



Ms Toni Walkington
 Branch Secretary
 CPSU, the Community and Public Sector Union - SPSF Group
 Western Australian Branch
 445 Hay St
 PERTH WA 6000

Dear Ms Walkington,

By email: postbox@cpsucsa.asn.au

Re: Financial Documents for year ended 30 June 2007 - FR2007/485
Schedule 1 - Workplace Relations Act 1996 (RAO Schedule)

I have received the financial report for the WA Branch of the SPSF Group of the CPSU for year ended 30 June 2007. The documents were lodged in the Registry on 24 December 2007.

The documents have been filed.

The branch is required to take into account the following issues in future financial years.

Auditor's Report – whether accounts presented fairly

Over the past two years ending 30 June 2006 and 2007 the Auditor's Report has not stated whether the accounts were presented 'fairly' as required by s257 of the RAO Schedule.

This is one of the fundamental elements of the Auditor's Report. If this element is missing from the Auditor's Report in future financial years the branch will be required to arrange for another Audit Report to be prepared.

Auditor's Report – suggested wording

To address the abovementioned problem in the Auditor's Report in future years the auditor should consider using the following words (if he or she is satisfied that the facts warrant this):

In my/our opinion the general purpose financial report is presented fairly in accordance with applicable Australian Accounting Standards and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 (RAO Schedule) of the Workplace Relations Act 1996.

Revenue

Note 3 to the Accounts stated that the revenue of the branch was as follows:

Revenue from Continuing Operations	2, 386, 185
- Subscription income	
Less: Portion of subscription income applied to the operating expenses of the Civil Service Association of WA (Inc.) pursuant to Clause 15(c) of the agreement dated 20 July 1995	(1, 918, 468)
Total Revenue	467, 717

Prima facie it would appear that the total revenue of the branch was \$2,386,185 (rather than \$467,717) and that there was then *expenditure* of \$1,918,468 towards covering the expenses of the CSAWA. If the Auditor is of the view that revenue should be defined in any other way it is recommended that the Auditor include a Note in the Notes to the Accounts to explain this.

Disclosure of Expenditure

An organisation is required to disclose a wide range of expenditure items in the main body of the accounts by Item 11 of the Reporting Guidelines (attached) – these include:

- Affiliation fees or subscriptions to political parties or industrial bodies
- Capitation Fees (contributions to the National Office of the registered organisation)
- Grants or Donations
- Legal costs
- Levies
- Conference Expenses
- Conferences - Fees/Allowance for attendance
- Employee benefits to *holders of office*, and itemised separately:
- Employee benefits to *employees (other than holders of office)*

In addition, the Australian Accounting Standards (AASB 101 at paragraph Aus126.1) require the following item to be disclosed in the accounts:

- Audit Fees

Accordingly, where the branch in future years expends monies on any of the above items that expenditure must be disclosed in the accounts.

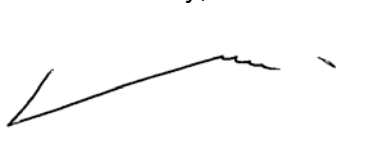
Note 4 to the Accounts

Note 4 to the Accounts stated that there was an expenditure of \$22,038 on ‘*Council – Meetings/Conferences*’ – however there was no cross reference in the Income and Expenditure Statement to Note 4. In future years the use of cross references in the Income and Expenditure Statement would assist users of the Accounts – for example:

<i>Income and Expenditure Statement</i>			
	<i>Note</i>	<i>2007</i>	<i>2006</i>
<i>Revenue</i>	3	2,386,185
<i>Other Expenses</i>	<u>4</u>	(234,162)
.....			

If you have any queries regarding the above please contact me on (03) 8661 7799.

Yours faithfully,



Andrew Schultz
Statutory Services Branch

26 March 2008

ATTACHMENT

The requirement to separately disclose expenditure items in the accounts is set out in Item 11 of the *Reporting Guidelines* (see below). Subsection 253(2)(b)(ii) of the RAO Schedule states that the GPFR must include the information required by the Reporting Guidelines.

