



29 July 2014

Ms Karen Batt  
Secretary

CPSU, the Community and Public Sector Union-SPSF Group, Victorian Branch  
via email: [kbatt@cpsuVIC.org](mailto:kbatt@cpsuVIC.org)

cc: Gosia Mostowska; Ian Hinds

Dear Ms Batt,

**CPSU, the Community and Public Sector Union-SPSF Group, Victorian Branch  
Financial Report for the year ended 30 June 2013 [FR2013/380]**

I acknowledge receipt of the financial report of the CPSU, the Community and Public Sector Union-SPSF Group, Victorian Branch. The documents were lodged with the Fair Work Commission on 5 December 2013. Further information was provided by your Auditor on 29 July 2014.

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 s.253, s.265, s.266 and s.268 of the *Fair Work (Registered Organisations) Act 2009* (RO Act) have been satisfied, all documents required under s.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 2014 may be subject to an advanced compliance review.

**Changes to the Reporting Guidelines and Model Financial Statements**

A fourth edition of the General Manager's s.253 Reporting Guidelines was gazetted on 13 June 2014. These guidelines will apply to all financial reports that end on or after 30 June 2014. A model set of financial statements for the 2013-2014 financial year is also available on the Fair Work Commission website. The Fair Work Commission recommends reporting units use this model as it will assist in ensuring compliance with the *Fair Work (Registered Organisations) Act 2009*, the s.253 Reporting Guidelines and the Australian Accounting Standards.

The Reporting Guidelines and Model Financial Statements are available on the website here: <https://www.fwc.gov.au/registered-organisations/compliance-governance/financial-reporting>

If you have any queries regarding this letter, please contact me on (03) 8661 7942 or via email at [rebecca.lee@fwc.gov.au](mailto:rebecca.lee@fwc.gov.au).

Yours sincerely,

Rebecca Lee  
Regulatory Compliance Branch

**From:** [Ian Hinds](#)  
**To:** [LEE, Rebecca](#)  
**Cc:** [gmostowska@cpsuVIC.org](mailto:gmostowska@cpsuVIC.org); [Karen Batt](#)  
**Subject:** Financial report of the CPSU, the Community and Public Sector Union-SPSF Group, Victorian Branch for the year ended 30 June 2013  
**Date:** Tuesday, 29 July 2014 7:48:19 AM  
**Attachments:** [image002.jpg](#)  
[image003.png](#)  
[image004.png](#)

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Hi Rebecca

I can confirm that the membership fees of the CPSU-SPSF Group – Vic Branch for the year ended 30 June 2013 have been accounted for on an accruals basis.

The following are some of the points that I believe clearly indicate that an accruals basis has been used:

- The accounting policy states that : “Subscriptions are recognised when the right to receive the fee has been established” . This indicates that the fee is recorded when the Branch has a right to the fee (accruals basis), not necessarily when it has actually been received.(cash basis)
- The policy goes on to state that “Subscriptions identifiable as being received in advance for next year are recorded as such in the balance sheet” – again this is a clear indication that the accruals method is being used. (in a cash basis of accounting fees received in advance for subsequent years would be accounted for on receipt)
- The accounts are presented as being “general purpose financial statements” (Refer Note 1). One of the underlying premises of general purpose financial statements is that the accruals method of accounting is used. AAS 101 (27)

## Regards

**Ian Hinds** CA

Director

BGL\_rgb.jpg



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---

**From:** Gosia Mostowska [mailto:gmostowska@cpsuvic.org]  
**Sent:** 28 July 2014 4:11 PM  
**To:** LEE, Rebecca  
**Cc:** Ian Hinds  
**Subject:** RE: Financial report of the CPSU, the Community and Public Sector Union-SPSF Group, Victorian Branch for the year ended 30 June 2013

Dear Rebecca

I have forwarded this request to our Auditor who will be in contact with you to clarify this matter.

Thank you.

**Gosia Mostowska | Finance Manager**

Community and Public Sector Union | Level 2 Rosella Complex 6 Palmer Parade, Cremorne, Victoria 3121  
PO Box 4355 Cremorne 3121 VIC | p: (03) 9639 1822 or 1800 810 153 (outside metro area) | f: (03) 9662 4591

| [gmostowska@cpsuvic.org](mailto:gmostowska@cpsuvic.org) | [www.cpsuvic.org](http://www.cpsuvic.org)

<http://cpsuvic.org/signature/vic-election-sig.png>



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**From:** LEE, Rebecca [mailto:Rebecca.LEE@fwc.gov.au]  
**Sent:** Monday, 28 July 2014 3:45 PM  
**To:** Gosia Mostowska  
**Cc:** [bgl@bglpartners.com.au](mailto:bgl@bglpartners.com.au)  
**Subject:** Financial report of the CPSU, the Community and Public Sector Union-SPSF Group, Victorian Branch for the year ended 30 June 2013

Dear Ms Mostowska,

After assessing the financial report of the CPSU SPSF Group – Victorian Branch I contacted the Branch on 6 May 2014 seeking confirmation of the accounting basis used for membership subscriptions. Unfortunately this information has not been provided and the financial report has not been filed.

It would be appreciated if you could contact me in relation to this matter. Please note that I work Monday, Tuesday and Friday.

Kind regards,

**REBECCA LEE**  
Regulatory Compliance Branch

**Fair Work Commission**

Tel: 03 8661 7942

Fax: 03 9655 0410

[rebecca.lee@fwc.gov.au](mailto:rebecca.lee@fwc.gov.au)

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4<sup>th</sup> December 2013

Attn: Andrew Schultz  
Tribunal Services and Organisations  
**Fair Work Australia**  
Level 5  
11 Exhibition Street  
MELBOURNE VIC 3000

By Email: [andrew.schultz@fwa.gov.au](mailto:andrew.schultz@fwa.gov.au)

Dear Andrew

RE: CPSU/SPSF Group, Victorian Branch – 2012 / 2013 Financial Report

Please find attached the Financial Report for the year ended 30 June 2013 for the CPSU/SPSF Group Victorian Branch as required under section 268 of the Fair Work (Registered Organisations) Act 2009.

If you require any further information please contact Gosia Mostowska on 03 9639 1822.

Yours faithfully

Karen Batt  
**State Secretary**

Australian Unions



**Working for a  
better life.**

**Section 268 of the Fair Work (Registered Organisations) Act 2009**

**Certificate by Prescribed Designated Officer**

**Certificate for the period ended 30 June 2013**

I, Karen Batt, being the State Secretary of the Community and Public Sector Union, SPSF Group Victorian Branch certify:

- that the documents lodged herewith are copies of the full report and concise report for the CPSU SPSF Group Victorian Branch for the period ended 30<sup>th</sup> June 2013 referred to in section 268 of the Fair Work (Registered Organisations) Act 2009; and
- that members were advised on 28 November 2013 that the audited concise financial report and operating report had been published on the reporting unit's web site, [www.cpsuVIC.org](http://www.cpsuVIC.org) ; and
- that an operating report would be provided to all members in the December 2013 edition of Public Perspective; and
- that a full report was presented to a Committee of Management meeting of the reporting unit on 25<sup>th</sup> November 2013 in accordance with section 266 of the Fair Work (Registered Organisations) Act 2009.

Signature:



Name:

KAREN BATT

Signed At:

Cremorne

Date:

4<sup>th</sup> December 2013

## **5.0 FINANCE REPORT**

*Moved: K Batt*  
*Seconded: E Free*

*“That the Profit and Loss (Budget Analysis) report for the period ended 31<sup>st</sup> October is endorsed”.*

**CARRIED**

## **5.1 ANNUAL FINANCIAL STATEMENTS AND CONCISE FINANCE REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013**

*Moved : K Batt*  
*Seconded: E Free*

*“Branch Council notes the detailed audited Financial Statements and the Concise Financial Report for the year ended 30<sup>th</sup> June 2013”.*

**CARRIED**

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN  
BRANCH  
ABN 38 968 067 748**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**



**Community and Public Sector Union**  
SPSF Group • Victorian Branch



**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

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This financial report covers the Community and Public Sector Union SPSF Group Victorian Branch as an individual entity.  
The financial report is presented in the Australian currency.

The Community and Public Sector Union SPSF Group Victorian Branch is a registered body under the *Fair Work (Registered Organisations) Act 2009* and is domiciled in Australia.

*The principal place of business is:*

Community and Public Sector Union SPSF Group Victorian Branch  
Level 2, Rosella Complex  
6 Palmer Parade  
CREMORNE VIC 3121

The financial report was authorised for issue by the Branch Executive on 28th day of October 2013.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**OPERATING REPORT**

Your Branch Committee of Management present their report on the Community and Public Sector Union SPSF Group Victorian Branch (The Branch) for the financial year ended 30 June 2013.

**Members of Branch Committee**

The names of the members of the branch council in office at any time during or since the end of the financial year are:

*Branch Executive*

Karen Batt – Branch Secretary

Peter Lillywhite - President

Catherine Davies – Vice President

Jim Walton – Assistant Branch Secretary

Mark Nestor – Vice President

*Branch Councillors*

Bakker, Carol

Barratt, Anthony

Barton, Helen

Batson, Linda

Brown, Pushi

Butler, Stephen

Cahill, Anthony

Cook, Gavan

Crabtree, Andrew

Dimech, Adam

Dobell, Jeffrey (resigned on 31 October 2012)

Dri, Laurie

Forster, Lex

Foster, Mark (resigned on 19 October 2012)

Free, Elizabeth

Gagachef, Alexander

Gray, Bruce

Greaves, Gary

Grincas, Wayne

Halden, Mark

Jones, Andrew

Kaplan, Bettina

Lyons, Bill

McAleer, Anthony

Meaklim, Jean (resigned on 3 September 2012)

Miskowicz, Cheryl

Moodie, Alasdair

Noblett, Desmond

O'Brien, Brennan

Perry, Christopher

Rogers, Fiona

Saddler, Stephen (resigned on 2 November 2012)

Smith, Georgina (appointed on 3 September 2012)

Sullivan, Mary

Thomas, Ian

Troupiotis, Theodora

Turberville, Sarah

Walsh, Brian

Walsh, Steve

Whittle, Patrick (resigned on 21 February 2013)

Wilkinson, Vicki

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

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH  
ABN 38 968 067 748**

**OPERATING REPORT (Continued)**

**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 Victorian Branch is a member based, federally registered trade union, representing Victorian public sector workers who are actively pursuing better working lives and stronger communities. The principal activities of the Branch during the financial year consist of: organising Victoria public sector employees; training and education of members; providing individual members with informed and expert presentation in workplace related matters and other matters as directed by the Branch Executive. No significant change in the nature of these activities occurred during the year. No significant changes in the state of financial affairs of the Branch occurred during the financial year.

**Union details**

The number of full time equivalents employees at 30 June 2013 was 43 (2012: 47)

The number of financial members, inclusive of the Retired Officers Division, at 30 June 2013 was 13,880 (2012: 15,307).

**Right of members to resign**

Rule 8 of Chapter C of Federal Rule sets out the terms under which a member of the Branch may resign. A member may resign from membership of the Union by notice in writing, addressed to the Branch Secretary, if the member cease to be eligible to become a member of the Union or the member give notice not less than two weeks before the resignation is to take effect.

**Directorships of Superannuation Fund**

To the best of our knowledge and belief, no officers and employees of the Branch are trustee of a superannuation scheme or an exempt public sector superannuation scheme or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

**Directorships of company or a member of a board**

NAME	COMPANY/BOARD NAME	PRINCIPAL ACTIVITIES	UNION POSITION	STATUS
Karen Batt	Occupational Health and Safety Advisory Committee	Ministerial advisory body on the emerging issues in Health and Safety in Victoria	Yes	Officer
Karen Batt	Victorian Trades Hall Council Executive	Peak union body in Victoria	Yes	Officer
Karen Batt	Australian Council of Trade Unions Executive	Peak union body in Victoria	No	Officer
Emily Castle	Jika Jika Community Centre Inc	Community centre	No	Employee
Mandy Coulson	The Wimble St Child Care Cooperative (up to April 2013)	Child care provider	No	Employee
Catherine Davies	Southern Community Broadcasters Inc (until August 2012)	Community radio	No	Officer
Adele DiFresco	Kerrimuir Primary School at Box Hill North	School Council	No	Employee
Julian Kennelly	SGE Credit Union	Credit union	No	Employee

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH  
ABN 38 968 067 748**

**OPERATING REPORT (Continued)**

**Directorships of company or a member of a board**

NAME	COMPANY/BOARD NAME	PRINCIPAL ACTIVITIES	UNION POSITION	STATUS
Julian Kennelly	Owners corporation under Owners Corporation Act 2006 (Vic)	Owners body corporate	No	Employee
Robert Laird	Community Services and Health Industry Training Board (CS&HITB)	Training and workforce development advice	Yes	Employee
Geoff Lewin	Accident Conciliation Service User Group	Ministerial advisory body on Victoria's accident compensation conciliation service	Yes	Employee
Geoff Lewin	Rehabilitation and Compensation Working Group	Worksafe Victoria advisory committee	Yes	Employee
Geoff Lewin	Return To Work Working Group	Worksafe Victoria advisory committee	Yes	Employee
Peter Lillywhite	Entomological Society of Victoria Inc	society of professional and amateur entomologists	No	Officer
Matthew Price	Elgar Park Cricket Club Inc	Sports club	No	Employee
Will Wyatt	Dino Monk Pty Ltd	Holding company with investment interests	No	Employee

Signed in accordance with a resolution of the Branch Committee of Management:

