



FAIR WORK  
COMMISSION

28 November 2016

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](mailto:andrew.johnson@lgrceu.org)

Dear Mr Johnson

**Re: Lodgement of Financial Statements and Accounts – Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union - Western Australian Division - for year ended 30 June 2016 (FR2016/311)**

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

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

You are not required to take any further action in respect of the report lodged but I make the following comment to assist you when you next prepare a financial report. Please note that the financial report for the year ending 30 June 2017 may be subject to an advanced compliance review.<sup>1</sup>

Disclosure of payables in respect of legal costs

Reporting Guideline 20(b) requires a payable in relation to legal costs to be disclosed by litigation and by other legal matters. Reporting Guideline 21 states that if any activities identified in item 20 have not occurred in the reporting period, a statement to this effect<sup>2</sup> must be included in the GPFR. I note that no such disclosure for litigation and other legal matters has been made.

Reporting Requirements

On the FWC website a number of factsheets in relation to the financial reporting process and associated timelines are available. The most recent copy of the Reporting Guidelines and a

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

<sup>2</sup> Or a nil balance as per the model financial statements, as was disclosed at Note 7B in the amended report for the WA Division for the year ended 30 June 2015 at <https://www.fwc.gov.au/documents/documents/organisations/registered-orgs/297v/297v-fr2015-300.pdf>

model set of financial statements can also be found. The FWC recommends reporting units use this model as it will assist in ensuring compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 Reporting Guidelines and the Australian Accounting Standards. Access to this information may be obtained via [this link](#).

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

Yours sincerely

A handwritten signature in black ink that reads "Stephen Kellett". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Stephen Kellett  
Senior Adviser  
Regulatory Compliance Branch


## **CERTIFICATE OF WA DIVISION SECRETARY (2016)**

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

I, Andrew Gerard Johnson, Secretary of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union, WA DIVISION 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 18<sup>th</sup> of October 2016 the full report (GPFR) and the notice of general meeting were distributed to members by post.
3. The full report(GPFR) was presented to a General Meeting of the Western Australian Division (the only Division of the Union) members on the 14<sup>th</sup> of November of 2016.

Yours faithfully

  
Andrew Johnson  
WA Division Secretary

Dated this 15th day November of 2016



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

GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2016

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

GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2016

Registered office:

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

**OPERATING REPORT FOR REPORTING YEAR ENDED 30 JUNE 2016**

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

- A. The Union acts as the only Divisional Body of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Unions within Australia. There were no significant changes to the principal activities of the Union.
- B. The continuing maintenance of federal agreements negotiated by the organisation.
- C. The continued involvement of the organisation in industry training initiatives.
- D. The further enhancement of the union website for reporting to and receiving communication from membership.
- E. Continued work towards compliance with federal reporting requirements.
- F. Continued publication of union newsletters and website information.
- G. The amendment of the union's rules in accordance with new obligations arising under the Fair Work (Registered Organisations) Act 2009 and consequential regulations.

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

None

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

There no significant changes in the reporting of the Union's financial affairs during the year

**3. Results of Principal Activities**

Membership has remained static during the reporting period

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

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

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

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

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

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

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

**6. Other Prescribed Information**

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

A. The number of persons that were at the end of the financial year recorded in the register of members as at 30 June 2016 was 1,327

B. The number of persons who were at the end of the financial year employees of the organisation including both full time and part time employees measured on a full time equivalent basis was 5.0.

**C. Committee of Management**

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

President:	Peter Crawford	1 July 2015 – 30 June 2016
Vice President:	Peter Crawford	1 July 2015 – 30 June 2016
Vice President:	Richard Wilton	1 July 2015 – 30 June 2016
Secretary:	Andrew Johnson	1 July 2015 – 30 June 2016
Treasurer:	Andrea Ballantyne	1 July 2015 – 30 June 2016

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

**OPERATING REPORT FOR REPORTING YEAR ENDED 30 JUNE 2016**

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

**Committee of Management Members:**

Martyn Love	1 July 2015 – 30 June 2016
Brett Thompson	1 July 2015 – 30 June 2016
Raymond Brand	1 July 2015 – 30 June 2016
Greg Magor	1 July 2015 – 30 June 2016
Anne Whitehead	1 July 2015 – 30 June 2016
Richard Wilton	1 July 2015 – 30 June 2016

