



9 October 2023

Andrew Smith

Branch Secretary

CPSU, the Community and Public Sector Union-SPSF Group, Western Australian Prison Officers' Union Branch

Sent via email: [wapou@wapou.asn.au](mailto:wapou@wapou.asn.au)

CC: [bill@amwaudit.com.au](mailto:bill@amwaudit.com.au)

Dear Andrew Smith

**CPSU, the Community and Public Sector Union-SPSF Group, Western Australian Prison Officers' Union Branch  
Financial Report for the year ended 30 June 2023 – (FR2023/177)**

I acknowledge receipt of the financial report for the year ended 30 June 2023 for the CPSU, the Community and Public Sector Union-SPSF Group, Western Australian Prison Officers' Union Branch. The documents were lodged with the Fair Work Commission (the Commission) on 6 October 2023.

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

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

Please note that the financial report for the year ending 30 June 2024 may be subject to an advanced compliance review.

### Reporting Requirements

The Commission's website provides a number of factsheets in relation to the financial reporting process and associated timelines. The website also contains the section 253 reporting guidelines and a model set of financial statements.

The Commission recommends that reporting units use these model financial statements to assist in complying with the Fair Work (Registered Organisations) Act 2009 (RO Act), the section 253 reporting guidelines and Australian Accounting Standards. Access to this information is available via this link.

If you have any queries, please contact me on (03) 8650 0182 or by email at [mihiri.jayawardane@fwc.gov.au](mailto:mihiri.jayawardane@fwc.gov.au).

Yours sincerely

**Mihiri Jayawardane**  
Fair Work Commission



23 August 2023

The Committee  
Western Australian Prison Officers' Union of Workers  
63 Railway Parade  
Mount Lawley WA 6050

Dear Committee Members,

We advise that we have completed our audit for CPSU-SPSF Group – Western Australian Prison Officers' Union of Workers (WAPOU) Branch for the year ended 30 June 2023 and enclose the following documents for your attention:

- Signed financial statements for CPSU–SPSF Group-WAPOU Branch; and
- Our management letter for the year ended 30 June 2023.

Please do not hesitate to contact us should you have any queries in relation to the audit.

Yours sincerely

**AMW AUDIT**  
Chartered Accountants

A handwritten signature in black ink, appearing to read 'B. J. Thomas', with a stylized flourish at the end.

**BILLY-JOE THOMAS**  
Director

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS' UNION (WAPOU) BRANCH**

**ABN 98 473 603 480**

**GENERAL PURPOSE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS’ UNION (WAPOU) BRANCH  
ABN 98 473 603 480  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS  
OF CPSU – SPSF GROUP - WESTERN AUSTRALIAN PRISON OFFICERS' UNION (WAPOU) BRANCH**

**Report on the Audit of the Financial Report**

**Opinion**

I have audited the financial report of CPSU – SPSF Group - Western Australian Prison Officers' Union (WAPOU) Branch ("the Union"), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2023, 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 CPSU – SPSF Group - Western Australian Prison Officers' Union (WAPOU) Branch as at 30 June 2023 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 Union 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 Union 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 Union are 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 Union'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 Union 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 Union'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 Union'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 Union 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 Union to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Union audit. I remain solely responsible for my audit opinion.

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.

I declare that I am an approved auditor, a member of Institute of Chartered Accountants in Australia and New Zealand and registered under the RO Act.

*AMW Audit*  
**AMW AUDIT**

Chartered Accountants

Address: Unit 8, 210 Winton Road, Joondalup, Western Australia



**BILLY-JOE THOMAS**

Director & Registered Company Auditor

Member of the Chartered Accountants Australia and New Zealand

Registration number AA2017/62

Dated at Perth, Western Australia this 23<sup>rd</sup> day of August 2023



**AUDITORS' INDEPENDENCE DECLARATION  
TO THE MEMBERS OF  
CPSU-SPSF GROUP – WESTERN AUSTRALIAN PRISON OFFICERS' UNION (WAPOU)  
BRANCH**

As auditor for the audit of CPSU – SPSF Group – Western Australian Prison Officers' Union (WAPOU) Branch for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there has been:

- i. No contraventions of any applicable code of professional conduct in relation to the audit.

