



19 December 2024

Melanie Bray
Branch Secretary
CPSU, the Community and Public Sector Union-SPSF Group, Western Australian Branch
Sent via email: melanie.bray@cpsucsa.org
jacqueline.mays@cpsucsa.org

CC: Martin Shone martin@amwaudit.com.au

Dear Melanie Bray

**CPSU, the Community and Public Sector Union-SPSF Group, Western Australian Branch
Financial Report for the year ended 30 June 2024 – (FR2024/47)**

I acknowledge receipt of the financial report for the year ended 30 June 2024 for the CPSU, the Community and Public Sector Union-SPSF Group, Western Australian Branch (the reporting unit). The documents were lodged with the Fair Work Commission (the Commission) on 11 December 2024. I also acknowledge further information provided by the reporting unit on 19 December 2024 in response to the Commission enquires seeking confirmation on the date of the reporting unit's section 266 meeting.

The financial report has now been filed.

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 2025 may be subject to an advanced compliance review.

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

Timeframes Requirements

As you are aware, an organisation is required under the RO Act to undertake certain steps in accordance with specified timelines. Information about these timelines can be found on the Commission's website, in particular, the fact sheet [financial reporting process](#) which explains the timeline requirements, and the fact sheet [summary of financial reporting timelines](#) which sets out the timelines in diagrammatical format. The Commission's website also contains a [compliance calculator](#) to help organisations comply with the RO Act timelines.

I note that the following timescale requirement was not met:

Documents must be lodged with the Commission within 14 days after the meeting of the committee of management]

Section 268 of the RO Act requires a copy of the full report and the designated officer's certificate to be lodged with the Commission within 14 days after the meeting of the committee of management referred to in section 266.

The designated officer's certificate indicates that this meeting occurred on 13 November 2024. If this is correct the documents should have been lodged with the Commission by 27 November 2024.

The full report was not lodged until 11 December 2024.

If this date is correct, the reporting unit should have applied to the General Manager of the Commission for an extension of time to allow a longer period to lodge the required documents.

Please note that in future financial years if the reporting unit cannot lodge within the 14 day period prescribed, a written request for an extension of time, signed by a relevant officer, including any reason for the delay, must be made *prior to* the expiry of the 14 day period.

Other matter

On review of the financial report and through conversations with employees of the reporting unit, it appears that the financial affairs of the reporting unit are encompassed by the financial affairs of its associated State body, the Civil Service Association of Western Australia Incorporated. In early 2025, I would be interested in meeting with you to discuss the suitability of the reporting unit to apply for a section 269 certificate under the RO Act. This would reduce the financial reporting requirements of the reporting unit. In the meantime, I have provided a link to information on the Commission website about a [section 269 certificate](#).

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 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 regarding this letter, please call 1300 341 665 or email regorgs@fwc.gov.au.

Yours sincerely

Fair Work Commission

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

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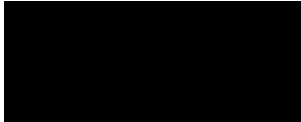
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CERTIFICATE BY PRESCRIBED DESIGNATED OFFICER

FOR THE YEAR ENDED 30 JUNE 2024

I, Melanie Bray, being the Branch Secretary of the Community and Public Sector Union SPSF Group Western Australian Branch, certify:

- that the documents lodged herewith are copies of the full report for the Community and Public Sector Union SPSF Group Western Australian Branch (the “Branch”) for the year ended 30 June 2024 referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the Branch on 20th September 2024; and
- that the full report was presented to a meeting of the committee of management on 13th November 2024 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.



Melanie Bray
Branch Secretary

Dated: 11th day of December 2024

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**REPORT REQUIRED UNDER SUBSECTION 255(2A)
FOR THE YEAR ENDED 30 JUNE 2024**

The committee of management presents the expenditure report as required under subsection 255(2A) on the reporting unit for the year ended 30th June 2024.

