



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 2021

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 2021

Registered office:

Unit 209
396 Scarborough Beach Road
Osborne Park
Western Australia 6017
Telephone: (08) 9242 5158
Facsimile: (08) 9443 6908

CONTENTS

Operating Report	1 - 2
Committee of Managements' Statement	3
Report under subsection 255(2a)	4
Independent Audit Report	5 - 7
Statement of Comprehensive Income	8
Statement of Financial Position	9
Statement of Change in Equity	10
Statement of Cash Flows	11
Index to the Notes of the Financial Statements	12
Notes to the financial statements	13 – 23
Officer Declaration Statement	24

**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 202

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. The organisation was able to renegotiate 22 agreements during the reporting period although only 3 have been concluded on the 30th June 2021 and also respond to and resolve in excess of 60% of individual member disputes arising during the reporting period. The organisation also handled 25 unfair dismissal claims and some 30 workers compensation claims during the reporting period.
- C. The further enhancement of the union website for reporting to and receiving communication from membership.
- D. Continued publication of union newsletters and website information.
- E. The Union also conducted job delegate training provided for 22 delegates in April 2021.

2A. Significant Changes in the Nature of Principal Activities

None

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

The Division continued to suffer a small loss of financial members during the reporting period.

3. Results of Principal Activities

Membership numbers have declined during the reporting period due to outsourcing and restructuring in the industries in which the organisation operates.

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) Act 2009.

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 – None. Name of entity: - None.

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 2021 was 1,026.
- 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 (3 full time employees and 4 part time employees)
- 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 are set out below.

President:	Peter Crawford	1 July 2020 – 30 June 2021
Vice President:	Richard Wilton	1 July 2020 – 30 June 2021
Secretary:	Andrew Johnson	1 July 2020 – 30 June 2021
Treasurer:	Andrea Ballantyne	1 July 2020 – 30 June 2021

**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 2021

6. Other Prescribed Information (cont'd)

Committee of Management Members:

Martyn Love	1 July 2020 – 30 June 2021
Brett Thompson	1 July 2020 – 30 June 2021
Greg Magor	1 July 2020 – 30 June 2021
Dean Stephens	1 July 2020 – 30 June 2021
Paul McNamara	1 July 2020 – 30 June 2021
Bernie Ellerby	1 July 2020 – 30 June 2021

Division Trustee:

Graham Siggelkow	1 July 2020 – 30 June 2021
------------------	----------------------------

Zone Delegates:

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


Union Councillors

Peter Crawford	1 July 2020 – 30 June 2021
Bernie Ellerby	1 July 2020 – 30 June 2021
Martyn Love	1 July 2020 – 30 June 2021
Paul McNamara	1 July 2020 – 30 June 2021
Greg Magor	1 July 2020 – 30 June 2021
Graham Siggelkow	1 July 2020 – 30 June 2021
Dean Stephens	1 July 2020 – 30 June 2021
Brett Thompson	1 July 2020 – 30 June 2021
Richard Wilton	1 July 2020 – 30 June 2021

7. Changes in Composition of office Bearers

None

8. This report has been prepared by Andrew Gerard Johnson, Western Australian Division Secretary as authorised by the Committee of Management



Andrew Johnson
Division Secretary

 6 2021

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 6th September 2021, 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 general purpose financial report ("GPFR") for the reporting unit for the financial year ended 30 June 2021.

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 Commissioner;
- (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 Commissioner duly made under Section 272 of the Fair Work (Registered Organisations) Act 2009; and
 - (vi.) no orders have been made by the Fair Work Commission under Section 273 of Schedule 1B to the Fair Work (Registered Organisations) Act 2009.

As authorised by the Committee of Management



Andrew Johnson
WA Division Secretary

Dated this

6th

day of

September

2021

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

**REPORT REQUIRED UNDER SUBSECTION 255(2A)
FOR THE YEAR ENDED 30 JUNE 2021**

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the Reporting Unit for the year ended 30 June 2021.

