



FAIR WORK
AUSTRALIA

11 September 2012

Ms Jan McMahon
Branch Secretary
CPSU SPSF
Group South Australia Branch
GPO Box 2170
ADELAIDE SA 5001

By email: enquiries@cpsu.asn.au

Dear Ms McMahon,

**Re: Community and Public Sector Union - SPSF Group - South Australia Branch
Financial Report for the year ended 30 June 2012 – FR2012/240
Fair Work (Registered Organisations) Act 2009 (the Act)**

I acknowledge receipt of the above financial report for the South Australian Branch of the Community and Public Sector Union - SPSF Group for the year ended 30 June 2012. The documents were lodged with Fair Work Australia (FWA) on 24 August 2012.

The financial report has been filed and does not require further action. Thank you for adopting recommendations made in previous years, there are however some matters that require attention for future financial reports.

Updating legislative references

The *Fair Work (Registered Organisations) Act 2009* commenced on 1 July 2009, hence all references to the *Workplace Relations Act 1996*, *RAO Schedule* and *Schedule 1 or 1B* are replaced by the *Fair Work (Registered Organisations) Act 2009*.

Recovery of Wages

It is unclear from the statements made in the 'Commitment by Management' statement whether there has been any recovery of wages activity.

There are financial reporting obligations regarding the recovery of wages activity. This obligation is provided for in items 16 to 23 of the General Manager's [Reporting Guidelines](#). Please ensure future financial reports address the requirements under the General Manager's Reporting Guidelines regarding recovery of wages activity.

Where there is no recovery of wages activity undertaken by the reporting unit for the financial year, a concise statement to that effect should be provided in the general purpose financial report. Usually this is contained at the end of the Committee of Management Statement.

If you wish to discuss this matter, please contact me on (03) 8661 7921 or by email at Samuel.lynch@fwa.gov.au.

Regards,

A handwritten signature in black ink, appearing to be 'Sam Lynch', with a long horizontal stroke extending to the right.

Sam Lynch
Organisations, Research & Advice
Fair Work Australia



Public Service Association of SA Inc
Community and Public Sector Union · SA Branch · SPSF Group

24 August 2012

Mr Robert Pfeiffer
Tribunal Services and Organisations
Fair Work Australia
GPO Box 1994
MELBOURNE VIC 3001

Dear Mr Pfeiffer

**RE: Lodgement of Financial Documents for year ended 30 June 2012 (FR2012/240)
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

Please find attached the audited financial statements of the CPSU/(SPSF Group) SA Branch as at 30th June 2012.

I certify that the attached financial statements were adopted by the Branch Council of the CPSU/ (SPSF Group) – SA Branch on 1st August 2012 and were then presented to and accepted by the Annual General Meeting of the CPSU/(SPSF Group) – SA Branch on Friday 24th August 2012.

Yours faithfully

**JAN MCMAHON
BRANCH SECRETARY**

THE COMMUNITY AND PUBLIC SECTOR UNION / BPSF GROUP

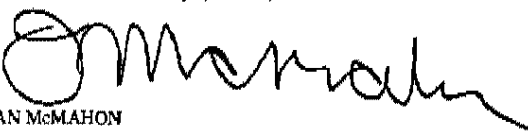
SOUTH AUSTRALIAN BRANCH

COMMITMENT BY MANAGEMENT

I, JAN McMAHON being the officer responsible for THE COMMUNITY AND PUBLIC SECTOR UNION / BPSF GROUP SOUTH AUSTRALIAN BRANCH, certify that as at 30 June, 2012 the number of members of the Branch was 14,319, and do state on behalf of the Council, and in accordance with a resolution passed by the Council on the 1st August 2012, that in relation to the General Purpose Financial Report (GPFR) of the reporting unit for the year ended 30 June 2012 that:

- (a) the financial statements and notes comply with the Australian Accounting Standards - Reduced Disclosure Requirements (AASB- RDRs);
- (b) the financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Australia;
- (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 general purpose financial report relates and since the end of that year:
 - (i) meetings of the committees of management were held in accordance with the rules of the organisation including the rules of a 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 a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the Fair Work (Registered Organisations) Act 2009 and Fair Work (Registered Organisations) Regulations 2009; and
 - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or the General Manager of Fair Work Australia duly made under section 272 of the Fair Work (Registered Organisations) Act 2009 has been furnished to the member or General Manager ; and
 - (vi) there has been compliance with any order for inspection of the financial records made by Fair Work Australia under section 273 of the Fair Work (Registered Organisations) Act 2009.
- (f) in relation to recovery of wages activity:
 - (i) the financial report on recovery of wages activity has been fairly and accurately prepared in accordance with the requirements of the reporting guidelines of the General Manager; and
 - (ii) the committee of management caused the auditor to include in the scope of the audit required under subsection 257(1) of the Fair Work (Registered Organisations) Act 2009 all recovery of wages activity by the reporting unit in which revenues have been derived for the financial year in respect of such activity; and
 - (iii) no fees or reimbursements of expenses in relation to recovery of wages activity or donations or other contributions were deducted from the moneys recovered from employers on behalf of workers other than reported in the financial report on recovery of wages activity and the notes to the financial statements; and
 - (iv) that prior to engaging in any recovery of wages activity, the organisation has disclosed to members by way of a written policy all fees to be charged or reimbursement of expenses required for recovery of wages activity, and any likely request for donations or other contributions in acting for a worker in recovery of wages activity; and
 - (v) no fees or reimbursement of expenses in relation to recovery of wages activity or donations or other contributions were deducted from moneys recovered from employers on behalf of workers until distributions of recovered money were made to the workers.

Dated at Adelaide this 15th day of August 2012.


JAN McMAHON
BRANCH SECRETARY

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2012

	2012 \$	2011 \$
Revenue - membership contributions	232,460	245,260
Total Revenue	<u>232,460</u>	<u>245,260</u>
Audit fees	4,500	4,300
Affiliation Fees ACTU	43,103	41,100
Bank charges and stamp duty	40	38
EDP costs	5,579	5,579
Staff salaries paid	19,378	19,982
Staff salaries recovered	(19,378)	(19,982)
Capitation fee paid to Federal Office	179,333	193,986
Total expenditure	<u>232,555</u>	<u>245,003</u>
Financial income - interest received	1,294	1,340
Net Finance Income	<u>1,294</u>	<u>1,340</u>
Profit for the period	5	1,597
Other comprehensive income for the period	-	-
Total comprehensive income for the period	<u>1,199</u>	<u>1,597</u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes set out on pages 6 to 8.

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2012

		2012	2011
		\$	\$
Current Assets			
Cash and cash equivalents	4	121,961	121,597
Trade and other receivables		<u>12,085</u>	<u>10,841</u>
Total Assets		<u>134,046</u>	<u>132,438</u>
Current Liabilities			
Trade and other payables		<u>5,284</u>	<u>4,875</u>
Total Liabilities		<u>5,284</u>	<u>4,875</u>
Net Assets		<u>128,762</u>	<u>127,563</u>
Equity			
Retained earnings	5	<u>128,762</u>	<u>127,563</u>
Total equity attributable to equity holders		<u>128,762</u>	<u>127,563</u>

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2012

	Retained earnings	Total Equity
Balance as at 1 st July 2010	<u>125,966</u>	<u>125,966</u>
Profit for the period	<u>1,597</u>	<u>1,597</u>
Balance as at 30 June 2011	<u>127,563</u>	<u>127,563</u>
Balance as at 1 st July 2011	<u>127,563</u>	<u>127,563</u>
Profit for the period	<u>1,199</u>	<u>1,199</u>
Balance as at 30 June 2012	<u>128,762</u>	<u>128,762</u>

There are no other movements in equity arising from transactions with owners.

The above Statement of Financial Position, Statement of Changes In Equity should be read in conjunction with the accompanying notes set out on pages 6 and 8.

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2012

	2012	2011
	\$	\$
Cash flows from operating activities		
Receipts from members and associated body	230,573	243,209
Interest received	1,294	1,340
Payments to associated bodies	(227,303)	(240,438)
Payments to suppliers	(4,300)	(4,100)
	<u>364</u>	<u>11</u>
Net cash from/(used in) operating activities	3	11
Increase/(decrease) in cash and cash equivalents	364	11
Cash and cash equivalents at beginning of financial year	<u>121,597</u>	<u>121,586</u>
Cash and cash equivalents at end of financial year	4 <u>121,961</u>	<u>121,597</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes set out on pages 6 to 8.

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP

SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2012

1. Statement of significant accounting policies

The Branch is a not for profit entity and domiciled in Australia. The Branch was incorporated in Australia. The address of the Branch's registered office is 122 Pirie Street, Adelaide South Australia.

The financial report was authorised for issue by the Council on 1 August 2012.

(a) Statement of Compliance

The Branch early adopted AASB 1053 Application of Tiers of Australian Accounting Standards and AASB 2010-02 Amendments to Australian Standards arising from Reduced Disclosure Requirements for the financial year beginning on 1 January 2010 to prepare Tier 2 general purpose financial statements.