Descriptive form

Categories of expenditures	2024 \$	2023 \$
Remuneration and other employment-related costs and expenses – employees	-	-
Advertising	387	537
Operating costs	84,903	82,191
Donations to political parties	-	-
Legal costs	-	-



Melanie Bray
Acting Branch Secretary

Dated: 5th day of September 2024

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

The Branch committee of management presents its operating report on the reporting unit for the year ended 30 June 2024.

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

The Community and Public Sector Union SPSF Group Western Australian Branch (the "Branch") and the Civil Service Association of Western Australia Incorporate (the "Union"), which is a Union registered under the WA Industrial.

Relations Act 1979, effectively operate as one unit. Pursuant to the "CPSU and signatory bodies deed" ("the deed") the Branch and the Union have provided mutual covenants for cooperation. The deed has been supplied in previous years' financial disclosures.

As previously advised the deed at clause 12, informs all dealings with the membership subscription fees of the Branch and Union. The deed at clause 13, informs the provision of and payment for services between the Branch and the Union. The deed at clause 14, provides for mutual covenants of cooperation between the Branch and the Union. The deed at clause 15, concerns the assets of the Union and some financial dealings between the Branch and the Union.

This results in the Union undertaking all necessary financial transactions for and on behalf of the Branch. The Branch does not hold a bank account in its own name. Any financial obligations incurred by the Branch are met out of a bank account held in the name of the Union.

A list of activities are:-

- Represent the professional and industrial interests of our members
- Promote and defend WA's high quality public services system and higher education
- Negotiate Enterprise Bargaining and Industrial Agreements for fair wages and conditions
- Provide Union delegates and workplace leaders with training and education to enable them to better represent members in the workplace
- Hold monthly committee of management and branch council meetings to ensure oversight and monitoring of operational and governance compliance

No significant changes in the nature of these activities occurred during the year.

Significant changes in financial affairs

No matters or circumstances arose during the reporting year which significantly affected the financial affairs of the Branch.

Right of members to resign

Rule 58 of Branch, the Community and Public Sector Chapter C SPSF Group Rules sets out the terms under which a member of the Branch may resign.

- (a) A member may resign from membership of the Branch by notice in writing if;
 - (i) The member ceases to be eligible to become a member of the Branch; or
 - (ii) The member gives notice not less than two weeks before the resignation is to take effect.
- (b) The notice in writing of resignation shall be addressed to the Branch Secretary of the Branch of which the member resigning is a member or of which he or she has been attached.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

Nil

Number of members

In accordance with Regulation 159(a) of the Fair Work (Registered Organisations) Regulations 2009 [the Regulations] and s.254(2)(f) of the Act – the number of persons that were at the end of the financial year recorded in the register of members and who are taken to be members of the Community and Public Sector Union SPSF Group Western Australian Branch was 11,407.

Number of employees

In accordance with Regulation 159(b) of the regulations and s.254(2)(f) of the Act– the number of persons who were at the end of the financial year employees of the Branch, including both full-time and part-time employees measured on a full-time equivalent basis were 61.75.

Names of committee of management members and period positions held during the financial year

Name	Position	
Rikki Hendon	Branch Secretary	Elected 1 st March 2021
Melanie Bray	Branch Assistant Secretary	Elected 1 st March 2021
Becky Anderson	Branch Vice President	Elected 1 st March 2021
Matthew Abrahamson	Branch President	Elected 1 st March 2021
Lewis Stevens	Branch Vice President	Elected 1 st March 2021
John Lamb	Branch Treasurer	Elected 1 st March 2021
Denise Henden	Executive Councillor	Elected 21 st April 2021
Kurt Mayerhofer	Executive Councillor	Elected 21 st April 2021
Jeremy Mowe	Executive Councillor	Elected 21 st April 2021
Rod Schoneveld	Executive Councillor	Elected 21 st April 2021
Anette Bohm	Executive Councillor	Elected 21 st April 2021
Leanne Reid	Executive Councillor	Elected 21 st April 2021 – Resigned 11 th September 2023

Members have been in office since the start of the financial year to the date of this report unless otherwise stated.



