



THE LOCAL GOVERNMENT, RACING AND  
CEMETERIES EMPLOYEES' UNION (WA)

GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 June 2025

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CEMETERIES EMPLOYEES' UNION (WA)

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FOR THE YEAR ENDED 30 June 2025

Registered office:

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

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**THE LOCAL GOVERNMENT, RACING AND  
CEMETERIES EMPLOYEES' UNION (WA)**

**OPERATING REPORT FOR REPORTING  
FOR THE YEAR ENDED 30 JUNE 2025**

**1. PRINCIPAL ACTIVITIES OF THE UNION**

There were no significant changes to the principal activities of the Union.

The Union continued its policies of organising and recruitment of members in the State of Western Australia. This involved continuing site visits by organising staff, representation of members in the process of collective bargaining for new and existing collective bargaining agreements in the local government, cemeteries and racing industries. Significant representations were made in respect of individual members' claims and disputes surrounding recovery of wages and entitlements, alleged unfair terminations and general disciplinary and claims matters. These activities are reinforced by job delegate training courses aimed at developing and improving skills of job delegates in these areas.

**2. FINANCIAL ACTIVITIES OF THE UNION**

The financial affairs of the union have been made effective by day-to-day management of expenditures of membership income through tight budgetary controls on expenditure.

**3. SUPERANNUATION TRUSTEES**

None.

**4. COMMITTEE OF MANAGEMENT REPRESENTATIVES**

The following persons held the following offices of the Union during the year ended 30 June 2025:

**COMMITTEE**

President: Peter Crawford	1 July 2024 - 30 June 2025
Vice President: Paul McNamara	13 January - 30 June 2025
General Secretary: Andrew Johnson	1 July 2024 - 30 June 2025
Assistant Secretary: Andrea Ballantyne	1 July 2024 - 30 June 2025
Treasurer: Robert Baldini	13 January - 30 June 2025

**COMMITTEE MEMBERS:**

Jonathon Richardson	13 January - 30 June 2025	Peter Best	13 January - 30 June 2025
Bernie Ellerby	1 July 2024 - 30 June 2025	Lance Howson	1 July 2024 - 30 June 2025
Dean Stephens	1 July 2024 - 30 June 2025		

**Trustee:**

Graham Sigglekow	1 July 2024 - 30 June 2025
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**CONFERENCE**

**Zone Delegates:**

**Metropolitan Zone (1):**

Glen Dow:	13 January - 30 June 2025
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**Rural Zone (4)**

Simon Anderson:	13 January - 30 June 2025	Stanley Doust	13 January - 30 June 2025
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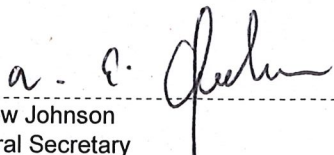
General Zone (1) Vacant

**5. ADMINISTRATIVE STAFF AND KEY PERSONNEL EMPLOYED**

The State Union employed two full time employees, one part time and three part time casual employees, for the year ended 30 June 2025 to provide the organising industrial relations and administrative services to the membership.

**6. MEMBERSHIP OF THE UNION**

Membership on 30th June 2025 was **865**.

  
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Andrew Johnson  
General Secretary

Dated this

17th

day of

November

2025.

**LOCAL GOVERNMENT, RACING AND  
CEMETERIES EMPLOYEES' UNION (WA)**

**COMMITTEE OF MANAGEMENT STATEMENT**

On 17th day of November 2025 the Committee of Management of the Local Government, Racing and Cemeteries Employees' Union (WA) ("the Union") passed the following resolution in relation to the general-purpose financial report (GPFR) for the reporting unit for the year ended 30 June 2025.

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

- (a.) the financial statements and notes comply with the Australian Accounting Standards;
- (b.) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c.) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year to which they relate;
- (d.) there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable;
- (e.) during the financial year to which the GPFR relates and since the end of the financial year:
  - (i.) meetings of the Committee of Management are 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 have been kept as far as practicable, in a consistent manner to each of the other reporting units of the organisation.

For the Committee of Management

a. a. Johnson  
Andrew Johnson  
General Secretary

Dated this 17th day of November 2025.



**Independent auditor's report to the members of the Local Government, Racing and Cemeteries Employees' Union (WA)**

I have audited the accompanying financial report of the Local Government, Racing and Cemeteries Employees' Union (WA) (the Union), which comprises the statement of financial position as at the 30 June 2025, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Committee of Management's Statement.

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

The Committee of Management of the Union are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting interpretations) and with the Western Australian Industrial Relations Act 1979. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on my 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, I consider internal controls relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee Members as well as evaluating overall presentation of the financial report. My audit is not conducted specifically for the purpose of exposing fraud but if in the event it is detected it would be reported to management. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Independence**

In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements.