<u>Categories of expenditures</u>	2021 \$	2020 \$
Remuneration and other employment-related costs and expenses - employees	408,826	411,235
Advertising	Nil	Nil
Operating costs	109,358	112,169
Donations to political parties	Nil	Nil
Legal costs	39,105	36,513



Andrew Johnson - Designated officer

 2021.

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.

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union – W.A. Division (the Reporting Unit), which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2021 notes to the financial statements, including a summary of significant accounting policies; the Committee of Management Statement, the subsection 255(2A) report and the Officer Declaration Statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Western Australian Shire Councils, Municipal Road Boards, Parks, Cemeteries and Racecourse, Public Authorities, Water Boards Union – W.A. Division. as at 30 June 2021, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the *Fair Work (Registered Organisations) Act 2009* (the RO Act).

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

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Reporting Unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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

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

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

Responsibilities of Committee of Management for the Financial Report

The Committee of Management of the Reporting Unit is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the RO Act, and for such internal control as the Committee of Management determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee of Management is responsible for assessing the Reporting Unit's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee of Management either intend to liquidate the Reporting Unit or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Reporting Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Reporting Unit's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Reporting Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Reporting Unit to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Reporting Unit audit. I remain solely responsible for my audit opinion.

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

I communicate with the Committee of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Electronic publication of the audited financial reports

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

Report on Other Legal and Regulatory Requirements.

In accordance with the requirements of section 257(7) of the RO Act, I am required to describe any deficiency, failure or shortcoming in respect of the matters referred to in section 257(2) of the RO Act, I have nothing to report.

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



Milton L F Hunt
Registered Auditor
Registered number: AA2017/205

Dated at Perth this 7th day of September 2021.

**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 2021**

	Notes	2020-2021	2019-2020
		\$	\$
Revenue from contracts with customers			
Membership subscription		465,350	477,139
Capitation fees received	3A	-	-
Levies	3B	-	-
Total revenue from contracts with customers		465,350	477,139
Income for furthering objectives			
Grants and donations	3E	51,990	31,712
Income recognised from volunteer services		-	-
Total income for furthering objectives		51,990	31,712
Other Income			
Other income		72,819	77,012
Property rental revenue	3D	40,622	25,881
Total other income		113,441	102,893
Total income		630,781	611,744
Expenses			
Administration expenses	4D	102,344	112,169
Audit & Accountancy	14	6,000	6,000
Affiliations to other organisations		-	-
Employee expenses	4A	402,826	411,235
Capitation fees	4B	-	-
Grants or donations	4E	-	-
Depreciation and amortisation	4F	10,298	11,598
Finance costs	4G	-	-
Legal expenses	4H	39,105	36,513
Training expenses		273	-
Total expenses		560,846	577,515
Surplus for the year		69,935	34,229

**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 2021**

	Notes	30-06-21 \$	30-6-2020 \$
CURRENT ASSETS			
Cash and cash equivalents	5A	266,959	255,750
Receivables	5B	29,490	28,296
TOTAL CURRENT ASSETS		<u>296,449</u>	<u>284,046</u>
NON-CURRENT ASSETS			
Property, Furniture & Equipment	6	368,546	378,079
Investment	6F	-	3
TOTAL NON-CURRENT ASSETS		<u>368,546</u>	<u>378,082</u>
TOTAL ASSETS		<u>664,995</u>	<u>662,128</u>
CURRENT LIABILITIES			
Creditors	7A	78,234	76,683
Unsecured Loan	9	310,010	400,208
Provisions for Employee entitlements	8A	235,910	220,579
TOTAL CURRENT LIABILITIES		<u>625,154</u>	<u>697,470</u>
NON-CURRENT LIABILITIES			
Provisions for Employee entitlements	8A	184,803	178,555
TOTAL NON-CURRENT LIABILITIES		<u>184,803</u>	<u>178,555</u>
TOTAL LIABILITIES		<u>808,957</u>	<u>876,025</u>
NET ASSETS (DEFICIENCY)		<u>(143,962)</u>	<u>(213,897)</u>
EQUITY			
Asset Revaluation Reserve		375,500	375,500
Retained earnings (accumulated deficit)	10	(519,462)	(589,397)
TOTAL EQUITY (DEFICIENCY)		<u>(143,962)</u>	<u>(213,897)</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 2021**

