30-6-2013	30-6-2012
Note 12 – Related Party Disclosures	\$	\$

12A: Related Party Transactions for the reporting period

There were no related party transactions during the reporting period.

Note 12B – Key Management Personnel Remuneration for the reporting period

Short-term employee benefits		
Salary (including leave taken)	33,229	32,053
Annual leave accrued	3,229	3,229
Total short-term employee benefits	<u>36,458</u>	<u>35,282</u>
Post-employment benefits		
Superannuation	16,360	16,837
Total post-employment benefits	<u>16,360</u>	<u>16,837</u>
Other long-term benefits		
Long service leave	482	783
Total other long-term benefits	<u>482</u>	<u>783</u>
Termination benefits	-	-
Total	<u>53,300</u>	<u>52,902</u>

12C: Transactions with key personnel and their close family members

There were no transactions with key personnel and their close family members.

Note 13 – Remuneration of Auditors

Value of the services provided

Financial statement audit services	1,118	800
Accounting services in preparation of financial statement	1,215	1,005
Total remuneration of auditors	<u>2,333</u>	<u>1,805</u>

Note 14 – Financial Instruments

14A: Credit Risk

The Union does not have any material credit risk exposure to any single debtor or group of debtors under financials instruments entered into by the Union.

14B: Net Income and expense from Financial Liabilities

There were no transactions with key personnel and their close family members.

**WESTERN AUSTRALIAN SHIRE COUNCILS, MUNICIPAL ROAD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 15 – Segment reporting

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

Note 16 – Organisation details

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

Note 17– Use of "LGRCEU" in Union activities.

These initials stand for "Local Government, Racecourses and Cemeteries Employees' Union", which the Executive Committee believes, is a generic description of the activities of the Union. These initials are used extensively in the day to day activities including stationery used by the Union.

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 18 – 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 Australia:

1. A member of a reporting unit, or the General Manager of Fair Work Australia, 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 19 – Information to be provided to Members or Registrar

- A. In accordance with the requirements of the Registration and Accountability of Organisations Schedule (RAO) Schedule 1 to the Fair Work Amendment Act 2012, the attention of Members is drawn to Section 272 which reads as follows:

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

- B. In accordance with the requirements of the Fair Work (Registered Organisations) Amendment Act 2012 Division 3A of Part 2 of Chapter 5, the attention of Members is drawn to the following:

- a. The five highest paid officers of the organisation who are remunerated are the Secretary, Assistant Secretary, Membership Officer, Treasurer and a part time Organiser. The aggregate remuneration of these officers that are applicable to the Federal and W.A. Division for the financial period was \$159,405.
- b. Two highest paid officers of the organisation are the Secretary and Assistant Secretary. The aggregate remuneration of these officers that are applicable to the Federal and W.A. Division for the financial period was \$96,156.

There have not been any material personal interests disclosed during the financial year by any officer of the organisation.

There has not been any payment during the financial year (or shorter period):

- To a related party of the organisation/branch (such as officers or their family members); or
- To a declared person or body of the organisation/branch.



6 January 2014

Mr Andrew Johnson
Secretary
Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries
and Racecourses, Public Authorities Water Boards Union
PO Box 183
LEEDERVILLE WA 6007

Dear Mr Johnson,

Re: Application for extension of time - s265(5) *Fair Work (Registered Organisations) Act 2009* - Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourses, Public Authorities Water Boards Union - for year ended 30 June 2013 (FR2013/347)

I refer to your letter of application for an extension of time under subsection 265(5) of the Act, which was received on 3 January 2013.

You have indicated that the auditor has advised that the audit for the report for the year ended 30 June 2013 is expected to be completed during January 2014.

Under subsection 265(5) I may extend the period in which the meeting required by section 266 must be held or the period in which the financial report must be provided to members by no more than one month. The effect of a grant of extension of time will be to extend the time by which the report must be lodged.

The latest date by which the report may be allowed to be lodged, with an extension of time of up to the maximum period permitted, will be 14 February 2014.

Having regard to the circumstances, I grant an extension of time of one month.

Yours sincerely

Chris Enright
Delegate of the General Manager
Fair Work Commission

11 Exhibition Street Telephone: (03) 8661 7777
Melbourne VIC 3000 International: (613) 8661 7777
GPO Box 1994 Facsimile: (03) 9655 0401
Melbourne VIC 3001 Email: melbourne@fwc.gov.au

LGRCEU



*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

Website: www.lgrceu.org

ABN: 66 605 469 322

TEL: (08) 9328 5854

(08) 9328 7159

FAX: (08) 9328 4792

1800 199 945

31 December 2013

The General Manager
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Attention of: Stephen Kellett

Dear Mr Kellett

RE: APPLICATION PURSUANT TO S265 (5) (b) OF THE FAIR WORK (REGISTERED ORGANISATIONS) ACT 2009

The Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourses, Public Authorities Water Boards Union makes application, pursuant to s.265(5)b) of Fair Work (Registered Organisations) Act 2009.

RELIEF SOUGHT

That the General Manager, Fair Work Australia issue a certificate granting a one month extension pursuant to the above provision with respect to the reporting unit's GPFR for the financial year ended June 30 2013.

GROUND

Advice provided to the reporting unit by the reporting unit's auditor as to the timing and completion of the auditing of the unit's GFPR. Advice has indicated that this is likely to occur on or about an unspecified date in January 2014.

Thank you for your consideration of this request.

Yours Faithfully

Andrew Johnson
SECRETARY