Signature of designated officer: *Karen Batt*

Name of designated officer: *KAREN BATT*

Title of designated officer: *STATE SECRETARY*

Dated: *28<sup>th</sup> October 2013.*

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH  
ABN 38 968 067 748**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>Revenue from continuing operations</b>	4	7,019,160	7,260,811
<b>Expenses</b>			
Administration expenses		(273,797)	(247,237)
Affiliation and capitation fees	5	(358,148)	(334,220)
Communication expenses		(145,542)	(178,627)
Computer expenses		(31,582)	(27,073)
Employee benefits expenses	6	(4,332,574)	(4,247,698)
Legal & professional fees	7	(348,713)	(514,297)
Library		(8,079)	(9,577)
Meetings		(142,255)	(164,726)
Members recruitment expenses	8	-	(445,764)
Motor vehicle expenses		(41,910)	(42,074)
Office operation and maintenance		(445,882)	(431,438)
Printing and publications		(197,462)	(207,940)
Training and campaigns		(223,901)	(340,500)
		<u>(6,549,845)</u>	<u>(7,191,171)</u>
<b>Surplus attributable to members of the entity</b>		469,315	69,640
<b>Other comprehensive income</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year attributable to members</b>		<u>469,315</u>	<u>69,640</u>

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**BALANCE SHEET**  
**AS AT 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	10	2,430,413	1,832,992
Trade and other receivables	11	124,298	222,167
Inventory	12	14,757	22,926
<b>Total current assets</b>		<u>2,569,468</u>	<u>2,078,085</u>
<b>Non-current assets</b>			
Property, plant and equipment	13	530,597	621,967
Other	14	89,632	87,768
<b>Total non-current assets</b>		<u>620,229</u>	<u>709,735</u>
<b>Total assets</b>		<u>3,189,697</u>	<u>2,787,820</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	15	482,495	549,290
Borrowings	16	17,437	18,202
Provisions	17	754,546	770,397
<b>Total current liabilities</b>		<u>1,254,478</u>	<u>1,337,889</u>
<b>Non-current liabilities</b>			
Provisions	18	122,367	106,394
<b>Total non-current liabilities</b>		<u>122,367</u>	<u>106,394</u>
<b>Total liabilities</b>		<u>1,376,845</u>	<u>1,444,283</u>
<b>Net assets</b>		<u>1,812,852</u>	<u>1,343,537</u>
<b>MEMBERS' FUND</b>			
Accumulated surplus	19	1,812,852	1,343,537
<b>Total members' fund</b>		<u>1,812,852</u>	<u>1,343,537</u>

The above Balance Sheet should be read in conjunction with the accompanying notes.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	Accumulated surplus \$	Other Funds \$	Total \$
<b>Balance at 1 July 2011</b>	1,273,897	-	1,273,897
Comprehensive income for the year	69,640	-	69,640
Transfer from retained earning	-	-	-
<b>Balance at 30 June 2012</b>	<u>1,343,537</u>	<u>-</u>	<u>1,343,537</u>
<b>Balance at 1 July 2012</b>	1,343,537	-	1,343,537
Comprehensive income for the year	469,315	-	469,315
Transfer from retained earning	-	-	-
<b>Balance at 30 June 2013</b>	<u>1,812,852</u>	<u>-</u>	<u>1,812,852</u>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>Cash flows from operating activities</b>			
Membership fees and levies received (inclusive of GST)		7,480,867	7,667,691
Receipts from other reporting units			
- CPSU/SPSF Group Adelaide Branch		30,684	12,273
- CPSU/SPSF Group Tasmanian Branch		77,669	66,626
- CPSU/SPSF Group Federal Fund		23,089	5,153
- PSA/CPSU		2,700	2,340
Receipts from controlled entities		-	-
Sundry receipts (inclusive of GST)		60,218	61,999
Grant receipts (inclusive of GST)		34,998	86,665
Payments to suppliers and employees (inclusive of GST)		(6,914,524)	(7,154,099)
Payments to other reporting units			
- Capitation fee to the Federal Office (inclusive of GST)		(231,142)	(238,252)
Payments to controlled entities		-	-
Interest paid		(1,363)	(3,009)
Interest received		73,706	74,389
<b>Net cash inflow from operating activities</b>	25	<u>636,902</u>	<u>581,776</u>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		27,955	19,545
Payment for property, plant and equipment		(66,671)	(86,199)
<b>Net cash (outflow) from investing activities</b>		<u>(38,716)</u>	<u>(66,654)</u>
<b>Net increase in cash and cash equivalents</b>		<b>598,186</b>	<b>515,122</b>
Cash and cash equivalents at beginning of financial year		<u>1,814,790</u>	<u>1,299,668</u>
<b>Cash and cash equivalents at end of financial year</b>	10(a)	<u><b>2,412,976</b></u>	<u><b>1,814,790</b></u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**1: Summary of significant accounting policies**

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial report includes the financial statements for the Community and Public Sector Union SPSF Group Victorian Branch (The Branch) as an individual entity.

**(a) Basis of preparation**

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the requirements of *the Fair Work (Registered Organisations) Act 2009*. The Community and Public Sector Union SPSF Group Victorian Branch (The Branch) is a not-for-profit entity for the purpose of preparing the financial statements.

*Statement of compliance*

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRS ensures that the financial statements and notes comply with International Financial Reporting Standards (IFRS). A statement of full compliance with IFRS cannot be made due to the entity applying the not for profit sector requirements contained in AIFRS

*New and amended standards adopted by the Branch*

None of the new standards and amendments to standards that are mandatory for the first time for the financial year beginning 1 July 2012 affected any of the amounts recognised in the current period or any prior period and are not likely to affect future periods. However, amendments made to AASB 101 *Presentation of Financial Statements effective 1 July 2012* now require the statement of comprehensive income to show the items of comprehensive income grouped into those that are not permitted to be reclassified to profit or loss in a future period and those that may have to be reclassified if certain conditions are met.

*Early adoption of standards*

The Branch has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2012.

*Historical cost convention*

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of available-for-sale financial assets and financial assets and liabilities at fair value through profit or loss.

*Critical accounting estimates*

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Branch's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**1: Summary of significant accounting policies (Continued)**

**(b) Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and amounts collected on behalf of third parties.

The Branch recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Branch's activities as described below. The amount of revenue is not considered to be reliably measurable until all relating contingencies have been resolved. The Branch bases its estimates on historical results, taking into consideration the type of member, the type of transaction and the specifics of each arrangement.

Revenue is recognised for the major operating activities as follows:

*Subscriptions*

Subscriptions are recognised when the right to receive the fee has been established and the receipt of the fee is certain. Subscriptions identifiable as being received in advance for next year are recorded as such in the balance sheet.

*Grant Income*

Revenue is recognised when the Branch obtains control over the assets comprising the contributions. Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured, and the timing of commencement of control depends upon the arrangements that exist between the contributors and the Branch.

*Interest income*

Interest income is recognised on a time proportion basis using the effective interest method. When a receivable is impaired, The Branch reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument, and continues unwinding the discount as interest income.

*Other revenue*

Other revenue is recognised when the right to receive the revenue has been established.

All revenue is stated net of the amount of Goods and Services Tax (GST).

**(c) Income tax**

In accordance with section 50-15 of the Income Tax Assessment Act, the Branch is exempt from income tax.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**1: Summary of significant accounting policies (Continued)**

**(d) Leases**

Leases of property, plant and equipment where the Branch, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in other short-term and long-term payables. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. The property, plant and equipment acquired under finance leases is depreciated over the shorter of the asset's useful life and the lease term. Leases in which a significant portion of the risks and rewards of ownership are not transferred to the Branch as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

**(e) Cash and cash equivalents**

For statement of cash flows presentation purposes, cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the balance sheet.

**(f) Inventories – held for distribution**

Brochures, promotion materials and other like items published for distribution to members free of charge are held as inventory held for distribution as the lower of cost and net replacement cost. The carrying amount is expensed in the period of distribution.

**(g) Investment in other financial assets**

***Classification***

The Branch classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at each reporting date.

The Branch does not hold any investments in the following categories: financial assets at fair value through profit or loss, available-for-sale financial assets and held-to-maturity investments.

***i) Loans and receivables***

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**1: Summary of significant accounting policies (Continued)**

**(g) Investment in other financial assets (Continued)**

***Recognition and derecognition***

Regular purchases and sales of investments are recognised on trade-date - the date on which the Branch commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Branch has transferred substantially all the risks and rewards of ownership. Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method. Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as available-for-sale are recognised in equity in the available-for-sale investments revaluation reserve. When securities classified as available-for-sale are sold or impaired, the accumulated fair value adjustments are included in the Statement of Comprehensive Income as gains and losses from investment securities.

***Fair value***

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), the Branch establishes fair value by using valuation techniques. These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

***Impairment***

The Branch assesses at each balance date whether there is objective evidence that a financial asset is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered in determining whether the security is impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit and loss - is removed from equity and recognised in the Statement of Comprehensive Income. Impairment losses recognised in the Statement of Comprehensive Income on equity instruments are not reversed through the Statement of Comprehensive Income.

**(h) Fair value measurements**

The fair value of financial instruments traded in active markets (such as publicly traded derivatives, and trading and available-for-sale securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the entity is the current bid price.

The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates.

Specific valuation techniques used to value financial instruments include:

- The use of quoted market prices or dealer quotes for similar instruments.
- The fair value of interest rate swaps is calculated as the present value of the estimated future cash flows based on observable yield curves.
- The fair value of forward foreign exchange contracts is determined using forward exchange rates at the balance sheet date.
- Other techniques, such as discounted cash flow analysis, are used to determine fair value for the remaining financial instruments

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**1: Summary of significant accounting policies (Continued)**

**(i) Property, plant and equipment**

Each class of property, plant and equipment is carried at historical cost less any accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of items.

*Depreciation*

The depreciable amount of all fixed assets including buildings are depreciated over their estimated useful lives to the Branch commencing from the time the asset is held ready for use.

Class of fixed asset	Depreciation rate	Depreciation basis
Leasehold improvement	10%	Straight Line
Motor vehicles	25%	Diminishing value
Office equipment	7.5 - 50%	Diminishing value
Furniture and Fittings	10 - 25%	Diminishing value
Computer equipment	37.5 – 66.67%	Diminishing value

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Comprehensive Income.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

**(j) Trade and other payables**

These amounts represent liabilities for goods and services provided to the Branch prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

**(k) Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities, which are not an incremental cost relating to the actual draw-down of the facility, are recognised as prepayments and amortised on a straight-line basis over the term of the facility.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or other expenses.

Borrowings are classified as current liabilities unless the Branch has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**1: Summary of significant accounting policies (Continued)**

**(l) Provision**

Provisions for legal claims, service warranties and make good obligations are recognised when the Branch has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

**(m) Comparative figures**

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

**(n) Goods and Service Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office (ATO). In this case, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables in the balance sheet are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from, or payable to the ATO as classified as operating cash flow. Commitments and contingencies are disclosed inclusive of GST.

**(o) Employee benefits**

*(i) Short-term obligations*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**1: Summary of significant accounting policies (Continued)**

**(o) Employee benefits (continued)**

*(ii) Other long-term employee benefit obligations*

The liability for long service leave and annual leave which is not expected to be settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

**(p) Functional and presentation currency**

Items included in the financial report are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial report is presented in Australian dollars, which is the Branch's functional and presentation currency.

**(q) New accounting standards and interpretations**

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2013 reporting periods. The entity's assessment of the impact of these new standards and interpretations is set out below.

*(i) AASB 9 Financial Instruments, AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) and AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transitional Disclosures (effective from 1 January 2015)*

AASB 9 *Financial Instruments* addresses the classification, measurement and derecognition of financial assets and financial liabilities. The standard is not applicable until 1 January 2013 but is available for early adoption. When adopted, the standard will affect in particular the Branch's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading. Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss. This change will not impact the Branch as current accounting for gains and losses on available-for-sale financial assets is consistent with proposed changes.

There will be no impact on the Branch's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and the Branch does not have any such liabilities. The derecognition rules have been transferred from AASB139 *Financial Instruments: Recognition and Measurement* and have not been changed. The Branch has not yet decided when to adopt AASB 9.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**1: Summary of significant accounting policies (Continued)**

**(q) New accounting standards and interpretations (Continued)**

*(ii) AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures and AASB 2012-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (effective 1 January 2013)*

In August 2012, the AASB issued a suite of five new and amended standards which address the accounting for joint arrangements, consolidated financial statements and associated disclosures. AASB 10 replaces all of the guidance on control and consolidation in AASB 127 *Consolidated and Separate Financial Statements*, and Interpretation 12 *Consolidation – Special Purpose Entities*. The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation.

Proposed changes will not have any impact on the Branch as the Branch does not have a material interest in other entities and is not a part of any joint arrangements.

*(iii) AASB 13 Fair Value Measurement and AASB 2012-8 Amendments to Australian Accounting Standards arising from AASB 13 (effective 1 January 2013)*

AASB 13 was released in September 2012. It explains how to measure fair value and aims to enhance fair value disclosures. The branch has yet to determine which, if any, of its current measurement techniques will have to change as a result of the new guidance. It is therefore not possible to state the impact, if any, of the new rules on any of the amounts recognised in the financial statements. However, application of the new standard will impact the type of information disclosed in the notes to the financial statements. The branch does not intend to adopt the new standard before its operative date, which means that it would be first applied in the annual reporting period ending 30 June 2014.

*(iv) Revised AASB 119 Employee Benefits, AASB 2012-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2012) and AASB 2012-11 Amendments to AASB 119 (September 2012) arising from Reduced Disclosure Requirements (effective 1 January 2013)*

In September 2012, the AASB released a revised standard on accounting for employee benefits. It requires the recognition of all remeasurements of defined benefit liabilities/assets immediately in other comprehensive income (removal of the so-called 'corridor' method) and the calculation of a net interest expense or income by applying the discount rate to the net defined benefit liability or asset. This replaces the expected return on plan assets that is currently included in profit or loss. The standard also introduces a number of additional disclosures for defined benefit liabilities/assets and could affect the timing of the recognition of termination benefits. The amendments will have to be implemented retrospectively. This standard is not expected to impact the Branch.

There are no other standards that are not yet effective and that are expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**2: CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Branch and that are believed to be reasonable under the circumstances.

