



FAIR WORK
AUSTRALIA

13 January 2011

Ms Toni Walkington
Branch Secretary
CPSU, the Community and Public Sector Union-SPSF Group, Western Australian Branch
GPO Box X2252
PERTH WA 6847

By email: toni.walkington@cpsucsa.org
By fax: 08 9323 3878

Dear Ms Walkington,

**Fair Work (Registered Organisations) Act 2009 – (RO Act)
Financial Report for year ended 30 June 2010 – FR2010/2538**

I acknowledge receipt of the financial report of the Community and Public Sector Union-SPSF Group, Western Australian Branch for the year ended 30 June 2010. The document was lodged with Fair Work Australia on 30 December 2010.

The financial report has been filed. No further action is required for the financial report for year ended 30 June 2010 however please ensure the following comments are noted when preparing future financial reports. Thank you.

1. Auditor's Qualifications

In future financial years the Auditor's Report should be amended so that it provides details of the Auditor's qualifications to confirm he or she is an 'approved auditor' under s256 of the RO Act and Regulation 4 of the *Fair Work (Registered Organisations) Regulations 2009* (RO Regulations).

Regulation 4 defines an approved auditor as a person who is a member of CPA Australia, The Institute of Chartered Accountants in Australia or the National Institute of Accountants **and holds a current Public Practice Certificate**. In the report filed, it was not indicated whether or not the Auditor holds a current Public Practice Certificate.

A notation that the Auditor is Registered Company Auditor also satisfies the above requirements.

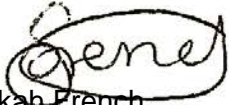
2. References

The Industrial Registrar and the Deputy Industrial Registrar have been replaced with the General Manager and the Delegate to the General Manager, respectively. Please ensure any financial reports in the future contain the updated references.

Please make your auditor aware of the above requirements.

If you have any queries please contact me on (03) 8661 7988 or by email at rebekah.french@fwa.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Rebekah', enclosed within a hand-drawn oval shape.

Rebekah French
Tribunal Services and Organisations



Community & Public Sector Union Civil Service Association of WA

Community & Public Sector Union
SPSF Group, WA Branch
Civil Service Association of WA Inc

www.cpsu.org

UnionLink: 1300 733 800
Email: postbox@cpsu.org
Reception: 08 9323 3800
Fax: 08 9323 3878

Address: 445 Hay St, Perth, WA, 6000
Mail: GPO Box X2252, Perth, WA, 6847

23 December 2010

Mr Robert Pfeiffer
Tribunal Services and Organisers
Fair Work Australia
11 Exhibition Street
MELBOURNE VIC 3000

Dear Mr Pfeiffer

CPSU (SPSF Group, Western Australian Branch) – 2009/2010 Financial Report [FR2010/2538]

Please find attached the Financial Report for the year ending 30 June 2010 for the CPSU (SPSF Group, Western Australian Branch) as required Fair Work (Registered Organisations) Act 2009 (the RO Act).

If you require any further information, please contact me.

Yours sincerely

Toni Walkington
Branch Secretary

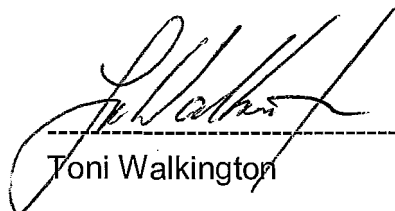


CERTIFICATE OF SECRETARY

Fair Work (Registered Organisations) Act 2009

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 proceeded to the Committee of Management at a Committee of Management meeting on 8th September 2010 in accordance with the section 265 of the schedule and;
- that the full report was provided to members in November 2010, 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 8th December 2010 in accordance with section 266 of the schedule.



Toni Walkington

23 December 2009

**COMMUNITY AND PUBLIC SECTOR
UNION – SPSF GROUP (WA BRANCH)
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2010**

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

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Independent Auditor's Report to the 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 (“The Union”) which comprises the statement of financial position as at 30 June 2010, the statement of comprehensive income, the statement of cash flows and the statement of changes in equity for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, the statement by the accounting officer and the certificate by the committee of management, as set out on pages 5-12.