	\$
Balance as at 1 July 2019	(248,126)
Deduct Surplus for the year	34,229
	<hr/>
Closing balance as at 30 June 2020	(213,897)
Deduct:	
Surplus for the year	69,935
	<hr/>
Closing balance as at 30 June 2021	<u>(143,962)</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**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	2020-2021	2019-2020
	\$	\$
OPERATING ACTIVITIES		
Cash received		
Membership Fees	464,156	477,002
Receipts from other reporting entities -		
Contribution to future employee entitlements		-
Other	165,431	134,605
Cash used		
Payments to suppliers and employees	(527,415)	(531,007)
Payments to other reporting entities		
Net cash from (used by) operating activities	<u>102,172</u>	<u>80,600</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of furniture, equipment etc.	(765)	1,006
Net cash from (used by) investing activities	<u>(765)</u>	<u>1,006</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment from (advances to) related entities	(90,198)	(81,553)
Net cash from (used by) financing activities	<u>(90,198)</u>	<u>(81,553)</u>
Net increase in cash held	11. <u>11,209</u>	<u>(53)</u>
Cash at Bank at beginning of year	255,750	255,803
Cash at Bank at end of year	5A. <u>266,959</u>	<u>255,750</u>
Net increase in cash held	<u>11,209</u>	<u>(53)</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**

Index to the Notes of the Financial Statements

Note 1	Summary of significant accounting policies.
Note 2	Events after the reporting period.
Note 3	Income.
Note 4	Expenses
Note 5	Current assets
Note 6	Non-current assets
Note 7	Current liabilities
Note 8	Provisions
Note 9	Non-current liabilities
Note 10	Equity
Note 11	Cash flow reconciliation
Note 12	Contingent liabilities
Note 13	Related party disclosures
Note 14	Remuneration of auditors
Note 15	Financial instruments
Note 16	Fair value measurements
Note 17	Business combinations
Note 18	Segment reporting
Note 19	Administration of financials affairs by a third party
Note 20	Section 272 Fair Work (Registered Organisations) Act 2009
Note 21	Use of 'LGRCEU' in Union activities
Note 22	Economic dependence
Note 23	Disclosure of material personal interests of officers
Note 24	Officer Declaration Statement

**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 2021**

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 financial 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 New Australian Accounting Standard requirements.

The accounting policies adopted are consistent with those of the previous year. No accounting standard has been adopted earlier than the application date stated in the standard.

AASB 15 Revenue from Contracts from Customers

The adoption of this standard has not had a material impact on the Division for the 2021 financial year.

AASB 16 Leases

The Union does not have any operating leases, as a result the adoption of this standard has not had a material impact on the Division for the 2021 financial year.

AASB 1058 Income of Not for Profit Entities

The adoption of this standard has not had a material impact on the Division for the 2021 financial year.

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 makes a charge to the Perth Union 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.

The Union enters into various arrangements where it receives consideration from another party. These arrangements include consideration in the form of membership subscriptions, capitation fees, levies, grants, and donations.

The timing of recognition of these amounts as either revenue or income depends on the rights and obligations in those arrangements.

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

Revenue from contracts with customers

Where the Union has a contract with a customer, it recognises revenue when or as it transfers control of goods or services to the customer. The Union accounts for an arrangement as a contract with a customer if the following criteria are met:

- the arrangement is enforceable; and
- the arrangement contains promises (that are also known as performance obligations) to transfer goods or services to the customer (or to other parties on behalf of the customer) that are sufficiently specific so that it can be determined when the performance obligation has been satisfied.