**Division Trustee:**

Carol Hicks	1 July 2015 – 30 June 2016
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**Zone Delegates:**

Central Districts	Vacant
Coastal Districts	Vacant
Goldfields	Vacant
Kimberley	Vacant
Metropolitan	Vacant
Murchison	Vacant
Pilbara	Vacant
Murchison	Vacant
South Western	Vacant

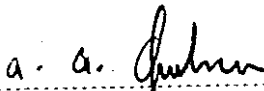
**Union Councillors**

Ray Brand	1 July 2015 – 30 June 2016
Peter Crawford	1 July 2015 – 30 June 2016
Carol Hicks	1 July 2015 – 30 June 2016
Martyn Love	1 July 2015 – 30 June 2016
Greg Magor	1 July 2015 – 30 June 2016
Graham Sigglekow	1 July 2015 – 30 June 2016
Brett Thompson	1 July 2015 – 30 June 2016
Anne Whitehead	1 July 2015 – 30 June 2016
Richard Wilton	1 July 2015 – 30 June 2016

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

There were no changes in the reporting period.

- 8 This report has been prepared by Andrew Gerard Johnson  
Division Secretary as authorised by the Committee of Management

  
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Andrew Johnson  
Division Secretary

12/9/16  
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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 the September 12 2016 the Committee of Management of the Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union W.A. Division (the "Union") passed the following resolution in relation to the amended general purpose financial report ("GPFR") for the reporting unit for the financial year ended 30 June 2016.

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

- (a.) the financial statements and notes comply with the Australian Accounting Standards;
- (b.) the financial statements and notes comply with the reporting guidelines of the General Manager;
- (c.) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year to which they relate;
- (d.) there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable;
- (e.) during the financial year to which the GPFR relates and since the end of the financial year:
  - (i.) meetings of the Committee of Management were held in accordance with the rules of the organisation, and
  - (ii.) the financial affairs of the Union have been managed in accordance with the rules of the organisation, and
  - (iii.) the financial records of the Union have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 & Regulations; and
  - (iv.) the financial records of the Union have been kept as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
  - (v.) to the knowledge of any member of the Committee, no information has been sought in any request by a member of the Union or a Registrar duly made under Section 272 of the Fair Work (Registered Organisations) Act 2009; and
  - (vi.) no orders have been made by the Commission under Section 273 of Schedule 1B to the Fair Work (Registered Organisations) Act 2009.
  - (vii.) no revenue has been derived from undertaking recovery of wages activity during the reporting period.

As authorised by the Committee of Management

a. c. Johnson  
Andrew Johnson  
Division Secretary

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



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# CARLTON & PARTNERS

## CERTIFIED PRACTISING ACCOUNTANTS

Business Address: 3 Alvan Street Mount Lawley WA 6050

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

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

We have audited the accompanying general purpose 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 statement of financial position as at the 30 June 2016, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Committee of Management's Statement.

#### **Committee of Management's Responsibility for the Financial Report**

The Committee of Management of the Union are responsible for the preparation and fair presentation of the general purpose general purpose 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 general purpose 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 general purpose 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 general purpose 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 general purpose 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 discovered it would be reported to management. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Independence**

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

#### **Recovery of wages**

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

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

**Auditor's Opinion**

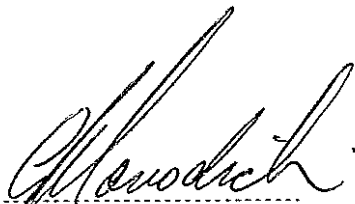
In our opinion:

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

**Going concern:**

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

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



G. Wovodich  
Registered Company Auditor  
Carlton & Partners

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

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

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

	Notes	30-6-2016	30-6-2015
<b>Revenue</b>		<b>\$</b>	<b>\$</b>
Membership subscription		612,286	588,295
Capitation fees received		-	-
Other income		2,741	3,002
Property rental revenue	3D	13,923	8,682
Total income		<u>628,950</u>	<u>599,979</u>
<b>Expenses</b>			
Administration expenses	4D	122,134	127,315
Audit & Accountancy	14	5,675	6,000
Affiliations to other organisations		-	-
Employee expenses	4A	410,246	390,848
Capitation fees	4B	-	-
Grants or donations	4E	-	-
Depreciation and amortisation	4F	3,549	4,298
Finance costs	4G	1,373	1,373
Legal expenses	4H	33,089	32,922
Training expenses		124	1,360
Total expenses		<u>576,190</u>	<u>564,116</u>
Profit for year		<u>52,760</u>	<u>35,863</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**