**Recovery of wages**

Based on representations made to me by my client and my audit work undertaken for the year ended 30 June 2025, 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 Local Government, Racing and Cemeteries Employees' Union (WA) (cont'd)**

**Electronic publication of the audited financial reports**

It is my understanding that the Union 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 Committee of Management. The security and controls over information on the website should be addressed by the Union to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial report(s) on the Union's website is beyond the scope of the audit of the financial report.

**Qualification.**

- a) Cash receipts from holiday rental to members, the infrequent cash payment of membership fees and sundry sales of merchandise activities are a source of revenue for the Union. The Union has established some control over the collection of these receipts prior to entry in its financial records. However, as the evidence available to me about revenue from these sources was limited, my audit procedures for this source of revenue had to be restricted to the amounts recorded in the financial records. I therefore am unable to express an opinion on whether the cash revenue obtained by the Union is complete.
- b) Accumulated employee entitlements (annual leave, rostered days off etc.) have exceeded reasonable commercial limits as well as the 8 weeks maximum suggested as an acceptable accrual by the Federal Fair Work Ombudsman. Whilst not having an immediate effect of the financial position of the Union as a going concern, it certainly could have financial repercussions in the future if allowed to continue.

**Auditor's Opinion (Qualified conclusion)**

Except for the possible effects of the matters described in the above paragraphs, based on my audit, in my opinion:

- i) no financial officials have breached Section 74 of the Western Australian Industrial Relation Act 1979;
- ii) 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
- iii) 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 Industrial Relations Act.



Milton L.F Hunt  
Registered Company Auditor

Dated at Perth this 17<sup>th</sup> day of November 2025.

**LOCAL GOVERNMENT, RACING AND  
CEMETERIES EMPLOYEES' UNION (WA)**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 June 2025**

	<b>2024-2025</b>	<b>2023-2024</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Membership Fees	413,486	436,451
Rent received	17,932	30,344
Donation received	5,100	-
	<u>436,518</u>	<u>466,795</u>
<b>Expenses</b>		
Administration expenses	120,324	85,268
Depreciation	15,768	16,835
Employee expenses	387,953	450,015
Legal expenses	62,926	66,015
	<u>586,971</u>	<u>618,133</u>
Excess of Expenditure over Income for the year	<u>150,453</u>	<u>151,338</u>

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Cash received**

Membership Fees	413,486	452,909
Other Income	22,791	30,344
	<u>436,277</u>	<u>483,253</u>

**Cash used**

Payments to suppliers and employees	570,580	650,527
Net cash from (used by) operating activities	<u>134,303</u>	<u>167,274</u>

**CASH FLOW FROM INVESTING ACTIVITIES**

Acquisition of furniture, equipment etc.	-	17,992
Payment to related entities	-	66,550
Net cash from (used by) investing activities	<u>-</u>	<u>84,542</u>

**CASH FLOW FROM FINANCING ACTIVITIES**

Net cash from (used by) financing activities	<u>-</u>	<u>-</u>
Net decrease in cash held	<u>134,303</u>	<u>82,732</u>

Cash at Bank at beginning of year	268,826	186,092
Cash at Bank at end of year	134,523	268,826
Net decrease in cash held	<u>134,303</u>	<u>82,734</u>

The accompanying notes form part of these financial statements



**LOCAL GOVERNMENT, RACING AND  
CEMETERIES EMPLOYEES' UNION (WA)**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 June 2025**

	<b>Note</b>	<b>2024-2025</b>	<b>2023-2024</b>
		<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2.	134,521	268,826
Trade and other receivables	3.	29,342	283,242
<b>TOTAL CURRENT ASSETS</b>		<b>163,863</b>	<b>552,068</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant, and equipment	4.	855,213	870,981
<b>TOTAL NON-CURRENT ASSETS</b>		<b>855,213</b>	<b>870,981</b>
<b>TOTAL ASSETS</b>		<b>1,019,076</b>	<b>1,423,049</b>
<b>CURRENT LIABILITIES</b>			
Trade Creditors & accruals	5.	108,505	87,442
Provision for Employee entitlements		198,913	215,452
		<b>307,418</b>	<b>302,894</b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for Employee entitlements		24,362	28,263
<b>TOTAL LIABILITIES</b>		<b>331,780</b>	<b>331,157</b>
<b>NET ASSETS</b>		<b>687,296</b>	<b>1,091,892</b>
<b>EQUITY</b>			
Accumulated funds	6.	687,296	1,091,892
<b>TOTAL EQUITY</b>		<b>687,296</b>	<b>1,091,892</b>

The accompanying notes form part of these financial statements



**LOCAL GOVERNMENT, RACING AND  
CEMETERIES EMPLOYEES' UNION (WA)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2025**

**Note 1 – Basis of presentation of financial statements.**

Income received from members together with the operating expenses has been accounted for globally. The operational and functioning of both unions is administrated by the W.A. Union. The officeholders of both bodies are essentially the same. The Federal Body participates in financial and operating policy decisions of the Union, but it does not have control over the Union's policies.