Melanie Bray

Acting Branch Secretary

Dated: 5th day of September 2024

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**COMMITTEE OF MANAGEMENT STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

On the 5th day of September 2024, the Community and Public Sector Union SPSF Group Western Australian Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2024:

The Branch 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 reporting unit for the financial year to which they relate;
- d. there are reasonable grounds to believe that the reporting unit 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 the Branch concerned; and
 - ii. the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of the Branch concerned; and
 - iii. the financial records of the Branch have been kept and maintained in accordance with the RO Act; and
 - iv. where the organisation consists of two or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner with each of the other reporting units of the organisation; and
 - v. where information has been sought in any request by a member of the reporting unit or the General Manager duly made under section 272 of the RO Act, that information has been provided to the member or the General Manager; 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.

Melanie Bray
Acting Branch Secretary

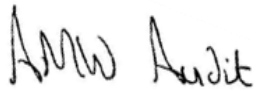
Dated: 5th day of September 2024

**AUDITORS' INDEPENDENCE DECLARATION
TO THE MEMBERS OF**

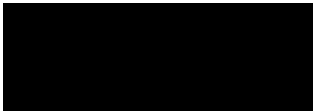
**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

As auditor for the audit of the Community and Public Sector Union SPSF Group Western Australian Branch for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there has been:

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



AMW AUDIT
Chartered Accountants



MARTIN SHONE
Principal & Registered Company Auditor
RO Registration Number AA2017/8

Dated at Perth, Western Australia this 5th day of September 2024

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
Revenue from contracts with customers	3		
Membership subscriptions		258,856	353,505
Capitation fees and other revenue from another reporting unit	3A	-	-
Levies	3B	-	-
Revenue from recovery of wages activity	3E	-	-
Total revenue from contracts with customers		258,856	353,505
Income for furthering objectives			
Grants and/or donations	3C	-	-
Income recognised from volunteer services	3D	-	-
Income recognised from transfers		-	-
Total income for furthering objectives		-	-
Total income		258,856	353,505
Expenses			
Employee expenses	4A	-	-
Capitation fees and other expense to another reporting unit	4B	(98,112)	(195,698)
Affiliation fees	4C	(75,454)	(75,079)
Administration expenses	4D	(81,090)	(79,245)
Grants or donations	4E	(200)	(333)
Legal costs	4F	-	-
Other expenses	4G	-	-
Audit fees	12	(4,000)	(3,150)
Total expenses		(258,856)	(353,505)
Surplus for the year		-	-
Other comprehensive income			
Items that will not be subsequently reclassified to profit or loss			
Gain/(loss) on revaluation of land & buildings		-	-
Total comprehensive income for the year		-	-

The accompanying notes form part of these financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	Note	2024 \$	2023 \$
ASSETS			
Current assets			
Cash and cash equivalents	5A	-	-
Trade and other receivables	5B	-	-
Total current assets		-	-
Non-current assets			
Total non-current assets		-	-
Total assets		-	-
LIABILITIES			
Current liabilities			
Trade payables	6A	-	-
Other payables	6B	-	-
Employee provisions	7A	-	-
Total current liabilities		-	-
Non-current liabilities			
Employee provisions	7A	-	-
Total non-current liabilities		-	-
Total liabilities		-	-
Net assets		-	-
EQUITY			
Retained earnings		-	-
Other funds	8A	-	-
Total equity		-	-

The accompanying notes form part of these financial statements.

COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH

ABN 16 836 420 693

STATEMENT OF CHANGES OF EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	Retained earnings	Other funds	Total
	\$	\$	\$
Balance as at 1 July 2022	-	-	-
Surplus for the year	-	-	-
Other comprehensive income	-	-	-
Balance as at 30 June 2023	-	-	-
Surplus for the year	-	-	-
Other comprehensive income	-	-	-
Balance as at 30 June 2024	-	-	-