The financial report of the Branch is a Tier 2 general purpose financial report which have been prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements (AASB – RDRs) (including Australian Accounting Interpretations) adopted by the Australian Accounting Standards Board ("AASB") and Fair Work (Registered Organisations) Act 2009.

(b) Basis of Preparation

The financial reports is presented in Australian dollars. The financial report is prepared on the historical cost basis.

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. These accounting policies have been consistently applied by the Branch.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and the future periods if the revision affects both current and future periods.

The accounting policies set out below have been applied consistently to all periods presented in the financial report.

(c) Taxation

The branch is exempt from paying income tax due to being a trade union in terms of Section 50 (15) of the Income Tax Assessment Act 1997.

(d) Trade and Other Receivables

Trade and other receivables are stated at their cost less impairment losses. The cost of the receivable is the fair value of consideration receivable at the date of the transaction.

(e) Trade and Other Payables

Trade and other payables are stated at cost. The cost of the payable is the fair value of the amount payable at the date of transaction.

(f) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash at call.

(h) Member's Subscriptions

Member's subscriptions are accounted for on a cash receipts basis, net of goods and services tax (GST).

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSF GROUP
SOUTH AUSTRALIAN BRANCH
NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2012

2. Information to be provided to members or General Manager

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), (2), (3) of Section 272, which reads as follows:-

- (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)

	2012	2011
	\$	\$
3. Reconciliation of net cash provided by operating activities with operating profit		
Profit for the year	1,199	1,597
(Increase)/Decrease in trade and other receivables	(1,244)	(1,660)
Increase/(Decrease) in trade and other payables	409	74
Net cash from/(used in) operating activities	364	11
4. Cash and cash equivalents		
Cash at bank	121,961	121,597
5. Retained earnings		
Balance at 1 July 2011	127,563	125,966
Profit for the period	1,199	1,597
Balance at 30 June 2012	128,762	127,563

THE COMMUNITY AND PUBLIC SECTOR UNION / SPSU GROUP

SOUTH AUSTRALIAN BRANCH

NOTES TO AND FORMING PART OF THE FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2012

6. Related Party Disclosures

(a) Councillors

The names of each person holding the position of councillor during the financial year are listed below. The persons listed held the position for the whole year unless otherwise stated.

D'Amico	Paul	
Beck	Andrew	
Bell-Corkin	Patricia	
Brown	Natasha	07/05/2012 - 30/06/2012
Burford	Lesley	
Callaghan	Stephen	
Dawson	Raylene	
Di Fardo	Sonia	01/07/2011 - 07/05/2012
Griffiths	Michael	
Hall	Christopher	
HanJerson	Sharon	
Hewish	Peter	
Horne	Peter	07/05/2012 - 30/06/2012
Houghton	Chris	
Howell	Bernadette	07/05/2012 - 30/06/2012
Hughes	Lesley	
Kitchin	Neville	
Lennon	Marilyn	01/07/2011 - 07/05/2012
Leverington	Monte	
Martin	Jo-anne	
McMahon	Jan	
Millson	Linda	01/07/2011 - 07/05/2012
Oxlad	Lindaay	
Penn	Michael	
Prakash	Sharin	01/07/2011 - 07/05/2012
Reilly	Peter	
Sharrad	David	
Snowball	Carl	
Stitt	Robyn	
Tonkin	Margaret	
Townsend	Malcolm	
Warner	Margaret	
Windsor	Lise	07/05/2012 - 30/06/2012
Wilson	Rosanne	

(b) Councillors' remuneration

No amounts were paid to councillors or Key Management Personnel during the financial year.

7. Subsequent events

There have been no events subsequent to balance date.



Independent auditor's report to the members of The Community and Public Sector Union / SPSF Group South Australian Branch

Report on the financial report

We have audited the accompanying general purpose financial report of The Community and Public Sector Union / SPSF Group South Australian Branch (the Branch), which comprises the Statement of Financial Position as at 30 June 2012, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, notes 1 to 7 comprising a summary of significant accounting policies and other explanatory information, and the commitment by management.

Councillor's responsibility for the financial report

The Branch Councillors are responsible for the preparation and fair presentation of the general purpose financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the Fair Work (Registered Organisations) Act 2009, and for such internal control as the Councillors determine is necessary to enable the preparation of the general purpose financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the general purpose financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the general purpose financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the general purpose financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Branch's preparation and fair presentation of the general purpose financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Branch's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Councillors, as well as evaluating the overall presentation of the general purpose financial report.

We performed the procedures to assess whether in all material respects the general purpose financial report presents fairly, in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the Fair Work (Registered Organisations) Act 2009, a view which is consistent with our understanding of the Branch's financial position, and its performance, and the requirements of the RAO Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Accounting Professional and Ethical Standards Board.