**(a) Critical accounting estimates and assumptions**

The Branch makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. None of the estimates and assumptions are expected to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**(b) Critical judgments in applying the entity's accounting policies**

*Employee entitlements*

Management judgement is applied in determining the following key assumptions used in the calculation of long service leave at balance date:

- future increases in wages and salaries
- future on-cost rates; and
- experience of employee departures and period of service

**3: 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 subsection (1) to (3) of sections 272, which read as follows:

Information to be provided to members or the General Manager of Fair Work Commission:

(1) a member of a reporting unit, or the General Manager of Fair Work Commission, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) the application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

(3) a reporting unit must comply with an application made under subsection (1).

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

**4: Revenue**

	2013 \$	2012 \$
<b>From continuing operations</b>		
<i>Service revenue</i>		
- member subscriptions	6,767,514	6,536,335
- capitation fee	-	-
- Campaign levy (voluntary)	37,638	47,465
<i>Other revenue</i>		
- interest	71,539	78,376
- training income	41,900	33,955
- administrative support income from other branches	61,141	59,837
- donation received	400	-
- grants received	16,765	93,837
- financial support from another reporting unit	-	-
- profit on disposal of assets	6,780	1,881
- other revenue	15,483	22,513
	<u>7,019,160</u>	<u>7,260,811</u>

**5: Affiliation and capitation fees**

	2013 \$	2012 \$
<i>Affiliation fee</i>		
- Victorian Trades Hall Council	71,332	68,024
- Ballarat Trades & Labour Council	806	605
- Bendigo Trades Hall Council	823	329
- Council of State Retiree's Association, Victoria	100	100
- Geelong Trades Hall Council	1,690	1,670
- Gippsland Trades and Labour Council	1,578	1,465
- Goulburn Valley Trades and Labour Council	504	504
- North East Trades & Labour Council	1,100	1,100
- South West Trades & Labour Council	357	357
- Sunraysia Trades & Labour Council	246	328
- ACTU	44,343	42,545
<i>Compulsory levy</i>		
- ACTU campaign levy	26,366	-
<i>Capitation fee</i>		
- CPSU SFSF Group – Federal Fund	208,903	217,193
	<u>358,148</u>	<u>334,220</u>

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2013

**6: Employees benefits expenses**

	2013 \$	2012 \$
<b>Holders of office:</b>		
Wages and salaries	251,283	259,653
Superannuation	39,698	42,579
Leave and other entitlements	(43,962)	27,196
Separation and redundancies	-	-
Other employee expenses	-	-
	<u>247,019</u>	<u>329,428</u>
<b>Employees other than holders of office:</b>		
Wages and salaries	3,312,341	3,164,075
Superannuation	390,838	376,463
Leave and other entitlements	42,876	77,483
Separation and redundancies	-	-
Other employee expenses	-	-
	<u>3,746,055</u>	<u>3,618,021</u>
Other staff costs	<u>339,500</u>	<u>300,249</u>
	<u>4,332,574</u>	<u>4,247,698</u>

**7: Legal & professional fee**

	2013 \$	2012 \$
Accounting fee	3,200	3,000
Auditor remuneration		
- audit of financial report	12,500	12,000
- other audits	1,525	670
- other services	510	450
Legal fees		
- Litigation	255,593	415,346
- Other legal matters	75,385	82,831
	<u>348,713</u>	<u>514,297</u>

**8: Members recruitment expenses**

	2013 \$	2012 \$
Members recruitment expenses	<u>-</u>	<u>445,764</u>

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2013

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**9: Expenses**

	2013 \$	2012 \$
The surplus for the year includes the following specific expenses:		
<i>Depreciation of non-current assets</i>		
- Motor vehicles	35,328	34,565
- Office equipment and furniture	18,081	19,608
- Computer equipment	24,532	15,856
	<u>77,941</u>	<u>70,029</u>
<i>Amortisation of non-current assets</i>		
- leasehold improvements	<u>58,925</u>	<u>58,925</u>
Total Depreciation and amortisation	<u>136,866</u>	<u>128,954</u>
<i>Defined contribution superannuation expense</i>	430,536	419,042
<i>Finance costs</i>		
- provisions: unwinding of discount	1,208	1,208
- interest and finance charges paid on bank loan	1,363	3,009
Rental expenses on operating leases (minimum lease payments)	267,558	265,124
Conference and meeting allowances	5,596	7,293
Consideration to employers for payroll deductions	-	-
Penalties - via RO Act or RO Regulations	-	-
Donations (amount >\$1,000 each)	10,000	1,200
Donations (amount <\$1,000 each)	500	882
Grant paid	-	-

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**10: Current assets – Cash and cash equivalents**

	2013	2012
	\$	\$
Cash on hand	1,021	1,021
Cash at bank	1,870,749	1,303,545
Term deposit	558,643	528,426
	<u>2,430,413</u>	<u>1,832,992</u>

**(a) Reconciliation to cash at the end of the year**

The above figures are reconciled to cash at the end of the financial year as shown in the Statement of Cash Flows as follows:

Balances as above	2,430,413	1,832,992
Bank loan – line of credit	<u>(17,437)</u>	<u>(18,202)</u>
Balances per Statement of Cash Flows	<u>2,412,976</u>	<u>1,814,790</u>

**11: Current assets – Trade and other receivables**

	2013	2012
	\$	\$
Receivable from other reporting units		
- CPSU SPSF Group Federal Fund	8,368	9,318
- CPSU SPSF Group Adelaide Branch	-	6,137
- CPSU SPSF Tasmania Inc	-	1,973
	<u>8,368</u>	<u>17,428</u>
Less provision for doubtful debts	-	-
Net receivables from other reporting units	8,368	17,428
Trade receivables	50,741	50,708
Prepayments	34,096	114,174
Net GST	6,236	18,369
Other receivables	24,857	21,488
	<u>124,298</u>	<u>222,167</u>

**12: Current assets – Inventory**

	2013	2012
	\$	\$
Inventory held for distribution	<u>14,757</u>	<u>22,926</u>

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2013

13: Non-current assets – Property, plant and equipment

	2013 \$	2012 \$
<b>Leasehold improvements</b>		
At cost	589,238	589,238
Less accumulated amortisation	<u>(306,268)</u>	<u>(247,343)</u>
	<u>282,970</u>	<u>341,895</u>
<b>Plant and equipment</b>		
Motor vehicles		
At cost	195,398	217,151
Less accumulated depreciation	<u>(88,989)</u>	<u>(89,517)</u>
	<u>106,409</u>	<u>127,634</u>
Office equipment	89,769	83,420
At cost	<u>(48,868)</u>	<u>(42,608)</u>
Less accumulated depreciation	<u>40,901</u>	<u>40,812</u>
Computer equipment		
At cost	153,192	149,173
Less accumulated depreciation	<u>(118,277)</u>	<u>(114,845)</u>
	<u>34,915</u>	<u>34,328</u>
Furniture and fixtures		
At cost	162,010	162,327
Less accumulated depreciation	<u>(96,608)</u>	<u>(85,029)</u>
	<u>65,402</u>	<u>77,298</u>
<b>Total property, plant and equipment</b>	<u>530,597</u>	<u>621,967</u>

(a) Non-current assets pledged as security

None of the non-current assets are pledged as security.

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2013

13: Non-current assets – Property, plant and equipment (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the year:

2012	Leasehold improvements \$	Motor vehicles \$	Office equipment \$	Computer equipment \$	Furniture and fixtures \$	Total \$
Opening net book amount	400,820	126,619	40,281	24,676	89,992	682,388
Additions	-	52,504	6,426	26,029	1,240	86,199
Disposals	-	(16,924)	(196)	(521)	(25)	(17,666)
Depreciation	(58,925)	(34,565)	(5,699)	(15,856)	(13,909)	(128,954)
Closing net book amount	<u>341,895</u>	<u>127,634</u>	<u>40,812</u>	<u>34,328</u>	<u>77,298</u>	<u>621,967</u>

2013	Leasehold improvements \$	Motor vehicles \$	Office equipment \$	Computer equipment \$	Furniture and fixtures \$	Total \$
Opening net book amount	341,895	127,634	40,812	34,328	77,298	621,967
Additions	-	33,799	6,349	26,523	-	66,671
Disposals	-	(19,696)	-	(1,404)	(75)	(21,175)
Depreciation	(58,925)	(35,328)	(6,260)	(24,532)	(11,821)	(136,866)
Closing net book amount	<u>282,970</u>	<u>106,409</u>	<u>40,901</u>	<u>34,915</u>	<u>65,402</u>	<u>530,597</u>

14: Non-current assets – Other assets

	2013 \$	2012 \$
Rental deposit	<u>89,632</u>	<u>87,768</u>

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2013

**15: Current liabilities – Trade and other payables**

	Note	2013 \$	2012 \$
<i>Unsecured</i>			
Trade creditors		358,883	302,813
Payables to other reporting units			
- CPSU SFSF Group Federal Fund		18,547	19,896
Consideration to employers for payroll deductions		-	-
Legal fee due		7,698	130,306
Money held in trust for La Trobe Uni Fund	a	22,691	22,579
Money held in trust for Strike Fund		19,246	19,246
Money held in trust for VWA Fighting Fund		351	351
ACTU levy fund		47,628	47,628
Others		7,451	6,471
		<u>482,495</u>	<u>549,290</u>

(a) The money is held in a separate bank account.

**16: Current liabilities – Borrowings**

	2013 \$	2012 \$
<i>Secured</i>		
Line-of-credit	<u>17,437</u>	<u>18,202</u>

**(a) Assets pledged as security**

The bank loan is secured by \$500,000 term deposit.

**17: Current liabilities – Provisions**

	2013 \$	2012 \$
<i>Holders of office:</i>		
Annual leave	44,496	51,981
Long service leave	112,073	148,549
Separations and redundancies	-	-
Other	-	-
	<u>156,569</u>	<u>200,530</u>
<i>Employees other than holders of office:</i>		
Annual leave	311,495	336,694
Long service leave	286,482	233,173
Separations and redundancies	-	-
Other	-	-
	<u>597,977</u>	<u>569,867</u>
	<u>754,546</u>	<u>770,397</u>



NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2013

**18: Non-current liabilities – Provisions**

	2013	2012
	\$	\$
<i> Holders of office:</i>		
Annual leave	-	-
Long service leave	-	-
Separations and redundancies	-	-
Other	-	-
<i> Employees other than holders of office:</i>		
Annual leave	-	-
Long service leave	96,901	82,136
Separations and redundancies	-	-
Other	-	-
	<u>96,901</u>	<u>82,136</u>
Makegood provision	<u>25,466</u>	<u>24,258</u>
	<u>122,367</u>	<u>106,394</u>

**(a) Employee benefits - long service leave**

Included in the employee benefits provision is a provision that has been recognised for future employee benefits relating to long service leave for employees. In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based on an assessment of the individual employee's circumstances. The measurement and recognition criteria for employee benefits has been included in Note 1.

The current provision for long service leave includes all unconditional entitlements where employees have completed the required period of service and also those where employees are entitled to pro-rata payments in certain circumstances. The entire amount is presented as current, since the Branch does not have an unconditional right to defer settlement.

**(b) Makegood provision**

The Branch is required to restore its leased premises to their original condition at the end of the lease term. A provision has been recognised for the present value of the estimated expenditure required to remove any leasehold improvements. These costs have been capitalised as part of the cost of leasehold improvements and are amortised over the shorter of the term of the lease or the useful life of the assets.

**19: Accumulated surplus**

	2013	2012
	\$	\$
Movements in the accumulated surplus were as follows:		
Balance 1 July	1,343,537	1,273,897
Net surplus for the year	<u>469,315</u>	<u>69,640</u>
Balance 30 June	<u>1,812,852</u>	<u>1,343,537</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**20: Contingencies**

There are no known contingent assets or liabilities at 30 June 2013.

**21: Events occurring after the reporting date**

No matter or circumstance has arisen since the end of the financial year to the date of this report, that has or may significantly affect the activities of the Branch, the results of those activities or the state of affairs of the Branch in the ensuing or any subsequent financial year.

**22: Commitments**

	2013	2012
	\$	\$
Operating lease commitments		
Non-cancellable operating leases contracted for but not capitalised in the financial statements		
Payables		
- not later than one year	109,009	355,905
- later than one year but not later than five years	<u>25,888</u>	<u>134,897</u>
	<u>134,897</u>	<u>490,802</u>

General description of leasing arrangement:

The leases are related to the rental of office equipments.

**23: Other information**

*(i) Going Concern*

The branch's ability to continue as a going concern is not reliant on financial support from another reporting unit.

*(ii) Financial Support*

No financial support has been provided to another reporting unit to ensure that it continues as a going concern.

*(iii) Acquisition of assets and liability under specific sections:*

The branch did not acquire any asset or a liability during the financial year as a result of:

- 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 under s245(1) of the RO Act;
- a revocation by the General Manager under s249(1) of the RO Act;

*(iv) Acquisition of assets and liability as part of a business combination:*

If assets and liabilities were acquired during the financial year as part of a business combination, the requirement of the Australian Accounting Standards will be complied with. No such acquisition has occurred during the financial year.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**24: Wage recovery activities**

All wage recovery activity has resulted in payments being made directly to members by employers. The branch has not derived any revenue in respect of these activities.