**AMW AUDIT**

Chartered Accountants

A handwritten signature in black ink, appearing to read 'BJT', with a long horizontal flourish extending to the right.

**Billy-Joe Thomas**

Director

Dated at Perth, Western Australia this 23<sup>rd</sup> day of August 2023


**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS' UNION (WAPOU) BRANCH  
ABN 98 473 603 480**

**CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER**

Certificate for the year ended 30 June 2023

I, Andrew Smith being the Secretary of the CPU – SPSF Group – Western Australian Prison Officers' Union (WAPOU) Branch certify:

- that the documents lodged herewith are copies of the full report for the CPU – SPSF Group – Western Australian Prison Officers' Union (WAPOU) Branch for the year ended 30 June 2023 referred to in s.268 of the Fair Work (Registered Organisations) Act 2009; and
- that the full report was provided to members of the reporting unit on 29<sup>th</sup> August 2023.; and
- that the full report for the year ended 30 June 2023 was presented to a general meeting of members of the reporting unit on 27<sup>th</sup> September 2023 in accordance with s.266 of the Fair Work (Registered Organisations) Act 2009.



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**Andrew Smith**  
Secretary

Dated: 03<sup>rd</sup> October 2023



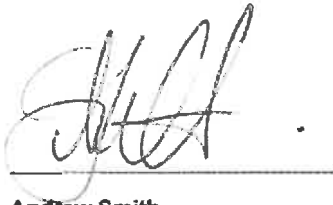
**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS' UNION (WAPOU) BRANCH  
ABN 98 473 603 480**

**REPORT REQUIRED UNDER SUBSECTION 255(2A)  
for the year ended 30 June 2023**

The Committee of Management presents the expenditure report as required under subsection 255(2A) on the CPSU-SPSF Group – Western Australian Prison Officers' Union (WAPOU) Branch for the year ended 30 June 2023.

Descriptive form

<b>Categories of expenditures</b>	<b>2023 \$</b>	<b>2022 \$</b>
Remuneration and other employment-related costs and expenses - employees	-	-
Advertising	-	-
Operating costs	42,917	45,757
Donations to political parties	-	-
Legal costs	18,665	-



**Andrew Smith**  
Secretary

Dated: 23 August 2023

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS' UNION (WAPOU) BRANCH  
ABN 98 473 603 480  
OPERATING REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

The Committee of Management presents its operating report on the Reporting Unit for the year ended 30 June 2023.

**Review of principal activities, the results of those activities and any significant changes in the nature of those activities during the year**

The principal activities of the Union during the year ended 30 June 2023 were as follows:

- representing individual members in grievance disputes with employers resulting in members being treated fairly and their rights respected.
- representing all members at various workplaces regarding disputes with employers resulting in a fair outcome.
- negotiating Enterprise Bargaining Agreements resulting in increased wages and conditions for members covered by those Agreements.
- negotiating Industrial Agreements at a number of worksites resulting in the settlement of disputes or the resulting in flexibility working arrangements.
- providing Union Delegates and Worksite Committee members with training and education to enable them to better represent members in the workplace.

**Significant changes in financial affairs**

Members may resign from the Union by giving written notice to the Union in accordance with the rules of the Union.

**Right of members to resign**

Members may resign from the Union by giving written notice to the Union in accordance with the rules of the Union.

**Officers or members who are superannuation fund trustee(s) (include position details) or director of a company that is a superannuation fund trustee where being a member or officer of a registered organisation is a criterion for them holding such position**

No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

**Number of members**

Number of members as at 30 June 2023: 2,477 (30 June 2022: 2,512).

**Number of employees**

At the end of the financial period the Union employed nil staff.

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON**

**OFFICERS' UNION (WAPOU) BRANCH**

**ABN 98 473 603 480**

**OPERATING REPORT (CONT'D)  
FOR THE YEAR ENDED 30 JUNE 2023**

**Names of the Committee of Management members and period positions held during the financial year**

**The State Executive members who held office during the period were:**

Michael Cromb	President
Andrew Smith	Secretary
Benjamin Taulanga	Vice President
Beven Hanlon	Assistant Secretary
Julie Hampton Meagher	Treasurer
Derick McAteer	Executive Member
Dennis Dow	Executive Member
Adrian Louw	Executive Member

Members of the State Executive Committee were in office for the period covering the report until the date of this report unless otherwise stated.