**Note 2 - Statement of significant accounting policies.**

- a. Basis of Preparation  
Except where stated, the accounting procedures and policies set out in these notes are consistent with the accounting procedures and policies used in prior years in the day-to-day activities of the Unions and in preparing financial statements.
- b. Recognition of income from membership fees  
Membership fees recoverable in respect of the year ended 30 June 2025 but not received until after that date are brought to account as income of the period ending on that date.
- c. Income tax  
No provision for income tax is necessary for either Union because both are exempt from income tax under section 50-15 of the Income Tax Assessment Act 1997. Tax effect accounting is therefore neither applicable nor applied in the preparation of these financial statements.
- d. Freehold Property  
The Executive Committee obtains sworn valuations of freehold properties every three to five years and adjusts the book values of the relevant properties to agree with the sworn valuations.
- e. Depreciation  
Whilst the Executive Committee believes that, as freehold properties are adjusted to values determined by sworn valuations from time to time, there is no real need to provide for depreciation of the structures erected on those properties, a nominal rate of 1.25% has been provided for in the financial results.
- f. Borrowing costs  
Borrowing costs are recognised in full in the income statement in the period in which they are incurred.
- g. 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. In these circumstances, the GST is recognised as part of the cost of the asset or the expense. Receivables and payables in the balance sheet are shown exclusive of GST.
- h. Critical accounting estimates and judgments  
The Executive Committee evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events based on current trends and economic data.
- i. Comparative figures  
When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current year.

**LOCAL GOVERNMENT, RACING AND  
CEMETERIES EMPLOYEES' UNION (WA)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2025**

	<b>2024-2025</b>	<b>2023-2024</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2 – Cash &amp; cash equivalents</b>		
Cash at Bank – cheque account	<u>134,523</u>	<u>268,824</u>
<b>Note 3 – Trade and other receivables</b>		
Owing by W.A. Division	-	254,141
Trade and other receivables	<u>29,342</u>	<u>29,102</u>
	<u>29,342</u>	<u>283,242</u>
<b>Note 4 – Property, Vehicles &amp; Equipment</b>		
Freehold land and Buildings – at cost	884,853	884,853
Accumulated depreciation & impairment	<u>65,407</u>	<u>54,662</u>
	<u>819,446</u>	<u>830,191</u>
Furniture, equipment & vehicles – at cost	57,154	57,154
Accumulated depreciation & impairment	<u>21,387</u>	<u>16,364</u>
	<u>35,767</u>	<u>40,790</u>
	<u>855,213</u>	<u>870,981</u>
<b>Note 5 – Trade Creditors and Accruals</b>		
Due no more than 12 months	53,078	48,488
More than 12 months	<u>55,428</u>	<u>38,954</u>
	<u>108,506</u>	<u>87,442</u>
<b>Note 6 – Equity</b>		
Balance at the beginning of the year	1,091,892	1,243,230
Forgiveness of debt due by W.A. Division	(254,143)	-
Deduct surplus (deficit) for the year	<u>(150,453)</u>	<u>(151,338)</u>
Balance at the end of the year	<u>687,296</u>	<u>1,091,892</u>
<b>Note 7 - Employee expenses.</b>		
Holders of office:		
Wages and salaries	196,220	243,249
Superannuation	<u>35,714</u>	<u>30,484</u>
Subtotal employee expense holders of office	<u>231,934</u>	<u>273,733</u>
Employees other than office holders:		
Wages and salaries	133,924	118,646
Superannuation	<u>22,095</u>	<u>10,447</u>
Subtotal employee expenses - other than office holders	<u>156,019</u>	<u>129,093</u>
Total employee expenses	<u>387,953</u>	<u>402,826</u>

**LOCAL GOVERNMENT, RACING AND  
CEMETERIES EMPLOYEES' UNION (WA)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2025**

**Note 8 - Key Management personnel**

Executive Council Members

President:	Peter Crawford
Secretary:	Andrew Johnson
Assistant Secretary:	Andrea Ballantyne

**Note 9 – Contingent Liabilities**

There are no contingent liabilities.

**Note 10 – 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 Western Australia

**Note 11 - Financial instruments**

**Credit Risk:** The Union does not have a material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Union.

**Note 12 – Organisation details**

The registered office and principal place of business is:

Unit 209, 396 Scarborough Beach Road  
Osborne Park Western Australia 6017