Reporting Guidelines issued under section 253 of RAO Schedule

.....

11. Balances for the following items of expense must be disclosed by the reporting unit in the notes to the financial statements unless already disclosed on the face of the profit and loss statement in accordance with Australian Accounting Standards:
- (a) expenses incurred as consideration for employers making payroll deductions of membership subscriptions;
 - (b) where under the rules of the organisation or the rules of a branch of the organisation the reporting unit must pay to another reporting unit of the organisation as a contribution towards the administrative expenses of the other reporting unit a proportion of the total amount derived by the reporting unit as entrance fees or membership subscriptions - the amount and the name in respect of each such reporting unit;
 - (c) where the circumstances specified in subparagraph (b) apply in relation to more than one other reporting unit of the organisation - the total amount in respect of all other reporting units;
 - (d) fees and periodic subscriptions in respect of its affiliation to any political party, any federation, congress, council or group of organisations, or any international body having an interest in industrial matters;
 - (e) compulsory levies imposed on the reporting unit - for each such levy, the amount, a brief description of purpose and the name of the entity imposing the levy (including another reporting unit of the organisation);
 - (f) grants or donations;
 - (g) employee benefits to holders of office of the reporting unit;
 - (h) employee benefits to employees (other than holders of offices) of the reporting unit;
 - (i) fees or allowances (other than any amount included in an amount referred to in subparagraphs (g) or (h) of this paragraph) to persons in respect of their attendances as representatives of the reporting unit at conferences or other meetings;
 - (j) legal costs and other expenses related to litigation or other legal matters;
 - (k) expenses (other than expenses included in an amount referred to elsewhere in this paragraph) incurred in connection with meetings of members of the reporting unit and any conferences or meetings of councils, committees, panels or other bodies for the holding of which the reporting unit was wholly or partly responsible; and
 - (l) penalties imposed on the reporting unit under the Act or Regulations.

A full copy of the Reporting Guidelines may be viewed on the AIRC Website at:
http://www.airc.gov.au/registered/rao/rao_253.pdf.



Community & Public Sector Union Civil Service Association of WA

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SPSF Group WA Branch
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File 007/485

Mr Andrew Schultz
Statutory Services Branch
Australian Industry Registry
GPO Box 1994
MELBOURNE VIC 3001



20 December 2007

Dear Mr Schultz

CPSU (SPSF Group, Western Australian Branch) – 2006/07 Financial Report

Please find attached the Financial Report for the year ending 30 June 2007 for the CPSU (SPSF Group, Western Australian Branch) as required under section 268 of the RAO Schedule.

If you require any further information, please contact me.

Yours sincerely

Toni Walkington
Branch Secretary

OPERATING REPORT
WA BRANCH OF THE SPSF GROUP of the CPSU FOR YEAR ENDED
30 JUNE 2007

In accordance with s254 of the Workplace Relations Act 1996, your Committee of Management reports as follows:

Principal Activities

The principal activity of the Organisation during the year was that of a registered trade union. No significant change occurred in the nature of those activities during the year,

Operating Result

The Organisation operates on a break-even basis with Revenue matching expenditure for the year ended 30 June 2007.

Significant Changes

There was no significant change in the financial affairs of the Organisation during the year.

Rights of Members

Subject to the Rules of the Organisation and s174 of the Act, members have the right to resign from membership of the Organisation by written notice addressed to and delivered to the Branch Secretary of the Organisation.

Superannuation

Committee Member, Derek Spray, is a current Board member of the "State Government Employees Superannuation Board", an exempt public sector superannuation scheme.

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration and Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for s230 of the RAO Schedule and who are taken to be members of the Organisation under s244 of the RAO Schedule was 13,689.
- (b) the number of persons who were at the end of the financial year employees of the Organisation, including both full-time and part-time employees measured on a full-time equivalent basis were 0.