**25: Cash flow information**

	2013 \$	2012 \$
<b>Reconciliation of cash flow from operations with surplus for the year</b>		
Surplus for the year	469,315	69,640
<i>Non-cash flows in surplus</i>		
Depreciation and amortisation	136,866	128,954
Charges to provisions	1,208	1,208
Net (gain) on disposal of property, plant and equipment	(6,780)	(1,881)
<i>Changes in assets and liabilities</i>		
Decrease in receivables	96,117	193,149
Decrease (Increase) in inventories	8,169	(10,020)
(Decrease) Increase in payables	(66,907)	96,046
(Decrease) Increase in provisions	(1,086)	104,680
Cash flows from operations	<u>636,902</u>	<u>581,776</u>

**(b) Financing arrangements**

The branch had access to the following borrowing facilities at the end of the reporting period

	2013 \$	2012 \$
Floating rate – expiring within one year (line-of-credit)	500,000	500,000

The line-of-credit facilities may be drawn at any time and may be terminated by the bank without notice.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**26: Related party transactions**

(a) The members of the Branch Executive during the year were:

Karen Batt	Jim Walton	
Peter Lillywhite	Catherine Davies	Mark Nestor

	2013	2012
	\$	\$
(b) Key management personnel remuneration		
<i>Short-term employee benefits</i>		
Salary (including annual leave taken)	171,861	250,152
Annual leave accrued	28,097	29,072
<b>Total short-term employee benefits</b>	<u>199,958</u>	<u>279,224</u>
<b>Post-employment benefits:</b>		
Superannuation	39,698	42,579
<b>Total post-employment benefits</b>	<u>39,698</u>	<u>42,579</u>
<b>Other long-term benefits:</b>		
Long-service leave accrued	7,363	7,625
<b>Total other long-term benefits</b>	<u>7,363</u>	<u>7,625</u>
<b>Termination benefits</b>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>247,019</u>	<u>329,428</u>

(c) There were no loans between the key management personnel or the committee of management and the branch.

(d) There were no transactions between key management personnel or the committee of management and the branch other than those relating to their membership of the branch and reimbursement by the branch in respect of expenses incurred by them in the performance of their duties. Such transactions have been on conditions no more favourable than those which is reasonable to expect would have been adopted by parties at arm's length.

(e) Outstanding balances arising from sales and purchases of goods and services:

These balances are disclosed in the "Trade receivables" and "Trade payables" notes to the accounts.

	2013	2012
	\$	\$
(f) Transactions with related parties		
<i>Payments:</i>		
Capitation fee paid to the Federal Fund	208,903	217,193
Honorarium paid to Branch councillors	3,450	3,130
<i>Receipts</i>		
Computer support income from PSA/CPSU	2,273	2,309
Membership & computer support income from CPSU SPSF Tasmania Inc	58,869	57,528

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**27: Financial risk management**

The entity's activities expose it to a variety of financial risks: market risk (including fair value interest rate risk and price risk), credit risk, liquidity risk and cash flow interest rate risk. The entity's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the entity. The entity uses different methods to measure different types of risk to which it is exposed. These methods include sensitivity analysis in the case of interest rate, other price risks and aging analysis for credit risk.

Risk management is carried out by management under policies approved by Committee of Management. The Committee of Management identifies, evaluates and hedges financial risks as part of regular meetings. This identification and analysis includes an analysis of interest rate exposure and the evaluation of strategies in the context of most recent economic conditions.

**(a) Market risk**

*(i) Foreign exchange risk*

The entity is not exposed to foreign exchange risk.

*(ii) Price risk*

The entity is not exposed to commodity price risk.

*(iii) Cash flow and fair value interest rate risk*

The Branch has a small line-of-credit facility and is therefore not exposed to interest rate risk on liabilities. The Branch has investments in a variety of interest-bearing assets which have fixed interest rate and therefore not subject to interest rate volatility.

**(b) Credit risk**

Credit risk arises from cash and cash equivalents and deposits with banks and financial institutions. Cash transactions are limited to high credit quality financial institutions. Currently the investments are held in Australian banks.

The Branch has no significant concentrations of credit risk.

The maximum exposure to credit risk at the reporting date is the carrying amount of the financial assets.

The credit quality of financial assets can be assessed by reference to external credit ratings as follows:

	2013	2012
	\$	\$
Cash at bank		
<i>AA Rating</i>	1,870,749	1,303,545
Deposits at call		
<i>AA Rating</i>	558,643	528,426

NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 30 JUNE 2013

27: Financial risk management (Continued)

(c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close-out market positions

*Maturity profile of financial instruments*

The maturity profile of financial assets and liabilities held are detailed below:

2013

	Weighted Average Interest rate %	Floating Interest rate \$	1 year or less \$	1 to 2 years \$	2 to 5 years \$	Over 5 years \$	Non Interest bearing \$	Total \$
<b>Financial Assets</b>								
Cash on hand	-	-	-	-	-	-	1,021	1,021
Cash at bank	2	1,870,749	-	-	-	-	-	1,870,749
Deposits at bank	4.35	-	558,643	-	-	-	-	558,643
Other receivables	-	-	-	-	-	-	90,202	90,202
		<u>1,870,749</u>	<u>558,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,223</u>	<u>2,520,615</u>
<b>Financial Liabilities</b>								
Line-of-credit	7.35	17,437	-	-	-	-	-	17,437
Other payables	-	-	-	-	-	-	482,495	482,495
		<u>17,437</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>482,495</u>	<u>499,932</u>
<b>Net Financial Assets (Liabilities)</b>		<u>1,853,312</u>	<u>558,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(391,272)</u>	<u>2,020,683</u>

2012

	Weighted Average Interest rate %	Floating Interest rate \$	1 year or less \$	1 to 2 years \$	2 to 5 years \$	Over 5 years \$	Non Interest bearing \$	Total \$
<b>Financial Assets</b>								
Cash on hand	-	-	-	-	-	-	1,021	1,021
Cash at bank	2.5	1,303,545	-	-	-	-	-	1,303,545
Deposits at bank	5.75	-	528,426	-	-	-	-	528,426
Other receivables	-	-	-	-	-	-	107,993	107,993
		<u>1,303,545</u>	<u>528,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,014</u>	<u>1,940,985</u>
<b>Financial Liabilities</b>								
Line-of-credit	7.58	18,202	-	-	-	-	-	18,202
Other payables	-	-	-	-	-	-	549,290	549,290
		<u>18,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>549,290</u>	<u>567,492</u>
<b>Net Financial Assets (Liabilities)</b>		<u>1,285,343</u>	<u>528,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(440,276)</u>	<u>1,373,493</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2013

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**27: Financial risk management (Continued)**

**(d) Fair value estimation**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

*AASB 7 Financial Instruments: Disclosures* requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

- (a) quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1)
- (b) inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices) (level 2), and
- (c) inputs for the asset or liability that are not based on observable market data (unobservable inputs) (level 3).

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values due to their short-term nature.

The Branch does not have any financial instruments included in Level 1, Level 2 and level 3.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**STATEMENT BY COMMITTEE OF MANAGEMENT**

On 28 October 2013 the Committee of Management of the Community and Public Sector Union SPSF Group Victorian Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2013:

The Committee of Management declares that in its opinion:

1. the financial statements and notes comply with Australian Accounting Standards;
2. the financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Commission;
3. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of Community and Public Sector Union SPSF Group Victorian Branch for the financial year to which they relate;
4. 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
5. during the financial year to which the GPFR relates and since the end that year:
  - a. meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of branches concerned; and
  - b. the financial affairs of Community and Public Sector Union SPSF Group Victorian Branch have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - c. the financial records of Community and Public Sector Union SPSF Group Victorian Branch have been kept and maintained in accordance with RO Act; and
  - d. 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
  - e. where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
  - f. 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 .
6. All wage recovery activity has resulted in payments being made directly to members by employers. The branch has not derived any revenue in respect of these activities.

Signature of designated officer:

Karen Batt

Name of designated officer:

KAREN BATT

Title of designated officer:

STATE SECRETARY

Date:

28<sup>th</sup> October 2013



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH****Report on the financial report**

We have audited the accompanying financial report of Community and Public Sector Union SPSF Group Victorian Branch, which comprises the Balance Sheet as at 30 June 2013, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Committee of Management.

**Committee of Management's responsibility for the financial report**

The Committee of Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Fair Work (Registered Organisations) Act 2009* and for such internal control as the Committee of Management determine is necessary to enable the preparation of the 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 financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those 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 financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, 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 entity's preparation of the financial report that gives a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee of Management, as well as evaluating the overall presentation of the financial report.

Our audit did not involve an analysis of the prudence of business decisions made by the Committee of Management.

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

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH (Continued)

### Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

### Opinion

In our opinion:

- the general purpose financial report of Community and Public Sector Union SPSF Group Victorian Branch presents fairly, in all material respects, the financial position of Community and Public Sector Union SPSF Group Victorian Branch as at 30 June 2013 and the results of its operations, its changes in equity and cash flows for the year then ended, in accordance with any of the following that apply to the entity:
  - 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 Committee of Management's use of the going concern basis of accounting in the preparation of the Branch's financial statements is appropriate.



BGL Partners  
Chartered Accountants



I. A. Hinds - C.A. - Partner

Approved Auditor

Member of The Institute of Chartered Accountants in Australia and  
holder of current Public Practice Certificate

28 October 2013  
Melbourne

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN  
BRANCH  
ABN 38 968 067 748**

**ANNUAL CONCISE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2013**



**Community and Public Sector Union**  
SPSF Group • Victorian Branch

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

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**Relationship of the concise financial report to the full financial reports**

The concise financial report is an extract from the full financial report for the year ended 30 June 2013. The financial statements and specific disclosures included in the concise financial report have been derived from the full financial report.

The concise financial report cannot be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of Community and Public Sector Union SPSF Group Victorian Branch as the full financial report. Further financial information can be obtained from the full financial report.

The full financial report and auditor's report will be sent to members on request, free of charge. Please contact Community and Public Sector Union SPSF Group Victorian Branch's office and a copy will be forwarded to you. Alternatively, you can access both the full financial report and the concise report via the internet at our Members' Centre on our website.

The committee of management has resolved on 28 October 2013 that this concise report be provided in accordance with s265 (2) of the *Fair Work (Registered Organisations) Act 2009*.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH  
ABN 38 968 067 748**

**DISCUSSION AND ANALYSIS OF THE FINANCIAL STATEMENTS**

**Information on Community and Public Sector Union SPSF Group Victorian Branch's concise financial report**

The concise financial report is an extract of the full financial report for the year ended 30 June 2013. The financial statements and specific disclosures included in the concise financial report have been derived from the full financial report.

This discussion and analysis is provided to assist members in understanding the concise financial report. The discussion and analysis is based on Community and Public Sector Union SPSF Group Victorian Branch financial statements and the information contained in the concise financial report has been derived from the full 2013 financial report of Community and Public Sector Union SPSF Group Victorian Branch.

**Statement of comprehensive income**

The surplus attributable to members for the year was \$469,315 compared to \$69,640 in the previous year. This financial year proved to be a positive year from a financial viewpoint as we continue to consolidate our financial position for the future. This surplus occurred due to the decline in revenue of 3% from \$7,260,811 in 2012 to \$7,019,160 in 2013 which was less than the decrease of expenses from \$7,191,171 in 2012 to \$6,549,845 this year.

**Balance sheet**

Total assets increased by \$ 401,877 from \$2,787,820 in 2012 to \$3,189,697 in 2013 mainly due to increase in cash at banks. Total liabilities also decreased by \$67,438 from \$1,444,283 in 2012 to \$1,376,845 in 2013 mainly due to decrease in trade payables. This resulted in an increase in net assets which is reflected by an increase of total member fund of 3.5%.

**Statement of cash flows**

Net cash assets increased from \$1,814,790 as at 30 June 2012 to \$2,412,976 as at 30 June 2013. This increase in net cash flows from operating was mainly due to a decrease of the actual amounts paid out to suppliers and employees.

Signed in accordance with a resolution of the Committee of Management:

Designated Officer



Karen Batt

Dated this

28<sup>th</sup> October 2013

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH  
ABN 38 968 067 748**

**OPERATING REPORT**

Your Branch Committee of Management present their report on the Community and Public Sector Union SPSF Group Victorian Branch (The Branch) for the financial year ended 30 June 2013.

**Members of Branch Committee**

The names of the members of the branch council in office at any time during or since the end of the financial year are:

*Branch Executive*

Karen Batt – Branch Secretary

Peter Lillywhite - President

Catherine Davies – Vice President

Jim Walton – Assistant Branch Secretary

Mark Nestor – Vice President

*Branch Councillors*

Bakker, Carol

Barratt, Anthony

Barton, Helen

Batson, Linda

Brown, Pushi

Butler, Stephen

Cahill, Anthony

Cook, Gavan

Crabtree, Andrew

Dimech, Adam

Dobell, Jeffrey (resigned on 31 October 2012)

Dri, Laurie

Forster, Lex

Foster, Mark (resigned on 19 October 2012)

Free, Elizabeth

Gagachef, Alexander

Gray, Bruce

Greaves, Gary

Grincals, Wayne

Halden, Mark

Jones, Andrew

Kaplan, Bettina

Lyons, Bill

McAleer, Anthony

Meaklim, Jean (resigned on 3 September 2012)

Miszkowicz, Cheryl

Moodie, Alasdair

Noblett, Desmond

O'Brien, Brennan

Perry, Christopher

Rogers, Fiona

Saddler, Stephen (resigned on 2 November 2012)

Smith, Georgina (appointed on 3 September 2012)

Sullivan, Mary

Thomas, Ian

Troupiotis, Theodora

Turberville, Sarah

Walsh, Brian

Walsh, Steve

Whittle, Patrick (resigned on 21 February 2013)

Wilkinson, Vicki

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

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH  
ABN 38 968 067 748**

**OPERATING REPORT (Continued)**

**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 Victorian Branch is a member based, federally registered trade union, representing Victorian public sector workers who are actively pursuing better working lives and stronger communities. The principal activities of the Branch during the financial year consist of: organising Victoria public sector employees; training and education of members; providing individual members with informed and expert presentation in workplace related matters and other matters as directed by the Branch Executive. No significant change in the nature of these activities occurred during the year. No significant changes in the state of financial affairs of the Branch occurred during the financial year.

**Union details**

The number of full time equivalents employees at 30 June 2013 was 43 (2012: 47)

The number of financial members, inclusive of the Retired Officers Division, at 30 June 2013 was 13,880 (2012: 15,307).