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

	Notes	30-6-2016 \$	30-6-2015 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5A	-	3,451
Receivables	5B	34,162	46,187
<b>TOTAL CURRENT ASSETS</b>		<u>34,162</u>	<u>49,638</u>
<b>NON-CURRENT ASSETS</b>			
Property, Furniture & Equipment	6	408,321	410,005
<b>TOTAL NON-CURRENT ASSETS</b>		<u>408,321</u>	<u>410,005</u>
<b>TOTAL ASSETS</b>		<u>442,483</u>	<u>459,643</u>
<b>CURRENT LIABILITIES</b>			
Creditors	7A	67,398	68,539
Unsecured Loan	9	464,016	563,210
Provisions for Employee entitlements	8A	271,717	225,498
<b>TOTAL CURRENT LIABILITIES</b>		<u>803,131</u>	<u>857,247</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions for Employee entitlements	8A	184,815	200,618
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>184,815</u>	<u>200,618</u>
<b>TOTAL LIABILITIES</b>		<u>987,946</u>	<u>1,057,865</u>
<b>NET ASSETS (DEFICIENCY)</b>		<u>(545,463)</u>	<u>(598,222)</u>
<b>EQUITY</b>			
Asset Revaluation Reserve		326,348	326,348
Retained earnings (accumulated deficit)	10	(871,811)	(924,570)
<b>TOTAL EQUITY (DEFICIENCY)</b>		<u>(545,463)</u>	<u>(598,222)</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**

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

	\$
Balance as at 1 July 2014	(634,085)
Add Surplus for the year	35,862
	<hr/>
Closing balance as at 30 June 2015	(598,223)
Add Surplus for the year	52,760
	<hr/>
Closing balance as at 30 June 2016	<u>(545,463)</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**

<b>CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016</b>	<b>2015-2016 \$</b>	<b>2014-2015 \$</b>
<b>OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Membership Fees	621,394	587,361
Receipts from other reporting entities		-
Other	16,664	11,684
<b>Cash used</b>		
Payments to suppliers and employees	(540,460)	(572,033)
Payments to other reporting entities		-
Net cash from (used by) operating activities	<u>97,598</u>	<u>27,012</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Acquisition of furniture, equipment etc.	<u>(1,865)</u>	<u>(1,236)</u>
Net cash from (used by) investing activities	<u>(1,865)</u>	<u>(1,236)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Advances from (repayments to) related entities	<u>(99,184)</u>	<u>(23,736)</u>
Net cash from (used by) financing activities	<u>(99,184)</u>	<u>(23,736)</u>
Net increase (decrease) in cash held	11. (3,451)	2,040
Cash at Bank at beginning of year	<u>3,451</u>	<u>1,411</u>
Cash at Bank at end of year	5A. <u>-</u>	<u>3,451</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 2016**

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

The accompanying notes form part of these financial statements

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

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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**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

**Note 1 – Summary of significant accounting policies.**

**1.1 Basis of preparation of the financial statements.**

The financial statements are general purpose financial statements and have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period and the *Fair Work (Registered Organisation) Act 2009*. For the purpose of preparing the general purpose financial statements, the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Board Union, W.A. Division ("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.

**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.

**1.5 Associates and joint arrangements.**

The Western Australian Municipal, Road Boards, Parks and Racecourse Employees' Union of Workers, Perth (Perth Union) is an associated entity which is neither a subsidiary of, nor has a joint venture interest 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 Perth Union and the Federal Body of the Western Australian Shire Councils, Municipal Road Boards, Health Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards 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 the Perth Union and the Federal Body. The officeholders of both bodies are essentially the same. The Perth Union and the Federal Body participate in financial and operating policy decisions of the Union but they do not have control over the Union's policies. See also note 22.

**1.6 Revenue.**

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

Interest revenue and donation income is recognised when it is received.