**CPSU, THE COMMUNITY AND PUBLIC SECTOR UNION SPSF GROUP,
WA BRANCH**

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2007 continued**

Other Prescribed Information (continued)

- (c) the names of those who have been members of the Committee of Management of the Organisation at any time during the financial year and the periods for which he or she held office were –

Period of Office – 1 July 2006 to 30 June 2007

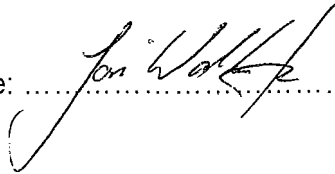
POSITION HELD	GIVEN NAMES	SURNAME
PRESIDENT	Brendon Harley	Hewson
BRANCH SECRETARY	Toni Beverley	Walkington
ASSISTANT SECRETARY	Joanne Margaret	Gaines
TREASURER	Phillip Ralph	McGuinness
VICE-PRESIDENT	Brian John	Dodds
VICE PRESIDENT	Leanne	McKay
COUNCILLOR	Ian William	Gorman
COUNCILLOR	Clinton Hector	Floate
COUNCILLOR	Gavin Gerard	Richards
COUNCILLOR	Gregory John	Hempsall
COUNCILLOR	Derek Kenneth	Winters
COUNCILLOR	Brian John	Dodds
COUNCILLOR	Philip Peter	Chilton
COUNCILLOR	Bruce Michael	Hawkins
COUNCILLOR	Murray Alan	Hogarth
COUNCILLOR	Graeme John	McCullagh
COUNCILLOR	Robert	Looten
COUNCILLOR	Patti	Battilana
COUNCILLOR	Hector	O'Loughlin
COUNCILLOR	Derek	Spray
COUNCILLOR	Zoran	Trajkovski
COUNCILLOR	Kevin Richard	Trent
COUNCILLOR	Ian Ross	McKernan
COUNCILLOR	Ashley Kent	Stehn
COUNCILLOR	Guy John	Wroth
COUNCILLOR	Garry Arnold	Hodgen
COUNCILLOR	Denise Pauline	Henden
COUNCILLOR	Raymond John	White
COUNCILLOR	Terrance John	Miller
COUNCILLOR	Anthony John	Seddon
COUNCILLOR	Michele	Cohen
COUNCILLOR	Thomas George	Watson
COUNCILLOR	Bethany Erin	Conway

POSITION HELD		
PROXY COUNCILLOR	Michael Ernest	Gullan
PROXY COUNCILLOR	Rachel Gaye	Davey
PROXY COUNCILLOR	Anthony Lee	Newton
PROXY COUNCILLOR	Philip Michael	Goulding

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management –

Date:  20/12/07

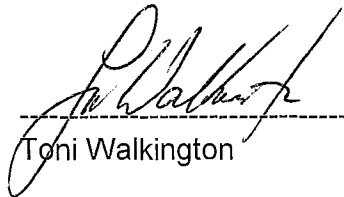
Toni Walkington
Branch Secretary

CERTIFICATE OF SECRETARY

Section 268 of Schedule IB Workplace Relations Act 1996

I, Toni Beverley Walkington, being the Branch Secretary of the Community and Public Sector Union SPSF Group (WA) Branch certify;

- that the documents lodged herewith are copies of the full report, referred to in section 268 of the RAO schedule; and
- that the full report was presented to the Committee of Management at a Committee of Management meeting on 22 August 2007 in accordance with the section 265 of the schedule and;
- that the full report was provided to members on 18 October 2007 and;
- that the full report was presented to a Committee of Management meeting of the reporting unit on 28 November 2007 in accordance with section 266 of the schedule.