**The State Council members who held office during the period were:**

Steven Makinson	Acacia Prison
Stojan Stojanovic	Academy Prison
Jason Pennicott	Albany Prison
Bernadine Deimel	Bandyup Prison
Jenny Chadwick	Bandyup Prison
Bernadette Harris	Boronia Prison
Jamie Marshall	Broome Prison
Martin Snailum	Bunbury Prison
Richard Beet	Bunbury Prison
Shadd Elson	Bunbury Prison
Robert Sheehan	Casuarina Prison
Tim Sheridan	Casuarina Prison
Michael Walsh	Casuarina Prison
Dean Heard	Casuarina Prison
Glen Marriott	DDU Prison
Stephen Parker	EGRP Prison
Keith Cavazzi	EGRP Prison
Caroline Pizzey	Greenough Prison
Jason Staiger	Greenough Prison
Kevan Mills	Hakea Prison
Andy Powell	Hakea Prison
Clive Mitchell	Hakea Prison
Peter Nield	Karnet Prison
Will Edwards	Melaleuca Prison
Boyd Burns	Pardelup Prison
Daniel Grant	Roebourne Prison
Richard O'Hara	Wandoo Prison

**The State Council members who held office during the period were (cont'd):**

Pamela Puha	West Kimberley Regional Prison
Paul Morris	West Kimberley Regional Prison
Alasdair Kirwan	Wooroloo Prison

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS’ UNION (WAPOU) BRANCH  
ABN 98 473 603 480**

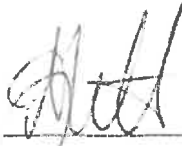
**OPERATING REPORT (CONT'D)  
FOR THE YEAR ENDED 30 JUNE 2023**

Barrie Curtis  
Neil Branigan

Wooroloo Prison  
Work Camps

Members have been in office for the period covering the report until the date of this report unless otherwise stated.

Signed in accordance with a resolution of the Committee of Members passed on 23 August 2023.



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**Andrew Smith**  
Secretary

Dated: 23 August 2023

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS' UNION (WAPOU) BRANCH  
ABN 98 473 603 480**

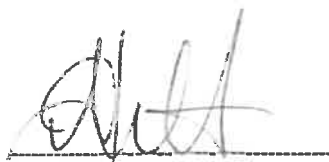
**COMMITTEE OF MANAGEMENT STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

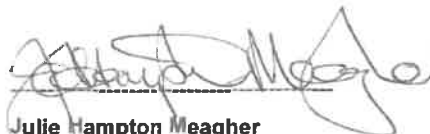
On 23 August 2023, the Committee of Management of CPSU – SPSF Group – Western Australian Prison Officers' Union (WAPOU) Branch passed the following resolution in relation to the general-purpose financial report (GPFR) for the year ended 30 June 2023:

The Committee of Management declares that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with 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);
- (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; and
- (e) during the financial year to which the GPFR relates and since the end of that year:
  - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a Union concerned; and
  - (ii) the financial affairs of the Union have been managed in accordance with the rules of the organisation including the rules of a Union concerned; and
  - (iii) the financial records of the Union have been kept and maintained in accordance with the RO Act; and
  - (iv) where the organisation consists of two or more Unions, the financial records of the Union have been kept, as far as practicable, in a consistent manner with each of the other Unions of the organisation; and
  - (v) where information has been sought in any request by a member of the Union or Commissioner duly made under section 272 of the RO Act has been provided to the member or Commissioner; and
  - (vi) where any order for inspection of financial records has been made by the Fair Work Commission under section 273 of the RO Act, there has been compliance.