**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 2021**

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

1.6 Revenue. (cont'd)

Membership subscriptions

For membership subscription arrangements that meet the criteria to be contracts with customers, revenue is recognised when the promised goods or services transfer to the customer as a member of the Union.

If there is only one distinct membership service promised in the arrangement, the Union recognises revenue as the membership service is provided, which is typically based on the passage of time over the subscription period to reflect the Union's promise to stand ready to provide assistance and support to the member as required.

If there are more than one distinct goods or services promised in the membership subscription, the Union allocates the transaction price to each performance obligation based on the relative standalone selling price of each promised goods or services. In performing this allocation, standalone selling prices are estimated if there is no observable evidence of the price that the Union charges for the goods or services in a standalone sale. When a performance obligation is satisfied, which is either when the customer obtains control of the goods or as the service transfers to the customer the Union recognises revenue at the amount of the transaction price that was allocated to that performance obligation.

For member subscriptions paid annually in advance, the Union has elected to apply the practical expedient to not adjust the transaction price for the effects of a significant financing component because the period from when the customer pays and the goods or services will transfer to the customer will be one year or less.

When a member subsequently purchases additional goods or services from the Union at their standalone selling price, the Union accounts for those sales as a separate contract with a customer.

Volunteer Services

During the year, the Union did not recognise any volunteer services as revenue because it could not reliably measure the fair value of those services.

1.7 Government grants.

During the financial period the Union received funds from the Federal and State governments in respect of Covid-19 stimulus 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.

1.9 Borrowing costs.

Any 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.

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.

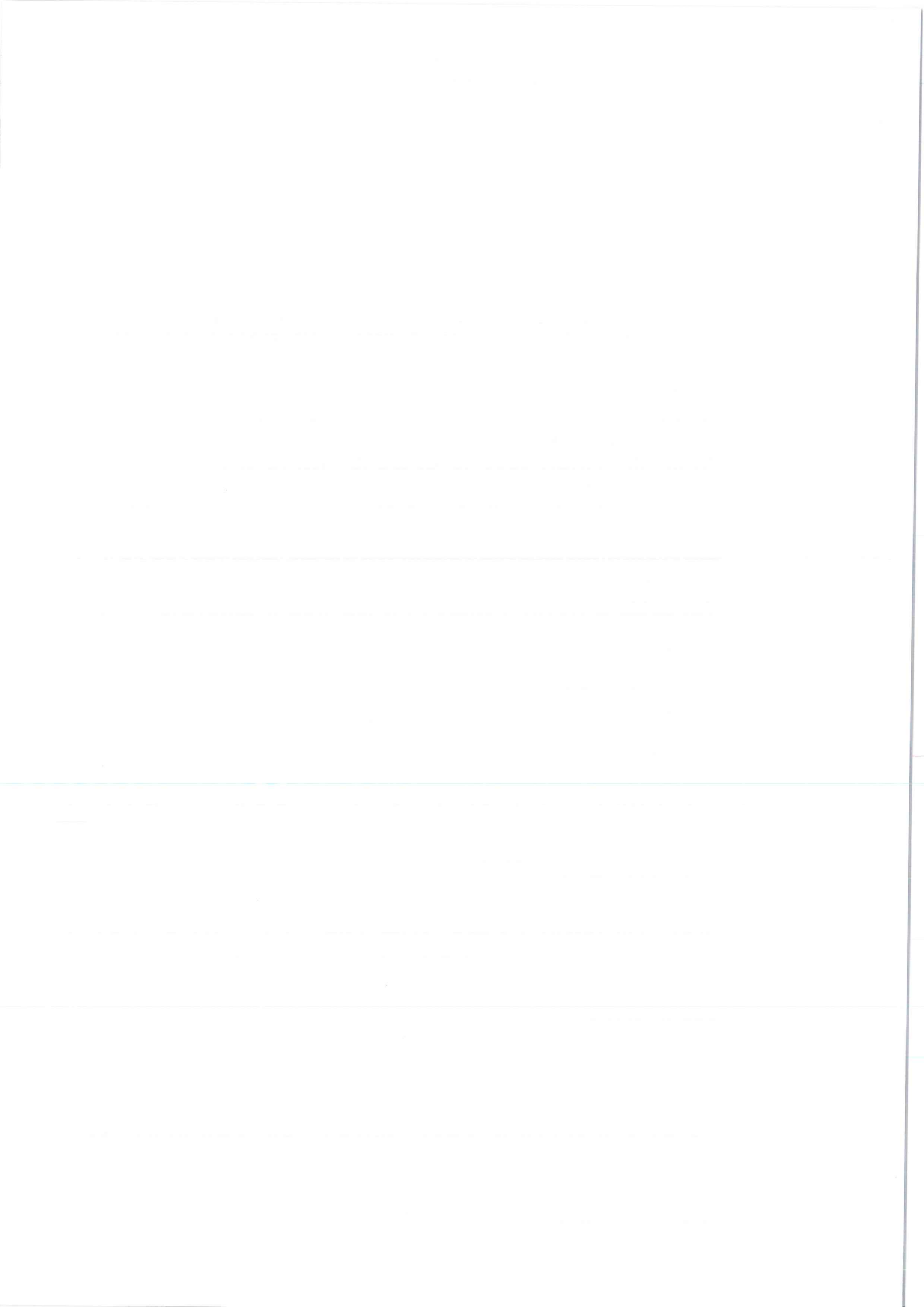
A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave, sick leave, rostered days off and termination benefits when it is probable that settlement will be required and they are capable of being measured reliably.