The accompanying notes form part of these financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
OPERATING ACTIVITIES			
Cash received			
Receipts from customers		-	-
Donations and Grants		-	-
Receipts from other reporting unit/controlled entity(s)	9B	-	-
Interest		-	-
Cash used			
Employees		-	-
Suppliers		-	-
Payment to other reporting units/controlled entity(s)	9B	-	-
Net cash generated from operating activities	9A	-	-
INVESTING ACTIVITIES			
Cash received			
Proceeds from sale of plant and equipment		-	-
Proceeds from sale of land and buildings		-	-
Other		-	-
Cash used			
Purchase of plant and equipment		-	-
Purchase of land and buildings		-	-
Other		-	-
Net cash used by investing activities		-	-
FINANCING ACTIVITIES			
Cash received			
Contributed funds		-	-
Other		-	-
Cash used			
Other		-	-
Net cash used by financing activities		-	-
Net increase in cash held		-	-
Cash & cash equivalents at the beginning of the year		-	-
Cash & cash equivalents at the end of the year	5A	-	-

The accompanying notes form part of these financial statements.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Summary of Material 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 Branch is a not-for-profit entity.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. The financial statements have been prepared on a historical cost basis except for certain classes of property, plant and equipment and investment properties, as explained in the accounting policies below. Historical cost is generally based on the fair values of the consideration given in exchange for assets. The financial statements are presented in Australian dollars.

1.2 Nature of the Branch operations

The Community and Public Sector Union SPSF Group WA Branch (the "Branch") and the Civil Service Association of Western Australia Incorporated (the "Union"), which is a Union of employees registered under the WA Industrial Relations Act 1979, effectively operate as one unit. Pursuant to the "CPSU and signatory bodies deed" [the deed] the Community and Public Sector Union SPSF Group WA Branch and Union have provided mutual covenants for cooperation [see clause 14 deed]. Please note the deed has been supplied in the previous year's financial reports.

The deed at clause 12, informs all dealings with the membership subscription fees of the Community and Public Sector Union SPSF Group WA Branch and Union. The deed at clause 13, informs the provision of and payment for services between the Community and Public Sector Union SPSF Group WA Branch and the Union.

The deed at clause 14, provides for mutual covenants of cooperation between the Community and Public Sector Union SPSF Group WA Branch and the Union. The deed at clause 15, concerns the assets of the Union and financial dealings between the Community and Public Sector Union SPSF Group WA Branch and the Union.

This results in the Union undertaking all necessary financial transactions for and on behalf of the Community and Public Sector Union SPSF Group WA Branch. The Community and Public Sector Union SPSF Group WA Branch does not hold a bank account in its own name. All financial obligations incurred by the Community and Public Sector Union SPSF Group WA Branch are met out of a bank account held in the name of the Union.

In consequence, Community and Public Sector Union SPSF Group WA Branch revenue and expenses are recorded in compliance with the deed. This is effectively a bookkeeping exercise given the Community and Public Sector Union SPSF Group WA Branch holds no bank account to receive or disburse monies. Further, the Community and Public Sector Union SPSF Group WA Branch holds no other tangible assets in its own name.

A proportion of the membership subscriptions of the Community and Public Sector Union PSF Group WA Branch and the Union is allocated as income for the Community and Public Sector Union SPSF Group WA Branch. This is undertaken as per the requirements of the deed.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Summary of Material Accounting Policies (Continued)

1.3 Going concern

The Branch is not reliant on the agreed financial support of another reporting unit to continue on a going concern basis. However the Branch is reliant on the financial support of the Civil Service Association of Western Australia Incorporated (see Note 11A).

The Branch has not agreed to provide financial support to another reporting unit to ensure they can continue on a going concern basis.

1.4 Comparative amounts

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

1.5 Significant accounting judgements and estimates

The Branch has not made significant accounting judgements in the process of applying its accounting policies that have the most significant effect on the amounts recognised in the financial statements.

1.6 New Australian Accounting Standards

Adoption of New Australian Accounting Standards Requirements

No accounting standard has been adopted earlier than the application date stated in the standard.

The accounting policies adopted are consistent with those of the previous financial year.