Auditor's opinion

In our opinion the general purpose financial report presents fairly, in all material respects, in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Fair Work (Registered Organisations) Act 2009, the financial position of the Community and Public Sector Union / SPSF Group South Australian Branch as at 30 June 2012 and its financial performance for the year ended on that date, and the requirements of the RAO Schedule.

KPMG

KPMG

Paul Cenko
Partner

Registered Company Auditor, Registration Number 332222

Member of the Institute of Chartered Accountants in Australia, Registration Number 87480

Adelaide

1 August 2012

CPSU (SPSF GROUP) SA BRANCH

OPERATING REPORT

S254 Fair Work (Registered Organisations) Act 2009

I, Jan McMahon being the Branch Secretary of the CPSU/ (SPSF Group) – SA Branch state;

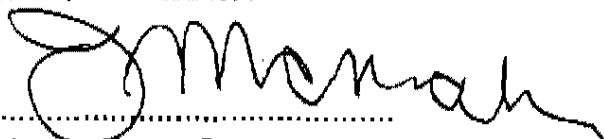
- (a) Principal activities during the year were of an Industrial nature including campaigning for improved wages and conditions. Activities are reviewed throughout the year, with no change deemed necessary to the nature of activities.
- (b) Financial affairs. No significant changes.
- (c) Resignation procedure.

A member may resign from membership in accordance with Rule 8 by notice in writing to the Branch Secretary, 122 Pirie St. Adelaide SA 5000.

In accordance with S.174 of the Fair Work (Registered Organisations) Act 2009 two weeks notice shall apply for resignation, other than where the member leaves the industry in which case no notice period is required.

- (d) Superannuation Trustees;
 - Jan McMahon, Branch Secretary – Superannuation Funds Management Corporation, State Superannuation Board
 - Lindsay Oxlad, President – Statewide Superannuation Trust
- (e) Number of members as at 30 June 2012 is 14,319.
- (f) Number of employees as at 30 June 2012 is 0.4 of a full time equivalent person.
- (g) Persons who have been a member of the Committee of Management of the reporting unit at any time during the reporting period, and the period of which they held the position (Attached).

JAN McMAHON
BRANCH SECRETARY



Date: 1st AUGUST 2012

CPSU (SPSF GROUP) SA BRANCH

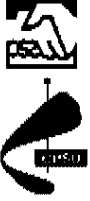
For the year ended 30 June 2012

COMMITTEE OF MANAGEMENT

Councillors

The names of each person holding the position of councillor during the financial year are listed below. The persons listed held the position for the whole year unless otherwise stated.

D'Amico	Paul	
Beck	Andrew	
Bell-Corkin	Patricia	
Brown	Natasha	07/05/2012-30/06/2012
Burford	Lesley	
Callaghan	Stephen	
Dawson	Raylene	
Di Pardo	Sonia	01/07/2011-07/05/2012
Griffiths	Michael	
Hall	Christopher	
Henderson	Sharon	
Hewish	Peter	
Horne	Peter	07/05/2012-30/06/2012
Howell	Bernadette	07/05/2012-30/06/2012
Houghton	Chris	
Hughes	Lesley	
Kitchin	Neville	
Lennon	Marilyn	01/07/2011-07/05/2012
Leverington	Monte	
Martin	Jo-anne	
McMahon	Jan	
Millison	Linda	01/07/2011-07/05/2012
Oxlad	Lindsay	
Penn	Michael	
Prakash	Sharin	01/07/2011-07/05/2012
Reilly	Peter	
Sharrad	David	
Snowball	Carl	
Stitt	Robyn	
Tonkin	Margaret	
Townsend	Malcolm	
Warner	Margaret	
Windsor	Lise	07/05/2012-30/06/2012
Wilson	Rosanne	



Public Service Association of SA Inc
Community and Public Sector Union · SA Branch · SPSF Group

CERTIFICATE OF SECRETARY

S268 Fair Work (Registered Organisations) Act 2009

- I, Jan McMahon being the Branch Secretary of the CPSU/(SPSF Group) – SA Branch certify;
- that the documents lodged herewith are copies of the full report, referred to in S268 of the Fair Work (Registered Organisations) Act 2009; and
 - that the full report was provided to members on 1 August 2012; and
 - that the full report was presented to the Annual General Meeting of members of the reporting unit on 24 August 2012, in accordance with Section 266 of the Fair Work (Registered Organisations) Act 2009.

JAN McMAHON
BRANCH SECRETARY

.....
Date: *Jan McMahon*
24/8/12