Committees' Responsibility for the Financial Report

The Union's committee of management and the accounting officer of the Union (collectively referred to as the “committee”) 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 Fair Work (Registered Organisations) Act 2009. This responsibility also includes establishing 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. In Note 1, the committee also state, in accordance with Accounting Standard AASB 101 Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards ensures that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

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 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 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, 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.

Deloitte

Auditor's Independence Declaration

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Opinion

In our opinion:

- (a) the financial report of Community and Public Sector Union (SPSF Group) – WA Branch presents fairly, in all material respects, the Union's financial position as at 30 June 2010 and of its financial performance, its cash flows and its changes in equity for the year ended on that date in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Fair Work (Registered Organisations) Act 2009; and
- (b) the financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

C Manjiv

Conley Manjiv
Partner

Chartered Accountants

Perth, 8th day of September 2010

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

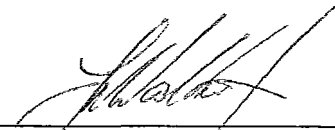
STATEMENT BY THE ACCOUNTING OFFICER

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 2010 the number of members of the Union was 15,732 (2009: 14,187).

In my opinion,

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 30 June 2010 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 Fair Work (Registered Organisations) Act 2009;
- (iii) A copy of the records required to be kept under sections 230(1)(b), (c) and (d) of the Fair Work (Registered Organisations) Act 2009, have been provided to the Industrial Registry as required by section 233 of the Fair Work (Registered Organisations) Act 2009.

Dated at Perth this 8th day of September 2010.



T WALKINGTON

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

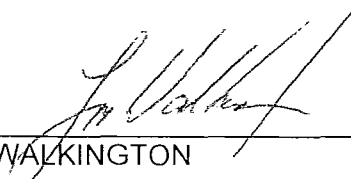
CERTIFICATE BY THE COMMITTEE OF MANAGEMENT

The Committee of Management has determined that the organisation is a reporting entity. In accordance with a resolution of the Committee of Management passed on 9th September 2010, we state that in the opinion of the Committee:

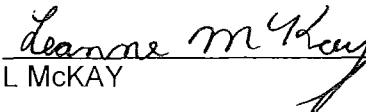
- (a) The financial statements and notes comply with the Australian Accounting Standards;
- (b) The financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) The financial statements and notes give a true and fair view of the financial performance, financial 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 Fair Work (Registered Organisations) Act 2009 and the Fair Work (Registered Organisations) Regulations 2009; 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 Fair Work (Registered Organisations) Act 2009 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 Fair Work (Registered Organisations) Act 2009.

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

Dated at Perth this 8th day of September 2010.



T WALKINGTON



L MCKAY

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2010**

	Note	2010 \$	2009 \$
Revenue from continuing operations	3	2,631,557	2,463,155
Operating Expenses	3	(1,898,307)	(1,941,603)
Capitation fees – CPSU Federal Branch		(219,296)	(205,263)
Affiliation fees – ACTU		(40,395)	(36,373)
Other expenses from ordinary activities		(473,559)	(279,916)
Profit attributable to members of the union		-	-

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

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2010**

	2010 \$	2009 \$
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 Statement of Financial Position 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 2010

	2010 \$	2009 \$
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)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2010

	2010 \$	2009 \$
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 Statement of Cash Flows 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 2010**

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 – SPSF Group (Branch).

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 Fair Work (Registered Organisations) Act 2009 the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of section 272 of the Fair Work (Registered Organisations) Act 2009, 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 2010**

- 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

	2010	2009
	\$	\$
Revenue from Continuing Operations		
- Subscription income	2,631,557	2,463,155
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	(1,898,307)	(1,941,603)
Net Revenue	733,250	521,552

NOTE 4: PROFIT FROM ORDINARY ACTIVITIES

	2010	2009
	\$	\$
Profit from ordinary activities before income tax expense has been determined after:		

(a) Expenses

Council – Meetings/ Conferences	64,889	19,600
Audit Fees	2,200	2,100

Audit fees for the year 30 June 2010 fees relate to Deloitte Touche Tohmatsu. 30 June 2009 fees were paid to PKF Chartered Accountants.