Toni Walkington

4 December 2007

**COMMUNITY AND PUBLIC SECTOR
UNION – SPSF GROUP (WA BRANCH)
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2007**

COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)

INDEX

INDEPENDENT AUDIT REPORT TO MEMBERS OF	3
STATEMENT BY THE ACCOUNTING OFFICER.....	5
CERTIFICATE BY THE COMMITTEE OF MANAGEMENT.....	6
INCOME STATEMENT	7
BALANCE SHEET	8
STATEMENT OF CHANGES IN EQUITY	9
CASH FLOW STATEMENT	10
NOTES TO THE FINANCIAL STATEMENTS.....	11



BDO Kendalls

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PO Box 700 West Perth WA 6872
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ABN 79 112 284 787

Independent audit report on the financial report to members of Community and Public Sector Union (SPSF Group) – WA Branch

We have audited the accompanying financial report of Community and Public Sector Union (SPSF Group) – WA Branch for the year ended 30 June 2007. The financial report comprises the balance sheet at 30 June 2007, and the income statement, statement of changes in equity, cash flow statement, summary of significant accounting policies and other explanatory notes.

Committee Members' Responsibility for the Financial Report

The union's committee of management and the accounting officer of the union are responsible for the preparation and fair presentation of the financial report in accordance with Accounting Standards in Australia and the Workplace Relations Act 1996. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Auditing Standards in Australia. 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 and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion 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, as well as evaluating the overall presentation of the financial report.

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.



BDO Kendalls

Auditor's Opinion

In our opinion the financial report of Community and Public Sector Union (SPSF Group) – WA Branch is in accordance with applicable Accounting Standards, the Workplace Relations Act 1996 and other mandatory financial reporting requirements in Australia, the financial position of the Community and Public Sector Union (SPSF Group) WA Branch as at 30 June 2007 and the results of its operations and its cash flows for the year the ended.

Dated the 6th day of September 2007

BDO Kendalls Audit & Assurance (WA) Pty Ltd

BDO Kendalls

A handwritten signature in black ink that reads 'C Burton'.

Chris Burton
Director

**COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)**

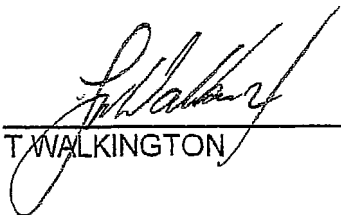
STATEMENT BY THE ACCOUNTING OFFICER

I, TONI WALKINGTON, being the officer responsible for keeping the accounting records of the Community and Public Sector Union – SPSF Group (WA Branch), certify that as at 30 June 2007 the number of members of the Union was 13,632 (2005: 13,516).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2007 and the result of operations for the period then ended;
- (ii) A register of members has, during the immediately preceding calendar year, been kept and maintained as required by section 230(1)(a) and section 230(2) of the Workplace Relations Act 1996;
- (iii) A copy of the records required to be kept under sections 230(1)(b), (c) and (d) of the Workplace Relations Act 1996, have been provided to the Industrial Registry as required by section 233 of the Workplace Relations Act 1996.

Dated at Perth this *6th* day of *September* 2007.



T. WALKINGTON

**COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)**

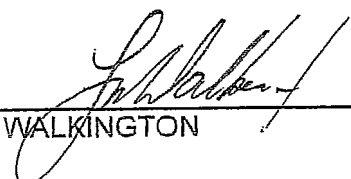
CERTIFICATE BY THE COMMITTEE OF MANAGEMENT

The Committee of Management have determined that the organisation is a reporting entity. In accordance with a resolution of the Committee of Management, we state that in the opinion of the Committee:

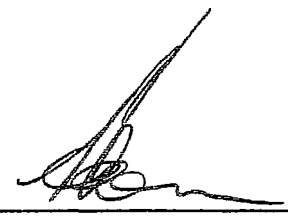
- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) There are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable; and
- (e) During the financial year to which the general purpose financial report relates and since the end of that year:
 - (i) Meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) The financial affairs of the reporting unit have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (iii) The financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) The information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (v) There has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

Signed in accordance with a resolution passed by the Committee of Management

Dated at Perth this *6th* day of *September* 2007.