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.



**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 2021**

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

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%.

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:

**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 2021**

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

1.19 Fair value measurement (cont'd)

- 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.

1.20 Going Concern

The Union is reliant on the agreed financial support of the Perth Union (see note 1.5) to continue on a going concern basis. This agreed financial support is to continue until the current outstanding loan is extinguished in approximately five years (see also note 13A). This is an interest free agreement with repayments being made on a monthly basis.

Note 2 – Events after the reporting period.

As a result of the evolving nature of the COVID-19 outbreak and the rapidly evolving government policies of restrictive measures put in place to contain it, as at the date of these financial statements, the [reporting unit] is not in a position to reasonably estimate the financial effects of the COVID-19 outbreak on the future financial performance and financial position of the [reporting unit]. Other than the current disclosures, there has not been any other matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the [reporting unit], the results of those operations, or the state of affairs of the [reporting unit] in subsequent financial periods.

	30-6-2021	30-6-2020
Note 3 – Income.	\$	\$
3A: Capitation fees.		
There were no capitation fees received during the financial year.	-	-
3B: Levies.	-	-
3C: Interest.	-	-
3D: Rental Revenue.		
Rental revenue from properties	40,622	25,881
3E: Grants or donations.		
Federal & State Government - Covid-19 Stimulus grants	51,990	31,712
3F: Net gains from sale of assets.		
Plant & equipment	-	358

**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 2021**

	30-6-2021	30-6-2020
	\$	\$
Note 4 – Expenses.		
4A: Employee expenses.		
Holders of office:		
Wages and salaries	243,249	266,009
Superannuation	30,484	30,160
Leave and other entitlements	-	-
Separations and redundancies	-	-
Subtotal employee expense holders of office	273,733	296,169
4A: Employee expenses. (cont'd)		
Employees other than office holders:		
Wages and salaries	118,646	104,569
Superannuation	10,447	10,497
Leave and other entitlements	-	-
Separations and redundancies	-	-
Subtotal employee expenses employees other than office holders	129,093	115,066
Total employee expenses	402,826	411,235
4B: Capitation fees.		
No Capitation fees were payable to the WAMEU-FED (the Union Council) for the financial year.	-	-
4C: Affiliation fees.	-	-
4D: Administration expenses.		
Consideration to employers for payroll deductions	346	282
Compulsory levies	-	-
Fees/allowances – meeting & conferences	-	-
Conference & meeting expenses	2,035	1,258
Property expenses	46,371	54,387
Office expenses	30,748	34,852
Other	23,558	21,390
Total administration expenses	103,058	112,169
4E: Grants or donations.		
Grants:	-	-
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Donations:	-	-
Total paid that were \$1,000 or less	-	-
Total paid that exceeded \$1,000	-	-
Total grants or donations	-	-
4F: Depreciation and amortisation.		
Depreciation		
Land & buildings	2,500	2,500
Plant, equipment & vehicles	7,798	9,098
Total depreciation and amortisation	10,298	11,598