**Right of members to resign**

Rule 8 of Chapter C of Federal Rule sets out the terms under which a member of the Branch may resign. A member may resign from membership of the Union by notice in writing, addressed to the Branch Secretary, if the member cease to be eligible to become a member of the Union or the member give notice not less than two weeks before the resignation is to take effect.

**Directorships of Superannuation Fund**

To the best of our knowledge and belief, no officers and employees of the Branch are trustee of a superannuation scheme or an exempt public sector superannuation scheme or a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme.

**Directorships of company or a member of a board**

<b>NAME</b>	<b>COMPANY/BOARD NAME</b>	<b>PRINCIPAL ACTIVITIES</b>	<b>UNION POSITION</b>	<b>STATUS</b>
Karen Batt	Occupational Health and Safety Advisory Committee	Ministerial advisory body on the emerging issues in Health and Safety in Victoria	Yes	Officer
Karen Batt	Victorian Trades Hall Council Executive	Peak union body in Victoria	Yes	Officer
Karen Batt	Australian Council of Trade Unions Executive	Peak union body in Victoria	No	Officer
Emily Castle	Jika Jika Community Centre Inc	Community centre	No	Employee
Mandy Coulson	The Wimble St Child Care Cooperative (up to April 2013)	Child care provider	No	Employee
Catherine Davies	Southern Community Broadcasters Inc (until August 2012)	Community radio	No	Officer
Adele DiFresco	Kerrimuir Primary School at Box Hill North	School Council	No	Employee
Julian Kennelly	SGE Credit Union	Credit union	No	Employee

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH  
ABN 38 968 067 748**

**OPERATING REPORT (Continued)**

**Directorships of company or a member of a board**

<b>NAME</b>	<b>COMPANY/BOARD NAME</b>	<b>PRINCIPAL ACTIVITIES</b>	<b>UNION POSITION</b>	<b>STATUS</b>
Julian Kennelly	Owners corporation under Owners Corporation Act 2006 (Vic)	Owners body corporate	No	Employee
Robert Laird	Community Services and Health Industry Training Board (CS&HITB)	Training and workforce development advice	Yes	Employee
Geoff Lewin	Accident Compensation Conciliation Service User Group	Ministerial advisory body on Victoria's accident compensation conciliation service	Yes	Employee
Geoff Lewin	Rehabilitation and Compensation Working Group	Worksafe Victoria advisory committee	Yes	Employee
Geoff Lewin	Return To Work Working Group	Worksafe Victoria advisory committee	Yes	Employee
Peter Lillywhite	Entomological Society of Victoria Inc	society of professional and amateur entomologists	No	Officer
Matthew Price	Elgar Park Cricket Club Inc	Sports club	No	Employee
Will Wyatt	Dino Monk Pty Ltd	Holding company with investment interests	No	Employee

Signed in accordance with a resolution of the Branch Committee of Management:

Signature of designated officer: *Karen Batt*

Name of designated officer: *KAREN BATT*

Title of designated officer: *STATE SECRETARY*

Dated: *28<sup>th</sup> October 2013*



**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	Note	2013 \$	2012 \$
<b>Revenue from continuing operations</b>	3	7,019,160	7,260,811
<b>Expenses</b>			
Administration expenses		(273,797)	(247,237)
Affiliation and capitation fees		(358,148)	(334,220)
Communication expenses		(145,542)	(178,627)
Computer expenses		(31,582)	(27,073)
Employee benefits expenses		(4,332,574)	(4,247,698)
Legal & professional fees		(348,713)	(514,297)
Library		(8,079)	(9,577)
Meetings		(142,255)	(164,726)
Members recruitment expenses		-	(445,764)
Motor vehicle expenses		(41,910)	(42,074)
Office operation and maintenance		(445,882)	(431,438)
Printing and publications		(197,462)	(207,940)
Training and campaigns		(223,901)	(340,500)
		<u>(6,549,845)</u>	<u>(7,191,171)</u>
<b>Surplus attributable to members of the entity</b>		469,315	69,640
<b>Other comprehensive income</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year attributable to members</b>		<u>469,315</u>	<u>69,640</u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**BALANCE SHEET**  
**AS AT 30 JUNE 2013**

	2013 \$	2012 \$
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,430,413	1,832,992
Trade and other receivables	124,298	222,167
Inventory	14,757	22,926
<b>Total current assets</b>	<u>2,569,468</u>	<u>2,078,085</u>
<b>Non-current assets</b>		
Property, plant and equipment	530,597	621,967
Other	89,632	87,768
<b>Total non-current assets</b>	<u>620,229</u>	<u>709,735</u>
<b>Total assets</b>	<u>3,189,697</u>	<u>2,787,820</u>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Trade and other payables	482,495	549,290
Borrowings	17,437	18,202
Provisions	754,546	770,397
<b>Total current liabilities</b>	<u>1,254,478</u>	<u>1,337,889</u>
<b>Non-current liabilities</b>		
Provisions	122,367	106,394
<b>Total non-current liabilities</b>	<u>122,367</u>	<u>106,394</u>
<b>Total liabilities</b>	<u>1,376,845</u>	<u>1,444,283</u>
<b>Net assets</b>	<u>1,812,852</u>	<u>1,343,537</u>
<b>MEMBERS' FUND</b>		
Accumulated surplus	1,812,852	1,343,537
<b>Total members' fund</b>	<u>1,812,852</u>	<u>1,343,537</u>

The above Balance Sheet should be read in conjunction with the accompanying notes.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH  
ABN 38 968 067 748**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2013**

	Accumulated surplus \$	Other Funds \$	Total \$
Balance at 1 July 2011	1,273,897	-	1,273,897
Comprehensive income for the year	69,640	-	69,640
Transfer from retained earning	-	-	-
<b>Balance at 30 June 2012</b>	<b><u>1,343,537</u></b>	<b><u>-</u></b>	<b><u>1,343,537</u></b>
Balance at 1 July 2012	1,343,537	-	1,343,537
Comprehensive income for the year	469,315	-	469,315
Transfer from retained earning	-	-	-
<b>Balance at 30 June 2013</b>	<b><u>1,812,852</u></b>	<b><u>-</u></b>	<b><u>1,812,852</u></b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

	2013 \$	2012 \$
<b>Cash flows from operating activities</b>		
Membership fees and levies received (inclusive of GST)	7,480,867	7,667,691
Receipts from other reporting units		
- CPSU/SPSF Group Adelaide Branch	30,684	12,273
- CPSU/SPSF Group Tasmanian Branch	77,669	66,626
- CPSU/SPSF Group Federal Fund	23,089	5,153
- PSA/CPSU	2,700	2,340
Receipts from controlled entities	-	-
Sundry receipts (inclusive of GST)	60,218	61,999
Grant receipts (inclusive of GST)	34,998	86,665
Payments to suppliers and employees (inclusive of GST)	(6,914,524)	(7,154,099)
Payments to other reporting units		
- Capitation fee to the Federal Office (inclusive of GST)	(231,142)	(238,252)
Payments to controlled entities	-	-
Interest paid	(1,363)	(3,009)
Interest received	73,706	74,389
<b>Net cash inflow from operating activities</b>	<u>636,902</u>	<u>581,776</u>
<b>Cash flows from investing activities</b>		
Proceeds from sale of property, plant and equipment	27,955	19,545
Payment for property, plant and equipment	(66,671)	(86,199)
<b>Net cash (outflow) from investing activities</b>	<u>(38,716)</u>	<u>(66,654)</u>
<b>Net increase in cash and cash equivalents</b>	598,186	515,122
Cash and cash equivalents at beginning of financial year	<u>1,814,790</u>	<u>1,299,668</u>
<b>Cash and cash equivalents at end of financial year</b>	<u>2,412,976</u>	<u>1,814,790</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**1: Summary of significant accounting policies**

**(a) Basis of preparation**

The concise financial reports have been prepared in accordance with the requirements of the Fair Work (Registered Organisations) Act 2009 and Accounting Standard AASB 1039 "Concise Financial Reports".

A full general purpose financial report has been prepared for the Community and Public Sector Union SPSF Group Victorian Branch (The Branch). The financial statements and specific disclosures included in the concise financial report have been derived from the general purpose financial report of the Branch. The concise financial report cannot be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of the the Branch as the general purpose financial report of the the Branch.

**(b) Basis of accounting**

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards, including Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Fair Work (Registered Organisations) Act 2009.

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of available-for-sale financial assets and financial assets and liabilities at fair value through profit or loss.

The accounting policies adopted have been consistently applied to all years presented, unless otherwise stated.

**(c) Presentation currency**

The presentation currency used in this concise financial report is Australian dollars.

**2: 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 subsection (1) to (3) of sections 272, which read as follows:

Information to be provided to members or the General Manager of Fair Work Commission:

(1) a member of a reporting unit, or the General Manager of Fair Work Commission, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.

(2) the application must be in writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.

(3) a reporting unit must comply with an application made under subsection (1).

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2013**

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**3: Revenue**

	2013	2012
	\$	\$
<b>From continuing operations</b>		
<i>Service revenue</i>		
- member subscriptions	6,767,514	6,536,335
- capitation fee	-	-
- Campaign levy (voluntary)	37,638	47,465
<i>Other revenue</i>		
- interest	71,539	78,376
- training income	41,900	33,955
- administrative support income from other branches	61,141	59,837
- donation received	400	-
- grants received	16,765	93,837
- financial support from another reporting unit	-	-
- profit on disposal of assets	6,780	1,881
- other revenue	15,483	22,513
	<u>7,019,160</u>	<u>7,260,811</u>

**4: Contingencies**

There are no known contingent assets or liabilities at 30 June 2013.

**5: Events occurring after the reporting date**

No matter or circumstance has arisen since the end of the financial year to the date of this report, that has or may significantly affect the activities of the Branch, the results of those activities or the state of affairs of the Branch in the ensuing or any subsequent financial year.

**COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH**  
**ABN 38 968 067 748**

**STATEMENT BY COMMITTEE OF MANAGEMENT**

On 28 October 2013 the Committee of Management of the Community and Public Sector Union SPSF Group Victorian Branch passed the following resolution in relation to the general purpose financial report (GPFR) for the year ended 30 June 2013:

The Committee of Management declares that in its opinion:

1. the financial statements and notes comply with Australian Accounting Standards;
2. the financial statements and notes comply with the reporting guidelines of the General Manager of Fair Work Commission;
3. the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of Community and Public Sector Union SPSF Group Victorian Branch for the financial year to which they relate;
4. 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
5. during the financial year to which the GPFR relates and since the end that year:
  - a. meetings of the Committee of Management were held in accordance with the rules of the organisation including the rules of branches concerned; and
  - b. the financial affairs of Community and Public Sector Union SPSF Group Victorian Branch have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
  - c. the financial records of Community and Public Sector Union SPSF Group Victorian Branch have been kept and maintained in accordance with RO Act; and
  - d. 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
  - e. where information has been sought in any request by a member of the reporting unit or General Manager duly made under section 272 of the RO Act has been provided to the member or General Manager; and
  - f. 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 .
6. All wage recovery activity has resulted in payments being made directly to members by employers. The branch has not derived any revenue in respect of these activities.

Signature of designated officer:

*Karen Batt*

Name of designated officer:

*KAREN BATT*

Title of designated officer:

*STATE SECRETARY*

Date:

*28<sup>th</sup> October 2013.*

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH

### Report on the concise financial report

We have audited the accompanying concise financial report of the Community And Public Sector Union SPSF Group Victorian Branch comprises the balance sheet as at 30 June 2013, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and related notes, derived from the audited financial report of the Community And Public Sector Union SPSF Group Victorian Branch for the year ended 30 June 2013. The concise financial report also includes discussion and analysis of results and Statement by Committee of Management. The concise financial report does not contain all the disclosures required by the Australian Accounting Standards.

### Committee of Management 's responsibility for the concise financial report

The Committee of Management is responsible for the preparation of the concise financial report in accordance with Australian Accounting Standards AASB 1039 *Concise Financial Reports* and the Fair Work (Registered Organisations) Act 2009 and for such internal control as the Committee of Management determine is necessary to enable the preparation of the concise financial report.

### Auditor's responsibility

Our responsibility is to express an opinion on the concise financial report based on our audit procedures which were conducted in accordance with ASA 810 *Engagements to Report on Summary Financial Statements*. We have conducted an independent audit, in accordance with Australian Auditing Standards, of the financial report of Community And Public Sector Union SPSF Group Victorian Branch for the year ended 30 June 2013. We expressed an unmodified audit opinion on the financial report in our report dated 28 October 2013. The Australian 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 financial report for the year is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the concise financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the concise financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the concise 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 entity's internal controls. Our procedures included testing that the information in the concise financial report is derived from, and is consistent with, the financial report for the year, and examination on a test basis, of audit evidence supporting the amounts, discussion and analysis of results, and other disclosures which were not directly derived from the financial report for the year. These procedures have been undertaken to form an opinion whether, in all material respects, the concise financial report complies with AASB 1039 *Concise Financial Reports* and whether the discussion and analysis complies with the requirements laid down in AASB 1039 *Concise Financial Reports*.



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP VICTORIAN BRANCH (Continued)

Our audit did not involve an analysis of the prudence of business decisions made by the Committee of Management.

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 followed applicable independence requirements of Australian professional ethical pronouncements.

### Opinion

In our opinion:

- the concise financial report, including the discussion and analysis of results and the Statement of Committee Management of the Community And Public Sector Union SPSF Group Victorian Branch for the year ended 30 June 2013 complies with Australian Accounting Standard AASB 1039 *Concise Financial Reports* and the *Fair Work (Registered Organisations) Act 2009*.
- the Committee of Management's use of the going concern basis of accounting in the preparation of the Branch's financial statements is appropriate.