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

  
\_\_\_\_\_  
**Andrew Smith**  
Secretary

  
\_\_\_\_\_  
**Julie Hampton Meagher**  
Treasurer

Dated: 23 August 2023

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON**

**OFFICERS' UNION (WAPOU) BRANCH**

**ABN 98 473 603 480**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Interest Received	3A	-	-
<b>Total Revenue</b>		<u>-</u>	<u>-</u>
<b>Other Income</b>			
Transfers from Western Australian Prison Officers' Union of Workers	3	61,584	45,757
<b>Total other income</b>		<u>61,584</u>	<u>45,757</u>
<b>Total income</b>		<u>61,584</u>	<u>45,757</u>
<b>Expenses</b>			
Capitation Fees and other expenses to Community and Public Sector Union - State Public Services Federation Group	4A	42,917	45,757
Other expenses	4B	18,665	-
<b>Total expenses</b>		<u>61,582</u>	<u>45,757</u>
<b>Surplus for the year</b>		<u><b>2</b></u>	<u>-</u>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income for the year</b>		<u><b>2</b></u>	<u>-</u>

The above statement should be read in conjunction with the notes.

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS’ UNION (WAPOU) BRANCH  
ABN 98 473 603 480  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	5A	455	75
Trade and Other Receivables	5B	3,978	4,346
<b>TOTAL CURRENT ASSETS</b>		<b>4,433</b>	<b>4,421</b>
<b>NON-CURRENT ASSETS</b>			
<b>TOTAL NON-CURRENT ASSETS</b>		-	-
<b>TOTAL ASSETS</b>		<b>4,433</b>	<b>4,421</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade Payables	6A	3,978	3,968
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,978</b>	<b>3,968</b>
<b>NON-CURRENT LIABILITIES</b>			
<b>TOTAL NON-CURRENT LIABILITIES</b>		-	-
<b>TOTAL LIABILITIES</b>		<b>3,978</b>	<b>3,968</b>
<b>NET ASSETS</b>		<b>455</b>	<b>453</b>
<b>EQUITY</b>			
Retained Earnings		455	453
<b>TOTAL EQUITY</b>		<b>455</b>	<b>453</b>

The above statement should be read in conjunction with the notes.

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS’ UNION (WAPOU) BRANCH  
ABN 98 473 603 480  
STATEMENT OF CHANGES OF EQUITY  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Retained Earnings</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2021</b>	<b>453</b>	<b>453</b>
Surplus	-	-
<b>Closing balance at 30 June 2022</b>	<b>453</b>	<b>453</b>
Surplus	2	2
<b>Closing balance at 30 June 2023</b>	<b>455</b>	<b>455</b>

The above statement should be read in conjunction with the notes.



**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS’ UNION (WAPOU) BRANCH  
ABN 98 473 603 480  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

		2023	2022
		\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Receipts from Western Australian Prison Officers' Union of Workers	7B	61,952	46,167
Interest		-	-
<b>Cash used</b>			
Payment to Community and Public Sector Union - State Public Services Federation Group	7B	(42,917)	(46,545)
Payment to suppliers		(18,655)	-
<b>Net cash used in Operating Activities</b>	<b>7A</b>	<b>380</b>	<b>(378)</b>
<b>INVESTING ACTIVITIES</b>			
Cash received		-	-
Cash used		-	-
<b>Net cash from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Cash received		-	-
Cash used		-	-
<b>Net cash from Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash held</b>		<b>380</b>	<b>(378)</b>
Cash and Cash Equivalents at the Beginning of the Reporting Period		75	453
Cash and Cash Equivalents at the End of the Reporting Period	5A	<b>455</b>	<b>75</b>

The above statement should be read in conjunction with the notes.

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS’ UNION (WAPOU) BRANCH  
ABN 98 473 603 480**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**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 (RO Act). For the purpose of preparing the general-purpose financial statements, the CPSU – SPSF Group - Western Australian Prison Officers’ Union (WAPOU) Branch is a not-for-profit entity.

The financial statements, except for cash flow information, 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 Going concern**

The Union is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis. However, the Union is reliant on the financial support of the Western Australian Prison Officers’ Union of Workers, see Note 8.

The Union has not agreed to provide financial support to another reporting unit to ensure they can continue as a going concern.

**1.3 Comparative amounts**

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

**1.4 Significant accounting judgements and estimates**

The following accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**Key estimates**

*Impairment*

Nil

**Key judgments**

*Available-for-sale investments*

Nil

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
OFFICERS’ UNION (WAPOU) BRANCH  
ABN 98 473 603 480**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1 Summary of significant accounting policies (continued)**

**1.5 New Australian Accounting Standards (continued)**

***Adoption of New Australian Accounting Standard requirements***

No new accounting standards had a material effect on the financial statements.