**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 2021**

	30-6-2021 \$	30-6-2020 \$
Note 4 – Expenses. (cont'd)		
4G: Finance costs.		
Amortisation of borrowing costs	-	-
Total finance costs	-	-
4H: Legal costs.		
Litigation	-	-
Other legal matters	39,105	36,513
Total legal costs	39,105	36,513
4I: Write down & impairment of assets.	-	-
4J: Net losses from sale of assets.	-	-
4K: Other expenses.		
Member expenses	3,301	2,485
Motor vehicle expenses	17,878	18,656
Travel & accommodation	1,665	249
Penalties – via RO Act or RO Regulations	-	-
Total other expenses	22,844	21,390
Note 5 – Current Assets.		
5A: Cash and cash equivalent		
Cash at bank – current account	89,814	80,750
Term Deposit (provision for future employee entitlements)	177,145	175,000
	266,959	255,750
5B: Trade and other receivables		
Receivables from other reporting units	-	-
Other receivables	29,490	28,296
	29,490	28,296
Less provision for doubtful debts	-	-
Total Trade and other receivables	29,490	28,296
Note 6 – Non-current assets.		
6A: Land & Buildings		
Reconciliation of the opening & closing balances		
Gross book value – based on an independent sworn valuation dated 27 th March 2018 (*)	380,000	380,000
Accumulated depreciation & impairment	(31,118)	(28,618)
Net book value 1 July	348,882	351,382
Depreciation expense for year	(2,500)	(2,500)
Net book value 30 June	346,382	348,882
Property rental revenue – see Note 3D		

**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 2021**

	30-6-2021	30-6-2020
	\$	\$
Note 6 – Non-current assets. (cont'd)		
6B: Furniture, equipment & vehicles		
Reconciliation of the opening & closing balances		
Gross book value at 1 July	62,323	67,220
Accumulated depreciation & impairment	33,126	(24,244)
Net book value 1 July	29,197	42,976
Additions by purchase	765	1,006
Disposed during year	-	(7,000)
Depreciation expense for year	(7,798)	(7,785)
Net book value 30 June	22,164	29,197
Total Land, Buildings, Furniture & Equipment	368,546	378,079

(*) The revalued land and buildings consist of a rental duplex 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 (27th March 2018), the property's fair value is based on the valuation performed by Opteon (Albany & Great Southern WA), an accredited independent valuer.

Note 6F – Investments

Shares in Unlisted company	-	3
----------------------------	---	---

Note 7 – Current Liabilities.

7A: Trade payables

Trade creditors and accruals	78,234	76,683
Payable to other reporting unit	-	-
	78,234	76,683

7B: Trade payables

Wages & Salaries	6,473	11,386
Superannuation	4,861	4,225
Payable to Employers for making payroll deductions of membership subscriptions	-	-
Legal costs -		
Litigation	-	-
Other legal costs	60,725	54,548
GST payable	1,567	1,681
Other	4,608	4,843
	78,234	76,683

Total Trade creditors and accruals are expected to be settled in:

No more than 12 months	45,878	53,335
More than 12 months	32,356	23,348
Total other payables	78,234	76,683