Future Australian Accounting Standards

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods. The Branch has decided not to early adopt any of the new and amended pronouncements

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

The 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 the organisation, a determination or revocation by the General Manager of the Fair Work Commission under subsections 245(1) or 249(1) of the RO Act.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Summary of Material Accounting Policies (Continued)

1.8 Current versus non-current classification

The Branch 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.

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 Branch classifies all other liabilities as non-current.

1.9 Revenue

The Branch 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.

Revenue from contracts with customers

Where the Branch has a contract with a customer, the Branch recognises revenue when or as it transfers control of goods or services to the customer. The Branch 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.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Summary of Material Accounting Policies (Continued)

1.9 Revenue (continued)

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 Branch.

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

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

For member subscriptions paid annually in advance, the Branch 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 good or services will transfer to the customer will be one year or less.

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

Capitation fees

Where the Branch's arrangement with a branch or another reporting unit meets the criteria to be a contract with a customer, the Branch recognises the capitation fees promised under that arrangement when or as it transfers the funds.

In circumstances where the criteria for a contract with a customer are not met, the Branch will recognise capitation fees as income upon receipt (as specified in the income recognition policy below).

Levies

Levies paid by a member (or other party) in an arrangement that meets the criteria to be a contract with a customer is recognised as revenue when or as the Branch transfers the funds.

In circumstances where the criteria for a contract with a customer are not met, the Branch will recognise levies as income upon receipt (as specified in the income recognition policy below).

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Summary of Material Accounting Policies (Continued)

1.9 Revenue (continued)

Income of the Branch as a Not-for-Profit Entity

Consideration is received by the Branch to enable the entity to further its objectives. The Branch recognises each of these amounts of consideration as income when the consideration is received (which is when the Branch obtains control of the cash) because, based on the rights and obligations in each arrangement:

- the arrangements do not meet the criteria to be contracts with customers because either the arrangement is unenforceable or lacks sufficiently specific promises to transfer goods or services to the customer; and
- the Branch's recognition of the cash contribution does not give rise to any related liabilities.

Volunteer services

In those circumstances where the fair value of the volunteer services can be measured reliably, the Branch recognises the fair value of volunteer services received as income together with a corresponding expense where the economic benefits of the volunteer services are consumed as the services are acquired. Where the volunteer services contribute to the development of an asset, the fair value is included in the carrying amount of that asset.

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

1.10 Cash

Cash is recognised at its nominal amount. Cash and cash equivalents include 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.

1.11 Taxation

The Branch is exempt from income tax under section 50.1 of the *Income Tax Assessment Act 1997* however still has an 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 (ATO); 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 ATO is classified within operating cash flows.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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 Branch, the results of those operations, or the state of affairs of the Branch in subsequent financial periods.

	2024	2023
	\$	\$

Note 3: Revenue and income

Disaggregation of revenue from contracts with customers

A disaggregation of the Branch's revenue by type of arrangement is provided on the face of the Statement of Comprehensive Income. The table below also sets out a disaggregation of revenue by type of customer:

Type of customer

Members	258,856	353,505
Other reporting units	-	-
Government	-	-
Other parties	-	-
Total revenue from contracts with customers	258,856	353,505

Note 3A: Capitation fees and other revenue from another reporting unit

Capitation fees	-	-
Subtotal capitation fees	-	-
Other revenue from another reporting unit:	-	-
Subtotal other revenue from another reporting unit	-	-
Total capitation fees and other revenue from another reporting unit	-	-