***Future Australian Accounting Standards***

New standards, amendments to standards or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods that are expected to have a future financial impact on the Union include:

- *AASB 2020-3 Amendments to AASs – Annual Improvements 2018–2020 and Other Amendments*
  - *Amendments to AASB 9 – Financial Instruments*
  - *Amendments to AASB 137 – Provisions, Contingent Liabilities and Contingent Assets*
- *AASB 2020-1 Amendments to Amendments to AASs – Classification of Liabilities as Current or Non-current*

***AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current***

This Standard amends AASB 101 *Presentation of Financial Statements* to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that a liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. This Standard applies to annual reporting periods beginning on or after 1 January 2023. Earlier application is permitted. The Union does not expect the adoption of this amendment to have a material impact on its financial statements.

**1.6 Acquisition of assets and or liabilities that do not constitute a business combination**

The Union did not acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of the organisation, a determination by the General Manager of the Fair Work Commission under subsection 245(1) or 249(1) of the RO Act.

**1.7 Current versus non-current classification**

The Union presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON**

**OFFICERS' UNION (WAPOU) BRANCH**

**ABN 98 473 603 480**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**Note 1 Summary of significant accounting policies (continued)**

**1.7 Current versus non-current classification (continued)**

A liability is current when:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Union classifies all other liabilities as non-current.

**1.8 Cash**

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

**1.9 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.

**1.10 Taxation**

The Union is exempt from income tax under section 50.1 of the Income Tax Assessment Act 1997 however still has obligation for Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

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

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

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office is classified within operating cash flows.

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**Note 2 Events after the reporting period**

There has not been any matter or circumstance occurring subsequent to the end of the financial year that has significantly affected, or may significantly affect, the operations of the Union, the results of those operations, or the state of affairs of the Union in subsequent financial periods.

**Note 3 Income**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Note 3A: Interest received</b>		
Deposits	-	-

**Note 4 Expenses**

**Note 4A: Capitation fees**

Community and Public Section Union – State Public Services Federation Group	42,917	45,757
<b>Total capitation fees</b>	<b>42,917</b>	<b>45,757</b>

Capitation fees being payment to National Office for membership fees paid to CPSU – SPSFG

**Note 4B: Other expenses**

Legal Fees - Members	18,665	-
<b>Total other expenses</b>	<b>18,665</b>	<b>-</b>

**Note 5: Current Assets**

**Note 5A: Cash and Cash Equivalents**

Cash at bank	455	75
<b>Total cash and cash equivalents</b>	<b>455</b>	<b>75</b>

**Note 5B: Trade and Other Receivables**

**Other receivables:**

Western Australian Prison Officers’ Union of Workers	3,978	3,968
GST receivable	-	378
<b>Total other receivables</b>	<b>3,978</b>	<b>4,346</b>

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 6: Current Liabilities</b>		
<b>Note 6A: Trade Payables</b>		
<b>Payables to other reporting units</b>		
Community and Public Section Union – State Public Services Federation Group	3,978	3,968
<b>Subtotal payables to other reporting units</b>	<b>3,978</b>	<b>3,968</b>
<b>Total trade payables</b>	<b>3,978</b>	<b>3,968</b>

Settlement is usually made within 30 days.

**Note 7: Cash Flow**

**Note 7A: Cash Flow Reconciliation**

**Reconciliation of cash and cash equivalents as per Balance Sheet to Cash Flow Statement:**

**Cash and cash equivalents as per:**

Cash flow statement	455	75
Balance sheet	455	75
<b>Difference</b>	<b>-</b>	<b>-</b>

**Reconciliation of profit to net cash from operating activities:**

Profit for the year	2	-
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**Changes in assets/liabilities:**

(Increase)/decrease in trade and other receivables	368	31
Increase/(decrease) in payables	10	(409)
<b>Net cash used in operating activities</b>	<b>380</b>	<b>(378)</b>

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 7B: Cash flow information</b>		
Cash inflows		
Transfer from WAPOU to cover capitation fees payment	61,952	46,167
<b>Total cash inflows</b>	<b>61,952</b>	<b>46,167</b>
Cash outflows		
Community and Public Section Union – State Public Services Federation Group	(42,917)	(46,545)
Payment to suppliers	(18,655)	-
<b>Total cash outflows</b>	<b>(61,572)</b>	<b>(46,545)</b>

**Note 8: Related Party Disclosures**

**Note 8A: Related Party Transactions for the Reporting Period**

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year.