BGL Partners  
Chartered Accountants



I. A. Hinds - C.A. - Partner

Approved auditor

Member of The Institute of Chartered Accountants in Australia and  
holder of current Public Practice Certificate

28 October 2013  
Melbourne

# Year in Review

## DECEMBER '12

PTV notifies CPSU of potential changes to the structures of the Finance and Network Operations Divisions. The proposal is to merge the commercial and governance group from the Finance Division and the commercial group from the Network Operations Division. There were no planned jobs lost as part from this change.



An improved offer for a new Enterprise Agreement is received from **ACER** and CPSU invites members to complete a survey to have input on its merits. CPSU encourage **ACER** employees to endorse a new Enterprise Agreement and vote YES.

CPSU challenges the approach being undertaken by **GM WATER** after consultation with our members is bypassed about compulsory redundancies at the Water Authority.

CPSU and **DHS** attend mediation at the Magistrates Court concerning our "log on time" dispute.

Fair Work confirms our **GWM WATER** EBA effective from 20 December with 4% back pay to April 2012.

An Asbestos risk is identified at the **IMMIGRATION MUSEUM**.



**DPCD** management notify CPSU of proposed changes to **Aboriginal Affairs Victoria** focused on structural changes to reporting lines and the removal of several positions.

A **HOUSING** briefing reveals the full extent of the lie about services being unaffected by job cuts. The internal brief states that experienced staff will be replaced with labour hire so CPSU meets with the Victorian Auditor General (VAGO) to call for an investigation into these labour hire type employee replacement arrangements.

CPSU has a conversation with **HOUSING** about the timing of meal breaks to try and sort out employees being scheduled for meal breaks at inconvenient times.

CPSU urgently writes to **DPCD** following Management's sudden notification they will be going ahead with changes to **Community Development**.

CPSU files a dispute with Fair Work following the continuing refusal of **DPCD** to provide information to staff about the dramatic changes being undertaken as a result of the Sustainable Government Initiative.

**DOT** amazes CPSU by demanding just five days to respond to their proposal to slash 62 jobs as a result of the removal of the **Transport Projects Division** in the Department.

**MUSEUM** management notify CPSU of a proposed restructure to the **CSO** area and the **Bookings and Enquiries** Team.

**AMES** members are amazed to be the recipients of purported 'individual contracts' provided by their Human Resources Department.

**JUSTICE** notify CPSU of a proposed restructure of the **Safety and Wellbeing Team** within People and Culture proposing to divide the team into 3 portfolio areas and change roles and responsibilities of staff.

**COUNTY COURT** creates new positions in a restructure of the Management Group and the Chief Judges Office.

**COURTS** and Tribunal Services notify CPSU of a proposed restructure of the Discontinuation, Organisational Capability Function, Human Resources branch. Four positions were affected.

**PARKS** formal arbitration process commenced at Fair Work with one and half days of cross examination of witnesses by counsel representing the Unions. Parks elected not to cross examine any of the Unions' witnesses, meaning that our evidence is submitted unchallenged.



**PRIMARY INDUSTRIES** receive Ministerial endorsement to a plan to remove a dedicated Front of House presence at a number of DPI offices. People will be replaced by intercoms, further reducing service provision to regional farming communities.

CPSU receive formal notification of the **BUILDING & PLUMBING COMMISSION** restructure.

The **PARLIAMENTARY OFFICERS** Agreement 2012 is finally approved by the Government. Also approved are the **ZOOS VICTORIA** Salaried Staff Agreement 2012, the **MUSEUM** Agreement 2012, the **NATIONAL GALLERY** Agreement 2012, the **STATE LIBRARY** Agreement 2012, **PUBLIC TRANSPORT VICTORIA** Agreement 2012, and the **ACMI** Agreement 2012. The **DECA** Enterprise Agreement is voted up in the employee ballot.



CPSU representatives meet with **DSE** management to discuss concerns raised by members around the Environment and Natural Resources restructure.

The **VICTORIAN GOVERNMENT REPORTING SERVICE** (VGRS) advise they will be conducting a service review of all its operations.

**DECA** -The Union lodges an application for an urgent listing at Fair Work in order to resolve the matter regarding Wodonga TAFE's attempt to impose new, unlawful contracts on staff. Following the Union's application for an urgent listing, Wodonga TAFE advised that they will revoke the contracts issued to employees, and will issue new letters stating that employment has transferred.

## JANUARY '13

**OFFICE OF PUBLIC PROSECUTION** notifies CPSU of a proposed structural change to the Registry Section which involved Splitting the Registry Section, creating a dedicated Records Management Services Section; Creating a new VPS Grade 6 - Manager, Records Management Services; Relocating current depositions staff and their functions into the Legal Practice; Planned closure of the Cheltenham store in approximately 2 year; consolidating those functions into Lonsdale Street.



CPSU writes to **DPI** following extensive feedback from members, seeking further information about the closure of reception services at a number of DPI offices. Members complained that insufficient information was provided to enable them to submit an alternative to the proposal.



The union is alerted that the formal letters of offer to members of **OPI** staff state the **IBAC** employment will be subject to a probationary period of three months from an employee's commencement date however agree to remove probation period for those existing Office of Police Integrity staff that have been matched to IBAC positions.

CPSU received **ACMI**s change proposal and then met with **ACMI** Executive to discuss the proposed broad based changes which would see a reduction of 10 staff within the organisation.

**LOWER MURRAY WATER** employees receive the first 4% increase under their new Agreement.

**VICTORIA POLICE** and CPSU dispute over their practice of filling Public Service positions with sworn officers.

**DPS** re-commenced bargaining with CPSU for 2013 on a new Enterprise Agreement for Electorate Officers.

## FEBRUARY

Members in the Audio-Visual Unit of Forensics at **VICTORIA POLICE** received advice they will be relocated. Members also continue to contact CPSU raising issues impacting from job losses and staff freezing. CPSU remain in dispute with Victoria Police over the proposal

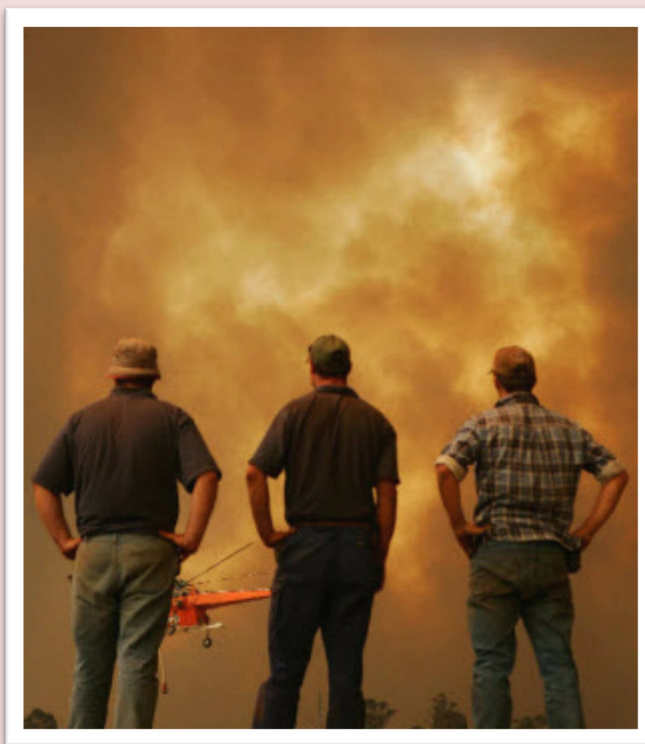
to change members' Position Descriptions to show members have multiple work locations.

**DEECD** applied to the Federal Court for an injunction to stop the ban on work of more than 38 hours per week and the planned stop work on 14 February. The Federal Court rejected the application by the Government to stop the planned 24 hour stop work by ES staff and teachers on February 14.

CPSU forced **DSE** management to correct a significant payroll error. Part time employees worked additional hours over and above their ordinary hours, but less than 76 hours per fortnight, DSE have treated this time as overtime, and therefore not crediting leave accrual on these hours.

All at the Union are deeply saddened by the news of the death of two of our firefighters at the Harrietville fire.

**ACER** negotiated pay rises are delivered, and back dated to 8 October 2012.



With the low take up rate of the **PARKS VICTORIA** redundancy packages offered in 2012, Management go back to Government seeking to expand the eligibility and offer a second round of VDP's. A 13.5% wage increase, over 3 years, is awarded by Fair Work. It is discovered that several allowances have been underpaid since 2008.

**ZOO's** negotiated pay rises are delivered, and back dated to April 2012.

**BUILDING & PLUMBING COMMISSION** are taken to the Fair Work Commission, seeking an order to the effect that the Commissions' were not bargaining in good faith. Our application is rejected and Fair Work suggested that the parties meet again to try to resolve our differences, and failing that to return to seek assistance.

CPSU commence the legal process to initiate protected industrial action at **VICTORIA LEGAL AID**.

**PARLIAMENT** negotiated pay rises are delivered, including back payments of 3.25% from 1 July 2012 and 1.25% from 1 January 2013 along with the \$1500 bonus payment.

**VICFORESTS** wrote to CPSU advising of a proposal to review their organisational costs.

CPSU recently wrote to **HOUSING** for clarification on how members can access reimbursement for safety clothing. The response notes that HSO's are able to claim for protective clothing such as coveralls or protective trousers and jackets, wet weather gear, safety footwear, sunglasses, sun hat and gloves since the inception of the Determination on 23 July 2013.

The National Disability Insurance Scheme (NDIS) established temporary offices in Geelong opposite **TAC** in Brougham Street and commencing to engage staff for the project.

## MARCH

The Government continued with their application in the Federal Court to strike out the **EDUCATION** 24 hour action overall with an argument about the referral or otherwise of a number of our Agreement clauses.

The Union **ELECTORATE OFFICERS** Executive endorsed the Agreement counter-offer to Parliament's management after extensive consultation with our members.

The Fair Work Commission also found that **VICTORIA LEGAL AID** had not bargained in good faith.

**DEECD** job descriptions change and many members assumed new responsibilities as a result of the **DEECD** restructure.

**VLA** proposes to close the Preston Office.

CPSU recently wrote to the **DHS** to request clarification about rumours regarding a restructure of the Property and Assets Branch. **DHS** respond confirming the restructure will take place.

**DPI** announced its intention to shed a further 13 positions in the Biosciences Research Division, using the cover of external funding.

The **LEGAL AID** protected industrial action ballot returned a YES vote. Fair Work ordered a Protected Action Ballot after accepting our evidence surrounding the nature of the bargaining.

The implementation of protected industrial work bans under the Fair Work Act 2009, will commence.



CPSU and **DSE** management attend FWA about concerns with the increase to targets from 105 to 135 per day.

CPSU meet with Victorian **TAXI DIRECTORATE** management to discuss the transfer of staff to a new statutory body, the **TAXI SERVICES COMMISSION**.

**DHS** advises that it intends to install CCTV cameras and electronic key safe equipment into two SWS Units.

## APRIL

CPSU has filed a dispute application with the FWC to deal with **DHS's** inability to provide job statements and clarity around roles to its employees.





**DHS** advises that it intends to make changes to the Payroll Services Unit.

**DSE** informs the union that it intends to make changes to the Imagery and Topographical Data Management Team of the Information Services Branch. Two new roles are created. **DSE** attempt to provide CPSU with the proposed rationale and intended benefits of making thirteen (13) BRD employees' positions redundant

**DTF** delay the certification of the **ES&SS** EBA.

**DPI** proposes to restructure the Regional Leadership Branch within the Portfolio Services Division.

CPSU advise **LEGAL AID** members not to sign the "Undertaking" form management have asked them to sign until there has been an opportunity to comprehend the rationale and intended benefits of this form.

The government confirm a deal on the **VLA** Agreement deal has been agreed to.



CPSU meet with **VLA's** Managing Director and Director, Legal Practice regarding the Conflict of Interest (COI) policy.

Discussions with **AMES** regarding the use of Individual employment arrangements for new and existing staff commence. CPSU raised concerns with regarding a number of items contained in the individual agreements that are inconsistent with the enterprise agreement.

**VICTORIA POLICE** embarked on a raft of reviews to different departments and units, especially since the completion of the VDP process with many hundreds of jobs disappear.

A recent roof collapse at **VISU** Preston, resulting from the collapse of a neighbouring wall, has revealed asbestos still present at the site despite assurances from the building owner the site was now safe.

**PARLIAMENT** notifies CPSU of proposed changes to Joint Committees, resulting from the Parliamentary Committees Amendment Bill 2013, which effectively abolishes four Joint investigatory committees and creates the ones in their place.

**DOJ** proposes a new organisational structure for the CCoV and VIFM

Our ES and teachers dispute is over with the **DEECD** agreeing to proposed wages increases for Education Support staff. The new proposed Agreement will operate until October 2016.

The Premier announces the merger of **DSE** and **DPI**.

**DOH** propos to restructure of the Mental Health, Drugs and Regions Division

## MAY

An email ballot of **VLA** members on the final proposed agreement is conducted.

After hearings before Fair Work over a dispute lodged about the length of time the Government was taking to approve an Agreement that had been agreed between **VicSES** and CPSU last October., the government agreement is finally reached.

**GPAC** has sent out a notice of employee representational rights and is set to commence bargaining.

CPSU and **DHS** reach an in-principle agreement regarding the log-in dispute that will see members receiving payments for logging on in the period 2006 – 2012.

CPSU encourages all **DHS** members to look at the Improvement Notice issued by Worksafe Victoria, the Occupational Health and Safety Regulator, about the unsafe workloads and system of work failures in LMR.

CPSU **HOUSING** members have successfully pursued more than a quarter of a million dollars in monies owed relating to unpaid overtime for workers employed by **DHS** located at the Housing Call Centre.

**DEECD** VPS South Eastern Victoria Region seek to establish a CPSU Branch Section.

The proposed **SCHOOLS** Agreement goes to a ballot of all members and the workforce in Victorian public schools following the recommendation of our ES Reference Group.

Government MP's get their pay rise yet Parliament is still seeking Government approval from DTF on the **ELECTORATE OFFICERS** agreement. It is finally approved at the end of the month.