T WALKINGTON



B HEWSON

COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
Revenue from continuing operations	3	467,717	399,083
Capitation fees – CPSU Federal Branch		(198,848)	(177,322)
Affiliation fees – ACTU		(34,707)	(30,807)
Other expenses from ordinary activities		(234,162)	(190,954)
Profit attributable to members of the union		<u>-</u>	<u>-</u>

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

**COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)**

**BALANCE SHEET
AS AT 30 JUNE 2007**

	2007 \$	2006 \$
CURRENT ASSETS		
Cash and cash equivalents	-	-
TOTAL CURRENT ASSETS	-	-
TOTAL ASSETS	-	-
CURRENT LIABILITIES		
Unsecured Loan - Civil Service Association of WA Inc.	-	-
TOTAL CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	-	-
NET ASSETS	-	-
EQUITY		
Retained Earnings	-	-
TOTAL EQUITY	-	-

The above balance sheet should be read in conjunction with the accompanying notes.

COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2007

	2007 \$	2006 \$
Total equity at the beginning of the financial year	<hr/>	<hr/>
Profit for the year	-	-
Total equity at the end of the financial year	<hr/>	<hr/>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007**

	2007 \$	2006 \$
Cash Flows from Operating Activities		
Receipts from members	-	-
Payments on behalf of Civil Service Association of WA (Inc) pursuant to clause 15(c) of the agreement dated 20 July 1985	-	-
Payments to suppliers and employees	-	-
	-	-
Net cash provided by operating activities	-	-
Cash Flows from Financing Activities		
Advance from Civil Service Association of WA (Inc)	-	-
	-	-
Net cash provided by (used in) financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the financial year	-	-
	-	-
Cash and cash equivalents at the end of the financial year	-	-

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

**COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007**

NOTE 1: STATEMENT OF 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 financial statements for the Community and Public Sector Union.

a) Basis of preparation

This general purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRSs), other authoritative pronouncements of the Australian Accounting Standards Boards and Urgent Issues Group Interpretations.

Compliance with IFRS

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards. Compliance with AIFRSs ensures that the financial statements and notes of Community and Public Sector Union comply with International Financial Reporting Standards (IFRSs).

b) Historical Cost Convention

These financial statements have been prepared under the historical cost convention.

c) Comparative Figures

Where required by Australian equivalents to IFRS, comparative figures have been adjusted to conform with changes in presentation for the current year.

e) Revenue Recognition

In accordance with generally accepted accounting principles for organisations, membership contributions are accounted for on a cash receipts basis.

NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996 the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 of RAO Schedule, which read as follows:

- i. A member of a branch, or a Registrar, 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.

**COMMUNITY AND PUBLIC SECTOR UNION – SPSF GROUP
(WA BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2007**

- ii. 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.
- iii. A branch must comply with an application made under subsection (1).

NOTE 3: REVENUE

	2007	2006
	\$	\$
Revenue from Continuing Operations		
- Subscription income	2,386,185	2,127,815
Less: Portion of subscription income applied to the operating expenses of the Civil Service Association of WA (Inc.) pursuant to Clause 15(c) of the agreement dated 20 July 1995	(1,918,468)	(1,728,732)
Total Revenue	467,717	399,083

NOTE 4: PROFIT FROM ORDINARY ACTIVITIES

	2007	2006
	\$	\$
Profit from ordinary activities before income tax expense has been determined after:		
(a) Expenses		
Council – Meetings/ Conferences	22,038	32,764
	22,038	32,764

NOTE 5: EMPLOYEES

The Branch has no employees.

NOTE 6: BRANCH DETAILS

The principal place of business of the Branch is:

445 Hay Street
Perth WA 6000
AUSTRALIA