



Australian Government
Australian Industrial Registry

14 May 2009

Ms Jo Gaines
Assistant Branch Secretary
Community & Public Sector Union – SPSF Group
Western Australian Branch
GPO Box X2252
PERTH WA 6847

By email: postbox@cpsucsa.org

Dear Ms Gaines

**Re: Schedule 1 of the Workplace Relations Act 1996 (RAO Schedule)
Financial report for year ended 30 June 2008 – FR2008/253**

I acknowledge receipt of the financial report for the Western Australian Branch of the Community & Public Sector Union – SPSF Group. The documents were lodged in the Industrial Registry on 6 March 2009. I apologise for the delay in responding to the documents lodged.

The documents have now been filed.

Although the financial report has been filed there are several matters which require attention in future financial reports. I note from the financial reports previously lodged the branch has appointed a different auditor each year and therefore I request a copy of this letter be forwarded to your branch's auditor appointed to audit the financial report for the year ended 30 June 2009.

No further action is required with respect to these documents already lodged and filed.

1. Auditor's Report

It is a requirement of s257(5) of the RAO Schedule that:

*“ An auditor must, in his or her report, state whether in the auditor's opinion the general purpose financial report is **presented fairly** in accordance with any of the following that apply in relation to the reporting unit:*

- (a) the Australian Accounting Standards;*
- (b) any other requirements imposed by this Part...”*

The auditor's opinion in the lodged accounts use the phrase “true and fair view”, which while used elsewhere in the RAO Schedule in relation to the general purpose financial report, is not the wording prescribed by s257(5) for the auditor's opinion. The wording of the auditor's opinion in future year's accounts must comply with s257(5).

The Auditor's Report should indicate whether the auditor is an approved auditor as defined by Regulation 4 of the *RAO Regulations*. Regulation 4 defines an approved auditor as a person who is a member of the CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants **and** holds a current Public Practice Certificate.

While it is more than likely that your auditor is an approved auditor as defined by the RAO Regulations the preferred practice is the *qualifications of the individual auditor and the fact that he holds a current Public Practice Certificate* be made explicit in the signature block.

2. General Purpose Financial Report – Note 3 Revenue

Note 3 of the accounts states the revenue of the branch was as follows:

	\$
Revenue from Continuing Operations	
– Subscription income	2,423,477
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	(1,542,751)
Total Revenue	880,726

Prima facie it would appear that the total revenue of the branch was \$880,726 rather than \$2,423,477 and that there was then an expenditure of \$1,542,751 towards covering the operating expenses of the CSAWA. If the auditor is of the view that revenue should be defined in this way the auditor should include a Note in the Notes to the Accounts to explain this.

3. Committee of Management Statement

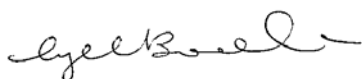
It is a requirement under item 26 of the Industrial Registrar’s reporting guidelines that the committee of management statement specify the date of passage of the resolution [item 26(b)] and the date the designated officer signs the statement [item 26(d)].

The lodged committee of management statement only complies with item 26(d). The date the resolution was passed should appear in the preamble of the committee of management statement, for example:

“The Committee of Management ha[s] determined that the organisation is a reporting entity. In accordance with a resolution of the Committee of Management *passed on [insert date]*, we state that in the opinion of the Committee: ...”

Please ensure the above matters are remedied in future financial reports. Should you wish to discuss any matters regarding the above I may be contacted on (03) 8661 7989 (Wed – Fri) or by e-mail at cynthia.lobooth@airc.gov.au.

Yours faithfully,



Cynthia Lo-Booth
Statutory Services Branch



Community & Public Sector Union Civil Service Association of WA

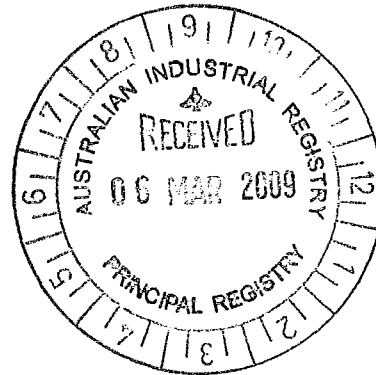
Community & Public Sector Union
SPSF Group, WA Branch
Civil Service Association of WA Inc
www.cpsuসা.org

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Email: postbox@cpsuসা.org
Reception: 08 9323 3800
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Address: 445 Hay St, Perth, WA, 6000
Mail: GPO Box X2252, Perth, WA, 6847

26 February 2009

Ms Lynette Markovski
Statutory Services Officer, Team 1
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994
MELBOURNE VIC 3001