**VACT** (and their lawyers) met with CPSU and MEAA representatives before Fair Work. CPSU lodged the dispute about the lengthy delay in having our Agreement go to employee ballot on the basis that **VACT** was not acting in good faith. The parties agreed to ongoing discussion and if the parties were unable to finalise the agreement within the next fortnight, CPSU should relist the matter at Fair Work.

**DEPI** propose to relocate APG (formerly APIDG) and the RRPD from 1 Spring Street to level 14, 8 Nicholson Street and to consolidate Land, Fire and Environment Group to levels 1, 2, 3, and 6 within Nicholson Street.

## JUNE

CPSU receives advice from **Parks** that a further 60 positions will be made redundant and losses will include Ranger and some Field Service Officer employees.

It's the month of the restructures with restructures announced at various departments; **PTV** propose a customer services organisational restructure, **DHS** restructure the staffing and structure of North Division (Loddon & Mallee Areas) child protection, **DOJ** propose to restructure **Working With Children Check Unit (WWCC)** and also introduce nine (9) Principal Practitioner positions in regional Victoria and relocate the Box Hill OBP to Dandenong., **Parks** Victoria notify of a draft weekend work and rostering procedure proposal.

The **GENERAL DENTISTS, DENTAL & ORAL HEALTH THERAPISTS, & HYGIENISTS** agreement negotiations commence.

As a result of the restructure at **CORRECTIONS VICTORIA** Head Office, CPSU conduct a member workload survey.

Fair Work lists the application by CPSU regarding the withdrawal of payments of professional memberships by **VLA**.

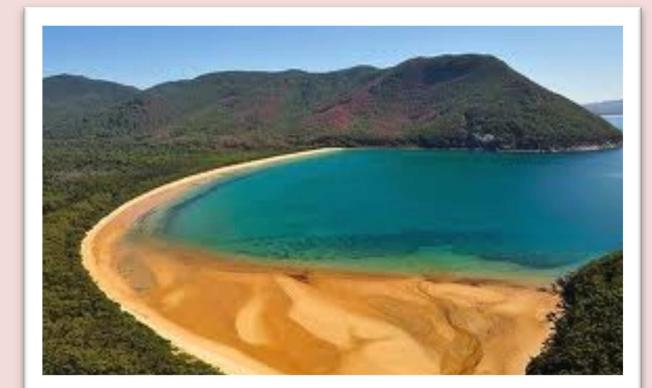
CPSU members are back in the Fair Work Commission with representatives of **DEPI** seeking the Departments intentions with the merger of **DSE** and **DPI**.

**VICPOLICE** announced a new round of redundancies but failed to specify how many jobs and who so CPSU lodged a dispute with Fair Work seeking the numbers of job losses, along with the rationale, intended benefits and likely effects on the employees working conditions and responsibilities.

The new **DSDBI** organisational structure is announced to staff.

**DTPLI** members get together to discuss the merger ramifications for the jobs in the new Department.

A member's lunch to celebrate 15 years of union activism at **ACER**, and our new Enterprise Agreement is held.



CPSU and **G-M Water** are scheduled to meet in Fair Work about the attempted change from Balanced Scorecard Methodology, to the Individual Work Plans (IWP) but thankfully before court, sanity prevailed, and CPSU received a letter from Gavin Hanlon with a proposal for a solution to the Dispute.

The proposed Victorian Government **SCHOOLS** Agreement has been endorsed by the workforce and will now be submitted to Fair Work Commission for approval.

CPSU visits **AHPRA** to speak to members about the recent FWC decision that **AHPRA** has national employer status plus employee rights to consultation and the recent development and release of new policies.



The **Geelong Trades Hall** invites CPSU members to join their Annual Women's Dinner.

CPSU receives notification from DHS of changes to be introduced in the Corporate Integrity, Information and Resolutions Unit.

CPSU conducts a comprehensive survey seeking feedback on the devolution of **SSS** management for all **SSSOs**.

## JULY

A further **pay** increase of 1.5% falls due for members under many of our Agreements including our Victorian **Public Service** Determination, **Parliament, Parks, State Library, Museum, National Gallery, ACMI, Film Victoria, VicSES, PTV, and Growth Areas** and will be paid in the coming pay period. This increase is on top of your progression payments, the 3.25% increase paid in July last year, the 1.25% paid in January, and the \$1,500 cash sign on.



**Super** increases from 9% to 9.25% as the superannuation guarantee, the compulsory super payments that employers pay to their workers, rises as part of an agreed plan to move employee super to 12% by 2019.

CPSU meets with **LCEOs** at **DHS** north division. It is apparent there are significant workload issues which have been exacerbated by a corresponding reduction to staff. Additionally the recent changes to PDs have been both unhelpful and confusing.

CPSU is made aware that some of our **Port Phillip Prison** members are being interviewed by G4S based on allegations from an anonymous phone call. A series of

interviews have already taken place over this matter by G4S who are on a fishing expedition hoping, by their own words, to gain a "confession" before taking formal disciplinary action. CPSU does not support an investigation that is not properly conducted and with the aim of getting members to incriminate themselves without actually being subject to any specific allegations. It is an abuse of process and a denial of natural justice.

CPSU receives notification from **Transport Safety Victoria** of proposed changes to the Rail Safety Branch including their proposed org chart.

The **Department of Parliamentary Services** agrees that Part-Time employees will be paid for all additional hours up to 7.6 hours per day commencing 1 July 2013.

The new **DEPI** remains frozen as CPSU receives notification of proposed changes to the organisational arrangements for the Customer Service Centre in Ballarat, People and Culture reporting changes, Information Services reporting changes, and Legal Services arising from **DSE & DPI** merger.

CPSU receives notification from **CLEDS** of the Government's intention to merge the **Privacy Commissioner's** office with **CLEDS** and establish a new Office of the Privacy and Data Protection Commissioner.

Peter Rainey retires from **State Revenue Office** and Steve Knott also retires after many years supporting members and as a consequence CPSU calls for nominations to replace Peter and Steve as Workplace Delegates.

CPSU meets with **TAC** about the Connect Branch restructure in the hope of working through a number of outstanding issues raised by members as **TAC** press ahead with the restructure by asking members to nominate their expression of interest (EOI). CPSU raises concern that there were not enough positions within the new structure to allow for leave or coverage of staff leave amongst a number of other individual issues when positions are reduced.

CPSU receives notification from **NGV** of proposed changes to the organisational arrangements at the Gallery.

CPSU requests more information from **DEPI** of proposed changes to the organisational arrangements for the Customer Service Centre in Ballarat while more changes

affecting reporting for the Water Resources Division, Business Operations, and Finance & Planning are provided.

**AMES** members are invited to meet and discuss workplace issues with colleagues and CPSU.



CPSU writes to **Parks** Victoria seeking further information on VDPs and about the plans to manage workload once another 60 staff are made redundant.

CPSU and **DHS** meet in Fair Work, specifically to address compliance and consultation around PDs, LCEOs, Relocations, and other issues arising from the ongoing Restructure rollout with 500 less humans.

The on-line ballot for **Electorate Officers** to endorse our proposed new Enterprise Agreement opens and it's a simple Yes or No answer, and CPSU recommends members vote Yes. In a difficult bargaining environment, the new proposed Agreement makes important improvements on current conditions, including improved partner leave and payment for additional hours worked by part timers. The Agreement also provides for a competitive wages offer of 12% over 40 months and pays a \$1,100 bonus to each officer.

**Gippsland Trades and Labour Council** (GTLC) hold an Art Exhibition to showcase the creative talents of many current and retired union members from the region. An

invitation is extended to CPSU members to attend the opening night.

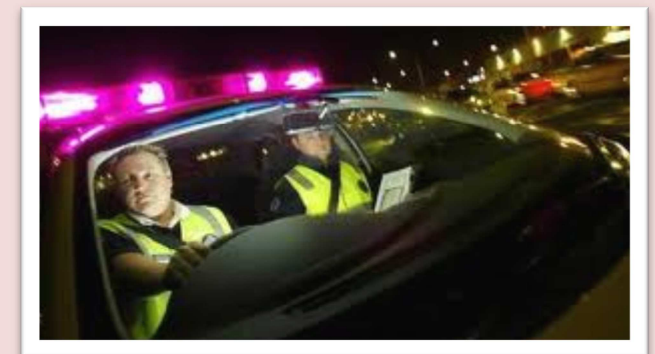
A proposed organisational structure for **FSD** in **VicPol** is given to employees at the end of June and it is the view of CPSU members that the review has not considered which positions in the proposed structure will be responsible for a significant number of tasks performed or that the review team understands the complexity and amount of work involved.

CPSU continues discussions with **DPC** over their proposal to change the way PDP's are assessed for VPS Grades 5, 6, and STS7 employees by making it more difficult to obtain progression.

Our new **Schools** Agreement is formally approved by Fair Work with the \$1000 bonus payment (pro rata for part time employees) to be paid in August and back-pay will be paid at the same time. The Agreement provides new rates of pay from 7 April 2013 so all school employees will receive back-pay to this date as well.

CPSU calls for nominations for our **VWA** Branch Section Committee and the role of the Branch Section Committee is to represent the ideas and views of members on issues that affect them.

CPSU receives notification from the new **DTPLI** of a proposal to establish a high level structure for the Corporate Services Group of the new Department.

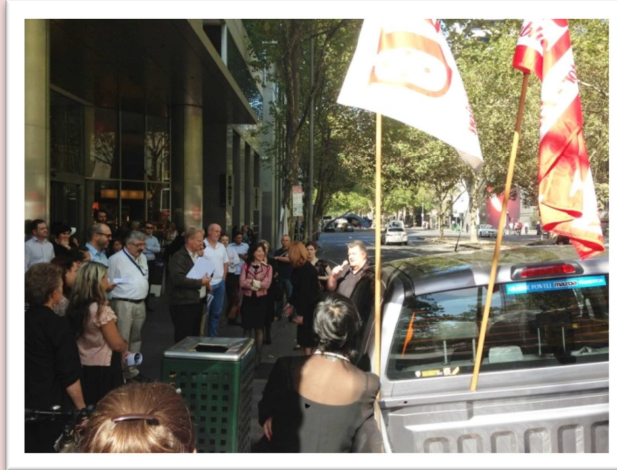


CPSU writes to **Taxi Services Commission** seeking a halt to the external advertisement of new job vacancies. New jobs are like hen's teeth in the Public Service at the moment, and with a restructure on the horizon, these positions should remain within until any restructure is announced.

CPSU conducts member meetings at various **RBG** sites to discuss the upcoming Agreement negotiations.



**COSI** workers across Victoria within **DHS** don't have their position descriptions and are being overwhelmed by their workload as a result. Like **LEOs** they have found that the restructure has further confused their roles and the boundaries where their roles begin and end has significantly blurred as **DHS** grapple with 500 less humans.



The efficiency dividend being imposed on **DEECD** is yet to be translated into neither program cuts, nor the services no longer to be provided as Regional Offices struggle due to a lack of expertise, to provide anti-crime support and now only attend security incidents when they are serious as one example of cost cutting impact. Access to vehicles for staff who used to deal with critical incidents is restricted now just to management. As a result security staff only give advice from their desks for example, on the best placement for CCTVs, internal security and the management of tension between differing ethnic groups and year levels in 'at risk schools', instead of traveling to 2-3 schools a day within the region to assist principals deal with vandalism and other criminal activity.

With the **ACMI** organisational restructure from 2012 having now been bedded down, CPSU requests a Post Implementation Review as concern mounts that **ACMI** will not be able to deliver some of its core services given the cuts to staffing and resourcing. The redistribution of some subject matter expert staff and a reduction to contracted hours will create inefficient service delivery and will severely curtail career pathways.

**DEECD** remains dislocated following the reorganisation after many jobs were cut and still have 100 unplaced staff and over 300 vacancies (figures supplied). 14 employees begin their TSP period this month by some

bizarre choice of executive logic. Case management is uniformly poor with most unplaced staff having multiple "Case Managers" in the last 6 months. Recruitment processes mention unplaced staff in passing but there is no real emphasis on making sure the unplaced list is checked nor ensuring unplaced staff are offered an opportunity to compete.

Consultation breaks down between CPSU and **Justice** on the proposals to significantly change rosters at **DPFC**.

**DEECD** refuses to pay back-pay and the \$1,000 sign on bonus to fixed term employees who were not officially on their payroll on 10 July, in the school term break, when the new Victorian Government **Schools** Agreement came into operation. **DEECD** takes advantage of a technicality because Fair Work approved the agreement during the school holidays to deny these employees, many of whom are amongst the lowest paid, their back-pay and bonus. There is no legal barrier to **DEECD** paying these employees who are in affect ongoing and would have budgeted to pay these employees and it is only pure chance that Fair Work approved the agreement during school holidays.



**Serco** issues all staff with a Notice of Employee Representation Rights as bargaining gets ready to commence for these former **VicPol** employees.

## AUGUST

CPSU receives great feedback via a survey of members on the initial impacts of SGI job cuts within **CV** work areas. There are concerns on the change occurring within individual jobs, lack of clarity of job descriptions, poor communications on some of the subsequent changes, increased workload in areas and potential impacts on work balance and family responsibilities.

A **Sheriffs Officer** is attacked after they alighted from their badged vehicle to utilise a public toilet after being approached by a male asking if the Officer was a Sheriff. On response the Officer was then slashed across the

chest requiring stitches. This assault could have resulted in serious injury or death.

CPSU members are getting extremely frustrated by the continued obfuscation by **DHS** to provide up to date organisational charts, position description for all staff, and outline a more robust process around consultation following the re-org with 500 less humans.



**DPFC** roster review push gets put on hold after Fair Work intervenes on the Department's proposal to significantly change rosters. Fair Work suggests that both parties reconvene under facilitated conciliation by the Deputy President who oversaw our VPS Workplace Determination conciliation.

**DEECD** still has 100 unplaced staff and has over 300 vacancies (figures supplied) as 14 employees begin their TSP period by some bizarre choice of logic.