**Revenue received from the following:**

Western Australian Prison Officers' Union of Workers	61,584	45,757
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**Amounts owed by the following:**

Western Australian Prison Officers' Union of Workers	-	-
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**Terms and conditions of transactions with related parties**

The sales and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances for sales and purchases at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables and payables. For the year ended 30 June 2023, the Union has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2022: \$Nil). This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

**Note 9: Remuneration of Auditors**

**Value of the services provided**

Financial statement audit services	-	-
Other services	-	-
<b>Total remuneration of auditors</b>	<b>-</b>	<b>-</b>

Auditors' remuneration recognised & paid by Western Australian Prison Officers' Union of Workers.

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
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**Note 10: Financial Instruments**

The Union’s financial instruments consist mainly of deposits with banks, accounts receivable and payables.

**Note 10A: Categories of Financial Instruments**

The totals of each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Financial assets</b>		
Cash and cash equivalents	455	75
Trade and other receivables	3,978	4,346
<b>Total</b>	4,433	4,421
 <b>Financial liabilities</b>		
Trade payables	3,978	3,968
<b>Total</b>	3,978	3,968

**Note 11B: Net Income and Expense from Financial Assets**

**Cash and cash equivalents**

Interest revenue	-	-
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The net income from financial assets not at fair value from profit and loss is \$Nil (2022: \$Nil).

**Note 11C: Net income and expense from financial liabilities**

The Union had no net income and expense from financial liabilities during the period ended 30 June 2023.

**Note 11D: Credit Risk**

The Union is exposed to credit risk on account of (a) default by individual members to pay their maximum membership contributions; and (b) default by tenants to pay for the rent charges.

The Union’s maximum exposure to credit risk is the carrying amount of trade and other receivable at reporting date.

The Union does not monitor the credit risks in relation to cash and cash equivalent, which are transacted through creditworthy financial institutions. The management believes that these institutions are being subject to strict prudential norms imposed by Legislation, Reserve Bank and other regulatory authorities.

**The following table illustrates the entity’s gross exposure to credit risk, excluding any collateral or credit enhancements.**

**Financial assets**

Trade and other receivables	3,978	4,346
<b>Total</b>	3,978	4,346

**Financial liabilities**

Trade and other payables	3,978	3,968
<b>Total</b>	3,978	3,968

In relation to the entity’s gross credit risk no collateral is held (2022: Nil).



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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**Note 11D: Credit Risk (continued)**

**Credit quality of financial instruments not past due or individually determined as impaired**

	<b>Not Past Due nor Impaired 2023 \$</b>	<b>Past due or impaired 2023 \$</b>	<b>Not Past Due nor Impaired 2022 \$</b>	<b>Past due or impaired 2022 \$</b>
Trade and other receivables	3,978	-	4,346	-
<b>Total</b>	<b>3,978</b>	<b>-</b>	<b>4,346</b>	<b>-</b>

**Ageing of financial assets that were past due but not impaired for 2023**

	<b>0 to 30 days \$</b>	<b>31 to 60 days \$</b>	<b>61 to 90 days \$</b>	<b>90+ days \$</b>	<b>Total \$</b>
Trade and other receivables	3,978	-	-	-	3,978
<b>Total</b>	<b>3,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,978</b>

**Ageing of financial assets that were past due but not impaired for 2022**

	<b>0 to 30 days \$</b>	<b>31 to 60 days \$</b>	<b>61 to 90 days \$</b>	<b>90+ days \$</b>	<b>Total \$</b>
Trade and other receivables	4,346	-	-	-	4,346
<b>Total</b>	<b>4,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,346</b>

**Note 11E: Liquidity Risk**

Liquidity risk is the risk that the Union will encounter difficulties in meeting the contractual obligations of its financial liabilities (principally due to shortage of funds).

Liquidity risk is kept continually under review and managed to ensure that cleared funds are held to meet the obligations on the respective due dates.