Dear Ms Markovski

CPSU (SPSF Group, Western Australian Branch) – 2007/08 Financial Report

Please find attached the Financial Report for the year ending 30 June 2008 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

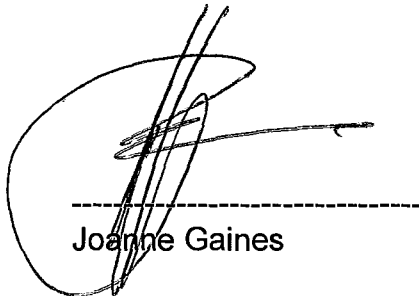
Jo Gaines
A/Branch Secretary

CERTIFICATE OF SECRETARY

Section 268 of Schedule !B Workplace Relations Act 1996

I, Joanne Margaret Gaines, being the A/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 proceeded to the Committee of Management at a Committee of Management meeting on 26th November 2008 in accordance with the section 265 of the schedule and;
- that the full report was provided to members in February 2009, by way of posting on the CPSU / CSA website and;
- that the full report was presented to a Committee of Management meeting of the reporting unit on 25 February 2009 in accordance with section 266 of the schedule.



Joanne Gaines

26 February 2009

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

**OPERATING REPORT
FOR THE YEAR ENDED 30 JUNE 2008 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 2007 to 30 June 2008

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

OPERATING REPORT
WA BRANCH OF THE SPSF GROUP of the CPSU FOR YEAR ENDED
30 JUNE 2008

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 2008.

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 from SIS regulations.

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 14, 096.
- (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.

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:


Jo Gaines
A/Branch Secretary

**COMMUNITY AND PUBLIC SECTOR
UNION – SPSF GROUP (WA BRANCH)
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2008**

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

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Chartered Accountants
& Business Advisers

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COMMUNITY AND PUBLIC SECTOR UNION (SPSF GROUP) – WA BRANCH

Report on the Financial Report

We have audited the accompanying financial report of Community and Public Sector Union (SPSF Group) – WA Branch ("The Union") which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes, the statement by the accounting officer and the certificate by the committee of management.

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 Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996. This responsibility includes establishing and maintaining internal controls 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 Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 have complied with the independence requirements of Australian professional ethical pronouncements.

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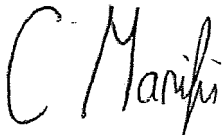
Auditor's Opinion

In our opinion the financial report of Community and Public Sector Union (SPSF Group) – WA Branch is in accordance with the applicable accounting standards, the Workplace Relations Act 1996 and other mandatory financial reporting requirements in Australia, including:

- (a) giving a true and fair view of the Entity's financial position as at 30 June 2008 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Workplace Relations Act 1996.



PKF
Chartered Accountants



Conley Manifis
Partner

Dated at Perth, Western Australia this 15th day of November 2008.

**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 2008 the number of members of the Union was 14,096 (2007: 13,689).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2008 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 *15th* day of *November* 2008.



T WALKINGTON

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


CERTIFICATE BY THE COMMITTEE OF MANAGEMENT

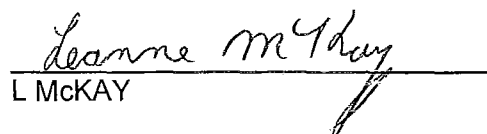
The Committee of Management have determined that the organisation is a reporting entity. In accordance with a resolution of the Committee of Management, we state that in the opinion of the Committee:

- (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 *15th* day of *November* 2008.


T WALKINGTON


L MCKAY

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

**INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2008**

	Note	2008 \$	2007 \$
Revenue from continuing operations	3	880,726	467,717
Capitation fees – CPSU Federal Branch		(201,956)	(198,848)
Affiliation fees – ACTU		(35,691)	(34,707)
Other expenses from ordinary activities		(643,079)	(234,162)
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 2008**

	2008 \$	2007 \$
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 2008**

	2008 \$	2007 \$
Total equity at the beginning of the financial year	_____	_____
Profit for the year	-	-
Total equity at the end of the financial year	_____	_____

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 2008**

	2008 \$	2007 \$
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 2008**

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 2008**

- 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

	2008	2007
	\$	\$
Revenue from Continuing Operations		
- Subscription income	2,423,477	2,386,185
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	(1,542,751)	(1,918,468)
Total Revenue	880,726	467,717

NOTE 4: PROFIT FROM ORDINARY ACTIVITIES

	2008	2007
	\$	\$
Profit from ordinary activities before income tax expense has been determined after:		
(a) Expenses		
Council – Meetings/ Conferences	7,578	22,038
	7,578	22,038

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