Fair Work approves our **MOSPS** Enterprise Agreement and all new conditions will apply as will the \$1,100 bonus (pro-rata for part-timers) and the 3% pay increase, backdated to 1 June. Further 3% pay increases will apply in May 2014, May 2015 and May 2016, before the Agreement expires in September 2016.



CPSU receives a letter from **Parks**, in response to the union's letter seeking further information on more VDP's and about the plans to manage workload once another 60 staff are redundant.

**VicHealth** is not able to secure Victorian Government approval for a new Enterprise Agreement and negotiations for a replacement agreement commence but it is agreed that an interim payment be made. The interim payment consists of a 2.5% pay increase, backdated to 9 March 2013, and a small lump sum payment dependent upon Grade.

CPSU is seriously concerned that **DOJ** does not comprehend the level of anxiety and frustration being expressed after the recent assault on a **Sheriff's Officer** from the North West, and more broadly the risks associated with the current arrangements for officer safety in executing your work each day.

CPSU becomes aware of alleged backroom deals being made with individual **GM Water** employees, whereby higher duties allowances are being illegally withdrawn in exchange for favorable "Professional Development" credit for staff acting up in higher roles.

CPSU receives notification from **DEPI** of the proposal to introduce an interim Performance Management System.

CPSU receives notification from **PTV** of the proposal to change the organisational structure of the Chief Information Office - Tier 1 Leadership Structures.

The **Financial Services Division** at **VicPol** is currently going through a restructure which has led to the loss of a number of positions but through Fair Work, CPSU is successful in seeking the information Victoria Police used to determine the structure proposed. It is clear that management have not based a new structure on detailed analysis of what work is done in the division, or on anything more than limited discussion with staff doing the work igniting concern there would not be enough staff with the knowledge to deliver the same level of service the division has delivered for many years.

Our Federal Election Policy Watch exposes Coalition **Paid Parental Leave** blow as policy means State Government Workers may miss out on PPL in Double Blow.

High Court Justice Ian Callinan AC has completed his review of the **Adult Parole Board's** operations.

**VWA** members after nearly 18 months of negotiations, have their new EBA approved by Fair Work and can expect to move to the new pay scale within weeks, which includes back pay of 2.5% from 1 December 2012, and a further 0.5% from 1 June 2013.





CPSU receives notification from **TAC** that it proposes to make structural changes to the Claims Connect Branch, specifically impacting the Service Delivery branch.

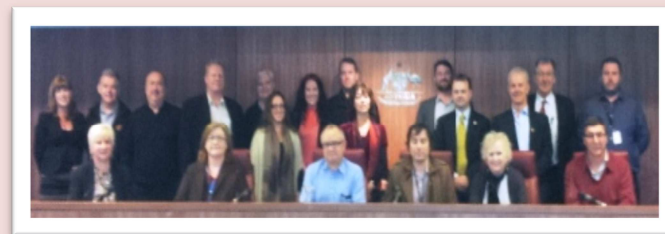
CPSU seeks the cooperation of **RBG** to communicate Enterprise Bargaining advances with all employees via email, however this request is denied.

CPSU commences meetings with **CCS** members to discuss the issues around resourcing and workload, following the publicly released parole report from former High Court Judge, Mr Ian Callinan.

CPSU receives a response from **DOH** regarding the proposal to restructure their Southern and Eastern Metropolitan Regions (SMR and EMR).

**PALM** gets worse as property officers from **Housing** contact CPSU regarding problems with the property system. Because of the delays and problems with a system that was supposed to replace the old recording of property but has created constant headaches for so many Members report working Saturdays so they can just load items on the system.

Bargaining meetings take place at **Cancer Council** Victoria to discuss the negotiations for a new agreement, which have been dragging on for three years.



**DHS** Secure Services is intent on installing more CCTV and audio monitoring, this time in the control room and other non-client accessible areas at Parkville.

CPSU receives notification from **DEPI** that the Water Sector Governance Legislation Division, currently in the water group is to transfer to OLV.

**DHS** members take a stand against dangerous and unmanageable workloads. WorkSafe are brought in to investigate specific areas, due to the swift and decisive action of Health and Safety Reps as evidence emerges across the state that due to extreme workloads, **DHS** is failing to fulfil this obligation.



**Business Managers** establish their own Branch Section following the negotiation of the **VGSA** when it became clear to CPSU members and representatives that the issues affecting **ES** staff still remain.

**CV** has two easily preventable needle stick injuries to members after failing to provide appropriate gloves for prison search operations. **DOJ's** OH&S unit provided a report into needle stick protective gloves back in October 2008 which recommended that TurtleSkin Insider gloves be used as a replacement to the Gimble and Damascus X5 latex gloves. These gloves should have been distributed across all prisons.

The new **DTPLI** Corporate Services structure, results in changes for employees in the reporting lines for some staff, with some units being located into new divisions, and changes in responsibilities for some staff.

Proposed position cuts at the Customer Service Centre at Wendouree's Bushfire Information Line receive some media attention after additional funding disappears.

Meetings are held at Macleod to discuss the **Forensic** Operations Organisational Review.

The **Arts Centre** releases full plans for a comprehensive restructure as many jobs are threatened.

CPSU writes to **Parks** seeking further information about the weekend work review, including draft rosters.

CPSU receives notification from **DEPI** of a proposal to relocate Port Phillip Region staff from 8 Nicholson to Knoxfield.

Negotiations commence with the view of reaching agreement on a new EBA at **State Trustees**.

## OCTOBER

The **Department of Parliamentary Services** advises that service reviews of the Parliamentary Library, the Security & Electorate Property, and Building & Grounds Services Units are to be conducted.

Parkville **Youth Justice** members meet in Fair Work regarding our dispute over CCTV installations in the non-clients areas and in particular the Parkville precincts control room.

CPSU receives notification from **DEPI** of the proposal to restructure the People and Culture Division.

CPSU receives correspondence from **VACT** following our member's meeting to discuss the proposal for organisational change.



CPSU meets with the Minister, the Commissioner for Corrections, DoJ and Ministerial staff to take them through our members' response to the **Review of the Parole system in Victoria** conducted by Mr Ian Callinan and his Recommendations.

We'll never know why, but the **Building Authority** EBA, which was agreed to in-principle back in May, has finally been signed off by DTF. Maybe it was the application for a Bargaining Order, or even the Petition which was signed by over 100 employees within 24 hours.

Agreement in-principle with **DEECD** for Occupational Health & Safety structures that reflect the new devolved management model are finally reached following months of negotiation.

Minister denies **Parole Board** staff shortage despite cutting administrative staff in the parole system in the past two years, with the number of full-time administrative staff supporting the board dropping from 22 to 17, while their workload had increased significantly.

CPSU successfully concludes negotiations on a group insurance basis for a new package of benefits that provide **full professional indemnity** and **public liability insurance** for members from 1 September 2013

CPSU meets with **TAC** about the Connect Branch, First Service restructure affecting 7 positions particularly the imposition of a telephone roster.

**DoJ** proposes to include "eight Essential eLearns" in the Performance Development Plan (PDP) for all employees in the Department without authorisation or agreement.

## SEPTEMBER

**Federal Election** Policy Watch analyses the IR approach of the Parties and aside from the differences in other policy areas like with Gonski School funding, TAFE and the School Kids Bonus, Hospitals, Health and Dental funding, Disability Care, the NBN, After School Hours Care, Marine Parks, Climate Change, and Marriage Equality, the impact on our rights@work are stark.



CPSU receives notification from **DOJ** of the proposal to reassign the processing of Warrants of Possession from the Sheriff Office Victoria to the South East Metropolitan Regional Office.

School **Business Managers** become aware that **DEECD** has been briefing Principals throughout Victoria about restricting progression to only 60-80 per cent of school staff and the AEU announce they will be taking action in the Federal Court to stop this restriction.

CPSU receives notification from **DEPI** of the proposed restructure of the Horticultural Services branch within the Agriculture Productivity group, to rename the branch Trade and Investment branch, and to increase the number of ongoing positions by three.

CPSU receives notification from PTV of the intention to reorganise the Projects and Technical Service Division's workplace structure.

CPSU receives notification from the CEO of the **Magistrates Court** of a proposal to introduce a weekend remand court to sit at the Melbourne Registry at 223 William Street.

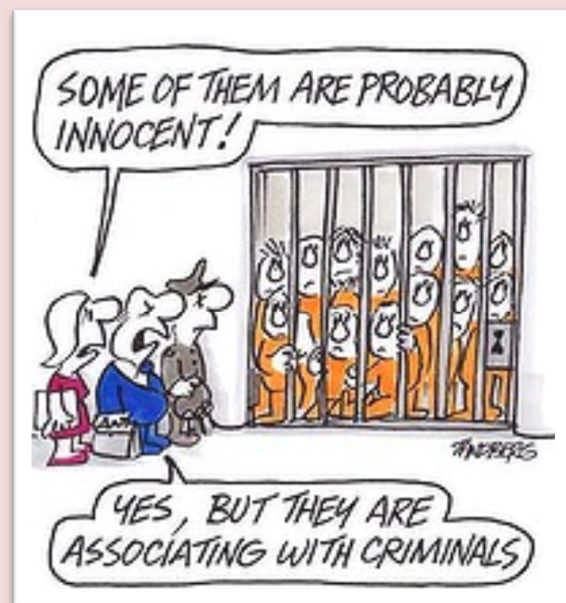


An all-time record 4000 responses were received to the bi annual "People Matters" Survey, and by all accounts the feedback from staff was not flattering and this might explain why the publication of the results are now months overdue.

**Serco** staff resoundingly reject the Enterprise Bargaining Agreement proposed by management, with 178 out of 198 eligible staff voted in the ballot with 103 voting NO.

CPSU receives notification from **Film Victoria** of their intention to refine the structure and positions within the Screen Industry Services (SIS) Unit.

CPSU receives notification from **DOJ** of the proposal to restructure the **Risk and Audit Directorate (RAAD)** and further notification from **DEPI** to further integrate the functions of the two previous departments (**DSE & DPI**) in Information Services.



CPSU commences meetings at **RBG** sites at Melbourne and Cranbourne to endorse claims for the 2013 Agreement as bargaining gets underway.

The **Trust for Nature** agreement undergoes the Victorian Government approval process before a formal vote of employees can occur as required by the Fair Work Act.

## NOVEMBER '13

Our **ZOO** Reps meet with Senior Management to discuss the restructure of the Visitor Experience area at Melbourne.

The Government and VCOSS release Peter Shergold's Report into **Service Sector Reform** just before the Cup long weekend and it shafts the Service from having any future role in service delivery.

CPSU receives correspondence from **DHS** advising of proposed changes affecting **Property and Assets Services** Branch, Corporate Services Group; and the role of Field Services Officers in North, South, East, and West Divisions.

A campaign to prevent occupational violence as assaults against staff in **Youth Justice** custodial precincts escalate.

Bargaining recommences as representatives sit down again with **Serco** to discuss a new Agreement after their 1<sup>st</sup> proposal is rejected.

CPSU is successful in stopping **DoJ** requiring employees to complete the 8 eLearn modules in order to achieve progression this year.

**VTHC** invites CPSU to join the **Young Workers Victoria** Conference which will focus on the role of young activists in contributing to the growth and development of the movement.

CPSU receives notification from **TAC** of the proposal to make structural changes to Procurement, specifically the numbers of positions.

Workplace Rep elections get underway at **VicSES**.

CPSU meets with the **Fair Work Ombudsman** to discuss our complaint about the use of labour hire and the move to independent contract arrangements in **DSDBI**.

Unionists support the **Philippines Appeal** through donations to Union Aid Abroad-APHEDA who hold an appeal to provide medical assistance to communities affected by **Typhoon Haiyan**.

ALL CPSU members, particularly those from DEECD, mourn the passing of **Fiona Rogers**, a committed and dedicated Rep and Branch Councillor. Fiona had been seriously ill for some time however approached her illness with a positive outlook that inspired many.

A wage anomaly dispute at **WorkSafe** is settled after the new CEO proposes a one-off payment to Health & Safety employees who meet the required criteria to recognise the attainment of a non-discretionary qualification.

**Serco** declines to reach agreement with bargaining representatives and intends to make an almost identical offer to all staff.



CPSU receives advice from **DOJ** of their proposals to manage the expansion of the prison system.

# Our Year

Cuts to thousands of public service jobs and the ever present infiltration of the FIFO contractor workforce dominate the year.

Departments were merged and the constant re-organisation that inevitably follows downsizing of the scale imposed has meant little other focus than on protecting jobs.

23 of our 53 Agreements were negotiated or being negotiated during the year.

1,118 new members were recruited so far.

Our net member funds stand at \$2,412,976 at 30 June up from \$1,814,790 at the same time last year with an operating surplus of \$469,315 this year compared to \$69,640 for 2011/12 financial year.



**From:** [Gosia Mostowska](#)  
**To:** [SCHULTZ, Andrew](#); [Orgs](#)  
**Cc:** [LO-BOOTH, Cynthia](#)  
**Subject:** CPSU/SPSF GROUP Victorian Branch - Financial Return for year ended 30 June 2013  
**Date:** Thursday, 5 December 2013 11:44:09 AM  
**Attachments:** [image003.png](#)  
[Financial Return Letters 2013.pdf](#)  
[Annual Concise Financial Report year 30 June 2013.pdf](#)  
[Annual Financial Report June 2013.pdf](#)  
[Year In Review 20122013.pdf](#)

**Importance:** High

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To Whom It May Concern

Please find attached four attachments, which contain financial return for 2012/2013 financial year and accept the lodgement of CPSU/SPSF Group Victorian Branch Financial Report return.

I hope all is in order and if you require any further information please contact me directly on 9413 6611. Please acknowledge receipt of the documentation.  
Regards

Gosia Mostowska | Finance Manager

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**CHOOSEYOUREMPLOYER**  
**VIC STATE ELECTION - 29 NOVEMBER 2014**

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