Liquidity risk is managed through:

- (a) Monitoring short term forecasted in-flows and the committed cash outflows of financial liabilities;
- (b) Monitoring the unused withdrawal facilities with banks.

The tables below reflect an undiscounted contractual maturity analysis for non-derivative financial liabilities.

**Note 11E: Liquidity Risk**

The Union does not hold directly any derivative financial liabilities.

Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed. The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement date.

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**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**Note 11E: Liquidity Risk (continued)**

**Contractual maturities for financial liabilities 2023**

	On Demand	< 1 year	1-2 years	2-5 years	>5 years	Total
	\$	\$	\$	\$	\$	\$
Trade payables	3,978	-	-	-	-	3,978
<b>Total</b>	<b>3,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,978</b>

**Contractual maturities for financial liabilities 2022**

Trade payables	3,968	-	-	-	-	3,968
<b>Total</b>	<b>3,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,968</b>

**Note 11F: Market Risk**

**(a) Interest rate risk**

Interest rate risk is the risk that the fair values and cash-flows of Union's financial instruments will be affected by changes in the market interest rates.

The management of the Union believes that the risk of interest rate movement would not have material impact on Union's operations.

**(b) Other price risk**

Other price risk relates to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk) of securities held.

**Sensitivity analysis**

The following table illustrates sensitivities to the Union's exposures to changes in interest rates and equity prices. The table indicates the impact on how profit and equity values reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible. These sensitivities assume that the movement in a particular variable is independent of other variables.

**Sensitivity analysis of the risk that the entity is exposed to for 2023**

	Risk Variable	Change in risk variable %	Effect on	
			Profit	Equity
Year ended 30 June 2023			\$	\$
Interest rate risk	-	+/-1%	-	-

**Sensitivity analysis of the risk that the entity is exposed to for 2022**

	Risk variable	Change in risk variable %	Effect on	
			Profit	Equity
Year ended 30 June 2022			\$	\$
Interest rate risk	-	+/-1%	-	-

No sensitivity analysis has been performed on foreign exchange risk as the Union has no material exposures to currency risk.

There have been no changes in any of the assumptions used to prepare the above sensitivity analysis from the prior year.

# CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON

## OFFICERS' UNION (WAPOU) BRANCH

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### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

#### Note 12: Fair Value Measurement

##### Note 12A: Financial Assets and Liabilities

Management of the Union assessed that cash and cash equivalents, trade receivables and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair value of financial assets and liabilities is included at the amount which the instrument could be exchanged in a current transaction between willing parties. The following methods and assumptions were used to estimate the fair values:

- Fair values of the Union's interest-bearing borrowings and loans are determined by using a discounted cash flow method. The discount rate used reflects the issuer's borrowing rate as at the end of the reporting period. The own performance risk as at 30 June 2023 was assessed to be insignificant.
- Fair value of available-for-sale financial assets is derived from quoted market prices in active markets.
- Long-term fixed-rate and variable-rate receivables/borrowings are evaluated by the Union based on parameters such as interest rates and individual credit worthiness of the customer. Based on this evaluation, allowances are taken into account for the expected losses of these receivables. As at 30 June 2023 the carrying amounts of such receivables, net of allowances, were not materially different from their calculated fair values.

The following table contains the carrying amounts and related fair values for the Union's financial assets and liabilities:

	Carrying amount 2023 \$	Fair value 2023 \$	Carrying amount 2022 \$	Fair value 2022 \$
<b>Financial Assets</b>				
Cash and cash equivalent	455	455	75	75
Trade and other receivables	3,978	3,978	4,346	4,346
<b>Total</b>	<b>4,433</b>	<b>4,433</b>	<b>4,421</b>	<b>4,421</b>
<b>Financial Liabilities</b>				
Trade payables	3,978	3,978	3,968	3,968
<b>Total</b>	<b>3,978</b>	<b>3,978</b>	<b>3,968</b>	<b>3,968</b>

##### Note 12B: Description of Significant Unobservable Inputs

There were no significant unobservable inputs for Level 3 assets and liabilities at fair value (i.e investment property, financial assets/liabilities) noted during the reporting period.