**1.7 Government grants.**

The Union is not in receipt of any Government grants.

**1.8 Disposal and/or Sale of assets.**

Gains & losses from disposal of assets are recognised when control of the asset has passed to the buyer.

**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 2016**

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

**1.9 Borrowing costs.**

Borrowing costs are amortised in profit and loss over the term of the borrowing.

**1.10 Cash.**

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, funds held at call with bank

**1.11 Financial instruments.**

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

**1.12 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".

**Loan and receivables.**

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

**1.13 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.

**1.14 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.

**1.16 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.

**1.17 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%.

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**1.18 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.

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

**1.19 Fair value measurement**

The Union measures financial instruments, such as, financial assets as at fair value through the profit and loss, available for sale financial assets, and non-financial assets such as land and buildings and investment properties, at fair value at each balance sheet date. Also, fair values of financial instruments measured at amortised cost are disclosed in Note 6.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability, or
- in the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Union. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Union uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1—Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2—Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3—Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Union determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuers are involved for valuation of significant assets, such as land and buildings and investment properties. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. For the purpose of fair value disclosures, the Union has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.

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

There were no events that occurred after 30 June 2016, and/or prior to the signing of the financial statements, that would affect the ongoing structure and financial activities of the Union.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016**

	30-6-2016	30-6-2015
	\$	\$
<b>Note 3 – Income.</b>		
<b>3A: Capitation fees.</b>	-	-
<b>3B: Levies.</b>	-	-
<b>3C: Interest.</b>	-	-
<b>3D: Rental Revenue.</b>		
Rental revenue from properties	13,923	8,682
<b>3E: Grants or donations.</b>	-	-
<b>3F: Net gains from sale of assets.</b>		
Plant & equipment	2,379	-
<b>Note 4 – Expenses.</b>		
<b>4A: Employee expenses.</b>		
<b>Holders of office:</b>		
Wages and salaries	242,904	284,685
Superannuation	36,298	30,899
Leave and other entitlements	-	-
Separations and redundancies	-	-
Subtotal employee expenses holders of office	279,202	315,584
<b>Employees other than office holders:</b>		
Wages and salaries	120,282	67,488
Superannuation	10,762	7,776
Leave and other entitlements	-	-
Separations and redundancies	-	-
Subtotal employee expenses employees other than office holders	131,044	75,264
Total employee expenses	410,246	390,848
<b>4B: Capitation fees.</b>	-	-
<b>4C: Affiliation fees.</b>	-	-
<b>4D: Administration expenses.</b>		
Consideration to employers for payroll deductions	773	1,837
Compulsory levies	-	-
Fees/allowances – meeting & conferences	-	-
Conference & meeting expenses	2,221	2,509
Property expenses	77,912	79,550
Office expenses	26,894	22,706
Other	14,334	20,713
Total administration expenses	122,134	127,315

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	30-6-2016	30-6-2015
	\$	\$
<b>4E: Grants or donations.</b>	<u>-</u>	<u>-</u>
<b>4F: Depreciation and amortisation.</b>		
Depreciation		
Land & buildings	2,313	3,263
Plant, equipment & vehicles	1,236	1,035
Total depreciation and amortisation	<u>3,549</u>	<u>4,298</u>
<b>4G: Finance costs.</b>		
Amortisation of borrowing costs	1,373	1,373
Total finance costs	<u>1,373</u>	<u>1,373</u>
<b>4H: Legal costs.</b>		
Litigation	-	-
Other legal matters	33,089	32,922
Total legal costs	<u>33,089</u>	<u>32,922</u>
<b>4I: Write down &amp; impairment of assets.</b>	<u>-</u>	<u>-</u>
<b>4J: Net losses from sale of assets.</b>	<u>-</u>	<u>-</u>
<b>4K: Other expenses.</b>		
Member expenses	742	1,169
Motor vehicle expenses	13,591	18,203
Travel & accommodation	-	1,341
Penalties – via RO Act or RO Regulations	-	-
Total other expenses	<u>14,333</u>	<u>20,713</u>
<b>Note 5 – Current Assets.</b>		
<b>5A: Cash and cash equivalent</b>		
Cash at bank	<u>-</u>	<u>3,451</u>
<b>5B: Trade and other receivables</b>		
Receivables from other reporting units	-	-
Other receivables	30,365	39,473
Unexpired borrowing expenses	3,797	6,714
	<u>34,162</u>	<u>46,187</u>
Less provision for doubtful debts	-	-
Total Trade and other receivables	<u>34,162</u>	<u>46,187</u>