**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 2021**

	30-6-2021 \$	30-6-2020 \$
Note 8 – Provisions.		
8A: Employee provisions		
Office Holders		
Annual leave	119,297	111,936
Sick leave	186,406	179,104
Long service leave	72,475	66,850
Rostered days off & time in lieu	30,352	28,992
Separations and redundancies	-	-
Subtotal Employee provisions – office holders	408,530	386,882
Employee provisions – other than Office Holders		
Annual leave	-	-
Sick leave	-	-
Long service leave	5,742	1,890
Rostered days off & time in lieu	6,441	10,362
Separations and redundancies	-	-
Subtotal Employee provisions – other than office holders	12,183	12,252
Total Employee provisions	420,713	399,134
Current	235,910	220,579
Non-current	184,803	178,555
Total Employee provisions	420,713	399,134
Accrued sick leave included in the non-current liability above (The Executive Committee determined that there is to be no payout of accrued sick leave entitlements on termination of employment.)	170,340	166,035
Note 9 – Non-Current Liabilities.		
Unsecured Loan		
Western Australian Municipal, Road Boards, Parks, and Racecourse Employees' Union of Workers, Perth	310,010	400,208
Note 10 – Equity		
Note 10A – Funds		
Balance at the beginning of the year	(589,397)	(623,626)
Contribution received for provision for employee entitlements	-	-
Deduct Surplus for the year	69,935	34,229
Balance at the end of the year	(519,462)	(589,397)
Note 10B – Other specific disclosures - funds	-	-
Note 11 – Cash Flow		
Note 11A – Cash Flow Reconciliation.		
Operating surplus for year	69,935	34,229
Add non-cash items:		
Depreciation	10,298	11,598
Accrued employee entitlements	21,579	14,284
Changes in assets and liabilities:		
Acquisition of office equipment	(765)	(1,006)
Proceeds sale of asset	3	5,687
Decrease (Increase) in debtors & receivables	(1,194)	(137)
Increase (Decrease) in trade & other payables	1,551	16,845
Decrease (Increase) in inter-entity debt	(90,198)	(81,553)
Net increase (decrease) in cash held	11,209	(53)

**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 2021**

	30-6-2021	30-6-2020
	\$	\$
Note 11 – Cash Flow (cont'd)		
Note 11B – Cash inflow information.		
Cash Inflows from another reporting unit.	-	-
Cash Outflows to another reporting unit.	-	-

Note 12 – Contingent Liabilities.

Apart from the amount of \$166,035 (2019, \$166,199) disclosed in note 8A there are no known contingent liabilities.

Note 13 – Related Party Disclosures.

13A: Related Party Transactions for the reporting period.

Related party transactions occur between the Union and its state registered equivalent the Western Australian Shire Councils, Municipal Road Boards, Parks, and Racecourse Employees' Union of Workers, Perth ("the State Union"). Apart from the aforementioned, there was no revenue received from; expenses paid to; amounts owed by or to; loans from or to, or assets transferred from or to related parties during the reporting period.

Administration fees received from the state registered equivalent	79,200	79,200
---	--------	--------

The loan provided by the State Union does not incur interest and is expected to be repaid within five years. There are no related party transactions between the Union and other reporting units.

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

Short-term employee benefits

Salary (including leave taken)	159,906	168,411
Annual leave accrued	-	-

Total short-term employee benefits	159,906	168,411
------------------------------------	---------	---------

Post-employment benefits - superannuation	22,910	23,107
---	--------	--------

Total post-employment benefits	22,910	23,107
--------------------------------	--------	--------

Other long-term benefits - Long service leave	-	-
---	---	---

Termination benefits	-	-
----------------------	---	---

Total	182,816	191,518
-------	---------	---------

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

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

Note 14 – Remuneration of Auditors.

Value of the services provided

Financial statement audit services	2,500	3,000
------------------------------------	-------	-------

Accounting services in preparation of financial statements	3,500	3,000
--	-------	-------

Total remuneration of auditors	6,000	6,000
--------------------------------	-------	-------

Note 15 – Financial Instruments.