NOTE 5: EMPLOYEES

The Branch has no employees.

NOTE 6: CASH AT BANK

The Branch does not have a bank account under its name. All transactions occur through the Civil Service Association of Western Australia (Incorporated).

NOTE 7: BRANCH DETAILS

The principal place of business of the Branch is:

445 Hay Street
Perth WA 6000
AUSTRALIA

OPERATING REPORT
WA BRANCH OF THE SPSF GROUP of the CPSU FOR YEAR ENDED
30 JUNE 2010

In accordance with The Australian Fair Work Act 2009, 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 2010.

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 15,732.
- (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 2010 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 2009 to 30 June 2010

POSITION HELD	GIVEN NAMES	SURNAME
PRESIDENT	Leanne	McKay
BRANCH SECRETARY	Toni Beverley	Walkington
BRANCH ASSISTANT SECRETARY	Joanne Margaret	Gaines
TREASURER	Bruce Michael	Hawkins
VICE-PRESIDENT	Brian John	Dodds
VICE PRESIDENT	Gregory John	Hempsall
COUNCILLOR	Clinton	Floate
COUNCILLOR	Ian	Gorman
COUNCILLOR	Michele	Cohen
COUNCILLOR	Phil	Goulding
COUNCILLOR	Denise	Henden
COUNCILLOR	Bob	Looten
COUNCILLOR	Graeme	McCullagh
COUNCILLOR	Gavin	Richards
COUNCILLOR	Bill	Spence
COUNCILLOR	Derek	Spray
COUNCILLOR	Grant	Sutherland
COUNCILLOR	Greg	Sutherland
COUNCILLOR	Glen	Townsing
COUNCILLOR	Zoran	Trajkovski
COUNCILLOR	Tom	Watson
COUNCILLOR	Guy	Wroth
COUNCILLOR	Morag	Budiselik
COUNCILLOR	Alex	Cechner
COUNCILLOR	Bethany	Conway
COUNCILLOR	Peter	Cropley
COUNCILLOR	Nick	Everett
COUNCILLOR	Graham	Thompson
COUNCILLOR	Joanna	Dorai Raj
COUNCILLOR	Caron	Molster
COUNCILLOR	Teressa	Andrews
COUNCILLOR	Andrew	Gray
COUNCILLOR	Cathy	Bardon
COUNCILLOR	Mark	McCormack
COUNCILLOR	David	Fardig

COUNCILLOR	David	Fardig
COUNCILLOR	Robert	Ransley
COUNCILLOR	Lewis	Stevens
COUNCILLOR	Dallas	Wheatley
COUNCILLOR	Cheryl	Soggee
COUNCILLOR	Mark	Davis
PROXY COUNCILLOR	Rick	Boyd
PROXY COUNCILLOR	Beba	Haskovic
PROXY COUNCILLOR	Garry	Hodgen
PROXY COUNCILLOR	Terry	Miller
PROXY COUNCILLOR	Tony	Newton
PROXY COUNCILLOR	Cath	Podger
PROXY COUNCILLOR	Rod	Swift
PROXY COUNCILLOR	Rikki	Chatfield
PROXY COUNCILLOR	Trevor	Todd
PROXY COUNCILLOR	Judith	Cooney
PROXY COUNCILLOR	Theodore	Bazen
PROXY COUNCILLOR	David	Philpot
PROXY COUNCILLOR	Phillip	McGuinness
PROXY COUNCILLOR	Lucie	Gleeson
PROXY COUNCILLOR	Timothy	Cooke
PROXY COUNCILLOR	Shelley	Daniels
PROXY COUNCILLOR	Anita	Hartl
PROXY COUNCILLOR	John	Wrightson

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management –

Date: 8th September 2010



**Toni Walkington
Branch Secretary**