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FOR THE YEAR ENDED 30 JUNE 2016**

	30-6-2016	30-6-2015
	\$	\$
<b>Note 6 – Non-current assets.</b>		
<b>6A: Land &amp; Buildings</b>		
Reconciliation of the opening & closing balances		
Gross book value – based on an independent sworn valuation dated 15th April 2010 ( * )	415,887	415,887
Accumulated depreciation & impairment	(18,993)	(15,729)
<b>Net book value 1 July</b>	<u>396,894</u>	<u>400,158</u>
Depreciation expense for year	(2,313)	(3,263)
<b>Net book value 30 June</b>	<u>394,581</u>	<u>396,895</u>
Property rental revenue – see Note 3D		
<b>6B: Furniture, equipment &amp; vehicles</b>		
Reconciliation of the opening & closing balances		
Gross book value at 1 July	40,761	39,524
Accumulated depreciation & impairment	(27,650)	(26,615)
<b>Net book value 1 July</b>	<u>13,111</u>	<u>12,909</u>
Disposals	(321)	-
Additions by purchase	2,186	1,236
Depreciation expense for year	(1,236)	(1,035)
<b>Net book value 30 June</b>	<u>13,740</u>	<u>13,110</u>
<b>Total Land, Buildings, Furniture &amp; Equipment</b>	<u>408,321</u>	<u>410,005</u>

( \* ) The revalued land and buildings consist of rental duplexes in Denmark, Western Australia. Management determined that this constitutes one class of asset under AASB 13, based on the nature, characteristics and risks of the property. Fair value of the property was determined by using market comparable method. This means that the valuation by the valuer is based on the active market prices, significantly adjusted for the nature, location or condition of the property. As at the date of the revaluation (15<sup>th</sup> April 2010), the property's fair value is based on the valuation performed by Albany Valuation Services, an accredited independent valuer.

**Note 7 – Current Liabilities.**

**7A: Trade payables**

Trade creditors and accruals	<u>67,398</u>	<u>68,539</u>
Total Trade creditors and accruals are expected to be settled in:		
No more than 12 months	67,398	68,539
More than 12 months	-	-
<b>Total other payables</b>	<u>67,398</u>	<u>68,539</u>

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	30-6-2016	30-6-2015
	\$	\$
<b>Note 8 – Provisions.</b>		
<b>8A: Employee provisions</b>		
Office Holders		
Annual leave	115,799	108,186
Sick leave	163,398	147,760
Long service leave	82,314	74,938
Rostered days off & time in lieu	46,079	52,862
Separations and redundancies	-	-
Subtotal Employee provisions – office holders	<u>407,590</u>	<u>383,746</u>
Employee provisions – other than Office Holders		
Annual leave	19,642	11,427
Sick leave	11,886	15,005
Long service leave	13,907	14,002
Rostered days off & time in lieu	3,507	1,936
Separations and redundancies	-	-
Subtotal Employee provisions – other than office holders	<u>48,942</u>	<u>42,370</u>
Total Employee provisions	<u>456,532</u>	<u>426,116</u>
Current	271,717	225,498
Non-current	184,815	200,618
Total Employee provisions	<u>456,532</u>	<u>426,116</u>
<b>Note 9 – Non-Current Liabilities.</b>		
<b>Unsecured Loan</b>		
Western Australian Municipal, Road Boards, Parks, and Racecourse Employees' Union of Workers, Perth	<u>464,016</u>	<u>563,210</u>
<b>Note 10 – Equity</b>		
<b>Note 10A – Funds</b>		
Balance at the beginning of the year	924,570	960,433
Surplus for the year	52,759	35,863
Balance at the end of the year	<u>871,811</u>	<u>924,570</u>
<b>Note 10B – Other specific disclosures - funds</b>	<u>-</u>	<u>-</u>
<b>Note 11 – Cash Flow</b>		
<b>Note 11A – Cash Flow Reconciliation.</b>		
Operating surplus for year	52,760	35,863
Add non-cash items:		
Depreciation	3,549	4,298
Accrued employee entitlements	30,416	23,909
Changes in assets and liabilities:		
Acquisition of furniture	(1,865)	(1,236)
Decrease (Increase) in debtors & receivables	12,024	(727)
Decrease (Increase) in trade & other payables	(1,141)	(36,331)
Decrease (Increase) in inter-entity debt	(99,194)	(23,736)
Net increase (decrease) in cash held	<u>(3,451)</u>	<u>2,040</u>