##### Note 13: 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 Commissioner:

- (1) A member of a reporting unit, or the Commissioner, 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).

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**OFFICER DECLARATION STATEMENT**

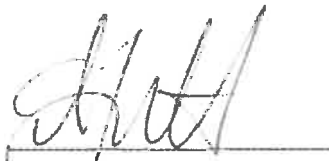
I, Andrew Smith, being the Secretary of the CPSU – SPSF Group – Western Australian Prison Officers' Union (WAPOU) Branch, declare that the following activities did not occur during the reporting period ended 30 June 2023.

The CPSU – SPSF Group – WAPOU Branch did not:

- acquire an asset or liability due to an amalgamation under Part 2 of Chapter 3 of the RO Act, a restructure of the branches of an organisation, a determination or revocation by the General Manager, Fair Work Commission
- receive period or membership subscriptions
- receive revenue via compulsory levies
- receive donations or grants
- receive revenue from undertaking recovery of wages activity
- incur fees as consideration for employers making payroll deductions of membership subscriptions
- pay affiliation fees to other entity
- pay compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that was \$1,000 or less
- pay a donation that exceeded \$1,000
- pay wages and salaries to holders of office
- pay superannuation to holders of office
- pay leave and other entitlements to holders of office
- pay separation and redundancy to holders of office
- pay other employee expenses to holders of office
- pay wages and salaries to employees (other than holders of office)
- pay superannuation to employees (other than holders of office)
- pay leave and other entitlements to employees (other than holders of office)
- pay separation and redundancy to employees (other than holders of office)
- pay other employee expenses to employees (other than holders of office)
- pay to a person fees or allowances to attend conferences or meetings as a representative of the reporting unit
- incur expenses due to holding a meeting as required under the rules of the organisation
- pay legal costs relating to litigation

**CPSU – SPSF GROUP – WESTERN AUSTRALIAN PRISON  
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- pay a penalty imposed under the RO Act or the Fair Work Act 2009
- have a receivable with other reporting unit
- have a payable to an employer for that employer making payroll deductions of membership subscriptions
- have a payable in respect of legal costs relating to litigation
- have a payable in respect of legal costs relating to other legal matters
- have an annual leave provision in respect of holders of office
- have a long service leave provision in respect of holders of office
- have a separation and redundancy provision in respect of holders of office
- have other employee provisions in respect of holders of office
- have a annual leave provision in respect of employees (other than holders of office)
- have a long service leave provision in respect of employees (other than holders of office)
- have a separation and redundancy provision in respect of employees (other than holders of office)
- have other employee provisions in respect of employees (other than holders of office)
- have a fund or account for compulsory levies, voluntary contributions or required by the rules of the organisation or branch
- transfer to or withdraw from a fund (other than the general fund), account, asset or controlled entity
- receive cash flows from another reporting unit and/or controlled entity
- have another entity administer the financial affairs of the reporting unit
- make a payment to a former related party of the reporting unit



**Andrew Smith**  
Secretary

Dated: 23 August 2023



23 August 2023

The Committee  
CPSU – SPSF Group – Western Australian Prison Officers’ Union (WAPOU) Branch  
63 Railway Parade  
Mount Lawley WA 6050

Dear Committee Members,

**MANAGEMENT LETTER FOR THE YEAR ENDED 30 JUNE 2023**

We advise that we have recently completed the final audit of CPSU – SPSF Group – Western Australian Prison Officers’ Union (WAPOU) Branch for the year ended 30 June 2023.

It must be appreciated that the matters dealt with in this letter came to our notice during the conduct of our normal audit procedures which are designed primarily with a view to the expression of our opinion on the accounts of the entity. Our comments cannot be expected to include all possible improvements in internal control which a more extensive special examination might develop.

We are pleased to advise that we did not note any matters that we believe need to be brought to your attention.

Please do not hesitate to call me on 9300 0400 if you would like to discuss any of the above. We take this opportunity to thank Andrew and Pem for helping us with our queries and providing information as required to enable us to finalise the audit.

Yours faithfully

**AMW AUDIT**  
Chartered Accountants

A handwritten signature in black ink, appearing to read 'BJT', with a long horizontal flourish extending to the right.

**BILLY-JOE THOMAS**  
Director