Note 3B: Levies

Levies	-	-
Total levies	-	-

Note 3C: Grants and/or donations

Grants	-	-
Donations	-	-
Total grants and donations	-	-

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 3D: Income recognised from volunteer services		
Amounts recognised from volunteer services	-	-
Total income recognised from volunteer services	-	-
Note 3E: Revenue from recovery of wages activity		
Amounts recovered from employers in respect of wages	-	-
Interest received on recovered money	-	-
Total revenue from recovery of wages activity	-	-
Note 4: Expenses		
Note 4A: Employee expenses		
Holders of office:		
Wages and salaries	362,914	355,139
Superannuation	41,735	40,841
Leave and other entitlements	21,006	14,596
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses holders of office	425,655	410,576
Employees other than office holders:		
Wages and salaries	5,439,023	5,534,904
Superannuation	705,313	701,147
Leave and other entitlements	138,946	(37,729)
Separation and redundancies	-	-
Other employee expenses	-	-
Subtotal employee expenses employees other than office holders	6,283,282	6,198,322
Total employee expenses (Reported in the financial statements of the Civil Service Association of WA Incorporated)	6,708,937	6,608,898
Note 4B: Capitation fees and other expense to another reporting unit		
Capitation fees		
CPSU-SPSF Federal Branch	98,112	195,698
Subtotal capitation fees	98,112	195,698
Other expense to another reporting unit	-	-
Subtotal other expense to another reporting unit	-	-
Total capitation fees and other expense to another reporting unit	98,112	195,698

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 4C: Affiliation fees		
Australian Council of Trade Unions	75,454	75,079
Total affiliation fees/subscriptions	75,454	75,079
Note 4D: Administration expenses		
Total paid to employers for payroll deductions of membership subscriptions	-	-
Compulsory levies	-	-
Fees/allowances - meeting and conferences	-	-
Conference and meeting expenses	-	853
Office expenses	81,090	78,392
Subtotal administration expense	81,090	79,245
Lease rentals:		
Short term, low value and variable lease payments	-	-
Total administration expenses	81,091	79,245
Note 4E: Grants or donations		
Grants:		
Total expensed that were \$1,000 or less	-	-
Total expensed that exceeded \$1,000	-	-
Donations:		
Total expensed that were \$1,000 or less	200	333
Total expensed that exceeded \$1,000	-	-
Total grants or donations	200	333
Note 4F: Legal costs		
Litigation	-	-
Other legal costs	-	-
Total legal costs	-	-
Note 4G: Other expenses		
Penalties - via RO Act or the <i>Fair Work Act 2009</i>	-	-
Total other expenses	-	-

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 5 Current Assets		
Note 5A: Cash and cash equivalents		
<p>The Branch has no fund or account operated in respect of compulsory levies or voluntary contributions, and therefore has no such monies invested in any assets. The Branch has no fund or account the operation of which is required by its rules or by the rules of the organisation, and therefore no transfers and/or withdrawal(s) from such an account.</p>		
Cash at bank	-	-
Cash on hand	-	-
Short term deposits	-	-
Total cash and cash equivalents	-	-
Note 5B: Trade and other receivables		
Receivables from other reporting unit(s)	-	-
Total receivables from other reporting unit(s)	-	-
Less allowance for expected credit losses	-	-
Total allowance for expected credit losses	-	-
Receivable from other reporting unit(s) (net)	-	-
Other receivables:		
GST receivable	-	-
Other	-	-
Total other receivables	-	-
Total trade and other receivables (net)	-	-
<p>The movement in the allowance for expected credit losses of trade and other receivables is as follows:</p>		
At 1 July	-	-
Provision for expected credit losses	-	-
Write-off	-	-
At 30 June	-	-

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 6: Current Liabilities		
Note 6A: Trade payables		
Trade creditors and accruals	-	-
Subtotal trade creditors	-	-
Payables to other reporting unit(s)	-	-
Subtotal payables to other reporting unit(s)	-	-
Total trade payables	-	-
Settlement is usually made within 30 days.		
Note 6B: Other payables		
Wages and salaries	-	-
Superannuation	-	-
Payable to employers for making payroll deductions of membership subscriptions	-	-
Legal costs		
Litigation	-	-
Other legal costs	-	-
GST payable	-	-
Other	-	-
Total other payables	-	-
Total other payables are expected to be settled in:		
No more than 12 months	-	-
More than 12 months	-	-
Total other payables	-	-
Note 7: Provisions		
Note 7A: Employee provisions		
Office holders:		
Annual leave	75,854	68,898
Long service leave	63,663	61,585
Separations and redundancies	-	-
Other	-	-
Subtotal employee provisions – office holders	139,517	130,483