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	30-6-2016 \$	30-6-2015 \$
<b>Note 11B – Cash inflow information</b>		
Cash Inflows	98,749	64,070
Cash Outflows	102,200	62,030

**Note 12 – 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 orders removing the Denmark property from that union's ownership. This claim is being handled by the Union's legal representatives.  
Apart from the above there are no known contingent liabilities.

**Note 13 – Related Party Disclosures.**

**13A: 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.

**13B – Key Management Personnel Remuneration for the reporting period**

Short-term employee benefits		
Salary (including leave taken)	149,696	145,721
Annual leave accrued	6,480	6,179
Total short-term employee benefits	156,176	151,900
Post-employment benefits - superannuation	29,653	20,798
Total post-employment benefits	29,653	20,798
Other long-term benefits - Long service leave	-	-
Total other long-term benefits	-	-
Termination benefits	-	-
Total	185,829	172,698

**13C: Transactions with key personnel & their close family members**

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

**Note 14 – Remuneration of Auditors**

Value of the services provided		
Financial statement audit services	2,500	2,500
Accounting services in preparation of financial statements	3,175	3,500
Total remuneration of auditors	5,675	6,000

**Note 15 – Financial Instruments**

Credit Risk. The Union is not exposed to any credit risk. The only financial asset it has is cash held at a creditworthy bank.



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**NOTES TO THE FINANCIAL STATEMENTS  
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**Note 16 – Fair Value Measurement**

The Management committee assessed that cash, trade receivables, trade payables and other current liabilities approximate their carrying amount largely due to the short term nature of these instruments. Plant, equipment and motor vehicles are measured using the cost method. Land & buildings are measured using the revaluation method and are carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Revaluations are performed whenever there is a material movement in the value of the asset under the revaluation model.

**Land & Buildings measured at fair value**

Fair value hierarchy 30 June 2016	Date of valuation	\$		
		Level 1	Level 2	Level 3
Duplex rental property	15 April 2010	-	-	410,000
	Additional costs	-	-	5,887
Total		-	-	415,887
Fair value hierarchy 30 June	Date of valuation	Level 1	Level 2	Level 3
Duplex rental property	15 April 2010	-	-	410,000
Total		-	-	410,000

**Note 17 – Business combinations and subsidiaries acquired**

The union does not have any business combinations or subsidiaries.

**Note 18 – 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 19 – Administration of financial affairs by a third party**

No administration of the union's financial affairs is conducted by a third party.

**Note 20 – 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).

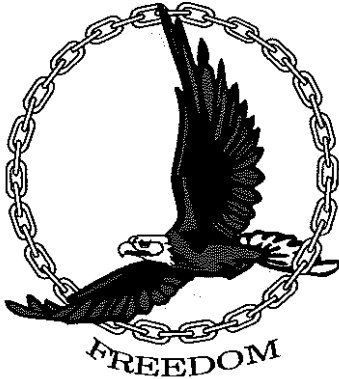
**Note 21– Use of "LGRCEU" in Union activities.**

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 22 – Economic dependence**

1. The union's ability to continue as a going concern is reliant on the continued financial support from the Western Australian Municipal, Road Boards, Parks and Racecourse Employees' Union of Workers, Perth (Perth union) which has provided security for joint borrowings. See also Note 1.5. This is an interest free agreement with repayments to be made in line with the mortgagee's financing terms.
2. The union is a guarantee to the bank for the aforementioned mortgage. Apart from this, the union does not provide financial support to any other entity.

# LGRCEU



FORMERLY THE ~~MEU~~  
FOR OVER 113 YEARS

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

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12 September 2016

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

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

Dear Mr Morgan,

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

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

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

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

Yours sincerely

Andrew Johnson  
Federal Secretary