Specific Financial Risk Exposures and Management

The main risks the Union is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk and other price risk.

There have been no substantive changes in the types of risks the Union is exposed to, how these risks arise, or the Committee of Management's objectives, policies and processes for managing or measuring the risks from the previous period.

a. Credit Risk

The Union does not have any material credit risk exposures as its major source of revenue is the receipt of members' subscriptions.

**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 2021**

Note 15 – Financial Instruments. (cont'd)

Credit Risk Exposure

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying value and classification of those financial assets (net of any provisions) as presented in the 'Statement of Financial Position'.

Accounts receivable and other debtors that are neither past due nor impaired are considered to be of high credit quality. Aggregates of such amounts are detailed at Note 5B.

The Union has no significant concentrations of credit risk exposure to any single counterparty or group of counterparties. Credit risk related to balances with banks and other financial institutions is managed by the Management Committee.

b. Liquidity Risk

Liquidity risk arises from the possibility that the Union might encounter difficulty in settling its debts or otherwise meeting its obligation in relation to financial liabilities. The Union manages this risk through the following mechanisms:

- preparing forward looking cash flow analysis in relation to operating, investing and financing activities.
- maintaining a reputable credit profile
- managing credit risk related to financial assets; and
- only investing surplus cash with major financial institutions.

	30-6-2021 \$	30-6-2020 \$
Note 15A: Categories of Financial Instruments		
Fair value through profit or loss	-	-
Total	-	-
Held-to-maturity investments	-	-
Total	-	-
Available-for-sale assets	-	-
Total	-	-
Loans and receivables:		
Trade and other receivables – see note 5B	29,490	28,296
Total	29,490	28,296
<i>Carrying amount of financial assets</i>	29,490	28,296

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.

		\$	\$	\$
	<u>Date of valuation</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Land & Buildings measured at fair value				
Fair value hierarchy 30 June 2021				
Duplex rental property	27 March 2018	-	-	380,000
	Additional costs	-	-	-
Total		-	-	380,000

Note 17 – Business combinations and subsidiaries acquired.

The union does not have any business combinations or subsidiaries.

**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 2021**

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 Commissioner of Registered Organisation Commission:

1. A member of a reporting unit or the Commissioner of Registered Organisation 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

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). Apart from this, the union does not provide financial support to any other entity. See also Notes 1.5. and 13A

Note 23 – Disclosure of material personal interests of officers

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

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

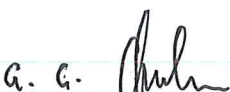
OFFICER DECLARATION STATEMENT

Note 24: OFFICER DECLARATION STATEMENT

I, Andrew Gerard Johnson, being the Divisional Secretary of the Western Australian Shire Councils, Municipal Road Boards, Public Authorities, Water Boards Union, Western Australian Division, declare that the following activities did not occur for the reporting period ending 30 June 2021:

The reporting unit did not:

1. Agree to receive financial support from another reporting unit to continue as a going concern. the reporting unit's ability to continue as a going concern is not reliant on the agreed financial support of another reporting unit.
2. Acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the Registered Organisation Act 2009, undergo e restructure of the Branches of the organisation, a determination or revocation by the General Manager, Fair Work Commission.
3. Pay a penalty imposed under the Registered Organisations Act 2009.
4. Have a fund or account for compulsory levies, voluntary contributions as required by the rules of the organisation. or branch of the organisation.
5. Transfer to or withdraw from a fund(other than the general fund), account, asset, or controlled entity.
6. Have another entity administer the financial affairs of the reporting unit.
7. Make a payment to a former related party of the reporting unit.
8. Pay other expenses for holder of office.
9. Pay other employment expenses for employees(other than holders of offices).



Andrew Gerard Johnson

DATED THIS 6th DAY OF September 2021