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 7A: Employee provisions (continued)		
Employees other than office holders:		
Annual leave	635,160	562,981
Long service leave	971,114	892,377
Separations and redundancies	-	-
Other	-	-
Subtotal employee provisions – employees other than office holders	1,606,274	1,455,358
Total employee provisions (Reported in the financial statements of the Civil Service Association of WA Inc)	1,745,791	1,585,841
Current	1,665,496	1,517,518
Non-current	80,295	68,323
Total employee provisions (Reported in the financial statements of the Civil Service Association of WA Inc)	1,745,791	1,585,841
Note 8: Other funds		
Note 8A: Other funds		
Compulsory levy/voluntary contribution fund		
Balance as at start of year	-	-
Transferred to fund, account or controlled entity	-	-
Transferred out of fund, account or controlled entity	-	-
Balance as at end of year	-	-
Total compulsory levy/voluntary contribution fund	-	-
Other fund(s) required by rules		
Balance as at start of year	-	-
Transferred to reserve	-	-
Transferred out of reserve	-	-
Balance as at end of year	-	-

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$

Note 9 Cash Flow

As a result of the Community and Public Sector Union SPSF Group Western Australian Branch's relationship with the Union, the Community and Public Sector Union SPSF Group Western Australian Branch's funds are not a discrete deposit of monies, separate to that of the Union.

The funds are identified as a notional sum in the Union accounts and in accordance with the deed. The Union undertakes all necessary financial transactions for and on behalf of the Community and Public Sector Union SPSF Group Western Australian Branch, which does not hold a bank account in its own name or have any cash assets and all financial obligations incurred by the Community and Public Sector Union SPSF Group Western Australian Branch are met out of a bank account held in the name of the Union.

Note 9A: Cash flow reconciliation

Reconciliation of cash and cash equivalents as per statement of financial position to statement of cash flow:

Cash and cash equivalents as per:

Statement of cash flow	-	-
Statement of financial position	-	-
<i>Difference</i>	-	-

Reconciliation of surplus to net cash from operating activities:

Surplus for the year	-	-
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Adjustments for non-cash items

Depreciation	-	-
Net write-down of non-financial assets	-	-
Fair value movements in investment property	-	-
Gain on disposal of assets	-	-

Changes in assets/liabilities

(Increase)/decrease in trade and other receivables	-	-
(Increase)/decrease in prepayments	-	-
Increase/(decrease) in trade and other payables	-	-
Increase/(decrease) in employee provisions	-	-
Net cash generated from operating activities	-	-

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 9B: Cash flow information		
Cash inflows		
Receipts from other reporting unit/controlled entity(s)	-	-
Total cash inflows	-	-
Cash outflows		
Payment to other reporting units/controlled entity(s)	-	-
Total cash outflows	-	-

Note 10: Contingent Liabilities, Assets and Commitments

Note 10A: Commitments and contingencies

There were no contingent liabilities, assets and commitments as at 30 June 2024. (30 June 2023 - Nil)

Note 11: Related Party Disclosures

Note 11A: Related party transactions for the reporting period

Since the inception of the Civil Service Association of WA Incorporated (the "Union"), it has provided financial and other resource support to the CPSU WA Branch. The Union has, in correspondence dated 2 August 2024, formalised the nature of that support and resolved to continue to fund the operations of the Branch by way of making necessary payments on behalf of the Branch from time to time and/or the provision of staff and other resources as required.

The Union has undertaken to consult with the Branch should it become necessary to alter or cease this support and in any event will give at least three months' notice of any such alteration or cessation.

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

Revenue received from the Civil Service Association of Western Australia Incorporated (the "Union")	-	-
Expenses paid to the Union	-	-
Loans from/to the Union	-	-
Other amounts owed by the Union	-	-
Other amounts owed to the Union	-	-
Assets transferred from/to the Union	-	-

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Note 11A: Related party transactions for the reporting period (continued)

Terms and conditions of transactions with related parties

The sales to 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 or payables. For the year ended 30 June 2024, the Branch has not recorded any impairment of receivables relating to amounts owed by related parties and declared person or body (2023: \$0). 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 11B: Key management personnel remuneration for the reporting period

Pursuant to a certificate issued under s71 of the WA Industrial Relations Act 1979, the two full time elected officials of the Community and Public Section Union SPSF Group WA Branch [Key Management Personnel] are also the two full time elected officials of the Union. The relevant titles are Branch Secretary and Branch Assistant Secretary for the Community and Public Sector Union SPSF Group Western Australian Branch and General Secretary and Assistant General Secretary for the Union.

	2024	2023
	\$	\$
Short-term employee benefits		
Salary (including annual leave taken)	362,914	355,139
Annual leave accrued	6,955	14,245
Total short-term employee benefits	369,869	369,384
Post-employment benefits:		
Superannuation	41,735	40,841
Total post-employment benefits	41,735	40,841
Other long-term benefits:		
Long-service leave	14,051	351
Total other long-term benefits	14,051	351
Total	425,655	410,576

Note 11C: Transactions with key management personnel and their close family members

Loans to/from key management personnel	-	-
Other transactions with key management personnel	-	-

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	\$	\$
Note 12: Remuneration of Auditors		
Value of the services provided		
Financial statement audit services	4,000	3,150
Other services	-	-
Total remuneration of auditors	4,000	3,150

Note 13: Administration of financial affairs by a third party

Name of entity providing service:	Not applicable
Terms and conditions:	Not applicable
Nature of expenses/consultancy service:	Not applicable

Note 14: Section 272 Fair Work (Registered Organisations) Act 2009

In accordance with the requirements of the *Fair Work (Registered Organisations) Act 2009*, the attention of members is drawn to the provisions of subsections (1) to (3) of section 272, which reads as follows:

Information to be provided to members or the General Manager:

1. A member of a reporting unit, or the General Manager, 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).

**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of the Community and Public Sector Union SPSF Group Western Australian Branch (the "Branch"), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2024, notes to the financial statements, including a summary of material 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 the Community and Public Sector Union SPSF Group Western Australian Branch as at 30 June 2024, 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 Branch 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 Branch 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 Branch 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 Branch'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 Branch or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

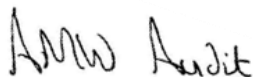
My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an 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 Branch'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 Branch'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 Branch 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 Branch to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Branch 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 auditor registered under the RO Act.



AMW AUDIT

Chartered Accountants

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



MARTIN SHONE

Principal & Registered Company Auditor

RO Registration Number AA2017/8

Dated at Perth, Western Australia this 5th day of September 2024

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP
WESTERN AUSTRALIAN BRANCH**

ABN 16 836 420 693

**OFFICER DECLARATION STATEMENT
FOR THE YER ENDED 30 JUNE 2024**

I, Melanie Bray, being the Acting Branch Secretary of the Community and Public Sector Union SPSF Group WA Branch, declare that the following activities did not occur during the reporting period ending 30 June 2024.

The Branch did not:

- agree to receive financial support from another reporting unit to continue as a going concern (refers to agreement regarding financial support not dollar amount)
- agree to provide financial support to another reporting unit to ensure they continue as a going concern (refers to agreement regarding financial support not dollar amount)
- 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 capitation fees or any other revenue amount from another reporting unit
- 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 compulsory levies
- pay a grant that was \$1,000 or less
- pay a grant that exceeded \$1,000
- pay a donation that exceeded \$1,000
- pay separation and redundancy to 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
- pay legal costs relating to other legal matters
- pay a penalty imposed under the RO Act or the *Fair Work Act 2009*
- have a receivable with other reporting unit(s)
- have a payable with other reporting unit(s)
- 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 a separation and redundancy provision in respect of 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
- have a balance within the general fund
- provide cash flows to another reporting unit and/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



Melanie Bray
Acting Branch Secretary

Dated: 5th day of September 2024